

SEMESTER-WISE COURSE STRUCTURE

Semester I

Course Category	Course Code	Course Name
Ability Enhancement Course (AEC)	AEC 1	English 1
	AEC 2	Additional Language 1
Discipline Specific Core Courses (DSC)	KU1DSCCOM100	Management Theory and Practices*
	KU1DSCCOM101	Accounting for Beginners
	KU1DSCCOM102	Basics of Banking
	KU1DSCCOM103	Business Statistics
	KU1DSCCOM104	Modern Marketing
Multi-Disciplinary Courses (MDC)	KU1MDCCOM100	Personal Finance Planning
	KU1MDCCOM101	Management of Start-ups

Semester II

Ability Enhancement Course (AEC)	AEC 3	English 2
	AEC 4	Additional Language 2
Discipline Specific Core Courses (DSC)	KU2DSCCOM105	Financial Accounting *
	KU2DSCCOM106	Modern Business Environment
	KU2DSCCOM107	Fundamentals of Income Tax
	KU2DSCCOM108	Business Economics
	KU2DSCCOM109	Principles of Insurance
	KU2DSCCOM110	Quantitative Techniques for Business Decisions
Multi-Disciplinary Courses (MDC)	KU2MDCCOM102	Fundamentals of Entrepreneurship
	KU2MDCCOM103	Stock Market Operations

Semester III

Discipline Specific Core Courses (DSC)	KU3DSCCOM200	Corporate Accounting*
	KU3DSCCOM201	Company Law and Administration*
	KU3DSCCOM202	Marketing Management
	KU3DSCCOM203	Financial Markets and Services
	KU3DSCCOM204	Event Management
	KU3DSCCOM205	Financial Management (For students of all specialisations except FINANCE)
	KU3DSCCOM206	Principles and Practices of GST (For Non-commerce Students)
Value-Added Courses	KU3VACCOM100	Professional Ethics and Corporate Governance

(VAC)		
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Semester IV

Discipline Specific Core Courses (DSC)	KU4DSCCOM207	Cost Accounting*
	KU4DSCCOM208	Business Legal Environment*
	KU4DSCCOM209	Entrepreneurship Development*
Value-Added Courses (VAC)	KU4VACCOM101	Consumer Rights and Protection
	KU4VACCOM102	Environmental Studies and Disaster Management
Skill Enhancement Courses (SEC)	KU4SECCOM100	Office Secretaryship and Practices
	KU4INTCOM200	Internship 60 Hours

Semester V

Discipline Specific Core Courses (DSC)	KU5DSCCOM300	Modern Banking Principles and Practices*
	KU5DSCCOM301	Income Tax I*
	KU5DSCCOM302	Accounting for Managerial Decisions*
Discipline Specific Elective Courses (DSE)	KU5DSECOM300	Discipline Specific Elective I*
	KU5DSECOM301	Discipline Specific Elective II*
Skill Enhancement Courses (SEC)	KU5SECCOM101	Accounting Packages and Spreadsheet Applications in Business

Semester VI

Discipline Specific Core Courses (DSC)	KU6DSCCOM303	Auditing Principles and Practices*
	KU6DSCCOM304	Income Tax II*
	KU6DSCCOM305	Human Resource Management *
Discipline Specific Elective Courses (DSE)	KU6DSECOM302	Discipline Specific Elective III*
	KU6DSECOM303	Discipline Specific Elective IV*
Skill Enhancement Courses (SEC)	KU6SECCOM102	Principles and Practices of GST

Semester VII

Discipline Specific Core Courses (DSC)	KU7DSCCOM400	Business Research Methodology
	KU7DSCCOM401	Statistical Packages for Business Research
	KU7DSCCOM402	Applied Financial Management
	KU7DSCCOM403	Special Accounting
	KU7DSCCOM404	Organisational Behaviour

Semester VIII

Discipline Specific Core Courses (DSC)	KU8DSCCOM405	Strategic Business Management
	KU8DSCCOM406	International Business
	KU8DSCCOM407	Advanced Corporate Accounting
	Or Instead of the above 3 DSCs	
	KU8RPHCOM400	Project (in Honours Programme)
	KU8RPHCOM401	Research Project (in Honours with Research Programme)
	KUDSECOM400	Elective Course 5 in Major
	KUDSECOM401	Elective Course 6 in Major
	KUDSECOM402	Elective Course 7 in Major

Notes:

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

GUIDELINES FOR INTERNSHIP:

One of the significant component of the curriculum of B. Com. Honours Programme is Internship. The Internship is designed to supplement theoretical knowledge with the practical exposure and experiential learning opportunities. Students shall be provided with opportunities for internships with business organizations, industries, banks, insurance companies, e-commerce firms, investment firms, marketing firms, consultancy organizations, co-operatives, other financial institutions, hospitality industry, accounting firms, tax firms, media houses, advertising agencies, entertainment companies, startups and entrepreneurial ventures, etc. for getting real internship experiences. These opportunities will enable the students to actively engage in the practical aspects of their learning and to improve their employability.

Internship serves as a bridge between the classroom and the professional world, offering students a chance to gain hands-on experience in a real-world business environment. The internship

experience will augment outcome based learning process and inculcate various attributes in a student in line with the graduate attributes defined by the University. It's essential for B.Com students to explore a variety of internship opportunities to gain diverse experiences, develop relevant skills, and explore different career paths within the commerce field.

The *objectives* of Internship in B.Com Honours Programme are:

1. To provide practical and real business situations to understand how concepts learned in the classroom are applied in actual business settings.
2. To relate students with different business sectors such as retail, banking, insurance, e-commerce, digital marketing, consulting and many other; so that they can gain insights into various career paths and industries, allowing them to make informed decisions about their future careers.
3. To enable students to acquire and develop capabilities and essential skills which are crucial for facing and winning the challenges in the present most competitive and complex business environment.
4. To build confidence, strength, resilience, and adaptability in students and to support their personal growth and development.
5. To allow students to explore different career paths within the commerce discipline and gain a better understanding of their interests, strengths, and preferences. By working in various roles and industries, students can discover where their passions lie and make informed decisions about their future careers.

The Internship carries 50 marks with 2 credits. It requires student engagement of 60 hours. Summer vacations and other holidays can be used for completing the Internship. A faculty member should be the supervisor of the Internship.

Report Submission:

The students shall submit periodic working reports through online to the Faculty Guide in the Department. Faculty Guides are required to submit brief report to the Head of the Department specifically showing whether the learning outcome through Internship is satisfactory / not satisfactory. The students are required to submit a soft copy of draft report of Internship to the Faculty Guide within the stipulated date. Faculty Guide, after corrections and suggested changes, shall direct the students to submit the hard copy of the report in the prescribed format. The Internship Report shall be typed in "Times New Roman" font by using 12 font size with 1.5 spacing. All chapter headings shall be in font size 14 in bold. All main headings shall be in font size 12 in bold and all sub-headings are to be in 12 font size. The report shall be in not less than 10 pages.

The following points shall be noted with regard to Internship:

- Students must regularly have contacts with both the Internship Supervisor at the Internship Organization and the Faculty in charge on any matter related to their Internship.
- Students must submit the Internship Report at the end of the Internship as per the schedule of the Department.
- Students must maintain the Internship Diary by recording daily activities related to their practical experience. The Internship Diary must be produced to the Internship Coordinator for inspection weekly through online mode and submitted to the Department within one week from the end of the Internship.
- Students must submit the Internship Report based on the work experience that they have gained through the Internship Programme at least two weeks prior to the schedule date of their Presentation and Viva.
- Students must present themselves for the Presentation and Viva as notified by the Department.
- The student must write a final report stating the general experience that she/he obtains during the Internship Programme and any specific knowledge and achievement made.
- The Internship Report should be submitted to the Department at the end of the Internship Programme. There is no specific format for the report but it should comprise of all the relevant matters of Internship.
- An Industrial Visit or Study Tour is mandatory for completing the Internship. Students must visit and experience real business situations from, business organization, industrial site, or any other significant location pertinent to Commerce Education. A brief report on the industrial visit shall be submitted at the end which should be evaluated by the faculty in charge.

