Department of Commerce

B.Com. (Hons.) Curriculum and Syllabus

(Applicable to the students admitted during AY: 2023-24)



Paari School of Business SRM University *AP*, Andhra Pradesh

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Department Vision

To become a Centre of Excellence by "integrating, motivating and engaging the students learning" with a value-based education in the field of Commerce from a local to global contexts.

Department Mission

- 1. Establish cutting edge collaborations in terms of teaching, research, and business consultancy.
- 2. Develop a sense of business leadership from the local to the global context.
- **3.** Foster an entrepreneurial mindset in students.

Program Educational Objectives (PEO)

- 1. To provide basic to in depth understanding of nuts and bolts of business.
- 2. To enable students to secure better career opportunities in the field of Accounting, Finance, Taxation, Banking, Insurance, Business Analytics and applications of E-Commerce.
- 3. Exhibit leadership traits and skills across various teams and groups in achieving the organizational goals.

Mission of the Department to Program Educational Objectives (PEO) Mapping

	PEO 1	PEO 2	PEO 3
Mission Statement 1	3		
Mission Statement 2		2	3
Mission Statement 3	1		

Program Specific Outcomes (PSO)

- 1. Apply the knowledge of business, accounting, finance, analytics, auditing, and taxation both at macro and micro level.
- 2. Analyse the skill sets of accounting and finance by exhibiting as a finance and accounting manager.
- 3. Demonstrate progressive learning in the field of commerce.

Mapping Program Educational Objectives (PEO) to Program Learning Outcomes (PLO)

					Pro	gram L	earning	Outco	mes (PL	(O)					
	POs										PSOs				
PEOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modem Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
PEO 1	1	1			1	1	2	1	3	3	1	2	2	2	2
PEO 2		2	2	2	2	2	2		3	3	2	2	2	2	2
PEO 3	3	3			3	3	2	3	3	3	3	2	2	2	2

Category Wise C	redit Distribution	1	
Course Sub-Category	Sub-Category Credits	Category Credits	Learning Hours
Ability Enhancement Courses (AEC)		8	
University AEC	4		240
School AEC	4		
Value Added Courses (VAC)		8	
University VAC	8		240
School VAC	0		
Skill Enhancement Courses (SEC)		13	
School SEC	9		200
Department SEC	0		390
SEC Elective	4		
Foundation/ Interdisciplinary courses (FIC)	(0)	22	
School FIC	22		660
Department FIC	0		
Core + Core Elective including Specialization (CC)	0000000	77	
Core	65		2310
Core Elective (Inc Specialization)	12		
Minor (MC) + Open Elective (OE)	15	15	450
Research / Design / Internship/ Project (RDIP)	All De la constitución de la con	20	
Internship / Design Project / Startup / NGO	8		600
Internship / Research / Thesis	12		1
	Total	163	4890

Semester wise Course Credi	t Dis	trib	utio	n Un	der	Var	ious (Catego	ories		
Catagory		Semester									
Category	I	II	III	IV	V	VI	VII	VIII	Total	%	
Ability Enhancement Courses - AEC	2	2	2	2	0	0	0	0	8	5	
Value Added Courses - VAC		2	0	0	0	4	0	0	8	5	
Skill Enhancement Courses - SEC		2	2	3	2	2	0	0	13	8	
Foundation / Interdisciplinary Courses - FIC	14	8	0	0	0	0	0	0	22	13	
CC / SE / CE / TE / DE / HSS	0	4	16	16	16	17	8	0	77	47	
Minor / Open Elective - OE	0	3	3	3	3	3	0	0	15	9	
(Research/ Design/ Industrial Practice/Project/Thesis/Internship) -RDIP		0	0	0	4	0	4	12	20	12	
Grand Total	20	21	23	24	25	26	12	12	163	100	

Note: L-T/D-P/Pr and the class allocation is as follows.

a) Learning Hours: 30 learning hours are equal to 1 credit.

b) Lecture/Tutorial : 15 contact hours (60 minutes each) per semester are equal to 1 credit.
c) Discussion : 30 contact hours (60 minutes each) per semester are equal to 1 credit.
d) Practical : 30 contact hours (60 minutes each) per semester are equal to 1 credit.
e) Project : 30 project hours (60 minutes each) per semester are equal to 1 credit.

				SEMESTER - I				
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C
1	AEC	AEC	AEC 101	Art of Listening, Speaking and Reading Skills	1	0	1	2
2	VAC	VAC	VAC 101	Environmental Science	2	0	0	2
3	SEC	SEC	SEC 102	Digital Literacy	1	1	0	2
4	FIC	FIC	FIC 101	Emerging Technologies	2	0	0	2
5	FIC	FIC	FIC 121	Understanding Human Minds	3	0	1	4
6	FIC	FIC	FIC 122	Understanding the Indian Constitution.	3	0	1	4
7	FIC	FIC	FIC 123	Understanding India Society(ies): Myths and Realities	3	1	0	4
				Semester Total	15	2	3	20
			7 40	The state of the s				

				SEMESTER - II				
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C
1	AEC	AEC	AEC 107	Effective Writing and Presentation Skills	1	0	1	2
2	VAC	VAC	VAC 102	Universal Human Values and Ethics	2	0	0	2
3	SEC	SEC	SEC 103	Entrepreneurial Mindset	2	0	0	2
4	FIC	FIC	FIC 115	Economics in Everyday Life	4	0	0	4
5	FIC	FIC	FIC 116	Data Analytics for Social Sciences	4	0	0	4
6	Core	CC	COM 108	Financial Accounting	4	0	0	4
7	Elective	OE		Open Elective / Minor	3	0	0	3
				Semester Total	20	0	1	21

	SEMESTER - III										
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C			
1	AEC	AEC	AEC 131	Design Thinking	1	0	1	2			
2	VAC	VAC	VAC 103	Co-Curricular Activities	0	0	2	2*			
3	VAC	VAC	VAC 104	Community Service and Social Responsibility	0	0	2	2*			
4	SEC	SEC	SEC 131	Entrepreneurial Mindset-II	1	0	1	2			
5	Core	CC	COM 201	Auditing and Taxation	4	0	0	4			
6	Core	CC	COM 202	Introduction to Finance	4	0	0	4			
7	Core	CC	COM 203	Business Organization and Management	4	0	0	4			
8	Core	CC	COM 206	Cost Accounting	4	0	0	4			
9	Elective	OE		Open Elective / Minor	3	0	0	3			
		7		Semester Total	21	0	2	23			
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	SEMESTER - IV										
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C			
1	AEC	AEC	AEC 110	Mind and Soul Training	1	0	1	2			
2	VAC	VAC	VAC 103	Co-Curricular Activities	0	0	2	2*			
3	VAC	VAC	VAC 104	Community Service and Social Responsibility	0	0	2	2*			
4	SEC	SEC	SEC 112	Skills for Auditing and Internal Control	2	0	1	3			
5	Core	CC	COM207/ COM 210	International Finance/Human Resource Management	4	0	0	4			
6	Core	CC	COM208/ COM 211	International Accounting/Marketing Management	4	0	0	4			
7	Core	CC	COM209/ COM 212	International Auditing and Taxation/ Goods and Services Tax	4	0	0	4			
8	Elective	CE	COM425/ COM 426	Financial Modelling/ Leadership and Team Management	4	0	0	4			
9	Elective	OE		Open Elective / Minor	3	0	0	3			
				Semester Total	22	0	2	24			

				SEMESTER - V				
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C
1	VAC	VAC	VAC 103	Co-Curricular Activities	0	0	2	2*
2	VAC	VAC	VAC 104	Community Service and Social Responsibility	0	0	2	2*
3	SEC	SEC	SEC 113	Employability and Practitioner Skills-I	1	0	1	2
4	core	CC	COM 301	Management Accounting	4	0	0	4
5	core	CC	COM 302	Legal Aspects of Business	4	0	0	4
6	core	CC	COM 303	Business Analytics	4	0	0	4
7	Elective	CE	COM427/ COM 428	Investment Management/Training and Development	4	0	0	4
8	RDIP	RDIP	COM 305	Summer Internship	0	0	4	4
9	Elective	OE		Open Elective / Minor	3	0	0	3
				Semester Total	20	0	5	25
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	SEMESTER - VI										
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C			
1	VAC	VAC	VAC 103	Co-Curricular Activities	0	0	2	2			
2	VAC	VAC	VAC 104	Community Service and Social Responsibility	0	0	2	2			
3	SEC	SEC	SEC 116	Employability and Practitioner Skills-I	1	0	1	2			
4	Core	CC	COM 306	Foreign Trade	3	0	0	3			
5	Core	CC	COM 307	Banking and Insurance Management	4	0	0	4			
6	Core	CC	COM 308	Artificial Intelligence and Machine Learning	2	0	0	2			
7	Core	CC	COM 311	Corporate Governance and ESG Reporting	4	0	0	4			
8	Elective	CE	COM 421/ COM 422	Financial Derivatives and Risk Management / Industrial Relations and Labour Law	4	0	0	4			
9	Elective	OE		Open Elective / Minor	3	0	0	3			
				Semester Total	21	0	5	26			

	SEMESTER - VII										
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C			
1	Core	CC	COM 401	Analytical and Inferential Statistics	4	0	0	4			
2	Core	CC	COM 402	Scholarly Writing	4	0	0	4			
3	RDIP	RDIP	COM 403	Dissertation I	0	0	4	4			
		•		Semester Total	8	0	4	12			

	SEMESTER - VIII											
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C				
1	RDIP	RDIP	COM 404	Dissertation II	0	0	12	12				
				Semester Total	0	0	12	12				
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				Core Electives				
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C
1	Elective	CE	COM 421	Financial Derivatives and Risk Management	4	0	0	4
2	Elective	CE	COM 425	Financial Modelling	4	0	0	4
3	Elective	CE	COM 427	Investment Management	4	0	0	4
4	Elective	CE	COM 422	Industrial Relations and Labour Law	4	0	0	4
5	Elective	CE	COM 426	Leadership, Diversity and Team Management	4	0	0	4
6	Elective	СЕ	COM 428	Training and Development	4	0	0	4

	Specialization: International Accounting										
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C			
1	Core	CC	COM207	International Finance	4	0	0	4			
2	Core	CC	COM208	International Accounting	4	0	0	4			
3	Core	CC	COM209	International Auditing and Taxation	4	0	0	4			

	Open Electives										
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C			
1	OE	OE	COM 241	Introduction to Financial Management	3	0	0	3			
2	OE	OE	COM 242	Financial Planning & Financial Markets	3	0	0	3			
3	OE	OE	COM 243	Contemporary Issues in Finance	3	0	0	3			
4	OE	OE	COM 244	Industrial Organization and Management	3	0	0	3			
5	OE	OE	COM 245	Business Organization and Management	3	0	0	3			
6	OE	OE	COM 246	Business Environment	3	0	0	3			
7	OE	OE	COM 247	Accounting for Managers	3	0	0	3			
8	OE	OE	COM 248	Goods and Service Tax	3	0	0	3			
9	OE	OE	COM 249	Personal Finance	3	0	0	3			
10	OE	OE	COM 250	Project Budgeting	3	0	0	3			
11	OE	OE	COM 251	Auditing and Taxation	3	0	0	3			
12	OE	OE	COM 252	Legal Aspects of Business	3	0	0	3			
13	OE	OE	COM 253	E-Commerce	3	0	0	3			
14	OE	OE	COM 254	Foreign Trade	3	0	0	3			
15	OE	OE	COM 255	Industrial Relations and Labour Laws	3	0	0	3			
16	OE	OE ,	COM 256	Green Finance	3	0	0	3			
17	OE	OE	COM 257	Public Finance	3	0	0	3			
18	OE	OE	COM 258	Trading & Broking	3	0	0	3			
19	OE	OE	COM 259	IT Applications in Business	3	0	0	3			
20	OE	OE	COM 260	Business Dynamics	3	0	0	3			
21	OE	OE	COM 261	Business Finance	3	0	0	3			
22	OE	OE	COM 262	Operations Management	3	0	0	3			
23	OE	OE	COM 263	Infrastructure Management	3	0	0	3			
24	OE	OE	COM 264	Engineering Economics	3	0	0	3			
25	OE	OE	COM 265	Financial Engineering	3	0	0	3			
26	OE	OE	COM 266	Entrepreneurship and Family Business	3	0	0	3			

