

# **SRI KRISHNA ARTS AND SCIENCE COLLEGE**

An Autonomous College Affiliated to Bharathiar University  
Coimbatore-641008, Tamil Nadu, India.

## **LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)**

**B.Com Accounting and Finance  
(I to VI Semester)**

**for 2024-25 admitted Students**

**DEPARTMENT OF COMMERCE**



**SRI KRISHNA ARTS AND SCIENCE COLLEGE**  
COIMBATORE – 641008

**DEPARTMENT OF COMMERCE**

**(2024-2025)**

**I. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

Graduates from the **B.Com Accounting and Finance** Programme are expected to achieve the following PEOs

<b>PEO 1</b>	Be knowledgeable and industry relevant, possessing operational skills in serving as well as leading the domestic & global community in the area of Commerce.
<b>PEO 2</b>	Acquire the information from various sources in solving the problems critically through digital platforms and demonstrate professionalism
<b>PEO 3</b>	Perform as a team player and develop effective communication skills with a passion for lifelong learning.
<b>PEO 4</b>	Become technologically competent with scientific, numerical and entrepreneurial skills in the area of Commerce

**II. PROGRAMME LEARNING OUTCOMES (PLOs)**

The Graduates of **B.Com Accounting and Finance** programme will be able to:

<b>PLO1</b>	<b>Knowledge:(Cognitive)</b> Describe the <b>knowledge</b> of Accounting and Finance concepts and functions in anintegrated manner.
<b>PLO2</b>	<b>Critical Thinking Skills:(Cognitive)</b> Apply financial, corporate, cost and management accounting concepts and taxation and auditing techniques to facilitate decision making, planning and control through <b>critical thinking skills</b> .
<b>PLO3</b>	<b>Practical Skills:(Psychomotor)</b> Demonstrate principles and techniques to formulate <b>operational</b> solutions to the problems concerned, with planning, resourcing, allocation, appraisal and control.
<b>PLO4</b>	<b>Teamwork Skills:(Affective)</b> Develop <b>team work skills</b> for effective collaboration to ad hoc diverse purposes.
<b>PLO5</b>	<b>Communication Skills:(Affective)</b> Compare effective oral and written <b>communication skills</b> in the professional context.
<b>PLO6</b>	<b>Digital Skills:(Affective)</b> Use a range of <b>IT related skills</b> in the use of word-processing, spreadsheets, software package applications, and in accessing online databases
<b>PLO7</b>	<b>Numeracy Skills:(Cognitive)</b> Elaborate accounting fundamentals and accounting specialization to find solutions tocomplex problems in business enterprises through <b>numeracy</b> .
<b>PLO8</b>	<b>Leadership Skills:(Affective)</b> Formulate relevant financial accounting career skills, applying both quantitative andqualitative knowledge to their future careers in business <b>by leading a team</b> .

<b>PLO9</b>	<b>Lifelong Learning Skills:(Affective)</b> Apply the accounting and financial concepts in the real time situations as a course of <b>lifelong learning</b>
<b>PLO10</b>	<b>Entrepreneurial Skills:(Affective)</b> Compare an <b>entrepreneurial</b> way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.
<b>PLO11</b>	<b>Ethics &amp; Professional Skills:(Affective)</b> Integrate Sensitivity towards <b>ethical and moral issues</b> and have ability to address them in the course of business.

**III. PROGRAMME LEARNING OUTCOMES VS GRADUATE ATTRIBUTES  
VSTAXONOMY OF VERBS**

PLO	Graduate Attributes										Blooms			
	Knowledge	Critical Thinking	Practical Skills	Team work	Communication skills	Digital skills	Numeracy	Leadership skills	Lifelong learning	Entrepreneurial skills	Ethics & Professionalism	Cognitive	Psychomotor	Affective
1	√											√		
2		√										√		
3			√										√	
4				√										√
5					√									√
6						√								√
7							√					√		
8								√						√
9									√					√
10										√				√
11											√			√