Evaluation of Internship: The evaluation of internship shall be done internally through continuous assessment by the faculty in charge of Internship. On completion of the Internship a viva voce (ESE) shall be conducted by a committee internally constituted by the Department Council. The scheme of continuous evaluation and the end-semester viva-voce examination based on the submitted report shall be as given below:

Criteria/Component of Evaluation	Percentage of Weightage	Marks (Total 50, CE 15, ESE 35)
Continuous Evaluation by the Supervising Faculty (timely reporting, reporting, presentations, etc. may be	30	15

the basis)		
End Semester Evaluation (Viva Voce conducted on the basis of report submitted and expected outcome)	50	25
Industrial Visit	20	10
Total	100	50

FOUR-YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

DETAILS OF COURSES OFFERED

1. LIST OF DISCIPLINE-SPECIFIC COURSES (DSC)

SEMESTER	COURSE CODE	COURSE NAME	MAJOR/ MINOR	MARKS			CREDITS	HOURS/WEEK
				CE	ESE	TOTAL		
I	KU1DSCCOM100	Management Theory and Practices	Major	30	70	100	4	4
	KU1DSCCOM101	Accounting for Beginners	Minor	30	70	100	4	4
	KU1DSCCOM102	Basics of Banking	Minor	30	70	100	4	4
	KU1DSCCOM103	Business Statistics	Minor	30	70	100	4	4
	KU1DSCCOM104	Modern Marketing	Minor	30	70	100	4	4
II	KU2DSCCOM105	Financial Accounting	Major	30	70	100	4	4
	KU2DSCCOM106	Modern Business Environment	Minor	30	70	100	4	4
	KU2DSCCOM107	Fundamentals of Income Tax	Minor	30	70	100	4	4
	KU2DSCCOM108	Business Economics	Minor	30	70	100	4	4
	KU2DSCCOM109	Principles of Insurance	Minor	30	70	100	4	4
	KU2DSCCOM110	Quantitative Techniques for Business Decisions	Minor	30	70	100	4	4

III	KU3DSCCOM200	Corporate Accounting*	Major	35	65	100	4	5
	KU3DSCCOM201	Company Law and Administration*	Major	30	70	100	4	4
	KU3DSCCOM202	Marketing Management	Minor	30	70	100	4	4
	KU3DSCCOM203	Financial Markets and Services	Minor	30	70	100	4	4
	KU3DSCCOM204	Event Management	Minor	30	70	100	4	4
	KU3DSCCOM205	Financial Management (For students of all specialisations except FINANCE)	Minor	30	70	100	4	4
	KU3DSCCOM206	Principles and Practices of GST (For Non-commerce Students)	Minor	30	70	100	4	4
IV	KU4DSCCOM207	Cost Accounting*	Major	30	70	100	4	4
	KU4DSCCOM208	Business Legal Environment*	Major	30	70	100	4	4
	KU4DSCCOM209	Entrepreneurship Development*	Major	30	70	100	4	4
V	KU5DSCCOM300	Modern Banking Principles and Practices*	Major	30	70	100	4	4
	KU5DSCCOM301	Income Tax I*	Major	30	70	100	4	4
	KU5DSCCOM302	Accounting for Managerial Decisions*	Major	35	65	100	4	5
VI	KU6DSCCOM303	Auditing Principles and Practices*	Major	30	70	100	4	4
	KU6DSCCOM304	Income Tax II*	Major	35	65	100	4	5
	KU6DSCCOM305	Human Resource Management *	Major	30	70	100	4	4
VII	KU7DSCCOM400	Business Research Methodology	Major	35	65	100	4	5
	KU7DSCCOM401	Statistical Packages for Business Research	Major	35	65	100	4	5
	KU7DSCCOM402	Applied Financial Management	Major	35	65	100	4	5
	KU7DSCCOM403	Special Accounting	Major	35	65	100	4	5
	KU7DSCCOM404	Organisational Behaviour	Major	35	65	100	4	5
	KU8DSCCOM405	Strategic Business Management	Major	30	70	100	4	4

VIII	KU8DSCCOM406	International Business	Major	30	70	100	4	4
	KU8DSCCOM407	Advanced Corporate Accounting	Major	35	65	100	4	5

2. DISCIPLINE SPECIFIC ELECTIVE COURSES

1 - CO-OPERATION

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Concept and Evaluation of Co-operation	30	70	100	4	4
	KU5DSECOM301	Co-operative Institutions	30	70	100	4	4
VI	KU6DSECOM302	Co-operative Legal System	30	70	100	4	4
	KU6DSECOM303	Co-operative Accounting and Auditing	30	70	100	4	4

II – FINANCE

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Financial Management	30	70	100	4	4
	KU5DSECOM301	Capital Market Operations	30	70	100	4	4
VI	KU6DSECOM302	Financial Derivatives	30	70	100	4	4
	KU6DSECOM303	Security Analysis and Portfolio Management	30	70	100	4	4

III – COMPUTER APPLICATION

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Role of Computers in Business	30	70	100	4	4
	KU5DSECOM301	Informatics Tools for Office Automation	35	65	100	4	5
VI	KU6DSECOM302	Management Information System	30	70	100	4	4
	KU6DSECOM303	Application of Tally in Accounting	35	65	100	4	5

IV – MARKETING

SEMESTER	COURSE CODE	COURSE NAME	MARKS			CREDITS	HOURS/ WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Consumer Behaviour and Marketing Research	30	70	100	4	4
	KU5DSECOM301	Service Marketing and CRM	30	70	100	4	4
VI	KU6DSECOM302	Advertising and Sales Promotion	30	70	100	4	4
	KU6DSECOM303	Digital Marketing	30	70	100	4	4

V – LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SEMEST	COURSE CODE	COURSE NAME	MARKS				HOURS/
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ER						CREDITS	WEEK
			CA	ESE	TOTAL		
V	KU5DSECOM300	Basics of Logistics and Supply Chain Management	30	70	100	4	4
	KU5DSECOM301	International Trade Documentation Procedures	30	70	100	4	4
VI	KU6DSECOM302	Distribution Management for Global Supply Chain	30	70	100	4	4
	KU6DSECOM303	International Logistics and Management	30	70	100	4	4

3. <u>INTERNSHIP</u>			-	-	-	2	2
4. MULTIDISCIPLINARY COURSES							
I	KU1MDCCOM100	Personal Finance Planning	25	50	75	3	3
	KU1MDCCOM101	Management of Start-ups	25	50	75	3	3
II	KU2MDCCOM102	Fundamentals of Entrepreneurship	25	50	75	3	3
	KU2MDCCOM103	Stock Market Operations	25	50	75	3	3
5. <u>VALUE ADDITION COURSES</u>							
III	KU3VACCOM100	Professional Ethics and Corporate Governance	25	50	75	3	3
IV	KU4VACCOM101	Consumer Rights and Protection	25	50	75	3	3
IV	KU4VACCOM102	Environmental Studies and Disaster Management	25	50	75	3	3
6. SKILL ENHANCEMENT COURSES							
IV	KU4SECCOM100	Office Secretaryship and Practices	25	50	75	3	3
V	KU5SECCOM101	Accounting Packages and Spreadsheet Applications in Business	25	50	75	3	3
VI	KU6SECCOM102	Principles and Practices of GST	25	50	75	3	3

COURSE TITLE: CORPORATE ACCOUNTING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM200	4	75

Learning Approach (Hours/ Week)			Marks Distribution (Theory)			Marks Distribution (Practical)			Total Marks	Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	CE	ESE	Total		
3	2	-	25	50	75	10	15	25	100	1 1/2

Course Description: This course provides an in-depth understanding of the accounting principles and procedures involved in corporate entities, including the issue and redemption of shares and debentures, preparation of final accounts of companies, banking and insurance companies in compliance with statutory requirements. Students will be trained to handle complex accounting situations such as forfeiture and reissue of shares, issue of bonus and right shares, and interpretation of company financial statements in line with Schedule III of the Companies Act, 2013.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Explain the key concepts, types, and processes involved in the issue and redemption of shares and debentures.	U
2	Record and journalize transactions related to shares, debentures, forfeiture, reissue, bonus issues, and buyback as per regulatory norms.	A
3	Prepare the final accounts of companies using the format prescribed under Schedule III of the Companies Act, 2013.	A
4	Analyze the accounting procedures and financial statements of banking and insurance companies, including NPAs, life funds, and valuation balance sheets.	An
5	Interpret company financial reports and evaluate the impact of statutory requirements on corporate financial statements for decision-making.	E

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

Mapping of Course Outcomes to PSOs

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hours	Marks
I	Accounting for Shares		11	
	1	Shares – meaning – types – divisions of share capital.		
	2	Issue of shares – application, allotment and calls on share issues		
	3	Issue of shares at par and premium – under and over subscription of shares.		
	4	Calls in arrears and Calls in advance – forfeiture and reissue of shares.		
	5	Issue of Bonus Shares – issue of Right Shares – Buyback of shares. (Basic theories only)		
	6	Redemption of shares out of profit and out of capital		
II	Final Accounts of Companies (In new format as per Schedule III of the Companies Act 2013)		12	
	1	New features of Schedule III of the Companies Act of 2013 – General instructions for the preparation of SOP and SOFP.		
	2	Format of Balance Sheet as per Part I Schedule III – Preparation of Statement of Financial Position.		
	3	Format of Statement of Profit and Loss as per Part II Schedule III – Preparation of Statement of Financial Performance.		
III	Final Accounts of Banking Companies		12	
	1	Meaning of banking and Banking Company - Books of Accounts maintained by a Banking company - Ledger posting under Slip System.		
	2	Terms used in banking such as, Cash Reserve Ratio (CRR), Capital Adequacy Ratio (CAR), Statutory Liquidity Ratio (SLR) and Non-banking Assets (NBA) (concept only).		