	Minor- E-commerce										
S. No	Category	Sub- Category	Course Code	Course Title	L	T/D	P/Pr	C			
1	OE	OE	COM 245	Business Organization and Management	3	0	0	3			
2	OE	OE	COM 253	E-Commerce	3	0	0	3			
3	OE	OE	COM 254/ COM 266	Foreign Trade / Entrepreneurship and Family Business	3	0	0	3			
4	OE	OE	COM 252	Legal Aspects of Business	3	0	0	3			
5	OE	OE		Any OE from Dept		0	0	3			

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Art of Listening, Speaking and Reading Skills

Course Code	AEC 101	Course Category	Course Category AEC -		L	T	P	C
Course Code	AEC 101	Course Category	AEC		1	0	1	2
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Literature and Languages	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

1. To develop the students' ability to comprehend spoken language in various contexts and help them build confidence and fluency in speaking through structured activities, discussions, and presentations as well as enhance their reading skills by engaging with a variety of texts, including literary works, informational articles, and academic writings.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Demonstrate effective listening strategies by accurately summarizing and responding to spoken content in various contexts	2	70%	65%
Outcome 2	Students will be able to critically analyze spoken and written texts to identify underlying themes, arguments, and perspectives.	3, 4	75%	70%
Outcome 3	Students will construct and deliver coherent and engaging oral presentations and written responses that integrate information from multiple sources.	5, 6	70%	60%

		Program Learning Outcomes (PLO)													
CLOs Outcome 1	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1					1	1		3	2	3		3			
Outcome 2					1	1			1	3		3			
Outcome 3					1	1			1	3		2			
Average					1	1			1	3	3	3			

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Augmenting Listening skills	9		
	Course introduction and objectives: Importance of LSRW	1	1	1 a
T T 1: 4	Listening - Barriers to active listening and steps to Overcome	2	1	1 b
Unit 1	Listening Comprehension How to take/ make notes (different ways)	2	1	1b, 2a, 2c
	Listening practice: Identifying main ideas, supporting details, and inferences and summarizing key points	2	1	1b, 2a, 2c
	Practice sessions: memory games, Chinese whisper	2	1	NA
	Developing Speaking Skills	9		
	Strategies for good speech, Basics of grammatically correct speech	1	2	1a, 2 a, b, c
Unit 2	Basics of phonetics and intonation	2	2	1a
	Oral presentations: do's and don'ts	1	2	1a
	Speaking Practice: Just a minute/ Impromptu, Story-telling/ Story starters Group discussions,	5	2	NA
	Communication and Persuasion	9		
	Verbal Communication and Nonverbal Communication	2	2, 3	1a
Unit 3	The art of persuasive communication (Ethos, pathos, Logos)	2	2, 3	1a
	Practice sessions (Convince the other Role plays, Self-introduction, Pitching, extempore, public speaking)	5	2, 3	NA
	Reading	9		
	Reading strategies (Skimming and scanning, extensive and intensive)	2	2	1c
Unit 4	Reading and analyzing various texts, including articles, essays, and academic papers	3	2	1c
	Reading Comprehension Practice	4	2	1c, 2a
	Integrated Skills and Real-World Application	9		
TT *- #	Engaging in discussions and debates on current issues	2	3	NA
Unit 5	Real-world application of language skills (e.g., job interviews, social interactions)	2	3	NA
	Pitching Presentation	5	3	NA

Learning Assessment

Dla am la La	and of Comiting Tools	Continuo	is Learning Assessm	ents (60%)	End Semester
Diooni's Le	evel of Cognitive Task	CLA-120%	Mid-120%	CLA-220%	Exam (40%)
Level 1	Remember	20%		40%	30%
Level I	Understand	2070		4070	3070
Level 2	Apply	60%	40%	40%	30%
Level 2	Analyse	0070	4070	4070	3070
Level 3	Evaluate	20%	60%	20%	40%
Level 3	Create	2070	0070	2070	4070
	Total	100%	100%	100%	100%

Recommended Resources

- 1. Shoba, L. (2017). Communicative English: A Workbook. U.K: Cambridge University Press.
- 2. Leonardo, N. (2020) Active Listening Techniques: 30 Practical Tools to Hone Your Communication Skills. Rockridge Press
- **3.** Williams, A.J. (2014) Reading Comprehension: How To Drastically Improve Your Reading Comprehension and Speed Reading Fast! (Reading Skills, Speed Reading)

Other Resources

- 1. https://learnenglishteens.britishcouncil.org/
- 2. https://www.bbc.co.uk/learningenglish/
- 3. https://www.ted.com/?geo=hi

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Environmental Science

Course Code	VAC 101	Course Category		L	T	P	C
Course Coue	VAC 101	Course Category		2	0	0	2
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	EnvironmentalScience andEngineering	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To describe the environmental concepts from ecology and earth science to address real-world problems.
- 2. To interpret the complex interactions within and between environmental systems and to evaluate evolving environmental problems.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Comprehend the environmental challenges that need attention.	1	80%	70%
Outcome 2	Summarize the types of environmental pollutions and possible effects to society	2	80%	70%
Outcome 3	Classify the natural environmental resources, present state, rate of depletion and future perspectives	2	80%	70%
Outcome 4	Articulate a project-based learning on existing local to global environmental issues	2	80%	70%

	Program Learning Outcomes (PLO)														
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Leaming	PSO 1	PSO 2	PSO 3
Outcome 1	1	1	1	1	-	1	1	1	2	1	-	1	-	-	-
Outcome 2	1	-	1	1	-	1	2	1	2	1	-	1	-	-	-
Outcome 3	1	-	1	2	1	1	3	2	2	1	-	1	-	-	-
Outcome 4	1	-	1	2	2	1	3	3	2	2	1	1	-	-	-
Course Average	1	ı	1	1.5	1.5	1	2.25	1.75	2	1.25	1	1	ı	ı	-

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Human, Environmental Issues, and Climate Change	6	1	1,2,3
	The man-environment interaction	1	1	1,2,3
11.24.1	Environmental issues and scales	1	1	1,2,3
Unit 1	Land use and Land cover change	2	1	1,2,3
	Ozone layer depletion	1	1	1,2,3
	Understanding climate change and adaptation	1	1	1,2,3
	Environmental Pollution and Health	7	2	1,2,3
	Understanding pollution; Definitions, sources, impacts on human health and ecosystem	2	2	1,2,3
Unit 2	Air pollution	1	2	1,2,3
	Water pollution	1.5	2	1,2,3
	Soil pollution	1	2	1,2,3
	Solid waste	1.5	2	1,2,3
	Ecosystems, Biodiversity Conservation, and Sustainable Development	9	3	1,2,3
	Ecosystems and ecosystem services	1	3	1,2,3
	Biodiversity and its distribution	1	3	1,2,3
Unit 3	Threats to biodiversity and ecosystems	1	3	1,2,3
Unit 3	Overview of natural resources	1	3	1,2,3
	Biotic resources	1	3	1,2,3
	Water resources; Soil and Energy resources	2	3	1,2,3
	Introduction to Sustainable Development Goals (SDGs)- targets and indicators	2	3	1,2,3
	Environmental Management, Treaties and Legislation	8	4	1,2,3
	Introduction to environmental laws and regulation	2	4	1,2,3
Unit 4	Environmental management system	2	4	1,2,3
	Pollution control and management	2	4	1,2,3
	Major International Environmental Agreements; Major Indian Environmental Legislations	2	4	1,2,3

Learning Assessment

Bloom's Lo	vel of Cognitive Task	Co	ontinuous Learni	ng Assessments (7	70%)	End Semester
Diodii 8 Le	ver of Cognitive Task	CLA-1 15%	Mid-1 25%	CLA-215%	CLA-3 15%	Exam (30%)
Level 1	Remember Understand	60%	60%	60%	60%	40%
Level 2	Apply Analyse	40%	40%	40%	40%	60%
Level 3 Evaluate Create		-	-	-	-	-
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. Rajagopalan, R. (2016) Environmental Studies (3rd edition), Oxford University Press.
- 2. Sharma, P. D. (2018) Ecology and environment. Rastogi Publications.
- **3.** Anil K. Dey. (2016). Environmental Chemistry. New Age Publisher International Pvt Ltd. ISBN: 9789385923890, 9385923897

Course Designers

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- 2. Dr. Kousik Das, Assistant Professor, Department of Environmental Science and Engineering, SRM University-AP
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Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Digital Literacy

Course Code	SEC 102	Course Category	SEC		L	T	P	C
Course Code	SEC 102	Course Category	SEC		1	1	0	2
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	ITKM	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. Introduce basic digital skills that are needed in today's 21st century work environment.
- 2. develop the skills that they need to effectively integrate technology into their respective professional practices.
- 3. Learn practical-oriented and will have a lot of hands-on exercises.
- 4. Understand basic and practical digital skills.
- 5. learn and use software and hardware systems, including the basic troubleshooting.
- 6. Learn issues pertaining to emerging technologies and creating digital identity in various platforms.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Discuss the importance of Digital Literacy	2	75%	80%
Outcome 2	Compare and Contrast collaborative features in digital platforms	3	70%	70%
Outcome 3	Create digital identity profile on LinkedIn	3	75%	75%
Outcome 4	Demonstrate best practices of digitally managed workspace on MS office 365 and G Suite	3	70%	75%
Outcome 5	Identify relevant information from authentic data sources	3	70%	75%

		Program Learning Outcomes (PLO)														
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3	
Outcome 1					3	3		1	2	3		3				
Outcome 2					3	3		1	2	3		3				
Outcome 3					3	3		1	2	3		3				
Outcome 4					3	3		1	2	3		3				
Outcome 5					3	3		1	2	3		3				
Average					3	3		1	2	3		3				

Unit No.	Syllabus Topics	Required Contact	COs	References
	T. I. C. D. V. II. V.	Hours	Addressed	Used
	Introduction - Digital Literacy	2	1	1,2,3
	About Digital Literacy	0.5	1	1,2,3
TT *4 NT	Importance of digital literacy	0.5	1	1,2,3
Unit No.	Overview of Computing Systems and Platforms	0.5	1	1,2,3
1	Digital Proficiency for Career prospects and	0.5	1	1,2,3
	Everyday living			1.00
	Know your computer	3	1	1,2,3
	Types of computing	0.5	1	1,2,3
	Accessories & peripherals	0.5	1	1,2,3
Unit No.	System upkeep & maintenance	0.5	1	1,2,3
2	Basic Troubleshooting	0.5	1	1,2,3
	Operating Systems	1	1	1,2,3
	Microsoft Office Automation software	5	4	1,2,3
	Word Processing	1	4	1,2,3
Unit No.	Excel - Data Analysis	1	4	1,2,3
3	PowerPoint Presentations	1	4	1,2,3
	Digital software tools	1	4	1,2,3
	Best practices	1	4	1,2,3
	Google Automation Software	3.5	4	1,2,3
Unit No.	Word Processing	1	4	1,2,3
4	Spreadsheet	1	4	1,2,3
-	Presentations	1	4	1,2,3
	Best practices	0.5	4	1,2,3
	Digital Communication tools	4	2	1,2,3
	Emails Systems - Gmail, MS Outlook, Zimbra, etc	0.5	2	1,2,3
Unit 5	Calendar Functionality	0.5	2	1,2,3
Unit 3	Drive - Access Permissions - Best practices	1	2	1,2,3
	Chat functionality and Use	1	2	1,2,3
	Zoom, MS Teams, Google meet, Jiomeet,	1	2	1,2,3
	Network and Internet	3	1	1,2,3
Unit No.	Basics of Network	1	1	1,2,3
6	Types of browsers, Safety measures, bookmarks	1	1	1,2,3
	Search engines	1	1	1,2,3
	Digital Identity for Professional Connect	5	2	1,2,3
TT *4 NT	activities	5	3	
Unit No.	Social media	1	3	1,2,3
7	Dos and Don'ts handling Social Media Accounts	2	3	1,2,3
	Digital Profile	3	3	1,2,3
	Cybersecurity	1.5	1	1,2,3
	Introduction to Cybersecurity	0.5	1	1,2,3
#T * **	Strategies to project the personal and professional	0.5	1	1,2,3
Unit No.	data		1	
8	Awareness on various Cyber Attacks		1	1,2,3
	Security measures for Email, Personal computing	0.5		1,2,3
	systems		1	, ,-
	Information and Data Literacy	4	5	1,2,3
Unit No.	Information & Data Mining Strategies	1	5	1,2,3
9	Online resources	2	5	1,2,3
,	Understanding on Plagiarism	1	5	1,2,3
	Total Contact Hours	1	30	1,2,2
	TOTAL CONTACT HOURS		JU	