**IV. PROGRAMME LEARNING OUTCOMES VS PROGRAMME EDUCATIONAL OBJECTIVES**

	PEO 1	PEO 2	PEO 3	PEO 4
PLO 1	√			
PLO 2		√		
PLO 3	√			
PLO 4			√	
PLO 5			√	
PLO 6		√		
PLO 7				√
PLO 8	√			
PLO 9			√	
PLO 10				√
PLO 11		√		

**V. ADDITIONAL PROGRAMME OUTCOMES (APOs)**

<b>APO 1</b>	The students will have an ability in the social intelligence with <b>Social Intelligent Quotient and Emotional Quotient (SIQ &amp; EQ)</b>
<b>APO 2</b>	The students will be trained in <b>virtual collaborative ability</b> to enhance learning retention and motivation and encourage knowledge sharing and support. ( <b>VCA</b> )
<b>APO 3</b>	They will have <b>critical thinking and innovative skills</b> to stay competitive in their future careers and excel beyond the content knowledge ( <b>CTI</b> )
<b>APO 4</b>	They will be provided with <b>good digital foot print</b> in the area of commerce and accounting in embarking lifelong learning techniques. ( <b>GDFFP</b> )

**VI. PROGRAMME SPECIFIC OUTCOMES (PSO's)**

<b>PSO 1</b>	Develop proficiency in the management and accounting area in decision making, planning and performance management to formulate and implement organisation strategy.
<b>PSO 2</b>	Practical skill set in the field of accounting, entrepreneurship and taxation with analytical and precision skills
<b>PSO 3</b>	Pursue professional course for higher education as a pathway of higher learning process.

**VII. Mapping of PEOs with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>PEO 1</b>	√		√
<b>PEO 2</b>		√	
<b>PEO 3</b>			√
<b>PEO 4</b>		√	

**VIII. Curriculum Structure for B.Com Accounting and Finance****Course Components, Credits & Marks Distribution**

Part No	Group	Basic Structure: Distribution of Courses	Number of Courses	Total Marks	Total Credits
I - IV	1	AEC – Ability Enhancement Courses	10	1000	24
III & IV	2	DSC – Discipline Specific Courses	15	1500	60
	3	DSE – Discipline Specific Electives	10	1000	40
	4	GEC – Generic Elective Courses	4	400	12
	5	SEC – Skill Enhancement Courses	2	100	4
IV	6	ANCC I & II – Audit Non-Credit Courses	2	Completed	
V		ANCC III – Audit Non-Credit Courses	1		
-	7	Drive Through Courses (DTCs) – (SWAYAM-NPTEL, Coursera, any courses certified by statutory bodies, etc.)	Any number	-	Additional Credits
<b>Total</b>				<b>4000</b>	<b>140</b>

**Group 1. Ability Enhancement Courses (AECs) (10 Courses) – Part (I – IV)**

AEC are the courses based upon the content that leads to knowledge enhancement. Ability Enhancement Courses (AEC) are the following:

S. No.	Course Code	Course Title	Semester	Ownership Department	Contact Hours	Marks	Credits
1	24AEC01/ 24AEC07/ 24AEC11/	<b>AEC Part I:</b> Language – I: Tamil-I - Tamil Vanam -I/ Hindi – I/ French – I	I	Language	5	100	3
2	24AEC21	<b>AEC Part II:</b> English-I : Basic Business Communication	I	English	5	100	3
3	24AEC03/ 24AEC08/ 24AEC12/	<b>AEC Part I:</b> Language – II Tamil-II - Tamil Vanam - II/ Hindi – II/ French – II	II	Language	5	100	3
4	24AEC23	<b>AEC Part II:</b> English-II :Advanced Business Communication	II	English	5	100	3
5	24AEC38	<b>AEC Part III:</b> Academic Skills for Commerce and Management	II	Commerce	2	100	2

6	24AEC55	<b>AEC Part III:</b> Ethics and Values in Business	III	Commerce	2	100	1
7	24AEC83	<b>AEC Part IV:</b> Communication Enhancement Course: Communication Excellence	IV	English	2	100	1
8	24AEC48	<b>AEC Part III:</b> Comprehensive Project for Commerce	IV	Commerce	-	100	4
9	24AEC75	<b>AEC Part III:</b> Business Research Methods	V	Commerce	5	100	3
10	24AEC81/ 24AEC82	<b>AEC Part IV:</b> Spoken Hindi/ Spoken Tamil	V	Language	2	100	1
<b>Total</b>						<b>1000</b>	<b>24</b>

### Group 2. Discipline Specific Courses (DSCs) (15 Courses) – Part III

These courses are to be studied compulsorily by the students as a core requirement. The students are required to take DSCs across six semesters. The courses designed under this category aim to cover the basics that a student is expected to imbibe in the particular discipline. It includes major project.