	3	Non-performing Assets (NPA) – Meaning - Classification of Bank Advances – Computation of provision for bad and doubtful debts		
	4	Rebate on bills discounted – Meaning and Computation.		
	5	Preparation of Balance Sheet of the Banking Companies with schedules.		
	6	Preparation of Profit and Loss Account of the Banking Companies with schedules.		
	Final Accounts of Insurance Companies		10	
IV	1	Meaning, objectives and types of insurance- Meaning and features of life insurance - Types of Life Insurance Policy (Whole Life Policy, Endowment Policy, With Profit Policy and Without Profit Policy).		
	2	Important terms used in life insurance- Insurance Policy, Premiums, Claims, Commission, Bonus, Surrender Value, Reversionary Bonus, Interim Bonus, Reinsurance, Double Insurance Commission on reinsurance ceded, Commission on reinsurance accepted, Annuity, Bonus in reduction of premium).		
	3	Ascertainment of profit in life insurance business - Preparation of Revenue Account, Profit and Loss Account and Balance Sheet of Insurance Companies.		
	4	Life fund - Meaning and Calculation - Valuation balance sheet.		
	Practicum: The following activities are recommended to conduct practical exercises		30	
V		<ul style="list-style-type: none"> • Instruct students to conduct minimum 2 case studies on particular aspects of the course. • Direct the students to conduct Assignments, Seminars and Group Discussions on all the modules of the course. • Allow students to work together and create group projects by analysing financial statements of companies and there by to evaluate its financial position and performance to report recommendations. • Preparation of Profit & Loss accounts and Balance Sheets of banking and insurance companies with necessary schedules, by collecting available data from possible institutions. • Guide students to do ledger posting under the slip 		

		<p>system for banking companies.</p> <ul style="list-style-type: none"> • Preparation of revenue accounts and life fund calculations for insurance firms. • Assignments and Presentations on recent trends in financial reporting by Indian corporates. • Assignments on valuation methods and classification of NPAs. 		
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Essential Readings:

- 1) S.P. Jain and K.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 Vol I, S.Chand, New Delhi.
- 5) M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Assessment Rubrics:

Evaluation Type	Marks (Theory)	Marks (Practical)	Total Marks
End Semester Evaluation (A)	50	15	65
Continuous Evaluation:			
a) Test Paper	5		
b) Test Paper	5		
c) Assignment	7.5		
d) Seminar/Viva/Article or Book Review	7.5		
Continuous Evaluation (B)	25	10	35
Total (A + B)	75	25	100

COURSE TITLE: COMPANY LAW AND ADMINISTRATION

Semester	Course Type	Course Level	Course Code	Credits	Total Hours	
3	DSC	200-299	KU3DSCCOM201	4	60	
Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

Course Description:

This course provides a structured understanding of the legal framework governing companies in India, with a focus on the Companies Act, 2013. It covers the foundational concepts of company law including the formation, types and characteristics of companies, as well as the doctrine of corporate personality and lifting of the corporate veil. The course further explores essential legal documents such as the Memorandum and Articles of Association, Prospectus and various doctrines relevant to company operations. It also covers the legal provisions relating to company management, directors, key managerial personnel, meetings, resolutions and the process of winding up.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Define and explain the nature, features, and types of companies as per the Companies Act, 2013.	R
2	Demonstrate knowledge of company formation procedures, including the role of promoters and incorporation process.	A
3	Interpret the contents and legal implications of Memorandum and Articles of Association and understand the doctrine of ultra vires, constructive notice, and indoor management.	An
4	Describe the management structure of a company, including the appointment, rights and liabilities of directors and key managerial personnel.	A
5	Understand the procedures and legal implications of company meetings and the process of winding up a company.	U

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction		12
	1	Meaning and definition of company-Features- Types of Companies - Corporate Veil- Lifting of Corporate Veil	
	2	Companies Act 2013 - Objectives – Features of the Act and functioning of National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT).	
	3	Formation of Company – Promotion - Role of promoters and their legal position	
	4	Incorporation - Capital subscription - Commencement of business - Online registration of a company - Pre-incorporation and provisional contracts.	
II	Corporate Documents		12
	1	Memorandum of Association - Contents and alteration - Doctrine of Ultravires	
	2	Articles of Association - Contents and alteration - Distinction between Memorandum and Articles	
	3	Doctrine of Constructive notice and Indoor management	
	4	Prospectus- Contents – Types: Statement in Lieu of Prospectus, Deemed Prospectus, Shelf Prospectus, Red herring Prospectus, Abridged Prospectus- Liability for Misstatement in Prospectus.	
III	Management and Administration		12
	1	Directors – Types, Appointment, Qualifications, Disqualifications and Rights	
	2	Duties and Liabilities of Directors - Director Identification Number (DIN) - Removal of directors	
	3	Key Managerial Personnel	
	4	Company Secretary: Qualification, Appointment and Duties	
IV	Company Meetings and Winding up		12
	1	Company Meetings-Requisites of a valid meeting	
	2	Kinds of Meeting: Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings - Class meetings Debenture Holders meetings and creditor meetings. Resolutions and its types.	
	3	Winding up: Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up	
	4	Liquidator: Powers - Duties and liabilities -	

	Consequences of winding up	
V	Teacher Specific Module	12
	Teachers are expected to focus on key legal aspects of company formation, governance and winding up, using real-life examples, case studies and demonstrations of online procedures such as company registration via the MCA portal. Teachers should emphasize statutory documents, legal doctrines, and regulatory bodies to help students connect theoretical knowledge with contemporary corporate practices.	

Essential Readings:

- 1) Kapoor, N.D., Elements of Company Law, Sultan Chand & Sons New Delhi.
- 2) Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press Delhi

Suggested Readings:

- 1) Company Law Study Material – Institute of Company Secretaries of India
- 2) Ramaiya, A. (Ed.), Guide to Company Law Procedures, LexisNexis, Mumbai.
- 3) Avtar Singh., Introduction to Company Law, Eastern Book Company.

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

COURSE TITLE : MARKETING MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200 - 299	KU3DSCCOM202	4	60
Learning Approach (Hours/ Week)			Marks Distribution		
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total
4	-	-	30	70	100
Duration of ESE (Hours)					
2					

Course Description: This course intends to provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts. To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the meaning and concept of Marketing in the present scenario of competitive world.	U
2	Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers.	E
3	Insight to the students about the product planning and pricing based on various aspects in the market.	I
4	Analyze the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing	A
5	Apply the knowledge on product planning, new product development , branding , packing , packaging, labeling, product positioning and Pricing in day to day business.	Ap

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

Mapping of Course Outcomes to PSO

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

Course Objectives:

1. To enable the students to learn the concepts of marketing, approaches to marketing and functions of marketing.
2. To equip students with skills to develop and execute effective marketing strategies, understand customer behavior, and manage marketing functions like product, pricing, and promotion.
3. To develop proficiency in market research, communication, sales, and relationship building.
4. To promote the students to apply ethical and social responsibility principles in their marketing activities.
5. To develop problem solving skill, strategic thinking, decision making and implement marketing strategies that align with business objectives.

COURSE CONTENTS

Module	Unit	Content	Hrs
I	INTRODUCTION TO MARKETING		12
	1	Meaning and definition - Goals – Concepts of Marketing – Approaches to Marketing – Functions of Marketing	
	2	Recent Trends in Marketing - e-business – Tele-marketing – M-Business – Green Marketing – Retailing, Relationship Marketing – Customer Relationship Management	
II	MARKETING ENVIRONMENT		12
	1	Meaning – demographic- economic – natural – technological – political – legal – socio cultural environment	
	2	Market Segmentation-concept-importance-target market selection-and Bases of market Segmentation-product differentiation vs	

		market segmentation	
	3	Consumer behavior – Consumer buying process-Factors influencing Consumer buying behavior.	
III	MARKETING MIX		12
	1	Meaning – importance -elements – Product – product mix, product line – product life cycle	
	2	Product planning– new product development – branding - packing and packaging- labeling product positioning	
	3	Pricing– Meaning and definition-significance- steps in pricing-factors influencing pricing- methods of pricing (only Meaning)- and pricing policy and strategies.	
IV	PHYSICAL DISTRIBUTION		12
	1	Physical Distribution- Meaning- Channels of distribution-Meaning-middlemen types- wholesaling and retailing-functions of middlemen- factors to be considered in selecting channels.	
	2	Modern channels of marketing – telemarketing - internet marketing- network marketing- customer relationship marketing- Logistics management-Channel management strategies.	
	3	Factors affecting channels- types of marketing channels-Promotion –Meaning and significance of promotion – promotion tools-personal selling, advertising, public relations and sales promotion-concept-characteristics.	
V	Teacher Specific Module		12
	Conduct Class room presentations, discussions, conducting seminars on Modern Marketing Strategies, E marketing, Green Marketing, Mobile Marketing, Relationship Marketing.		