Learning Assessment

Ploom's I	evel of Cognitive	Contin	uous Learnin	g Assessments	s (60%)	End Semester Exam		
Diooni s L	Task	CLA-1 (10%)	Mid-1 (15%)	CLA-2 (10%)	CLA-3 (15%)	(40%)		
Level 1	Remember	70%	40%	30%	30%	30%		
Level 1	Understand	70%	40 /0	30 %	30 /6	30 /0		
Level 2	Apply	30%	60%	70%	70%	70%		
Level 2	Analyse	30 %	00 //	70 /0	70 /0	70 /0		
Level 3	Evaluate							
Level 3	Create							
	Total		100%	100%	100%	100%		

Recommended Resources

- 1. Digital Literacy (20210401) Kindle Edition by Mandy Reininger (Author), Darrel Karbginsky (Author) Format: Kindle Edition
- 2. Digital Literacies: Concepts, Policies and Practices (New Literacies and Digital Epistemologies) New Edition by Colin Lankshear (Editor), Michele Knobel (Editor
- 3. Read the World: Rethinking Literacy for Empathy and Action in a Digital Age Illustrated Edition by Kristin Ziemke (Author), Katie Muhtaris (Author)

Other Resources

Course Designers

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Emerging Technologies

Course Code	FIC 101	Course Category	FIC		L	T	P	C
			110	2	0	0	2	
Pre-Requisite		Co-Requisite		Progressive				
Course(s)		Course(s)		Course(s)				
Course		Professional /						
Offering	ECE							
Department		Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. Foster a comprehensive grasp of diverse emerging technologies and their transformative impacts on society and industries.
- 2. Cultivate critical thinking skills to analyze challenges, opportunities, and applications within each technological domain.
- 3. Develop practical skills through hands-on experiences and assignments, translating theoretical concepts into real-world applications.
- 4. Raise awareness of ethical considerations, particularly in the context of Artificial Intelligence, and Machine Learning, IoT, Electric Vehicles, and Semiconductor Technology.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Exhibit a thorough understanding of quantum computing principles, including superposition, entanglement, and interference.	1	80%	90%
Outcome 2	Illustrate understanding by explaining the history, synthesis, and applications of nanomaterial and green hydrogen.	1	80%	90%
Outcome 3	Understand and classify 3D printing technologies.	2	75%	85%
Outcome 4	Demonstrate understanding of the evolution, classification, and applications of UAVs.	2	75%	85%
Outcome 5	Apply knowledge of Artificial Intelligence and Machine Learning, IoT, Electric Vehicles, and Semiconductor Technology.	2	75%	85%

						Pro	gram	Lear	ning	Outco	mes	(PLO)		
CLOs	Scientific and Disciplinary	Analytical Reasoning and Problem	Critical and Reflective	Scientific Reasoningand Design	Research Related Skills	Modern Tools and ICT	Environment and	Moral, Multiculturala nd Ethical	Individual and Teamwork	Communicatio nSkills	Leadership Readiness	Self-Directed and Lifelong	PSO 1	PSO 2	PSO 3
Outcome 1	2	1	2	2	3	2	2	2	1	2	2	1	1	1	1
Outcome 2	2	1	1	2	3	1	2	2	2	2	2	1	1	1	1
Outcome 3	2	2	2	3	3	3	1	1	3	2	2	1	1	2	2
Outcome 4	2	2	2	2	3	3	2	2	3	2	2	1	2	2	1
Outcome 5	3	2	3	2	2	3	3	2	3	2	2	1	2	2	1
Average	2	2	2	2	3	2	2	2	2	2	2	1	2	2	1

Unit No.	Syllabus Topics	Required Contact Hours	CLOs Addressed	References Used
	Quantum Computer and early ideas, classical and quantum computing approaches, superposition, entanglement, and interference in quantum computing.	1	1	1
	QUBITS and their types; representation of data in quantum mechanics.	1	1	1
	Shor's Algorithm, Grover's search algorithm.	1	1	1
Unit No.	Quantum programming languages; Obstacles in building quantum computers.	1	1	1
1	Applications of quantum computers; Opportunities in the field of quantum computing.	1	1	1
	Introduction of quantum communication pillers, quantum network, Heisenberg's uncertainty principle and QKD.	1	1	1
	Challenges in QKD, National Quantum Mission, Future perspectives.	1	1	1
	Introduction to the nanometer scale. history of nanomaterials	1	2	2
	Synthesis of nanomaterials: Bottom-up and Top-down approach	1	2	2
Unit No.	Tools & techniques to characterize nanomaterials. Applications of nanomaterials.	1	2	2
2	Green Technology: Definition, types of Green Technologies, Green Hydrogen production.	1	2	2
	Challenges involved in the storage of Green Hydrogen produced from PEM based electrolysis.	1	2	2
	Applications of Green Hydrogen.	1	2	2
	Introduction to 3D printing and additive manufacturing	1	3	3
Unit	Capabilities of 3D printing	1	3	3
No.	Applications of 3D printing	<u>l</u>	3	3
3	Classification based on ASTM	1	3	3
	Working principles of 3D printing technologies Introduction to the evolution of drones	1 1	3 4	3 4
	Classification of drones	1	4	4
Unit	Basic components of drones	1	4	4
No.	Principles of flight	1	4	4
4	Applications of drones	1	4	4
	Drones rules in India, Challenges and future scope.	1	4	4
	Introduction to Artificial Intelligence, Machine Learning, and Deep learning; applications	1	5	5
	Introduction to the Internet of Things (IoT)	1	5	6
Unit	Applications of IoT	1	5	6
No.	Basic architecture of the Electric Vehicles (EVs)	1	5	7
5	Trends and challenges in EVs	1	5	7
	Introduction to semiconductor mission and chip fabrication	1	5	8

Learning Assessment

Bloom's I	Level of Cognitive	Continuous Learning Assessments (100%)										
	Task	CLA-1 20%	CLA-2 20%	CLA-3 20%	CLA-4 20%	CLA-5 20%						
Level 1	Remember	90 %	90 %	80 %	75 %	85 %						
Level 1	Understand	70 70	70 70	00 70	75 70	03 70						
Level 2	Apply	10 %	10 %	20 %	25 %	15 %						
Level 2	Analyse	10 /0	10 70	20 70	23 70	13 /0						
Level 3	Evaluate	0%	0%	0%	0%	0%						
Level 3	Create	070										
	Total	100%	100%	100%	100%	100%						

Recommended Resources

- 1. Quantum Computation and Quantum Information by Michael A. Nielsen, Isaac L. Chuang, 2010.
- **2.** Nanotechnologies: Principles, Applications, Implications and Hands-on Activities A compendium for educators by Luisa Filipponi and Duncan Sutherland, European Commission Research and Innovation, 2013.
- 3. Additive manufacturing: Principles, Technologies and applications by C.P. Paul and A.N. Jinoop, 2021.
- **4.** Make: Getting Started with Drones Build And Customize Your Own Quadcopter by Terry Kilby and Belinda Kilby, 2016.
- 5. Artificial Intelligence: A Modern Approach by Stuart Russell and Peter Norvig, 2010.
- 6. Fundamentals of Internet of Things: For Students and Professionals by F. John Dian, 2022.
- 7. Electric Vehicle Engineering by Per Enge, Nick Enge, and Stephen Zoepf, 2021.
- 8. Fundamentals of Semiconductor Manufacturing and Process Control by Gary S. May and Costas J. Spanos, 2006.

Course Designers

- 1. Dr. Sunil Chinnadurai, Associate Professor, ECE Department.
- 2. Dr. Pardha Saradhi Maram, Associate Professor, Chemistry Department.
- 3. Dr. Sangjukta Devi, Assistant Professor, Mechanical Engineering Department.
- 4. Dr. Harish Puppala, Assistant Professor, Civil Engineering Department.
- 5. Dr. Pranav RT Peddinti, Assistant Professor, Civil Engineering Department.
- 6. Dr. Ravi Kumar, Assistant Professor, Physics Department.
- 7. Dr. Sujith Kalluri, Associate Professor, ECE Department.

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Understanding Human Minds

Course Code	FIC 121	Course Catagory	FIC		L	T	P	С
Course Code	FIC 121	Course Category	FIC		3	1	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Psychology	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To understand the different approaches to the study of psychology
- 2. To understand the fundamental processes underlying human behaviour
- 3. To make applications of various psychological concepts

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Explain various perspectives in psychology	2	80%	70%
Outcome 2	Understand the fundamental psychological processes	2	70%	65%
Outcome 3	Apply the understanding in different settings and contexts	4	75%	60%
Outcome 4	Understand and differentiate the basic theories in Psychology and its applications	5	70%	60%

	Program Learning Outcomes (PLO)														
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	1							1					3		
Outcome 2		2	2	1		1		1				1		3	
Outcome 3		2	2	2			2	2	1	1	1	2		2	2
Outcome 4	2	2		2	2	2		1	2	2	2	2			3
Course Average	1.5	2	2	2	2	1.5	2	1.5	1.5	1.5	1.5	2	3	2.5	2.5

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Nature of Psychology	Contact Hours	1 Iddi OSSOU	
	Definition and goals of psychology	3		
Unit 1	Nature of Psychology: Art or science	3	1 & 2	2
	Traditional schools of thought in psychology	6		
	Sensation and Perception			
	Sensation and its types	3		
Unit 2	Absolute and differential threshold; Signal detection theory	3	1, 3 & 4	1 & 3
	Perception: Understanding perception, Gestalt laws of organization	3		
	Perceptual constancy, depth perception, perception of movement	3		
	Motivation			
	Definition and types (Intrinsic and Extrinsic motivation)	3		
Unit 3	Psychological aspects of various forms of motivation (Physiogenic motives, Psychogenic motives, Sociogenic motives)	3	1 & 3	1 & 3
	Theories of motivation: drive theory, arousal theory, expectancy theory, goal-setting theory, Maslow's hierarchy of needs	6		
	Emotion			
	Definition and types of emotions	3		
Unit 4	Autonomic Nervous System (ANS) and Emotions	3	2 & 3	1 & 2
	Expression of emotions	3		
	Correlates of emotions: cognition and culture	3		
	Intelligence			
	Definitions and nature of intelligence	3		
Unit 5	Theories of intelligence: Cattell's theory of intelligence, Spearman's two-factor theory, Thurstone's mental ability, Sternberg's triarchic theory, Gardner's theory of multiple intelligences	6	1 & 2	1 & 2
	Measuring intelligence and tests of intelligence	3		

Learning Assessment

Dla am la Las	ual of Comition Tools	Co	50%)	End Semester		
Bloom's Lev	vel of Cognitive Task	CLA-1 15%	Mid-1 15%	CLA-2 10%	CLA-3 10%	Exam (50%)
Level 1	Remember	50%	60%	60%	30%	50%
Level 1	Understand	3070	0070	0070	3070	3070
Level 2	Apply	50%	40%	40%	70%	50%
Level 2	Analyse	3070	4070	4070	7070	3070
Level 3	Evaluate					
Level 3	Create					
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. Baron, R. A. (2001). Psychology. 5th Ed. New Delhi: Pearson Education India.
- **2.** Nolen-Hoeksema, S., Fredrickson, B.L. & Loftus, G.R. (2014). Atkinson & Hilgard's Introduction to Psychology.16th Ed. United Kingdom: Cengage Learning.