S. No.	Course Code	Course Title	Semester	Contact Hours	Marks	Credits
1	24CUG01	Banking Theory Law and Practice	I	4	100	4
2	24CUG02	Financial Accounting - I	I	5	100	4
3	24CUG03	Business Mathematics	I	5	100	4
4	24CUG04	Introduction to Information Technology	II	5	100	4
5	24CUG05	Financial Accounting - II	II	6	100	4
6	24CUG06	Organization and Management	III	4	100	4
7	24CUG07	Marketing and Market Research	III	4	100	4
8	24CUG08	Corporate Accounting	III	6	100	4
9	24CUG09	Cost Accounting	IV	5	100	4
10	24CUG10	Computerized Accounting – Practical	IV	5	100	4
11	24CUG11	Business Law	IV	5	100	4
12	24CUG12	Income Tax Law and Practice	V	6	100	4
13	24CUG13	Management Accounting	VI	5	100	4
14	24CUG14	Indirect Taxes	VI	5	100	4
15	24CUG15	Project Work	VI	5	100	4
<b>Total</b>					<b>1500</b>	<b>60</b>

### Project Work

During the Sixth semester each student should undertake a project work and submit the report. A guide will be allotted to each student by the Department. A student can select any research topic in discussion with the guide. The project report shall be subject to internal evaluation followed by a Viva-Voce. The project should be demonstrated at the time of examination.

#### **Internal Evaluation:**

Reviews (3)	– 60 Marks
Report	– 20 Marks
Attendance	– 20 Marks
<b>Total</b>	<b>– 100 Marks will be converted to 40 (Internal) Marks</b>

**End Semester Viva-Voce** will be conducted for 60 Marks.

(Dissertation - 40 Marks & Viva-voce - 20 Marks)

### Group 3. Discipline Specific Elective (DSEs) (10 Courses) – Part III

Discipline Specific Elective courses offered under the main discipline of study which may be specialized or advanced or supportive to the discipline of study. Students can choose any one course from two courses each in the list of following DSEs.

S. No.	Course Code	Course Title	Ownership Department	Contact Hours	Marks	Credits
1	24CFU01	Financial Reporting - I	Commerce	5	100	4
	24CUG16	Fintech	Commerce			
2	24CUG17	Principles of Insurance	Commerce	5	100	4
	24CFU02	Financial Management - I	Commerce			
3	24CFU03	Financial Reporting - II	Commerce	5	100	4
	24CUG19	E-Commerce	Commerce			
4	24CFU04	Performance Management	Commerce	5	100	4
	24CFU05	International Trade and Export Management	Commerce			
5	24CUG20	Industrial Exposure Training	Commerce	4 Weeks	100	4
6	24CFU06	Auditing and Assurance	Commerce	5	100	4
	24CFU07	Rural Entrepreneurship and Small Business Management	Commerce			
7	24CFU08	Financial Management - II	Commerce	5	100	4
	24CUG23	International Finance	Commerce			
8	24CFU09	Advanced Auditing and Assurance	Commerce	5	100	4
	24CUG25	Behavioural Finance	Commerce			
9	24CUG26	Advanced Corporate Accounting	Commerce	5	100	4
	24CFU10	Strategic Business Reporting	Commerce			
10	24CUG27	Security Analysis and Portfolio Management	Commerce	5	100	4
	24CUG39	Financial Derivatives	Commerce			
<b>Total</b>					<b>1000</b>	<b>40</b>

**Industrial Exposure Training (IET)**

Students can opt for Industrial Exposure Training during fifth semester for a period of 4 weeks.