Essential Readings:

1. Philip Kotler - Marketing Management, PHI
2. Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
3. Sunil B. Rao - Marketing & Services Mgt – HPH.
4. Dr. Alice Mani: Marketing & Services Management, SBH.
5. J.C. Gandhi - Marketing Management, TMH
6. Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH
7. Jayachandran ; Marketing Management. Excel Books.
8. K. Venkatramana, Marketing Management, SHBP.
9. P N Reddy & Appanniah, Essentials of Marketing Management, HPH
10. Sontakki, Marketing Management, HPH
11. Cengiz Haksever et al – ‘Service Management and Operations’; Pearson Education
12. Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers

13. K. Karunakaran; Marketing Management, HPH.

14. Davar: Marketing Management

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

COURSE TITLE: FINANCIAL MARKETS AND SERVICES

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM203	4	60

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

Course Description: This course provides a comprehensive overview of the Indian financial system, including its markets, instruments, and services. It equips students with foundational knowledge of money and capital markets, various financial instruments, and the key financial services that drive economic growth. Special focus is given to the role of regulatory bodies like the RBI and SEBI, as well as the emerging trends such as fintech, digital finance, and innovations in financial services. The course helps students to understand how financial systems support businesses and individuals in managing funds efficiently.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall the basic concepts, components, and terminologies of the Indian financial system.	R
2	Explain the structure and functioning of financial markets and services in India.	U
3	Apply knowledge of financial instruments and services in real-world business contexts.	A
4	Analyze and differentiate between various financial markets, institutions, and services.	An
5	Evaluate the performance and suitability of financial services and regulatory frameworks.	E
6	Create a structured report or solution to address contemporary financial issues or trends.	C

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓			
C02		✓			
C03	✓			✓	✓
C04		✓		✓	✓
C05	✓	✓		✓	
C06			✓	✓	✓

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hours	Marks
I	Overview of Financial System		12	
	1	Financial system: Meaning - structure		
	2	Financial Concepts-Financial Assets-Financial institutions-Financial markets- Financial instruments-Financial Services.		
	3	Functions and significance of the financial system.		
	4	Role of RBI and SEBI in the Indian financial system		
	5	Role of financial system in the economic development.		
	6	Weakness of Indian Financial System		
II	Financial Markets		12	
	1	Financial Markets- Money Market: Features, objectives, features of a developed Money Market, functions, participants.		
	2	Call money, commercial paper, T. Bill, Certificate of deposits (meaning and features of each market and instruments).		
	3	Capital Market: Structure, functions, instruments.		
	4	Primary and Secondary markets –Stock exchange-functions of stock exchange		
	5	IPO process		
	6	Role of SEBI in capital market regulation- Market intermediaries: Stock brokers, underwriters, depositories		
	Financial Services		12	
	1	Introduction to Financial services: Meaning and definition- scope-importance- Types --		

III	2	Merchant Banking - meaning-functions-importance,		
	3	Venture Capital -Meaning- features – stages and types		
	4	Mutual funds - meaning-features types-, advantages and disadvantages		
	5	Credit rating -Meaning-features-Credit rating agencies (CRISIL, ICRA, CARE, Fitch Ratings India) .		
	6	Factoring - meaning and definition-types- forfaiting-meaning-Differences between factoring and forfaiting		
IV	Financial Innovations and Emerging Trends		12	
	1	Financial technology (FinTech) and digital transformation- E-banking, mobile banking, UPI, and NEFT/RTGS		
	2	Cryptocurrencies and blockchain technology.		
	3	Crowdfunding and peer-to-peer (P2P) lending.		
	4	Green finance and ESG (Environmental, Social, Governance) investing- Cybersecurity and risk management in finance.		
V	Open Ended Module		12	
	<p>Suggested topics:</p> <p>Suggested themes for presentation</p> <ul style="list-style-type: none"> • Financial literacy and inclusion in India • Role of RBI in managing inflation and economic stability • Impact of global economic events (e.g., recession, oil crisis) on Indian financial markets • Budget analysis and its implications for financial markets 			

Suggested Readings:

1. Bhole, L.M. – *Financial Institutions and Markets*, Tata McGraw-Hill
2. Khan, M.Y. – *Financial Services*, Tata McGraw-Hill
3. Pathak, B.V. – *Indian Financial System*, Pearson
4. Machiraju, H.R. – *Indian Financial System*, Vikas Publishing
5. Gordon & Natarajan – *Financial Markets and Services*, Himalaya Publishing
6. SEBI & RBI Publications (for reference to latest regulations and reforms)

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

COURSE TITLE: EVENT MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM204	4	60

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

Course Description:

This course offers an overview of the concept of event management. It equips the students with the knowledge and skills necessary to plan, execute, and evaluate various types of events. Through a structured approach encompassing four comprehensive modules, students will delve into the fundamentals of event planning, operational logistics, protocol adherence, and safety considerations. Emphasis is placed on developing competencies in budgeting, marketing, staffing, and risk management to ensure the successful delivery of events.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the fundamentals of event management, including event types, benefits, the Five C's framework and the essential skills required for successful event managers.	U
2	Create comprehensive event management plans, including budgeting, pricing and event logistics.	U,A,An,E
3	Understand about Marketing the event and manage event staffing effectively through job descriptions and rosters.	U,An,C
4	Understand event closure procedures, apply evaluation techniques to assess outcomes, implement corrective actions and prepare comprehensive reports.	U,A,An
5	Recognize various career paths in event management and understand the qualifications and essential skills required for success in the field.	U,A,An

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓	✓	✓	-	✓
CO 2	✓	✓	✓	✓	-
CO 3	✓	✓	✓	✓	✓
CO 4	✓	✓	✓	✓	✓
CO 5	✓	✓	✓	-	✓

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Introduction to Event Management		8
	1	Events - Meaning and Definition	
	2	Classification of events - Benefits of events	
	3	Event Management - Scope, Importance and Functions - Five C's of Event Management	
	4	Event Manager, Essential qualities and skills required for Event manager - Key steps to successful event.	
II	Planning the Event		15
	1	Event Planning - Benefits - Forces affecting event planning	
	2	Event planning checklist - Pre-event, During event and post-event activities	
	3	Selection of venues- Consideration of various factors- Arrangement of Permissions and Licenses	
	4	Budgeting the event- Pricing Decisions - Factors to be considered while fixing the price	
III	Marketing and Staffing of event		15
	1	Marketing and Publicity for events	
	2	Channels for promoting events- Traditional Channels- Digital media and social media - Positioning the events.	
	3	Organising and staging an event - Staffing for an event	
	4	Job description for event staff - Preparation of Job Rosters - benefits	
IV	Evaluation of Events & Career aspects		10
	1	Close down of an event	
	2	Event evaluation techniques - Corrective actions	
	3	Reporting and documentation	
V	Teacher Specific Module		12
	The teacher shall focus on equipping the students with strategies to deliver the Event Management curriculum effectively. It emphasizes the integration of real-world case studies and interactive teaching methods to foster student engagement. Educators will learn to utilize diverse assessment tools and incorporate technology to simulate practical event scenarios. Continuous feedback mechanisms are highlighted to adapt teaching approaches and enhance learning outcomes.		

Essential Readings:

- Saurav Mittal (2017). Event Management: Ultimate Guide To Successful Meetings, Corporate Events, Conferences, Management & Marketing For Successful Events: Become an event planning pro & create a successful event series. Kindle Edition
- Sukhpreet Kaur (2018), Event Management, Excel Books Private Ltd., New Delhi
- Gupta, A., & Jain, M. (2019). Event Management: Concepts & Cases. New Delhi, India: Taxmann Publications.

Suggested Readings:

1. Allen, J. (2000). Event Planning: The Ultimate Guide to Successful Meetings, Corporate Events, Fundraising Galas, Conferences, Conventions, Incentives, and Other Special Events. Toronto, Ontario, Canada: Wiley
2. Astroff, M. T., and J. R. Abbey (1995). Convention Sales and Services, 4th ed. Cranbury, NJ: Waterbury Press.

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

COURSE TITLE: FINANCIAL MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC	200-299	KU3DSCCOM205	4	60

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

Course Description:

This course introduces the fundamental concepts and practices in financial management. It explores financial decision-making from the perspective of a corporate finance manager, focusing on investment, financing and dividend decisions. Core concepts such as the time value of money, risk-return framework, capital budgeting techniques, cost of capital, working capital management, capital structure, leverage and dividend policies are also covered in this course.