Other Resources

1. Morgan, C. T., King, R. A., &Schopler, J. (2004). Introduction to Psychology. New Delhi: Tata McGraw Hill.

Course Designers

1. Dr Ayesha Parveen Haroon, Assistant Professor, Department of Psychology, Easwari Liberal Arts – SRM- AP.

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Understanding the Indian Constitution

Course Code	FIC 122	Course Catagory		L	T	P	C
Course Code	FIC 122	Course Category		3	0	1	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	History	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To locate the plurality of ideas in the Indian constitution
- 2. To appreciate the importance of dialogue in the making and the extension of Indian constitution.
- 3. To develop a multidisciplinary approach in understanding functioning of Indian democracy.
- 4. To critically interrogate the concepts of equality, liberty, justice, and non-discrimination.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Describe the need of having a constitution.	2	80%	70%
Outcome 2	Define the concept of liberty and non-discrimination.	1	90%	80%
Outcome 3	Review key institutions of Indian democracy.	2	80%	70%
Outcome 4	Examine the tradition of consensus and discontent in Indian democracy.	4	70%	60%

					Pro	ogram L	earning	g Outco	mes (PI	Ĺ O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	1	2	1	2	1	-	2	2	2	2	2	2	2	2
Outcome 2	2	1	2	1	1	1	-	3	2	2	2	2	3	2	3
Outcome 3	2	2	2	1	2	1	-	2	2	2	2	3	2	2	2
Outcome 4	2	2	3	2	3	1	-	3	2	2	2	3	3	2	3
Course Average	2	1.5	2.25	1.25	2	1	-	2.5	2	2	2	2.5	2.5	2	2.5

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Making of the Indian Constitution	14		
	Why do we need a constitution?	2		1,2
Unit 1	Beginning of constitutionalism in India: Colonial and Anti-colonial legacies	2	1,2	2,7
	Locating constituent Assembly debate: Consensus and Discontent.	3	1,2	2,3
	Reading the preamble of the Indian constitution.	2		2,6
	Fundamental Rights and Directive Principles-Ideas of Equality, Justice and Liberty	13		
	Right to Equality	2		1,7
	Six Freedoms	2		1,5,7
Unit 2	Religious Freedom	3		4,7
	Minority Rights	2	2,3	3,4
	Directive Principles: Gaols to establish a social and economic Democracy	2		4,5
	Primacy of Rights over Directive Principles	2		4,7
	Asymmetrical Federalism: Centre-State Relations	13		
	What is federalism?	1		3,6
	Constitutional provisions related to federalism	2		3,7
Unit 3	Relationship between State and Centre	3		3,7
	Deliberative ambiguities of Indian Federalism	2	3,4	1,7
	Special Provisions for Jammu and Kashmir, Himachal Pradesh, Northeastern states, and tribal areas.	3		3,7
	AFSPA and suspension of Indian democracy	2		3,7
	Foundation of Governance	11		
	Division of Power: Legislative, Executive, and Judiciary	3		3,7
Unit 4	Parliamentary form of government in India	2	3	3,7
	Government of the Union and Government of the State	3	3	1,6
	Role of Supreme Court and Judicial Activism in India	3		1,2
	Constitution as a living document	9		
	Constitution as a dialogue	2		3,4
Unit 5	Constitutional Amendments and the basic structure of the Indian constitution	3	1 /	1,3,7
	Insertion of the 9th schedule in the constitution	2	1,4	1,5
	The role of the judiciary and citizens in defending, negotiating and interpreting the constitution	2		3,7

Learning Assessment

			End Se	mester							
Bloom's I	Level of Cognitive Task	CLA-1 10% M		Mid-	Mid-1 10%		CLA-2 10%		Mid Term 20%		(50%)
		Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac
Level 1	Remember	30%		20%				40%		20%	
Level 1	Understand	70%		80%				60%		60%	
Level 2	Apply										
Level 2	Analyse						100%			20%	
Level 3	Evaluate										
Level 3	Create										·
	Total			100%			100%	100%		100%	

Recommended Resources

- 1. Austin, G. (1996). The Indian Constitution: Cornerstone of a Nation, Oxford: OUP.
- 2. Bhargava, R. (ed) (2008), Ethics and Politics of the Indian Constitution, New Delhi: OUP.
- 3. Choudhry, S. et al. (2017). The Oxford Handbook of the Indian Constitution, New Delhi: OUP
- **4.** Hassan, Z., Sridharan, E. & Sudarshan, R. (eds). (2002). India's Living Constitution: Ideas Practices, Controversies. New Delhi: Permanent Black.
- 5. Kannabiran, K. (2012). Tools of Justice: Non- discrimination and the Indian Constitution, Routledge,
- 6. Kashyap, C.S. (2011). Our Constitution, New Delhi: National Book Trust.
- 7. Thiruvengadam, K.A. (2017). The Constitution of India: A Contextual Analysis, India: Hart Publishing.

OnlineResources

- 1. Armed Forces (Special Powers) Acts
 1958(https://www.mha.gov.in/sites/default/files/armed_forces_special_powers_act1958.pdf)
- 2. Dr. Ambedkar's Last Speech in the Constituent Assembly on Adoption of the Constitution (November) (https://main.sci.gov.in/AMB/pdf/Closing%20speech%2025%20Nov%201949.pdf)

Course Designers

- 1. Dr. Maanvender Singh, Assistant Professor, Dept. of History, SRM University-AP.
- 2. Dr. Aqsa Agha, Assistant Professor, Dept. of History, SRM University-AP

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Understanding Indian Society (ies): Myths and Realities

Course Code	FIC 123	Course Category		L	T	P	C
Course Code	FIC 123	Course Category		3	1	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Liberal Arts	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To introduce students to the study of India as a colonial exercise(s) and its critique
- 2. To orient the students towards deconstructing the myth of the Indian village as a homogeneous, unchanging unit and its relationship with the Urban.
- 3. To introduce the students to the building blocks of society in India
- 4. To introduce the idea of centrality of politics in constituting Indian social.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Describe and familiarize colonial study of India	1	70%	80%
Outcome 2	Illustrate a critical understanding of changing Indian villages	2	70%	70%
Outcome 3	Define the nature of stratification in India	3	70%	80%
Outcome 4	Analyse the inter relationship between caste, class, gender and tribe in India	4	70%	70%
Outcome 5	Critical Analyze post-colonial Indian Social	5	70%	80%

		Program Learning Outcomes (PLO)													
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	2	1	3	1	2	3	2	3	2	2	2	3	3
Outcome 2	2	2	2	1	3	1	2	3	2	3	2	2	2	3	3
Outcome 3	2	1	2	1	3	1	2	3	2	3	2	2	3	3	3
Outcome 4	2	2	3	1	3	1	2	3	2	3	2	2	3	3	3
Outcome 5	2	1	2	3	1	1	2	3	2	3	2	2	3	3	3
Course Average	2.2	1.6	2.2	1.4	2.6	1	2	3	2	3	2	2	2.6	3	3

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Introduction	12		
Unit 1	History, Anthropology and Colonialism		1	5,10
	Critics of Colonial Constriction of Indian Society and Culture		1	4,5
	Villages Studies and Urban studies in India	12		
	Understanding of Indian Villages: Anthropologists and Sociologists			6
Unit 2	Revisiting Indian village Studies		2	21, 22
	Key Concepts: Urban, Urbanism and the City		2	7,14, 19
	Gender and the City			
	Social Stratification in India- Caste and Class	14		
II '4 2	Social Stratification			6,7
Unit 3	The Book View and The Field View of Caste		3	6,7
	Understanding Class with special reference to the Middle Class in India			6,7,9
	Tribes and Nomads	12		
TT 1. 1	Tribal Cultures			2
Unit 4	Nomadic and Semi-Nomadic Communities in India			3
	Developmental Policies for Tribes, Nomadic and Semi-Nomadic Communities			2
	Indian State and Society	10		
Unit 5	Colonial State and Indian Social		4	10
	Postcolonial Indian Social		4	11

Learning Assessment

Ploom's Lov	vel of Cognitive Task	Co	ontinuous Learni	ing Assessments (5	(0%)	End Semester
Bloom's Lev	er of Cognitive Task	CLA-1 10%	Mid 15%	CLA-2 10%	CLA-3 15%	Exam (50%)
Level 1	Remember	40%	40%	40% 40%		40%
Level 1	Understand	4070	4070	4070	40%	4070
Level 2	Apply	50%	50%	50%	50%	50%
Level 2	Analyse	3070	3070	3070	3070	3070
Level 3	Evaluate	10%	10%	10%	10%	10%
Level 3	Create		1070	1070	1070	1070
	Total	100%	100%	100%	100%	100%

Recommended Resources

- 1. Alm, Bjorn. (2010). Creating Followers, Gaining Popularity: leadership Strategies in a Tamil Nadu Village, in Pamela Price and A R Rudd (eds) Power and Influence in India: Bosses, Lords and Captains. Delhi: Routledge: 1-20.
- 2. Betteille, A. (1991). Society and Politics in India: Essays in a Comparative Perspective: London: The Athlone Press. (Chapter 3, The Concept of Tribes with special reference to India). (pp. 57-78).
- 3. Bokil, M (2002). De-Notified and Nomadic Tribes: A Perspective. Economic and Political Weekly, 37(2), pp.148–154.
- **4.** Cohn. B.S. (1996). Notes On the History of The Study of Indian Society and Culture. In Structure and Changes in Indian Society (Milton Singer and Bernard S. Cohn eds). Jaipur: Rawat Publication. (pp.1-27).
- **5.** Cohn. B.S. (1996). Colonialism and Its Forms of Knowledge: The British India, New Jersey: Princeton University Press. (Introduction. pp.1-15).
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Course Designers

- 1. Dr. Bikku, Assistant Professor, Department of Liberal Arts. ESLA, SRM University, AP.
- 2. Dr. Ipsita Pradhan, Assistant Professor, Department of Liberal Arts, ESLA, SRM University, AP.
- 3. Prof. Vishnupad. Dean of Easwari School of Liberal Arts, SRM University, AP.