The Continuous Internal Assessment mark distribution for IET is as follows:

Component	Mode of Conduct	Project Coverage	Marks
3 Reviews	Presentation	Phase by Phase	60
Work Diary	Written	Phase by Phase	20
Report	Submission	Entire Process	20
<b>Total</b>			<b>100*</b>

\*100 Marks will be converted to 40 (Internal) Marks

The end semester examination of the Industrial Exposure Training will be given based on the report and viva-voce for 60 marks, conducted by the Department.

Report: 40 Marks

Viva-voce: 20 Marks

**Group 4. Generic Elective Courses (GECs) (4 Courses)– Part III**

Generic Elective Courses are interdisciplinary in nature. They are additional courses based on expertise, specialization, requirements, scope, and need of the department.

Sl. No.	Course Code	Course Title	Semester	Ownership Department	Contact Hours	Marks	Credits
1	24GEU62	Business Economics	I	Commerce	4	100	3
	24GEU63	Macro Economics					
2	24GEU19	Business Statistics and Applications	II	Mathematics	5	100	3
	24GEU20	Applied Statistics for Commerce					
3	24GEU69	Brand Management	III	Management	4	100	3
	24GEU70	Services Marketing					
4	24GEU64	Business Intelligence	V	Commerce	4	100	3
	24GEU65	Business Strategy and Technology					

**Group 5. Skill Enhancement Courses (SECs) (2 Courses) – Part IV**

SEC I: Compulsory Course: Talent Enhancement Course: Career Guidance

SEC II: A Bucket of Skill based Courses are offered for the Under Graduate programmes by the departments aimed at imparting skill. A Student has to subscribe one course from list offered by the department.

S.No	Course Code	Course Title	Ownership Department
1.	24SEC07	Banking Operation System - Practical	Commerce
2.	24SEC08	Secretarial Practice - Workshop	Commerce
3.	24SEC09	Income Tax Filing - Practical	Commerce
4.	24SEC10	EXIM Documentation Filing - Practical	Commerce
5.	24SEC11	Costing - Practical	Commerce
6.	24SEC12	Advertising - Practical	Commerce



**Group 6. Audit Non-Credit Courses (ANCC)– Part IV & V**

Non-Credit Courses are intended for students who want to gain general knowledge, learn a new skill, upgrade existing skills, enrich their understanding of a wide range of topics, or develop personal interests. A student has to complete any two courses during Semester I and II.

Part IV- ANCC			
S. No.	Course Code	Course Title	Ownership Department
<b>ANCC 1 (Semester I)</b>			
1	24ANC01	Environmental Studies	Bioscience
<b>ANCC 2 - Values &amp; Ethics (Semester II)</b>			
2	24ANC02	Human Rights	Social Work
3	24ANC03	Women's Rights	Social Work
4	24ANC04	Yoga for Human Excellence	Psychology
5	24ANC05	Indian Culture and Heritage	English
6	24ANC06	Introduction to Cyber Security	Computer Science
7	24ANC07	Consumer Protection	Commerce
8	24ANC08	Constitution of India	Commerce
9	24ANC09	Waste Management	Bioscience
10	24ANC10	Sustainable Development Goals	Management

Student has to take part in any one extension activity during their course of study.

Part V- ANCC		
<b>ANCC 3 - Extension Activities</b>		
S. No.	Course Code	Course Name
1	24ANC11	National Service Scheme
2	24ANC12	National Cadet Corps
3	24ANC13	Youth Red Cross
4	24ANC14	Red Ribbon Club
5	24ANC15	Rotaract Club
6	24ANC16	Sports
7	24ANC17	Association Activities
8	24ANC18	Club Activities

**Group 7.****i) Drive-Through Courses (DTCs) I & II– Additional Credits**

These courses are intended to bring out and promote the self-learning initiative of the students – where their own motivation is what drives them to complete the course and not external compulsions. This fosters the habit of keeping oneself updated always by means of self-study. It gives opportunities to the students to explore new areas of interest and earn additional credits. Students can take any number of courses under this cafeteria system. The credits will not be taken for CGPA calculation. Additional 4/3/2 credits per course will be given on submission of certificate.