CO No.	Expected Outcome	Learning Domains
➤ 1	Understand the nature, scope, and objectives of financial management and explain the role of a finance manager.	U
➤ 2	Evaluate investment proposals using capital budgeting techniques such as Payback Period, ARR, NPV and IRR.	U,A,An,E
➤ 3	Understand and analyze working capital needs and identify sources of working capital.	U,A,An
➤ 4	Analyse financing options and construct an optimal capital structure using relevant theories and leverage concepts.	U,A,An
➤ 5	Understand dividend decisions and the relevance of dividend policies and theories.	U,A,An

Course Outcomes:

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓	✓	✓	-	✓
CO 2	✓	✓	✓	✓	✓
CO 3	✓	✓	✓	✓	✓
CO 4	✓	✓	✓	✓	✓
CO 5	✓	✓	✓	-	✓

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Introduction to Financial Management		10
	1	Financial management- Meaning, Definition, Nature and Scope	
	2	Financial Goal - Profit Maximisation, Wealth Maximisation and Value Maximisation	
	3	Role and Responsibilities of a Finance Manager.	
	4	Time value of Money	
	5	Conceptual Framework of Risk and Return	
II	Investment Decisions		14
	1	Capital Budgeting- meaning – Objectives – Nature.	
	2	Evaluation of Investment Proposal – Payback period method - Average rate of return method- NPV – IRR (Simple Problems).	
	3	Management of Working Capital – Meaning – Concept - types – determinants -Principles of working capital management.	
	4	Sources of Working Capital- Working Capital Estimation under Operating Cycle Method.	
III	Financing Decisions		14
	1	Sources of Finance (Brief Study only) - Capital structure – meaning, designing capital structure - Optimal Capital Structure - factors determining capital structure	
	2	Capital Structure Theories – Net Income Approach, NOI, MM and Traditional (Theoretical aspects only)	
	3	Cost of Capital: Meaning and Significance of Cost of Capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings- WACC	
	4	Leverage: Meaning Financial, Operating and Combined Leverage (Simple Problems only).	
IV	Dividend Decisions		10
	1	Dividend- Meaning – Types	
	2	Dividend policy – Objectives of Dividend Policy – Conservative v/s Liberal policy	
	3	Factors determining dividend policy	
	4	Dividend payout ratio – Dividend Theories (Relevance and Irrelevance) [Theory Only]	
V	Teacher Specific Module		12
	The teacher shall focus on building a strong conceptual foundation in financial management by using simple explanations, real-life business examples and basic numerical problems. Emphasis shall be placed on practical		

	understanding of investment, financing and dividend decisions, and the teacher shall encourage student participation through discussions, case studies and problem-solving exercises.	
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Essential Readings:

1. Shashi K. Gupta, R.K. Sharma & Neeti Gupta :Fundamentals of Financial Management: Kalyani Publication.
2. Ravi M. Kishore & Prof. (Dr.) Padma Sai Arora : Financial Management: Taxmann

Suggested Readings:

1. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. M.Y Khan & S.P. Jain : Financial Management: Tata McGraw Hill, New Delhi.

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

KU3DSCCOM206 - PRINCIPLES AND PRACTICES OF GST

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	DSC-Minor	200 - 299	KU3DSCCOM206	4	60

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

Course Description:

This course offers a theoretical understanding of the Goods and Services Tax (GST) framework in India. It covers the evolution of the tax system from the earlier indirect tax structure to the unified GST regime. Students will explore key concepts such as the scope and types of supply, levy and collection of GST, exemptions, and the composition scheme. The course also explains the time and place of supply, valuation rules, input tax credit mechanism, and the process of registration and return filing. The content is designed to help students develop a clear conceptual foundation of GST as per current laws and provisions.

Course Prerequisite – Not Applicable to Commerce Major Students

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Describe the evolution and structure of GST, and explain key concepts, components, and the role of governing bodies like the GST Council	U
2	Analyze different types of supply under GST and explain the provisions related to levy, reverse charge, composition levy, and exemptions.	An
3	Interpret the rules related to time, place, and value of supply and understand the eligibility and conditions for availing Input Tax Credit	E
4	Explain the provisions relating to GST registration, identify persons liable for registration, and discuss the types and	U, A

	procedures of GST returns.	
5	Understand the structure and functioning of electronic ledgers under GST and the prescribed manner of tax payment.	U, A

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	-	-	-	-
CO2	2	-	-	-	-
CO3	2	-	-	-	-
CO4	2	-	-	-	-
CO5	3	-	-	-	-

COURSE CONTENTS

Module	Unit	Content	Hours
I	Introduction to GST		12
		Evolution and concept of GST - Earlier indirect tax structure - Important concepts and Definitions - Merits and Limitations - Components of GST- Taxes subsumed in GST – GSTN - GSTIN - HSN Code - SAC code - GST Council – GST Rate	
II	Levy and collection of GST		12
		Concept of supply under GST - Scope of Supply - taxable and non-taxable supply - Interstate and intra state Supply - Mixed and Composite Supply - Principal supply - Concept of Levy of GST (Section 9-CGST Act) - Reverse Charge Mechanism (List of goods and services) - Composition Levy (Basic Provisions only) - Exemptions under GST (List only)	
III	Time and Place of Supply		12
		Time of supply of Goods and Services-Place of Supply (Section 10 and 12 of IGST Act 2017) – Value of Supply (Inclusions and exclusions) - Input Tax Credit - Conditions and eligibility - Manner of utilization.	
IV	GST Registration		12
		GST registration - Persons liable for Registration- Compulsory Registration - Procedure for Registration –	

		GST Return-Types0- Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger - Manner of payment of tax.	
V	Teacher Specific Module		
		Directions: GST Portal - GST Suvidha Provider - Tax Invoice - E way Bill - GST Return Filing - Computation of GST - Basic Accounting entries - Refund Procedures.	12

Essential Readings:

1. Mehrotra & Agarwal, Goods & Service Tax & Customs Duty, Sahitya Bhawan publication, Agra
2. CA. Rohini Aggarawal & Dr. Neelam Goel, GST and Customs Law, Sultan Chand
3. Abhishek A. and Kumar Rustogi, Goods & Service Tax- New Face of Indirect Taxes in India, Taxmann Publications (P) Limited
4. Mehrotra & Agarwal, Income Tax and GST, Sahitya Bhawan publication, Agra
5. Sanjeev Agarwal and Neha Somani, GST Appeals and Appellate Procedure, Bharat Publications
6. Tarun Kr. Gupta, Practical Guide to Assessment and Audit Under GST, Bharat Publications

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

COURSE TITLE: PROFESSIONAL ETHICS AND CORPORATE GOVERNANCE

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
3	VAC	100-199	KU3VACCOM100	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1.5 hrs

Course Description:

This course provides an understanding of ethical principles and moral values relevant to the professional conduct of individuals and organizations. It explores the foundations of ethics, the role of ethical behavior in the professional world, and the importance of integrity and responsibility. The course also focuses on corporate governance practices, highlighting the mechanisms, processes, and structures through which corporations are directed and controlled. Topics include ethical theories, corporate social responsibility (CSR), stakeholder management, regulatory frameworks, and governance best practices.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Define key concepts in professional ethics and corporate governance.	R
2	Explain ethical theories, principles, and governance frameworks in organizations.	U
3	Apply ethical reasoning to real-world professional and corporate dilemmas.	A
4	Analyze ethical issues and governance failures in business case studies.	An
5	Evaluate the effectiveness of corporate governance practices in ensuring ethics	E
6	Develop ethical codes or governance models for professional conduct.	C

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓		✓		✓
C02	✓	✓	✓		✓
C03	✓	✓	✓		✓
C04	✓	✓	✓		✓
C05	✓	✓	✓		✓
C06	✓		✓		✓