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Effective Writing and Presentation Skills

Course Code	AEC 107	Course Category		L	Т	P	C
Course Code	AEC 107	Course Category		1	0	1	2
Pre-Requisite Course(s)	AEC 101	Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Literature and Languages	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

1. Demonstrate proficiency in written communication, including the ability to compose clear, grammatically structured writing and critically analyse information from various sources, conduct research effectively, and use evidence to support their arguments in both written assignments and oral presentations.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Develop coherent and well-structured written communication by generating clear and concise written content with logical organization, appropriate grammar, vocabulary, and sentence structure.	1, 2	70%	60%
Outcome 2	Recognize and analyze the expectations of specific target audiences by adjusting tone, language and style to suit the intended purpose of the message and tailoring written content to various formats such as reports, essays, emails, and professional correspondence.	3, 4	70%	60%
Outcome 3	Increased Confidence in Public Speaking with the ability to deliver structured, well-organized, and persuasive presentations by employing visual and interactive aids, storytelling techniques.	5, 6	70%	70%
Outcome 4	Develop strong critical thinking and research skills, enabling students to evaluate information critically, synthesize sources effectively, and provide well-reasoned arguments in their written work and presentations.	3, 4, 5, 6,	60%	60%

		Program Learning Outcomes (PLO)													
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1									3	3	1	2	2	2	2
Outcome 2		2				1			3	3	2	2	2	2	2
Outcome 3		2				2			3	3	3	2	2	2	2
Outcome 4		2				3									
Course Average		2				2			3	3	2	2	2	2	2

Unit No.	Syllabus Topics	Required Contact Hours	CLOs Addressed	References Used
	Basics of Grammatically correct writing	9		
	SVO	1	1	1a, 2a,b
	Punctuation	3	1	1a, 2a,b
Unit No.	Articles and Preposition	2	1	1a, 2a, b
1	Tense and Apostrophe	1	1	1a, 2a, b
	Subject-Verb-Agreement	2	1	1a, 2a, b
	Categories of Writing	9		
	Emails – different types (Official mails : Requesting Leave/ Enquiring vacancy/ Resigning from job/ requesting internship etc.)	3	1, 2	1b, c
Unit No. 2	Notice and Agenda,	2	1, 2	1b, c
_	Minutes of Meeting	2	1, 2	1b, c
	Paragraph writing	2	1, 2	1b, c
	Advanced Writing	9		
	Writing Cover Letters	3	1, 2	1e
Unit No.	Resume writing	2	1, 2	1d
3	SOP, Abstract	2	1, 2	1g
	Project Report Writing	2	1, 2	2, d
	Effective Presentation Techniques	9		
	Understanding the elements of successful presentations – Non-verbal communication in presentaions	3	2,3, 4	1f, 2c
Unit No.	Creating engaging PPTs	2	2,3, 4	1f, 2c
4	Structuring presentations for clarity and impact - Logical flow of topics and connected writing in line with storyboard	2	2, 3, 4	1f, 2c
	Handling Questions and Answers	2	2, 3, 4	1f, 2c
	Project Based Learning	15		
	Community Based Project	15	1, 2, 3, 4	NA
Unit No. 5	Total Contact Hours	45		
	Notional Hours	15		
	Total Learning Hours	60		

Learning Assessment

			Co	ntinuous	s Learnir	ıg Asses	sments (50 %)		End Semester		
	Bloom's Level of Cognitive Task		CLA-1 (15 %)		CLA-2 (15 %)		CLA-3 (%)		rm (20 %)	Exam (50 %)		
	, rush	Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac	
T 11	Remember	40%	1.00/	20%	10%			400/		200/	100/	
Level I	Level 1 Understand		10%	20%	1070			40%		20%	10%	
T 10	Apply	200/	2007	4007	200/			600/		4007	200/	
Level 2	Analyse	20%	30%	40%	30%			60%		40%	30%	
T 12	Evaluate											
Level 3	Create											
	Total	60%	40%	60%	40%			100%		60%	40 %	

Recommended Resources

- 1. Swan, M. (2005). Practical English usage (Vol. 688). Oxford: Oxford university press.
- 2. Fenning, C. (2023). Effective Emails: The secret to straightforward communication at work: 1 (Business Communication Skills): Sanage Publishing
- 3. University Press.
- **4.** Talbot, F. (2009). How to Write Effective Business English: The Essential Toolkit for Composing Powerful Letters, Emails and More, for Today's Business Needs. Kogan Page Publishers
- 5. Yate, M. (2016). Knock'em Dead Resumes: A Killer Resume Gets More Job Interviews! Simon and Schuster.
- 6. Yate, M. J. (2018). Ultimate Cover Letters: Master the Art of Writing the Perfect Cover Letter to Boost Your Employability (Vol. 5). Kogan Page Publishers.
- 7. Carnegie, D. (2013). The Art of Public Speaking. Wyatt North Publishing, LLC.
- 8. Yakhontova, T. V. (2003). English academic writing for students and researchers. Lviv: PAIS.

Online Resources

- 1. https://learnenglishteens.britishcouncil.org/
- 2. https://www.bbc.co.uk/learningenglish/
- 3. https://www.ted.com/?geo=hi
- 4. https://www.tifr.res.in/~cccf/data/InternDocs/How_to_write_a_structured_Project_Report.pdf

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Universal Human Values and Ethics

Course Code	VAC 102	Course Catagory	VAC		L	T	P	C
Course Code	VAC 102	Course Category	VAC		2	0	0	2
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Psychology	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To cultivate deep understanding of human values by teaching students the core principles of universal human values and their significance.
- 2. To promote ethical decision-making skills by equipping the students with the ability to make ethical choices in life, work, and society.
- 3. To foster a diverse and inclusive ethical perspective by sensitizing the students to diversity, equity, inclusion, gender, and cultural differences.
- 4. To highlight the relevance of ethics in society and professions by showcasing the practical importance of ethics in personal, societal, and professional contexts.
- 5. To address common challenges by preparing the students to overcome obstacles to ethical behaviour, fostering a commitment to universal values.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Evaluate the significance of value inputs in formal education and start applying them in their life and profession	1	70%	80%
Outcome 2	Students will foster diverse and inclusive perspectives, contributing to more equitable and harmonious communities and workplaces	2	70%	70%
Outcome 3	Students will be able to apply ethical principles effectively in their personal and professional lives, leading to improved relationships and ethical practices in society	3	60%	70%

CLOs	Program Learning Outcomes (PLO)														
	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	3		2		2	3	3	1	1	3	2	2	2
Outcome 2	2	2	3		2		1	3	3	1	1	3	3	3	3
Outcome 3	2	3	3		2		2	3	3	1	1	3	2	2	2
Course Average	2	2.3	3		2		1.6	3	3	1	1	3	2.3	2.3	2.3

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Fundamentals of Human Values and Ethics	7		
TT4.1	Introduction to human values and ethics.	1	1	1 2 2 4 5
Unit 1	Theory of wellbeing	2	1	1, 2, 3, 4, 5
	Purpose and relevance of human values	4		
	Culture and Ethical Principles	5		
Unit 2	Culture and ethics.	2	2	1, 2, 3, 4, 5
	Ethics in the community and society	3		
	Ethics and Inclusivity	6		
Unit 3	Ethics and diversity & inclusion	3	2	1, 2, 3, 4, 5
	Equity, equality, and addressing violence	3		
	Ethics in various life spheres	6		
Unit 4	Ethics in family, society, and workplace	4	3	1, 2, 3, 4, 5
	Ethics in IPR and plagiarism	2		
	Overcoming ethical challenges	6		
Unit 5	Identifying common challenges	3	3	1, 2, 3, 4, 5
	Strategies to overcome challenges	3		

Learning Assessment

Rloom's	Bloom's Level of Cognitive Task		Continuous Learning Assessments (50%)					
Diooni s	Level of Cognitive Task	CLA-1 10%	CLA-2 20%	CLA-2 20%				
Level 1	Remember	50%	50%	50%				
Level 1	Understand	3070	3070	3076				
Level 2	Apply	50%	50%	50%				
Level 2	Analyse	3070	3070	3070				
Level 3	Evaluate							
Level 3	Create							
	Total	100%	100%	100%				

Recommended Resources

- 1. Landau, RS. (2019). Living Ethics. New York: Oxford University Press.
- 2. Nagarazan, R.S. (2022). A Text book on Professional Ethics and Human Values. New Delhi: New Age International Publisher.
- 3. Rachels, J., & Rachels, S. (2012). The elements of moral philosophy 7e. McGraw Hill.
- 4. Singer, P. (1986). Applied Ethics. Oxford: Oxford University Press.
- 5. Gensler, H., Spurgin, E., & Swindal, J. (2004). Ethics: contemporary readings. Routledge.

Course Designers

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Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Entrepreneurial Mindset

Carres Cada	SEC 103	Course Cotegowy	SEC		L	T	P	C
Course Code	SEC 103	Course Category	SEC		2	0	0	2
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Management	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To develop the Entrepreneurial Mindset of Students.
- 2. To provide tools and techniques for navigating the uncertain path of entrepreneurship

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Explain the key entrepreneurship and innovation concepts	1	80%	80%
Outcome 2	Explain concepts of Startup Funding and Pitching	1	80%	80%
Outcome 3	Identify Entrepreneurial Opportunity and ideate solutions	2	80%	70%
Outcome 4	Articulate innovative business plans with sound entrepreneurial concepts.	3	70%	70%

					Pre	ogram L	earning	Outcor	mes (PL	0)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1			2				1								
Outcome 2			2						3		3				
Outcome 3		3	3		2				3	2	3	3			
Outcome 4		3	3		2				3		3	3			
Average		1.5	2.5		1		0.25		2.25	0.5	2.25	1.5			

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
UNIT-1	Introduction to Entrepreneurship	2		
	What and Why of Entrepreneurship		1	1,2
	Need of Entrepreneurship		1	1,2
	Entrepreneurship at SRM-AP		1	1,2
UNIT-2	Entrepreneurial Orientation	4		
	Characteristics of successful entrepreneurs		1,2	1,2
	Mindset shifts: from an employee to an entrepreneur		1,2	1,2
	Overcoming challenges and dealing with failures		1,2	1,2
UNIT-3	Entrepreneurial Skills	4		
	Skillsets of an Entrepreneur		1,2	1,2
	Design Thinking, Growth Mindset		1,2	1,2
	Design Thinking		1,2	1,2
UNIT-4	Entrepreneurial Opportunity & Ideation	2		
	Difference between idea and opportunity		1,2	1,2
	Opportunities in Vibrant Indian Entrepreneurial Ecosystem		1,2	1,2
	Opportunity Recognition (Sources of Opportunity)		1,2	1,2
	Idea Generation		1,2	1,2
UNIT-5	Business Model Canvas	2		
	Why BMC		3	1,2
	Value Proposition		3	1,2
	Customer Discovery		3	1,2
	Customer Relationship		3	1,2
	Channels		3	1,2
	Key Partners		3	1,2
	Key Activities		3	1,2
	Key Resources		3	1,2
	Revenue Structure		3	1,2
	Cost Structure		3	1,2
UNIT-6	Startup Financing & Pitching	2		
	Stages of Fundraising		4	1,2
	Mode of Investment		4	1,2
	Startup Valuation		4	1,2
	From Pitch to Hitch (Pitch Deck)		4	1,2
UNIT-7	Growth Mindset and Sales Ability	2		
	Importance of Sales skill for Entrepreneur		3	1,2
	Sales Techniques		3	1,2
	Developing Growth Mindset		3	1,2
UNIT-8	Developing the Business Plan	12	3,4	1,2
	Total Hours	30		

Learning Assessment

Bloo	om's Level of	Continuo	End Semester Exam		
Cognitive Task		CLA-1 (10%) CLA-2 (20%) CLA-3 (30%)		(40%)	
Level 1	Remember		20%	20%	100%
Level I	Understand		2070	2070	10076
Level 2	Apply	100%	80%	80%	
Level 2	Analyse	10070	8070	8070	
Level 3	Evaluate				
Level 3	Create				
	Total	100%	100%	100%	100%

Recommended Resources

- 1. Bruce R. Barringer, R. Duane Ireland. Entrepreneurship Successfully Launching New Ventures, Pearson; 2020
- 2. Robert D. Hasrich, Dean A. Shepherd, Michael P. Peters, Entrepreneurship, McGraw Hill, 2021

Other Resources

1. Best business courses online (n.d.). Coursera. https://www.coursera.org/browse/business/entrepreneurship

Course Designers

- 1. Dr Aftab Alam, Assistant Professor, Paari School of Business, SRM University-AP
- 2. Mr Udayan Bakshi, Associate Director, Directorate of Entrepreneurship, SRM University-AP

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Economics for Everyday Life

Course Code	FIC 115	Course Catagory	FIC		L	T	P	C
Course Code	FIC 113	Course Category FIC			4	0	0	4
Pre-Requisite Course(s)	Economics in Everyday Life	Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Economics	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To obtain an overview of the fundamental concepts of economics.
- 2. To discuss various alternative theories of in an economy in the short run, and the role of policy in this context.
- 3. To understand the application of important theories related to an open economy.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Distinguish between different economic systems as they relate to contemporary social, and political contexts.	2	70%	65%
Outcome 2	Apply simple mathematical methods to illustrate basic relationships between fundamental economic measures and variables.	3	70%	65%
Outcome 3	Demonstrate awareness of the market system and the role of government policy in different contexts.	3	70%	65%
Outcome 4	Apply various microeconomic and macroeconomic concepts to real- life situations	3	70%	65%