1. Coursera
2. NPTEL
3. Any courses certified by statutory bodies.

**ii) Drive-Through Course (DTC – III)****Internship Training/Mini Project/ Spoken Tutorial/etc.**

Students individually or with the maximum of four members per batch should take up either Internship training or mini project for a period of fifteen days during IV Semester vacation. The report will be evaluated and viva-voce examination will be conducted during V semester. Otherwise, the students have to complete one spoken tutorial course or any certification course suggested by the department.

## VIII. Semester-wise Scheme

Semester I										
Course Code	Course Title	T/P/E	Ins. Hrs/ Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/ EM/ EN	L/ R/ N/ G
24AEC01/ 24AEC07/ 24AEC11	<b>AEC 1: Language I</b> Tamil-I - Tamil Vanam -I/ Hindi – I/ French – I	T	5	3	25	75	100	3	SD	L/ R/ N/ G/
24AEC21	<b>AEC 2: English I</b> Basic Business Communication	T	5	3	25	75	100	3	SD	G
24CUG01	<b>DSC 1</b> Banking Theory Law and Practice	T	4	3	25	75	100	4	EM	G
24CUG02	<b>DSC 2</b> Financial Accounting - I	T	5	3	25	75	100	4	EM	G
24CUG03	<b>DSC 3</b> Business Mathematics	T	5	3	25	75	100	4	SD/ EM	G
24GEU62 / 24GEU63	<b>GEC 1</b> Business Economics/ Macro Economics	T	4	3	25	75	100	3	EN	G
24ANC01	<b>ANCC1 (NF2F)</b> Environmental Studies	T	2	-	-	-	Completed		SD	G
Drive Through Course I: Additional Credit Courses							Additional Credits			
<b>Total</b>			<b>30</b>				<b>600</b>	<b>21</b>		
Semester II										
Course Code	Course Title	T/P/E	Ins. Hrs/ Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/ EM/ EN	L/ R/ N/ G
24AEC03/ 24AEC08/ 24AEC12	<b>AEC 3: Language II</b> Tamil-II - Tamil Vanam -II/ Hindi – II/ French – II	T	5	3	25	75	100	3	SD	L/ R/ N/ G/
24AEC23	<b>AEC 4: English II</b> Advanced Business Communication	T	5	3	25	75	100	3	SD	G
24AEC38	<b>AEC 5</b> Academic Skills for Commerce and Management	P	2	-	100	-	100	2	SD/ EM	G
24CUG04	<b>DSC4</b> Introduction to Information Technology	T	5	3	25	75	100	4	EM	G
24CUG05	<b>DSC 5</b> Financial Accounting - II	T	6	3	25	75	100	4	EM	G
24GEU19 / 24GEU20	<b>GEC2</b> Business Statistics Applications / Applied Statistics for Commerce	T	5	3	25	75	100	3	SD/ EM	G
24ANC02 24ANC03 24ANC04 24ANC05 24ANC06 24ANC07	<b>ANCC2 (NF2F)</b> Human Rights Women's Rights Yoga for Human Excellence Indian Culture and	T	2	-	-	-	Completed		SD	G