COURSE CONTENT

Module	Unit	Content	Hours	Marks
I	Introduction to Ethics and Professionalism		10	
	1	Basics of Ethics- Meaning and definition of ethics		
	2	Importance of ethics in life and business		
	3	Types of ethics: personal, professional, and business ethics.		
	4	Concept of Professional ethics -Principles of Professional Ethics- Integrity, honesty, transparency, accountability- Fairness and respect- Conflict of interest.		
	5	Business Ethics- Meaning- Role of ethics in business success- Scope -Benefits of ethical practices -Unethical practices in business.		
	6	Factors responsible for ethical and unethical business decisions- Business ethics in India.		
II	Corporate Social Responsibility and Ethics		10	
	1	Introduction to Corporate Social Responsibility (CSR) Meaning and definition-Objectives- characteristics - need for CSR		
	2	Levels and phases of CSR -Principles of CSR, laws in India, and corporate examples		
	3	CSR and Business Ethics		
	4	Corporate citizenship, and ethical code of conduct		
III	Corporate Governance – Framework and Theories		10	
	1	Corporate Governance: Meaning, objectives, need		
	2	Key Theories: Agency, Stewardship, Stakeholder, Resource Dependency, Managerial Hegemony.		
	3	principles (fairness, accountability, responsibility,		

		transparency)		
	4	Governance Structure in India: Board of Directors, Committees (Audit, Management)- Stakeholders and shareholder roles		
IV	Governance Mechanisms and Ethical Practices		9	
	1	CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG. Various Corporate Governance forums - CACG, OECD, ICGN AND NFCG.		
	2	Ethical leadership and boardroom behaviour, creating ethical culture.		
	3	Corporate governance failures – Causes of governance failures (examples)		
	4	Trends: ESG (Environmental, Social, Governance) and its relevance.		
V	Teacher Specific Module		6	
	<p>Suggested topics:</p> <p>Case Study Discussion: Choose a real corporate scandal or governance success story. Assign students roles (e.g., CEO, employee, regulator) and conduct a debate.</p> <p>Ethical Dilemma Workshop: Present a hypothetical workplace dilemma. Have students brainstorm solutions and justify their reasoning.</p> <p>Code of Ethics Drafting: In groups, students create a basic “Code of Ethics” for a fictitious company.</p> <p>Governance Audit: Students review the governance report of a real company and identify strengths, weaknesses, and compliance.</p>			

Recommended Reading:

1. A.C. Fernando – *Business Ethics and Corporate Governance*
2. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
3. C.S.V. Murthy – *Business Ethics and Corporate Governance*
4. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
5. N. Balasubramanian – *Corporate Governance: Contemporary Issues*

6. SEBI and Ministry of Corporate Affairs websites

7. UGC e-Pathshala content on Corporate Governance

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	50
Continuous Evaluation	25
a) Test Paper	5
b) Test Paper	5
c) Assignment	7.5
d) Seminar/Viva/Article or Book Review	7.5
Total	75

COURSE TITLE: COST ACCOUNTING

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	DSC	200-299	KU4DSCCOM207	4	60

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

Course Description: This course introduces the principles and practices of cost accounting essential for effective business decision-making. It covers cost concepts, material and labour cost accounting, and the treatment and allocation of overheads. The course enables students to classify, record, and analyze costs for planning, controlling, and evaluating organizational performance. It provides a foundational understanding for managerial decision-making based on cost data and insights.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1.	1 Explain the fundamental concepts, elements, and classifications of cost accounting and prepare basic cost sheets.	U
2.	2 Apply inventory control techniques and pricing methods for material issues in various business scenarios.	A
3.	3 Compute and analyze labour costs using different wage payment and incentive schemes.	An
4.	4 Allocate, apportion, and absorb overheads using appropriate distribution and absorption methods.	A
5.	5 Evaluate the effectiveness of cost accounting techniques in managerial planning, control, and decision-making.	E

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	✓		✓	✓	
CO 2	✓			✓	✓
CO 3	✓		✓		✓
CO 4	✓		✓	✓	
CO 5	✓	✓	✓	✓	✓

COURSE CONTENTS

Contents for Classroom Transactions

Module	Unit	Content	Hrs
I	Introduction to Cost Accounting		10
	1	Limitations of financial accounting - Meaning and concept of cost – Elements of cost – Classifications of costs – Cost center and cost unit – Cost accounting: Meaning and Objectives	
	2	Difference between Cost Accounting and Financial Accounting – Benefits and limitations of cost accounting – Preparation of cost sheet – Ascertainment of profit	
II	Accounting for Material		14
	1	Meaning and types of material cost – Procurement of materials – Purchase procedure – Inventory management and control – Stores department – Techniques of stores control – Classification and codification – Double bin system – Stock level setting – Computation of stock levels – EOQ – Inventory turnover ratio	
	2	Perpetual inventory system – ABC Analysis – VED Analysis – JIT Analysis – Issue of materials – Methods of pricing material issues: FIFO, LIFO, Average cost methods (Simple and Weighted Average) – Material losses and its treatment: scrap, waste, defectives, spoilage	
III	Accounting for Labour		10
	1	Time keeping – Time booking – Payroll – Idle time – Overtime – Labour turnover	
	2	Systems of wage payment: Time wage system, Piece rate system – Taylor's differential piece rate system – Halsey plan – Rowan plan – Emerson's efficiency plan – Co-partnership and profit-sharing schemes	
	Accounting for Overheads		14

IV	1	Meaning and classification of overheads – Collection, allocation, and apportionment of overheads - Primary and secondary distribution – Direct re-distribution method – Step distribution method	
	2	Reciprocal service method – Repeated distribution method - Absorption of overheads – Treatment of under and over absorption – Overheads absorption rates – Machine Hour Rate method	
V	Teacher Specific Module		12
	The teacher shall focus on building a strong conceptual foundation in Cost Accounting by giving activity based problem solutions. Focus shall be placed on practical understanding of ascertainment of cost of a product, cost planning and control. The teacher shall encourage student participation through discussions, case studies and problem-solving exercises.		

Essential Readings:

- 1) Cost Accounting: Principles and Practice – M.N. Arora, Vikas Publishing House
- 2) Cost Accounting – Jawahar Lal & Seema Srivastava, Tata McGraw-Hill
- 3) Cost Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers
- 4) Cost and Management Accounting – Ravi M. Kishore, Taxmann
- 5) Advanced Cost Accounting – V.K. Saxena and C.D. Vashist, Sultan Chand & Sons

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

COURSE TITLE: BUSINESS LEGAL ENVIRONMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	DSC	200-299	KU4DSCCOM208	4	60

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

Course Description:

This course offers a foundational understanding of the Indian Contract Act, focusing on the essential elements that constitute a valid contract. Students will explore the key principles of contract formation, including offer, acceptance, consideration, capacity and free consent. The course further distinguishes between valid, void and voidable contracts and elaborates on breach of contract and the legal remedies available. Moreover, it emphasises on specific contracts such as indemnity, guarantee, agency and bailment, as well as the Sale of Goods Act.

COURSE OUTCOMES

CO No.	Expected Outcome	Learning Domains
1	Understand the nature of agreements, contracts and the essential elements of a valid contract	U
2	Differentiate between valid, void, voidable, illegal, and unenforceable contracts	An
3	Understand the breach of contract and remedies available for a breach of contract	U
4	Interpret the legal framework and practical implications of special contracts such as indemnity, guarantee, agency, bailment and provisions under the Sale of Goods Act.	A

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Indian Contract Act		12
	1	Indian Contract Act 1872 - Objects - Contract: Meaning and Definition – Essentials of valid contract –Classification of Contract	
	2	Offer: Meaning and Definition- Essential elements - Types of Offers – Revocation of Offer - Acceptance: Meaning and Definition – Essentials –Communication of offer and acceptance	
	3	Consideration: Meaning and Definition – Essentials – Stranger to the consideration- Exceptions to consideration	
	4	Capacity to Contract- Minor-Unsound mind persons - Persons disqualified by law	
II	Free consent and Legality of object		10
	1	Free consent: Meaning – Coercion – Undue influence – Misrepresentation – Fraud – Mistake (Basic concepts of these 5 elements)	
	2	Legality of object – Contracts expressly declared to be void	
	3	Wagering contract and Contingent contract	
	4	Quasi Contract and types.	
III	Performance and Discharge of Contract		12
	1	Performance of Contract – Modes of performance- Tender and its essentials	
	2	Discharge of Contract- Ways of discharging contract	
	3	Breach of Contract-Remedies of breach of contract	
IV	Special Contracts and Sale of Goods Act		14
	1	Special Contracts – Indemnity contracts – Guarantee contracts – Differences between Indemnity and Guarantee contracts — Kinds of Guarantee - Rights, duties and discharge of Surety	
	2	Contract of Agency – Creation and termination of Agency	
	3	Bailment – Essentials – Kinds of Bailment – Rights and duties of Bailer and Bailee	
	4	Sale of Goods Act – Sale and Agreement to sell – Conditions and Warranties – Express and Implied – Doctrine of Caveat Emptor.	
	Teacher Specific Module		12
	Case law discussions and important judgments can be used to help students understand how laws work in real life. To keep		

V	students active and interested, the teacher can conduct group activities like role-plays on making and breaking contracts, debates on topics like free consent and legality of agreements, and quiz competitions. Simple problem-solving tasks and small case studies can also be given to help students think clearly and understand legal situations better.	
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Suggested Readings:

- 1) R S N Pillai & Bagavathi, Business Law, Sultan Chand & Sons
- 2) Kapoor N.D., Elements of Mercantile Law, Sultan Chand & Sons
- 3) Chawla, Garg & Sarin, Mercantile Law, Kalyani Publishers
- 4) L R Potti, Business and Corporate Law, Yamuna Publications