		Program Learning Outcomes (PLO)													
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	1	3	2	-	-	-	2	3	2	2			
Outcome 2	3	2	2	3	2	-	-	-	2	3	2	2			
Outcome 3	3	2	2	2	2	-	-	-	2	3	2	2			
Outcome 3	3	2	2	3	2	-	-	-	2	3	2	2			
Course Average	3	2	2	3	2	-	-	-	2	3	2	2			

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Introduction	10		
TT. 24 4	What is Economics?	3	1	1
Unit 1	Basic Concepts of Economics	3	1	1
	Ten Principles of Economics	2	1	1
	Microeconomic Concepts	23		
	Demand Function	4	2	1
	Supply Function	4	2	1
Unit 2	Market Equilibrium	3	2	1
	Elasticity	4	2	1
	Determinants of Elasticity	4	2	1
	Competition and Types of Markets	4	2	1
	Macroeconomic Concepts	20		
	National Income	4	3	2
TI '4 2	Unemployment	4	3	2
Unit 3	Inflation	4	3	2
	AD-AS Curve	4	3	2
	Introduction to Fiscal and Monetary Policies	4	3	2
	Application of Microeconomic and Macroeconomic concepts	7		
Unit 4	Applications of Supply and Demand curves	4	4	3
	Application of AD-AS curve	3	4	2

Learning Assessment

Bloom's Level of Cognitive Task		Co	Continuous Learning Assessments (50%)						
Diodii 3 Ec			CLA-1 10% Mid-1 15% CLA-2 10% Mi		Mid-2 15%	Exam (50%)			
Level 1	Remember	60%	60%	40%	40%	50%			
Level 1	Understand	0070	0070	4070	4070	3070			
Level 2	Apply	40%	40%	60%	60%	50%			
Level 2	Analyse	4070	4070	0070	0070	3070			
Level 3	Evaluate								
Level 3	Create								
	Total	100%	100%	100%	100%	100%			

Recommended Resources

- 1. Mankiw, N. G. Principles of Microeconomics, (2007).
- 2. Mankiw, N. G. (2013). Macroeconomics fifth edition.

Other Resources

1. https://open.umn.edu/opentextbooks/textbooks/32

Course Designers

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FINANCIAL ACCOUNTING

Course Code	COM 108	Course Catagory		L	T	P	C
Course Code	COM 108	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: Describe, explain & integrate fundamental concepts underlying accounting concepts, conventions, rules & frameworks.
- 2. Objective 2: Illustrate the importance of the role of accounting in making informed decisions

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Illustrate the rules, methods, and conventions of accounting.	2	80%	75%
Outcome 2	Identify the events that need to be recorded in accounting records and apply said events to a sample record.	2	75%	70%
Outcome 3	Prepare Trial Balance and construct the financial statements.	3	70%	65%
Outcome 4	Analyse the reasons for the difference between cash book and passbook	4	70%	65%
Outcome 5	Evaluate & interpret the fixed and perpetual methods of accounting for inventory.	4	60%	55%
Outcome 6	Determine the useful life and value of depreciable assets.	2	75%	70%
Outcome 7	Relate and apply the learnings to the preparation of Proprietorship accounts.	3	65%	60%

			-				· ·								
	Program Learning Outcomes (PLO)														
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modem Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	3	2	3					1	2			1	2	1
Outcome 2	3	3	2	3					1	2			1	2	1
Outcome 3	3	3	2	3		2			1	2	1		1	2	1
Outcome 4	3	3	2	3		2			1	2			1	2	1
Outcome 5	3	3	2	3					1	2			1	2	1
Outcome 6	3	3	2	3				1	1	2			1	2	1
Outcome 7	3	3	2	3		2			1	2	1		1	2	1
Average	3	3	2	3		2		1	1	2	1		1	2	1

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Meaning and Definition of Accounting, Users of Accounting	2	1	1,2
	Branches of Accounting, Distinction between Bookkeeping and Accounting, Relationship between Accounting and other Discipline.	2	1	1,2
	Limitations of Accounting, Accounting Terminologies	2	1	1,2
	Accounting Cycle	2	1,2	1,2
Unit 2	Accounting Concepts and Conventions	6	1	1,2
	Introduction to GAAP, IFRS and IAS	6	1	1,2
Unit 3	Meaning of Account and Transaction, Types of Account	2	1,2	1,2
	Rules of Accounting, Methods of Accounting, Concepts of Primary and Secondary Books of Accounting	2	1,2	1,2
	Recording of Accounting Transaction	6	1,3	1,2
	Preparation of Trial Balance.	6	3	1,2
Unit 4	Meaning and Concept of Bank Reconciliation Statement, Preparation of BRS	4	4	2
	Meaning and Types of Inventory, Methods of Inventory Accounting. (LIFO, FIFO, Weighted Average Method and EOQ)	6	1,5	1,2
Unit 5	Meaning and Concepts of Depreciation, Need of Depreciation,	1	1,6	1,2
	Effect of Depreciation on Performance of Organisation. Cash Profit Vs Nominal Profit	1	1,6	1,2
	AS-6 for Depreciation, Different Methods of Charging of Depreciation,	6	1,6	1,2
Unit 6	Final Accounts of Proprietorship Business	6	7	1,2
Total Co	ontact Hours	60		1

Learning Assessment

Overtion	Bloom's Level of	Continuou	s Learning Ass	End Semester Exam		
Question Difficulty	Cognitive Task	CLA-1 (10%)	Mid-1 (15%)	CLA-2 (10%)	Mid-2 (15%)	(50%)
Level 1	Remember	60%	45%	60%	50%	40%
Level 1	Understand	0070	4370	0070	3076	4076
Level 2	Apply	40%	55%	40%	50%	60%
Level 2	Analyse	4070	3370	4070	3076	0078
Level 3	Evaluate					
Level 3	Create					
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. Financial Accounting-I by Hanif and Mukharjee Edition 4 (2018) McGraw Hill
- 2. Financial Accounting S N Maheswari 6th Edition Vikas Publishing

Course Designers

- 1. Dr. A Lakshmana Rao, Assistant Professor, Dept. of Commerce, SRM University AP
- 2. Dr. Aparna Choudhary, Assistant Professor, Dept. of Management, SRM University AP
- 3. Dr. Shailender Singh, Associate Professor, Dept. of Commerce, SRM University AP
- 4. Dr. R. Sathya Raju, Prof. Emeritus, Dept. of Commerce and Management Studies, Andhra University
- 5. Dr. K. Padmasree, Professor and Dean, School of Business Studies, Central University of Karnataka

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Design Thinking

Course Code	AEC 121	Course Cotegory		L	T	P	C
Course Code	AEC 131	Course Category		1	0	1	2
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Management	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Summarise the principles of design thinking.
- 2. Articulate the principles of design thinking.
- 3. Use design thinking to solve problems.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Classify the concepts and importance of design thinking.	2	85	90
Outcome 2	Discover the process and stages of design thinking.	3	85	90
Outcome 3	Solve a given problem using design thinking principles.	3	75	65

					Pr	ogram L	earning	Gutcoi	mes (PL	0)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	1	1	3				1	1	1	1				
Outcome 2	3	1	2	3				2	1	1	2				
Outcome 3	3	3	3	3				1	1	3	3				
Average	3	2	2	3				1	1	2	2				

Unit	Unit Name	Required Contact	CLOs	References
No.		Hours	Addressed	Used
	Incubation and understanding			1,2
	Understanding of Design Thinking & its	4	1	1,2
Unit 1	Importance			
	Importance of Design Thinking	3	1	1,2
	Pillars of Design Thinking	3	1	1,2
	Process – Understanding the Stages of			
	Design Thinking			
	Stage 1- Empathy	2	2	1,2
Unit 2	Stage 2 - Define	2		1,2
	Stage 3 – Ideate	2		1,2
	Stage 4 – Prototype	2	2	1,2
	Stage 5 – Test & implement	2	2	1,2
	Application			
Unit 3	Project Work	7	3	1,2
	Viva	3	3	1,2
	Total Contact Hours	30		

Learning Assessment

Bloom'	s Level of Cognitive Task	Continuous Learning	g Assessments (100%)
		CLA-1 (50%)	CLA-2 (50%)
Level 1	Remember	50%	40%
	Understand		
Level 2	Apply	50%	60%
	Analyse		
Level 3	Evaluate		
	Create		
	Total	100%	100%

Recommended Resources

- 1. Foster, M. K. (2021). Design thinking: A creative approach to problem solving. Management Teaching Review, 6(2), 123-140. HBS Online Design Thinking & Innovation course material
- 2. Case studies
- 3. Cross, Nigel. (2011). Design Thinking: Understanding How Designers Think and Work. 10.5040/9781474293884.
- 4. Lockwood, T. (2010). Design thinking: Integrating innovation, customer experience, and brand value. Simon and Schuster.

Other Resources

1. Thinking and Innovation - course. (n.d.). https://onlinecourses.swayam2.ac.in/aic23_ge17/preview

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Entrepreneurial Mindset II

Course Code	SEC 131	Course Cotegory		L	T	P	C
Course Code	SEC 131	Course Category		1	0	1	2
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Management	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Teach risk management strategies and resilience for navigating entrepreneurial challenges.
- 2. Develop creativity and innovation skills to generate entrepreneurial solutions effectively

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Describe strategic thinking frameworks for analysing opportunities and creating startup strategies.	1	80%	80%
Outcome 2	Explain business models and different types of entrepreneurs and intrapreneurs.	1	70%	70%
Outcome 3	Appraise potential challenges and reasons for failure in entrepreneurial ventures.	5	80%	80%
Outcome 4	Reframe the significance of entrepreneurship and assess the inherent traits and skills essential for entrepreneurial success and family Business.	5	70%	70%

					Pı	ogram	Learnin	g Outco	omes (P	LO)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	0	1	3			0	0	0	0					
Outcome 2	3	1	1	3			0	0	1	0					
Outcome 3	3	1	0	2			0	0	0	0					
Outcome 4	3	0	0	2			1	2	1	2					
Average	3	1	1	3			0	1	1	1					

Unit	Unit Name	Required	CLOs	References
No.		Contact Hours	Addressed	Used
	Introduction	4		
	Significance of Entrepreneurship	1	1	1,2
Unit 1	Inherent Traits and Skills required to be possessed by a	1	1	1,2
Unit 1	Potential Entrepreneur			
	Taxonomy of Entrepreneurship: Types of Entrepreneurs,	2	1	1,2
	Distinction between Entrepreneurs and Intrapreneurs			
	Entrepreneurial Opportunity	6		
	Opportunities and Challenges (Pros and Cons) of	2	2,3	1,2
Unit 2	Entrepreneurship			
	Reasons for Failure of Entrepreneurial Ventures	2	2	1,2
	Exploring Entrepreneurial Opportunities	2	2	1,2
	Entrepreneurial Strategy	5		
	Ideation and idea testing	2	3	1,2
Unit 3	Starting up Strategy: Five-Question Framework and	2	3	1,2
	Porter's Five Forces			
	Entrepreneurial Support	1	3	1,2
	Business Model	10		
Unit 4	Understanding Business Models	2	4	1,2
Unit 4	Preparing a Business Plan	5	4	1,2
	Basics of Startup finance	3	4	1,2
	Family Business	5		
Unit 5	Introduction to Family Business	2	4	3
	Entrepreneurship in Family Business	3	4	3
Total Co	ontact Hours		30	

Learning Assessment

Bloom's L	evel of Cognitive Task	Continuous	Learning Assessi	nents (50%)	End Semester Exam (50%)	
		CLA-1 (15%)	-1 (15%) CLA-2 (15%) CLA-	c) CLA-2 (15%) CLA-3 (20%)		
Level 1	Remember	80%	70%	70%	60%	
	Understand]				
Level 2	Apply					
	Analyse					
Level 3	Evaluate	20%	30%	30%	40%	
	Create]				
	Total	100%	100%	100%	100%	

Recommended Resources

- 1. Casson, M. (Ed.). (2008). The Oxford handbook of entrepreneurship.
- 2. Bamford, C. E., & Bruton, G. D. (2011). Entrepreneurship: a small business approach. (No Title).