24ANC08 24ANC09 24ANC10	Heritage Introduction to Cyber Security Consumer Protection Constitution of India Waste Management Sustainable Development Goals									
Drive Through Course II: Additional Credit Courses							Additional Credits			
<b>Total</b>			<b>30</b>				<b>600</b>	<b>19</b>		
<b>Semester III</b>										
Course Code	Course Title	T/P/E	Ins. Hrs/ Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/ EM/ EN	L/ R/ N/ G
24AEC55	<b>AEC 6</b> Ethics and Values in Business	T	2	2	25	75	100	1	EN	N
24CUG06	<b>DSC 6</b> Organization and Management	T	4	3	25	75	100	4	EN	G
24CUG07	<b>DSC 7</b> Marketing and Market Research	T	4	3	25	75	100	4	EN	G
24CUG08	<b>DSC 8</b> Corporate Accounting	T	6	3	25	75	100	4	SD/ EM	N
24CFU01/ 24CUG16	<b>DSE1</b> Financial Reporting – I / FinTech	T	5	3	25	75	100	4	SD/E M/EN	N
24CUG17/ 24CFU02	<b>DSE2</b> Principles of Insurance / Financial Management - I	T	5	3	25	75	100	4	SD/E M/EN	G
24GEU69/ 24GEU70	<b>GEC 3</b> Brand Management / Services Marketing	T	4	3	25	75	100	3	EM	G
<b>Total</b>			<b>30</b>				<b>700</b>	<b>24</b>		
<b>Semester IV</b>										
Course Code	Course Title	T/P/E	Ins. Hrs/ Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/ EM/ EN	L/ R/ N/ G
24AEC83	<b>AEC 7</b> Communication Enhancement Course: Communication Excellence	T	2	2	100	-	100	1	SD	G
24AEC48	<b>AEC 8</b> Comprehensive Project for Commerce	P	-	3	100	-	100	4	SD/ EM/ EN	G
24CUG09	<b>DSC 9</b> Cost Accounting	T	5	3	25	75	100	4	SD/ EM/ EN	G
24CUG10	<b>DSC 10</b> Computerized Accounting – Practical	P	5	3	40	60	100	4	SD/ EM	N
24CUG11	<b>DSC 11</b> Business Law	T	5	3	25	75	100	4	SD	N
24CFU03 / 24CUG19	<b>DSE 3</b> Financial Reporting - II / E-Commerce	T	5	3	25	75	100	4	SD /EM/ EN	G
24CFU04 /	<b>DSE 4</b> Performance	T	5	3	25	75	100	4	SD/E M/EN	G

24CFU05	Management / International Trade and Export Management									
24SEC01C	<b>SEC 1</b> : Talent Management Course – Career Guidance	T	3	3	50	-	50	2	SD	N
<b>Total</b>			<b>30</b>				<b>750</b>	<b>27</b>		
<b>Semester V</b>										
Course Code	Course Title	T/P/E	Ins. Hrs/Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/EM/EN	L/ R/ N/ G
24AEC81/ 24AEC82	<b>AEC10</b> Spoken Hindi Spoken Tamil	T	2	3	100	-	100	1	SD	L/ R/ N/ G/
24CUG20	<b>DSE 5</b> Industrial Exposure Training	-	4 Weeks	-	40	60	100	4	EM	G
24AEC75	<b>AEC 9</b> Business Research Methods	T	5	5	25	75	100	3	SD/ EM/ EN	G
24CUG12	<b>DSC 12</b> Income Tax Law and Practice	T	6	3	25	75	100	4	SD/ EM	N
24CFU06 / 24CFU07	<b>DSE 6</b> Auditing and Assurance/ Rural Entrepreneurship and Small Business Management	T	5	3	25	75	100	4	SD/ EM/ EN	G
24CFU08/ 24CUG23	<b>DSE 7</b> Financial Management - II / International Finance	T	5	3	25	75	100	4	SD/ EM/ EN	G
24GEU64/ 24GEU65	<b>GEC 4</b> Business Intelligence / Business Strategy and Technology	T	4	3	25	75	100	3	SD/ EM/ EN	G
24SEC07 / 24SEC08 / 24SEC09 / 24SEC10/ 24SEC11 / 24SEC12	<b>SEC 2</b> Banking Operation System – Practical / Secretarial Practice – Workshop / Income Tax Filing – Practical / EXIM Documentation Filing – Practical / Costing Practical / Advertising - Practical	P	3	-	50	-	50	2	SD/ EM/ EN	G
Drive Through Course III – Internship Training /Mini Project/Spoken Tutorial							Completed			
<b>Total</b>			<b>30</b>				<b>750</b>	<b>25</b>		