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

COURSE TITLE : ENTREPRENEURSHIP DEVELOPMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	DSC	200 - 299	KU4DSCCOM209	4	60
Learning Approach (Hours/ Week)			Marks Distribution		
			Duration of ESE (Hours)		
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total
4	-	-	30	70	100

Course Description: This course intends to provide a basic understanding of Entrepreneurship. It explains the concept of Student entrepreneurship- concept and importance. Through this course student will be able understand the importance of entrepreneurs in the economic development of a nation. Students can identify the different types of entrepreneurs and strengthen their skill and quality as an entrepreneur. The course helps to understand the financial support or schemes of financial institutions for entrepreneurs to start new ventures.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the concept Entrepreneurship, features and importance	U
2	Enhance knowledge on entrepreneurial motivation, entrepreneurial competencies, institutional efforts and role of Government in developing entrepreneurship	E
3	Identify the factors affecting Entrepreneurial Growth	I
4	Analyze the Problems of MSMEs, Steps for starting SSIs/MSMEs and measures taken by the Government for the promotion of MSMEs	A
5	Apply the knowledge on financial support or schemes of financial institutions for entrepreneurs to start new ventures.	Ap

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hrs
I	Introduction to Entrepreneur and Entrepreneurship		12
	1	Meaning and Definition of Entrepreneur- Characteristics of an Entrepreneur- Definition of Entrepreneurship- Nature and Characteristics of Entrepreneurship	
	2	Entrepreneur vs Manager- Types of Entrepreneurship - Student entrepreneurship- concept and importance	
	3	Role of first generation entrepreneurs. Intrapreneur- Qualities of a Successful Entrepreneur- Innovations and entrepreneurship.	
II	Entrepreneurial Growth		12
	1	Factors affecting Entrepreneurial Growth - Barriers to entrepreneurship – Environmental - Barriers –Personal Barriers- Social Barriers - motives influencing entrepreneurs	
	2	Women Entrepreneurship- problems and challenges of women entrepreneurs-Remedies to solve the problems of women entrepreneurs -Assistance available to women entrepreneurs	
	3	Rural entrepreneurship- Social entrepreneurship -role of entrepreneur in Economic development	
	Entrepreneurial Motivation		12
	1	Motivating factors -Achievement Motivation -Entrepreneurial competencies – Meaning-Developing competencies-Types of Entrepreneurial competencies	

III	2	Institutional efforts and role of Government in developing entrepreneurship- Entrepreneurship Development Programme (EDP) - Need- Objectives-Course content and curriculum of EDP.	
	3	Phases of EDP, Stories of successful entrepreneurs. Loans and advances available for entrepreneurs -schemes of financial institutions- startups	
	4	Role of universities and colleges in developing entrepreneurship-Role of NGOs- entrepreneurial ecosystem in Kerala	
IV	Micro, Small & Medium Enterprises		12
	1	Micro, Small & Medium Enterprises- MSMED Act 2006 - Characteristics- Objectives-Advantages MSMEs- Disadvantages of MSMEs	
	2	Role and Importance of MSMEs in developing countries- Problems of MSMEs-Steps for starting SSIs/MSMEs	
	3	Measures taken by the Government for the promotion of MSMEs : Administrative framework, Policy instruments- Industrial Estates-Features and advantages of Industrial Estates	
	4	Entrepreneurship incubators- MSMEs- Incentives and subsidies- Advantages of incentives and subsidies-Need for incentives and subsidies	
V	Teacher Specific Module		12
	Conduct Class room presentations, discussions, conducting seminars on Startups in Kerala -Role of Kerala startup missions, Govt 's initiatives to boost startups. Visit nearest institutions of successful entrepreneur.		

Suggested Readings:

1. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
2. Panda, Shiba Charan. Entrepreneurship Development. New Delhi, Anmol Publications
3. Entrepreneurship : R.V. Badi& N V Badi
4. Kao, John J. The Entrepreneurial Organization. Englewoods Cliffs, New Jersey: Prentice-Hall.
5. SIDBI Reports on Small Scale Industries Sector.
6. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED
7. Entrepreneurial Development : P. Saravanavel
8. Entrepreneurship Development : S.S. Khanka
9. Entrepreneurial Development :C. B Gupta and N.P Sreenivasan
10. A complete Guide to Successful Entrepreneurship; G.N. Pandey

11. Business and Society Davis Keith and Williams C. Fredarick
12. Entrepreneurship : Robert D Hisrich and Michael P Peters
13. MSME Act 2006

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	70
Continuous Evaluation	30
a) Test Paper	6
b) Test Paper	6
c) Assignment	9
d) Seminar/Viva/Article or Book Review	9
Total	100

COURSE TITLE: OFFICE SECRETARYSHIP AND PRACTICES

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	SEC	100-199	KU4SECCOM100	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1.5 Hours

Course Description:

This course provides comprehensive training in the principles and practices of modern office secretaryship, with a strong emphasis on administrative effectiveness, communication proficiency, and digital competence. It equips students with the knowledge and skills required to perform secretarial duties in both traditional and technology-driven office environments. Through a blend of theory and hands-on practice, students will gain familiarity with office procedures, professional correspondence, scheduling, record-keeping, and the use of contemporary office software. The course also focuses on ethical practices, organizational behavior, and interpersonal skills critical to a secretary's role. Designed to prepare students for administrative and support roles across sectors, the course integrates case studies, simulations, and practicum-based learning to bridge the gap between academic concepts and workplace applications.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the fundamental concepts of office secretaryship	U, R
2	Apply knowledge of office management practices and procedures	A
3	Demonstrate proficiency in written and oral business communication	A
4	Utilize modern office technology and digital tools for secretarial tasks	A
5	Exhibit practical secretarial skills through simulated and real-world activities	C

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

Mapping of Course Outcomes to PSO

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

COURSE CONTENTS

Contents for Classroom Transactions:

Module	Unit	Content	Hours	Marks
I	Fundamentals of Office Secretaryship		9	
	1	Definition, nature and scope of office secretaryship		
	2	Types of secretaries: Personal, Company, and Executive Secretaries		
	3	Attributes of a professional secretary		
	4	Importance of confidentiality and ethical conduct		
	5	Role of secretary in corporate governance		
II	Office Management and Procedures		9	
	1	Office organization structure and hierarchy		
	2	Routine office procedures: filing, indexing, mailing, record-keeping		
	3	Time management and scheduling		
	4	Maintenance of office equipment and supplies		
	5	Disaster preparedness and risk management in office		
III	Business Communication and Interpersonal Skills		9	
	1	Types of communication: verbal, non-verbal, written and digital		
	2	Drafting official correspondence: notices, memos, minutes, circulars		
	3	Email and online communication etiquette		
	4	Public relations and media handling basics		

	5	Listening skills, conflict resolution, and teamwork		
		Office Technology and Digital Tools	9	
IV	1	Introduction to office automation tools: MS Office, Google Workspace		
	2	Use of spreadsheets for data management		
	3	Calendar and scheduling tools (Google Calendar, Outlook)		
	4	Cloud storage and data security essentials		
	5	.Virtual meeting platforms (Zoom, MS Teams, Google Meet)		
		Teacher Specific Module		
V		Suggested Activities (to be included along with theory): <ol style="list-style-type: none"> 1. Hands-on sessions in drafting letters, notices, and meeting minutes. 2. Simulate real office settings with virtual secretary tasks. 3. Practice email writing, telephonic conversations, and mock meetings. 4. Exercises on MS Word, Excel, PowerPoint, and collaborative tools. Maintenance of work record is essential. 5. Visit to a corporate office or exposure to secretarial duties and drafting a visit report with experience, unique practices found and suggestions for improvement in administration. 6. Hosting, administering and transacting meeting via digital platforms. 	9	

Essential Readings:

1. Chadha, N. (2012). *Office Management and Secretarial Practice*. New Delhi: Vikas Publishing House.

2. Raman, M. & Sharma, S. (2016). *Business Communication and Office Management*. New Delhi: Oxford University Press.
3. Pal, P. & Saha, P. (2013). *Business Communication: A Practical Approach*. New Delhi: Prentice-Hall.
4. Banerjee, B. (2008). *Secretarial Practice and Office Management*. Kolkata: Chhaya Prakashani.
5. Vijay, S. (2010). *The Modern Secretary: Office Management and Communication*. New Delhi: Kalyani Publishers.
6. Rajendra, P. & Rani, M. (2015). *Business Communication and Office Procedures*. New Delhi: PHI Learning Pvt. Ltd.
7. Nayak, A. & Mishra, N. (2017). *Office Management & Secretarial Practice*. Mumbai: Himalaya Publishing House.
8. Rao, P. S. (2016). *Office Management and Administrative Procedures*. New Delhi: New Age International Publishers.
9. Steiner, G. (2010). *Office Procedures for the Twenty-First Century*. New York: Cengage Learning.
10. Adams, R. & Goleman, D. (2009). *Emotional Intelligence in the Workplace: A Secretarial Guide*. London: HarperCollins.
11. Katherine, M. & Satterlee, B. (2018). *Effective Communication and Interpersonal Skills for Office Secretaries*. New York: McGraw-Hill.