Other Resources

1. Entrepreneurship Development - course. (n.d.). https://onlinecourses.swayam2.ac.in/ cec24_mg08/preview

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Auditing and Taxation

Course Code	COM 201	Course Catagory	Cara Cauraa ((7C)	L	T	P	C
Course Coue	COM 201	Course Category	Core Course (C		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To make students understand the historical development of auditing and explore the evolution of auditing practices.
- 2. To identify the primary objectives of conducting audits and explore the reasons behind the necessity and significance of auditing.
- 3. To Differentiate between tax evasion, tax avoidance, and tax planning. Analyze the factors influencing residence and tax liability.
- 4. To understand the process of filing returns and identify various audit and tax authorities.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Explain methods for detecting and preventing fraud and errors in financial transactions.	2	90%	80%
Outcome 2	Compare between internal check and test check, understanding their objectives and limitations.	5	70%	60%
Outcome 3	Justify key taxation terms such as income, agricultural income, causal income, assessment year, previous year, gross total income, and total income.	5	70%	60%
Outcome 4	Demonstrate the procedures for filing returns and interact with various audit and tax authorities.	4	70%	60%

					Pro	gram L	earning	Outco	mes (PL	(O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	1	2	2	2	2			2	3	2	3	3	1	1
Outcome 2	2	2	2	3	2	3			2	2	2	3	2	1	2
Outcome 3	3	1	2	2	2	3			2	3	2	3	2	1	2
Outcome 4	2	2	2	3	2	3			2	3	2	3	2	2	2
Course Average	2	3	2	3	2	3			2	3	2	3	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Origin and Growth of Auditing:			
	Auditing: Definition, Salient Features, Scope - Difference between Book-keeping, Accountancy, Auditing, and Investigation	2	1	1-4
T T •/ 4	Objectives of Audit - Need for and Importance of Auditing - Detection and Prevention of Frauds - Kinds of Frauds and Errors - Detection of Fraud and Errors - How to Prevent Errors and Fraud.	2	1	1-4
Unit 1	Advantages and Limitations of Auditing - Classification and Kinds of Audit - Statutory Audit, Private Audit, Govt. Audit, Internal Audit. Remedies to make continuous Audit more Effective	1	1	1-4
	Annual or Periodical Audit – Advantages and Disadvantages of Annual Audit. Audit Planning : Audit Engagement Letter	1	1	1-4
	Clients Preparation for the Auditors – Audit Memorandum – Audit Program – Audit Note-book - Working Papers.	3	1	1-4
	Audit Vouching:			
	Introduction – Meaning, Definition – Characteristics and Importance of Vouching – Types of Vouchers – Objects of Vouching	4	2	1-4
Unit 2	Difference Between Routine Checking and Vouching - Vouching of Different Book of Accounts	4	2	1-4
Unit 2	International Check and Internal Control: Internal Check	3	2	1-4
-	Objectives of Internal Check –Test Check	2	2	1-4
	Difference Between Internal Check and Test Check – Internal Control – Objectives of Internal Control – Limitations of Internal Control.	3	2	1-4
	Taxation:			
	Income, Agricultural Income, Causal Income, Assessment Year, Previous Year, Gross Total Income.	4	3	5
Unit 3	Total Income; Tax Evasion, Tax Avoidance, Tax Planning - Residence and Tax Liability	3	3	5
	Heads of Income: Salaries; Income from the property; Profits or Gains of Business or Profession	1	3	5
	Capital Gains, and Income from Other Sources.	5	3	5
	Computation of Total Income:			
	Computation of total income and tax liability of an individual, H.U.F., and Firm	5	3	5
Unit 4	Aggregation of Income	4	3	5
	Set-off and carry forward of Losses - Tax Deduction at Source	3	3	5
	Advance Payment of Tax; Assessment Procedures	2	3	5
	Tax planning for Individuals.	3	3	5
	Current Trends in Auditing & Taxation:			
	Careers in Auditing & Taxation	1	4	1-5
Unit 5	Filing of Returns, various Audit and Tax Authorities	1	4	1-5
	Professional misconduct	1	4	1-5
	Offenses and Penalties	1	4	1-5

Learning Assessment

Bloom's Lex	vel of Cognitive Task	Co	ontinuous Learni	ng Assessments (5	50%)	End Semester
Diodii 3 EC	er or cognitive rask	CLA-1 20%	Mid-1 20%	CLA-2 20%	CLA-3 20%	Exam (50%)
Level 1	Remember	30%	40%	30%	30%	40%
Level 1	Understand	3070	4070	3070	3070	4070
Level 2	Apply	40%	40%	40%	40%	40%
Level 2	Analyse	4070	4070	4070	4070	4070
Level 3	Evaluate	30%	20%	30%	30%	20%
Level 3	Create	3070	2070	3070	3070	2070
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. L. N. Chopde, D.H. Choudhary, Dr. Baban Taywade. Auditing Sheth Publishers Private Limited, Mumbai.
- 2. K. R. Dixit, Auditing Vishwa Publishers & Distributors, Nagpur
- 3. B. N. Tandon, S. Sudharsanam, S. Sundharabahu. Practical Auditing S. Chand & Co.
- 4. S. K. Mehta, Auditing, Diamond Publication Pune
- 5. Singhania V.K: Students' Guide to Income Fax; Taxmann, Delhi.

Other Resources

1. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,

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Introduction to Finance

Course Code	COM 202	Course Category	Cara Cauraa ((7(1)	L	T	P	C
Course Code	COM 202	Course Category	Core Course (4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To understand the concept of financial management and identify the tools for best financial management practices.
- 2. To acquaint the students with the skills for reporting and decision making in areas of investment, finance and dividend decisions by applying the various tools and techniques.
- 3. To give insight into the Finance manager role and responsibility and develop those skills in students. Analysis of qualitative and quantitative information needed to develop a financial plan.
- 4. To impart knowledge for efficiently utilising organisation funds and evaluating financial instruments.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Discuss the concept of maximization of shareholders wealth by applying techniques of time value of money, asset valuation and risk return trade off. Understanding and analyzing the real-life situations in the corporate world and public sector.	2	80%	70%
Outcome 2	Discuss the concept of Investment Decision and Cost of capital for optimum allocation of funds. Application of evaluation criteria like Payback period, NPV, IRR, PI etc in decision making.	2	85%	70%
Outcome 3	Develop the various sources of finance and financial assets such as shares, debenture etc. Analysing risk-return characteristics of different alternative capital structure through leverage and EBIT-EPS Analysis.	6	80%	75%
Outcome 4	Evaluation and selection of dividend decisions that maximize shareholder 's wealth. Understanding concept of Working Capital Management, examining trade-off between liquidity and profitability for optimum utilization of fixed assets.	5	80%	75%

		Program Learning Outcomes (PLO)													
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	3	2	2	3			3	3	3	2	2	2	2
Outcome 2	2	2	1	1	1	3			2	2	1	2	3	2	3
Outcome 3	3	2	2			3			2	2	2	2	2	2	2
Outcome 4	3	3	2			3			2	2	2	2	2	2	2
Course Average	3	2	2	2	2	3			2	2	2	2	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
110.	Introduction to Financial Management	Contact Hours	Addressed	Oscu
	An Overview: Finance and Related Disciplines; Scope and Objectives of Financial Management	2	1	1,2,3
Unit 1	Agency Problem; and Emerging role of Finance Managers in India	2	1	1,2,3
	Financial Markets and Interest Rates, Analyzing Financial Statements by Ratio: Balance Sheet, Profit and Loss Account, various types of ratios: Liquidity, Solvency, Activity and Profitability	4	1	1,2,3
	Time Value of Money			
TI 1/ 0	Rationale; Techniques; Practical Applications of Compounding; and Present Value Techniques	4	2,4	1,2,3,4
Unit 2	Working Capital Management: Need, sources and users of working capital	4	2,4	1,2,3,4
	Determination of appropriate level of working capital.	3	4	1,2,3,4
	Capital Budgeting			
	Nature and Relevance of Capital Budgeting; identifying Relevant Cash Flows	3	2,3	1,3
	Evaluation Techniques; Pay-Back Period, ARR	3	2	1,3
Unit 3	Additional Aspects: Net Present Value; Internal Rate of Return;	4	2	1,3
	Project Selection Under Capital Rationing; and Inflation and Capital Budgeting	4	2	1,3
	Profitability Index Methods – A Comparison	2	2	1,3
	Capital Budgeting Practices in India	3	2	1,3
	Cost of Capital			
Unit 4	Importance and concept; Measurement of Specific Costs; Computation of Overall Cost of Capital (WACC)	4	4	3,4,5
	Cost of Capital Practices in India. Leverage: Operating Leverage; Financial Leverage; and Combined Leverage.	3	4	3,4,5
	Capital Structure			
	Capital Structure Theories (Net Income Approach, NOI Approach; Modigliani-Miller (MM) Approach;	3	3	3,4,5
	Capital Structure Practices in India. Dividend and Valuation	2	3	3,4,5
Unit 5	Traditional Approach); EBIT-EPS Analysis	2	3	3,4,5
	Irrelevance and Relevance of Dividends; Determinants of Dividends Policy; Dividend Policy in India	3	4	3,4,5
	Bonus Shares (Stock dividend) and Stock (Share) Splits;	3	4	3,4,5
	Tax Aspects associated with Dividend Decision.	2	4	3,4,5

Learning Assessment

Rloom's Lev	vel of Cognitive Task	Co	50%)	End Semester		
Diodin's LC	ver or cognitive rask	CLA-110%	Mid-1 20%	CLA-210%	CLA-3 10%	Exam (50%)
Level 1	Remember	30%	40%	30%	30%	40%
Level 1	Understand	3070	4070	3070	3070	4070
Level 2	Apply	40%	40%	40%	40%	40%
LCVCI 2	Analyse	4070	4070	4070	4070	7070
Level 3	Evaluate	30%	20%	30%	30%	20%
Level 3	Create	3070	2070	3070	5070	2070
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi
- 2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi
- 3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi
- **4.** Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi.
- 5. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Business Organization and Management

Course Code	COM 203	Course Cotegory		L	T	P	C
Course Code	COM 203	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To develop an understanding of business organisations, functions and challenges of management and contemporary issues in management.
- 2. To Understand a Business Organisation, appraise and interpret the business environment and to know and use various tools / techniques of management in an organisation.
- 3. To develop Analytical & Decision- making skills, understand and implement the principles and practices of management in the business organization.
- 4. Adapt to contemporary challenges, learn best practices from leading companies, and excel in areas like knowledge management, innovation, and team leadership.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Analyze the nuts and bolts of Business Organization.	2	70%	60%
Outcome 2	Formulate an idea to start a business organisation in a dynamic business environment.	5	70%	60%
Outcome 3	Interpret Principles of management.	4	70%	60%
Outcome 4	Justify decisions implemented using the best principles and practices of management in a business organization.	5	75%	70%

					Pro	gram L	earning	Outco	mes (PI	.O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	1	3	2	2	3	-	3	2	3	2	2	3	2	3
Outcome 2	3	2	2	3	3	3		2	3	2	3	3	3	2	3
Outcome 3	3	3	3	3	3	3		3	3	3	2	3	3	2	3
Outcome 4	2	3	2	3	2	2		2	1	3	2	2	3	2	3
Course Average	3	3	2	3	3	3		3	3	3	2	3	3	2	3