Semester VI										
Course Code	Course Title	T/P/E	Ins. Hrs/Week	ESE Dur. Hrs	CIA Marks	ES Marks	Total Marks	Credits	SD/EM/EN	L/ R/ N/ G
24CUG13	<b>DSC 13</b> Management Accounting	T	5	3	25	75	100	4	SD/EM	N
24CUG14	<b>DSC 14</b> Indirect Taxes	T	5	3	25	75	100	4	SD/EM/EN	G
24CUG15	<b>DSC 15 :Major Project</b> Project Work	P	5	3	40	60	100	4	EN	G
24CFU09 / 24CUG25	<b>DSE 8</b> Advanced Auditing and Assurance / Behavioural Finance	T	5	3	25	75	100	4	SD/EM/EN	N
24CUG26 / 24CFU10	<b>DSE 9</b> Advanced Corporate Accounting / Strategic Business Reporting /	T	5	3	25	75	100	4	SD/EM/EN	G
24CUG27/ 24CUG39	<b>DSE 10</b> Security Analysis and Portfolio Management/ Financial Derivatives	T	5	3	25	75	100	4	SD/EM/EN	G
24ANC11/ 24ANC12/ 24ANC13/ 24ANC14/ 24ANC15/ 24ANC16/ 24ANC17/ 24ANC18/	<b>ANCC 3</b> Extension Activities National Service Scheme / National Cadet Corps / Youth Red Cross / Red Ribbon Club / Rotaract Club / Sports / Association Activities / Club Activities	-	-	-	-	-	Grade	-	SD	G
<b>Total</b>			<b>30</b>				<b>600</b>	<b>24</b>		
<b>Total</b>							<b>4000</b>	<b>140</b>		
<b>Drive-Through Courses (DTCs):</b> Courses offered in Coursera OR NPTEL OR Any courses certified by statutory bodies.		Additional 4 credits per course will be given on submission of Certificate					During Semester I to Semester VI			

The courses focus on the following needs	
SD	Skill Development
EM	Employability
EN	Entrepreneurship
L	Local
R	Regional
N	National
G	Global

**Semester-wise Distribution of Marks and Credits**

Semester	Total Marks	Total Credits
I	600	21
II	600	19
III	700	24
IV	750	27
V	750	25
VI	600	24
<b>Total</b>	<b>4000</b>	<b>140</b>

**OFFERED BY****List of Courses Offered by Mathematics Department**

Semester	Course Code	Course Name	Programme	T/P/E	Ins. Hrs	CIA	ES	Total Marks	Credit	SD/EM/EN	L/R/N/G
I	24CUG03	Business Mathematics	All Commerce UG except B.Com PA	T	5	25	75	100	4	SD/EM	G
II	24GEU19	Business Statistics and Applications	All Commerce UG except B.Com PA	T	5	25	75	100	3	SD/EM	G
II	24GEU20	Applied Statistics for Commerce	All Commerce UG except B.Com PA	T	5	25	75	100	3	SD/EM	G

**List of Courses Offered by Management Science Department**

Semester	Course Code	Course Name	Programme	T/P/E	Ins. Hrs	CIA	ES	Total Marks	Credit	SD/EM/EN	L/R/N/G
III	24GEU69	Brand Management	All Commerce UG	T	4	25	75	100	3	EM	G
III	24GEU70	Services Marketing	All Commerce UG	T	4	25	75	100	3	EM	G

**OFFERED TO****List of Courses Offered to Mathematics Department**

Semester	Course Code	Course Name	Programme	T/P/E	Ins. Hrs	CIA	ES	Total Marks	Credit	SD/EM/EN	L/R/N/G
III	24GEU56	Practical - Accounting Software	B.Sc Mathematics	P	3	40	60	100	2	SD	G
III	24GEU57	Practical - Financial Analysis	B.Sc Mathematics	P	3	40	60	100	2	SD	G

**List of Courses Offered to Management Science Department**

Semester	Course Code	Course Name	Programme	T/P/E	Ins. Hrs	CIA	ES	Total Marks	Credit	SD/EM/EN	L/R/N/G
III	24GEU58	Business Taxation	BBA/ BBA CA	T	5	25	75	100	3	SD	G
III	24GEU60	Corporate Governance	BBA/ BBA CA/ B.Sc. ISM	T	5	25	75	100	3	SD	G