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	50
Continuous Evaluation	25
a) Test Paper	5
b) Test Paper	5
c) Assignment	7.5
d) Seminar/Viva/Article or Book Review	7.5
Total	100

COURSE TITLE: CONSUMER RIGHTS AND PROTECTION

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	VAC	100-199	KU4VACCOM101	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1.5 Hours

Course Description: This course provides a foundational understanding of consumer rights, responsibilities, and protection mechanisms in a market-driven economy. It explores the legal framework governing consumer protection, including the Consumer Protection Act and related laws, and the role of regulatory authorities and redressal agencies. Students will gain insight into consumer grievances, unfair trade practices, and the mechanisms available for seeking justice. The course aims to create informed and responsible consumers and encourages awareness about ethical business practices.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Understand the concept of consumer rights and the importance of consumer awareness.	R
2	Explain the provisions of the Consumer Protection Act and related legislations.	U
3	Identify various unfair trade practices and consumer grievances.	A
4	Evaluate the roles of consumer forums and regulatory authorities in redressal.	E
5	Apply knowledge of consumer rights to real-life situations and case studies	A
6	Promote ethical consumption and responsible consumer behavior in society	C

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

Mapping of Course Outcomes to PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		✓	✓		✓
CO2	✓	✓	✓		✓
CO3		✓	✓		✓
CO4		✓	✓		✓
CO5	✓	✓	✓	✓	✓
CO6		✓	✓		✓

COURSE CONTENTS

Module	Unit	Content	Hours	Marks
I	Fundamentals of Consumer Rights		10	
	1	Consumer – Meaning and definition- Concept and Importance of Consumer Rights		
	2	Consumer Rights – Meaning & Definition -History and development of the consumer movement-		
	3	Basic Consumer Rights - Right to safety, Right to be informed, Right to choose, Right to be heard, Right to redress, Right to consumer education.		
	4	Consumer responsibilities and ethical consumption- Importance of Consumer Awareness in a market economy.		
II	Legal and Institutional Framework for Consumer Protection.		12	
	1	Consumer Protection Act, 2019 - Objectives and significance and Key definitions: Consumer, complaint, defect, deficiency, unfair trade practices.		
	2	Consumer Redressal Mechanism – Structure and powers of District, State, and National Commissions; jurisdiction and appeal process		
	3	Filing a Complaint – Procedure, time limits, fees, and required documentation		
	4	Regulatory and Government Agencies – Role of Central/ State Governments.		
	5	brief overview of FSSAI, SEBI, TRAI, RBI, and IRDAI		
	6	Consumer Organizations and Online Redressal – Role of NGOs and major platforms like NCH, CPGRAMS		
III	Consumer Protection in the Digital Era		8	
	1	Consumer Issues in the Digital Era- E-commerce rights,		

		data privacy, online frauds		
		Cyber grievance redressal mechanisms		
	2	Unfair & Misleading Trade Practices – Misleading ads, defective products, product liability, and unfair contract terms		
		Consumer Empowerment and Ethical Practices	6	
IV	1	Importance of consumer literacy and education		
	2	Consumer awareness campaigns		
	3	Role of educational institutions and media in consumer protection		
	4	Corporate Social Responsibility (CSR) in promoting ethical business conduct		
		Teacher Specific Module	9	
V		Suggested topics:		
		<ul style="list-style-type: none"> • Group discussions on common consumer issues • Debates on the recent issues on consumer Protection • Role-play of consumer court proceedings • Analysis of real or fictional consumer complaint cases • Guest lectures from legal professionals or consumer rights activists. 		

Recommended Reading:

1. Consumer Protection Act, 2019 (Bare Act)
2. N.R. Nair & S. Santhi – Consumer Protection in India
3. Suresh Misra & Sapna Chadah – Consumer Protection in India: Issues and Concerns
4. Aggarwal, V. K. Consumer Protection: Law and Practice
5. Girimaji, Pushpa : Consumer Right for Everyone Penguin Books
6. Dr. Avtar Singh, Eastern Book Company

Websites :

1. <https://consumeraffairs.nic.in>

2. <https://consumerhelpline.gov.in>
3. <https://egazette.nic.in>
4. <https://epgp.inflibnet.ac.in>

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	50
Continuous Evaluation	25
a) Test Paper	5
b) Test Paper	5
c) Assignment	7.5
d) Seminar/Viva/Article or Book Review	7.5
Total	100

COURSE TITLE: ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
4	VAC	100-199	KU4VACCOM102	3	45

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture per week	Practical per week	Tutorial	CE	ESE	Total	
3	-	-	25	50	75	1.5 hrs

Course Description: This course introduces students to key environmental concepts, major ecological issues, and the legal framework for environmental protection in India. It highlights the impact of pollution, climate change, and industrial activities on the environment, along with the role of businesses in promoting sustainability. Students will also learn about disaster management, covering both natural and man-made hazards, and strategies for preparedness and mitigation

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall basic concepts of environment, pollution, and disaster management.	R
2	Understand the causes and impacts of environmental degradation and disasters on society and business.	U
3	Apply environmental laws, pollution control measures, and disaster response strategies in real-life scenarios.	A
4	Analyze the relationship between economic development, sustainability, and environmental ethics	E
5	Evaluate government policies, business practices, and technologies for environmental compliance and disaster resilience.	A
6	Design solutions for sustainable practices or local disaster management strategies through innovative or case-based learning.	C

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

Mapping of Course Outcomes to PSO

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

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

COURSE CONTENTS

Module	Unit	Content	Hours	Marks
I	Environmental Studies and Legal Framework		10	
	1	Environment: Definition and components – Atmosphere, Hydrosphere, Lithosphere, Biosphere		
	2	Importance and scope of environmental studies- Key environmental issues: deforestation, mining, water depletion		
	3	Overview of major environmental movements: Chipko & Silent Valley		
	4	Environmental Protection Act, 1986 – Basic provisions and business implications.		
	5	Environmental Impact Assessment (EIA) – Meaning and relevance		
	6	ESG and eco-labeling		
II	Environmental Pollution and Industrial Compliance		11	
	1	Pollution- Major types of pollution: air, water, soil – causes and effects		
	2	Global environmental challenges: Climate change, global warming, ozone depletion, acid rain		
	3	Industrial compliance: norms and penalties		
	4	Role of industries in compliance and social responsibility		
	5	Green tech, carbon credit, Blockchain (Brief mention)		
III	Sustainability and Disaster Management		10	
	1	Sustainable vs. Unsustainable development-		
	2	Environmental hazards and Disaster: Meaning, types: natural & man-made – meaning and example		
	3	Endogenous Hazards: volcanic eruption-Earth quakes-Landslides		
	4	Exogenous Hazards: infrequent events, cyclones-lightning-		

		hailstorms.		
	5	Cumulative atmospheric hazards/disasters: floods-Droughts-Heat waves- Extra planetary hazards/disasters.		
	6	Man induced hazards and disasters: physical hazards/disaster-soil erosion-chemical hazards/disaster.		
IV		Disaster Management Phases and Community Preparedness	8	
	1	Phases of disaster management: 1) pre-disaster stage(preparedness), Emergency stage, post disaster stage		
	2	Institutional framework of disaster management-disaster mitigation institutions.		
	3	Community involvement in disaster management- SDGs and community preparedness using digital tools		
	4	Education on disaster, role of media		
V		Teacher Specific Module	6	
		Suggested topics: <ul style="list-style-type: none"> • Climate Finance and Environmental Accounting • Waste-to-Wealth Start-up Models • Green Audit in Colleges • Case Study: Kerala Floods or Cyclone Amphan 		

Recommended Reading:

1. *Environmental Science* – Cunningham, TMH
2. *Environmental Studies* – A.K. De, New Age International
3. *Environmental Management* – N.K. Oberoi, Excel Books
4. *Environmental Pollution Control Engineering* – C.S. Rao, New Age International
5. *Ecosystem Principles and Sustainable Agriculture* – Sithamparanathan, Scitech
6. *Disaster Management* – R.B. Singh, Rawat Publications
7. *Disaster Management* – H.K. Gupta, University Press

8. *An Overview of Natural and Man-Made Disasters and Their Reduction* – R.K. Bhandani, CSIR

Assessment Rubrics:

Evaluation Type	Marks
End Semester Evaluation	50
Continuous Evaluation	25
a) Test Paper	5
b) Test Paper	5
c) Assignment	7.5
d) Seminar/Viva/Article or Book Review	7.5
Total	100