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Historical Grassroots and Genesis of Business – How to do Business?	4	3	1-3
Unit 1	Introduction to Business Organization – Various Forms of Business Organization – Sole Trading – Partnership	7	3	1-3
	Introduction to Business Organization – Various Forms of Business Organization – Sole Trading – Partnership	2	3	1-3
Unit 2	Relevance of SWOT/PESTEL analysis in establishing a Business Organization – Objectives of Business	5	4	3-5
Unit 2	Corporate Social Responsibilities- Sustainability of Business - Corporate Governance - Case Study Analysis	6	4	3-5
	Introduction to Management	3	4	5-6
	Development of Management Thought – Principles of Management -	4	4	5-6
Unit 3	Professionalization of Management – Relevance of Management to Business	4	3	5-6
	Role of a Manager in Business – Skills and Qualities of a Manager	4	4	5-6
	Successful and Effective Managers – Challenges before today's managers - Case Study Analysis	5	4	5-6
	Functions of Management - Overview of Planning – Types of Planning	4	4	7-8
	Organizing (Levels of Management & Organizational Structures) – Directing	4	4	7-8
Unit 4	Coordinating and Control – Staffing	3	4	7-8
	Reporting and Budgeting – Importance and Techniques of Control	5	4	7-8
	Motivating Function of Manager - Case Study Analysis	2	4	7-8
	Best Practices in Management – Evidences from Indian and Western Counterpart	4	4	9-11
Unit 5	Contemporary Issues in Management – Knowledge Management – Innovation – Team Management - Learning Organizations Case Study Analysis	6	4	9-11

Learning Assessment

Rloom's Lev	vel of Cognitive Task	Co	ontinuous Learni	ng Assessments (5	50%)	End Semester
Diooni s Lev	er or cognitive rask	CLA-1 20%	Mid-1 20%	CLA-210%	CLA-3 10%	Exam (50%)
Level 1 Remember		30%	40%	30%	30%	40%
Understand		3070	4070	3070	3070	4070
Level 2	Apply	40%	40%	40%	40%	40%
Level 2	Analyse	4070	4070	4070	4070	4070
Level 3	Evaluate	30%	20%	30%	30%	20%
Level 3	Create	3070	2070	3070	3070	2070
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. Essentials of Management: International and Leadership Perspective 9th Edition (English, Paperback, Koontz)
- 2. "Principles and Practice of Management" by LM Prasad, Sultan Chand & sons
- 3. Organization & Management by Gupta C B, S Chand & Sons
- 4. Management: Tasks, Responsibilities and Practices by Peter F.Drucker, Allied Publishers
- 5. General and Industrial Management by Henry Fayol, Pitman & Sons
- **6.** The Philosophy of Management by Oliver H.Sheldon, Pitman Publishing Corporation
- 7. The Art of Administration by Ordway Team, McGraw-Hill
- 8. The Management Process by John B.Miner, The Macmillan Company
- 9. Fundamentals of Management by Terry and Franklin, Pearson Education
- 10. Organizational Behaviour by Stephen P. Robbins, PHI
- 11. Legal Aspects of Business by R.S.Pillai and Bagavathi, S Chand and Co Ltd.,

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Cost Accounting

Course Code	COM 206	Course Category	Core Course		L	T	P	C
Course Code	COM 200	Course Category	Core Course		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To make students understand the BASICS of cost accounting, thoroughly.
- 2. To help them understand computation of cost.
- 3. To familiarize the tools of Cost Accounting
- 4. To make them understand usage of cost information in decision making

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Articulate the fundamental concepts of cost accounting.	2	80%	75%
Outcome 2	Critically analyse and work on cost sheet.	5	80%	70%
Outcome 3	Build the ability to interpret material costing.	5	80%	70%
Outcome 4	Journalize the concept of labour costing	3	80%	70%
Outcome 5	Demonstrate the concept of overheads costing.	3,4	80%	75%

					Pro	gram L	earning	g Outco	mes (PI	(O)					
CLOs	Engineering Knowledge	Problem Analysis	Design and Development	Analysis, Design and Research	Modern Tool and ICT Usage	Society and Multicultural Skills	Environment and Sustainability	Moral, and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Project Management and Finance	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	1	2	2	2	2			2	3	2	3	3	1	1
Outcome 2	2	2	2	3	2	3			2	2	2	3	2	1	2
Outcome 3	3	1	2	2	2	3			2	3	2	3	2	1	2
Outcome 4	2	2	2	3	2	3			2	3	2	3	2	2	2
Course Average	2	3	2	3	2	3			2	3	2	3	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Introduction			
Unit 1	Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting	2	1	1,5
	Cost Objects, Cost centers and Cost Units, Elements of cost, Classification of costs.	3	1	1,5
	Ascertainment of Cost			
	Material Costs: Procurement of Materials, Inventory Management and Control	3	1	1,5
	Inventory Accounting & Valuation, Physical Verification	4	1	1,5
Unit 2	Treatment of losses, Scrap, spoilage, defectives and wastage. Direct Expenses	4	1	1,5
	Overheads: Collection, classification and apportionment and allocation of overheads	4	1	1,5
	Absorption and treatment of over or under absorption of overheads, Reporting of overhead costs	4	1	1,5
Unit 3	Cost Recording			
	Cost Accounting Records, Ledgers and Cost Statements	3	1	1,5
	Items excluded from cost and normal and abnormal items/cost. Integral accounts.	3	1	1,5
	Reconciliation of cost accounting records with financial accounts	4	1	1,5
Unit 4	Methods of Costing			
	Job Costing, Batch Costing, Contract Costing	6	1	1,5
	Process Costing – Normal and abnormal losses, equivalent production	4	1	1,5
	Joint and By Products, Operating Costing or Service Costing – Transport, Hotel and Hospital	6	1	1,5
Unit V	Marginal Costing			
	Meaning of Marginal Cost and Marginal Costing	2	1	1,5
	Absorption Costing vs. Marginal Costing, Break-even analysis, Margin of safety	4	1	1,5
	Application of Marginal Costing for decision making.	4	1	1,5

Learning Assessment

Rloom's Lev	vel of Cognitive Task	Co	50%)	End Semester		
Diooni s Lev	ci oi cognitive iask	CLA-110%	Mid-1 20%	CLA-210%	CLA-3 10%	Exam (50%)
Level 1 Remember		30%	40%	30%	30%	40%
Understand		3070	4070	3070	3070	4070
Level 2	Apply	40%	40%	40%	40%	40%
LCVCI Z	Analyse	4070	4070	4070	4070	4070
Level 3	Evaluate	30%	20%	30%	30%	20%
Level 3	Create	3070	2070	3070	3070	2070
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. S.N. Maheshwari: Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
- 2. Jawaharlal: Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, GautamBudh Nagar, Noida 201 301.
- 3. C.T. Horngren: Cost and Management Accounting A Managerial Emphasis; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi-110 092.

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Mind and Soul Training

Course Code	AEC 110	Course Catagory		L	T	P	C
Course Code	ALC 110	Course Category		1	0	1	2
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Management	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To enable the students to create healthy mind
- 2. To Provide an opportunity to ensure holistic development

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Demonstrate Knowledge	2	80%	90%
Outcome 2	Application of stress management techniques.	2	80%	90%
Outcome 3	Describe various strategies for maintaining emotional well- being	2	80%	90%
Outcome 4	Implementing strategies for maintaining emotional well-being	2	80%	90%

					Pr	ogram L	earning	Gutcoi	mes (PL	0)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1			1	2	3		3	3		2	1	3			
Outcome 2		2		2	3	3		2	3	3	3				
Outcome 3			1	2	3		3	3		2	1	3			
Outcome 4		2		2	3	3		2	3	3	3				
Average	1	2	1	2	3	3	3	2	3	2	2	3			

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used				
Unit 1	Holistic thinking and living							
	Elements	5	1					
	Understanding psychology of mind	4	2					
Unit 2	Understanding psychology of mind							
	Development	5	1					
	Stages	4	2					
Unit 3	Art of Meditation	5	1					
	Definition	4	2					
Unit 4	Stress Management	5	3					
	Consequences	4	3					
Unit 5	Emotional Intelligence	5	1					
	Characteristics	4	1					
Total Co	ntact Hours		45					

Learning Assessment

Bloom's Level of Cognitive		Continuo	us Learning Assessme	nts (50%)		ester Exam 0%)
	Task	Review 1	Review – II	D (1.1. (1.70/)	Report	ViVa
		(20%)	(20%)	Participation (15%)	(25%)	(25%)
Level 3	Evaluate	100%	100%	100%	100%	100%
201010	Create	10070	10070	10070	10070	
Total		100%	100%	100%	10	0%

Recommended Resources

Other Resources

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Skills of Auditing and Internal Control

Course Code	SEC 112	Course Cotegory		L	T	P	C
Course Code	SEC 112	Course Category		2	0	1	3
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Management	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Describe the fundamental principles, practices, and techniques involved in Internal audit and controls.
- 2. Illustrate the process of documentation with completeness and accuracy.
- 3. Teach the mechanism of internal control to contribute towards effective governance and risk mitigation.
- 4. Appraise systems and processes in place to secure the company data.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Explain the documentation requirements in depth.	1	60%	75%
Outcome 2	Use the critical thinking skill.	3	60%	60%
Outcome 3	Use the audit and control techniques in the computerised environment	3	60%	70%
Outcome 4	Use the skills to create an internal control system for a given process	3	50%	75%

					Pr	ogram l	Learnin	g Outco	omes (PI	LO)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modem Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	3	2	2		2	1	3	2	3	2			
Outcome 2	3	2	2	3			2		3	2	2	2			
Outcome 3	3		2	3		3	3	2	3	2	2	2			
Outcome 4		2	2	3		3	3	1	2	3	3	2			
Average	2.25	1.5	2.25	2.75	0.5	1.5	2.5	1	2.75	2.25	2.5	2			

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
_	Introduction to auditing, types of audits, errors, and frauds	6	1	1
I	Vouching and documentation	5	1, 2	1,2
	Verification and documentation	5	1,2	1.2
II	Internal controls and internal check	10	2, 3	1,2
III	Internal Audit and documentation	10	2, 3	1,2
IV	Audit under computerised environment	9	4	3
	Total Contact Hours		45	-I

Learning Assessment

Rloom's Lo	Bloom's Level of Cognitive Task		ontinuous Learni	ng Assessments (5	(0%)	End Semester
Diooni s Le	ver of Cognitive Task	CLA-1 20%	Mid-1 20%	CLA-2 20%	CLA-3 20%	Exam (50%)
Loval 1	Remember	50%		60%	60%	70%
Level 1	Understand	3070		0070	00 70	7070
Lavel 2	Apply	50%		40%	40%	30%
Level 2	Analyse	30 /0		40 /0	40 /0	30 70
Level 3	Evaluate					
LEVEI 3	Create					
	Total			100%	100%	100%

Recommended Resources

- 1. Auditing Principles & Techniques, S.K Basu, Pearson Education India.
- 2. Principles and Practices of Auditing, Dinkar Pagare, Sultan Chand & Sons.
- 3. Handbook on Internal Auditing, Kamal Garg, Bharat Publication

Other Resources

1. https://www.coursera.org/courses?query=audit

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



International Finance

Course Code	COM 207	Course Cotegory			L	T	P	C
Course Code	COWI 207	Course Category		4	0	0	4	
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. Understand the legal framework and internal regulations governing corporate governance and financial management.
- 2. Gain knowledge of financial management concepts such as working capital management, time value of money, and capital budgeting techniques.
- 3. Familiarize with the regulatory environment, including the Sarbanes-Oxley Act and other relevant acts impacting corporate governance and financial management.
- 4. Understand the various types of financial risks and the strategies for managing these risks.
- 5. Explore the risk-return trade-off and the application of financial performance measures such as EVA, free cash flow, and financial statement analysis.
- 6. Explore the factors influencing demand and supply, income elasticity, and price elasticity of supply.
- 7. Gain knowledge of emerging technologies such as big data, artificial intelligence, blockchain, and their implications for business operations.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Analyze and interpret corporate governance structures and regulations within the context of different organizations.	4	90%	85%
Outcome 2	Students will demonstrate an understanding of financial management principles, including working capital management and capital budgeting techniques.	4	90%	85%
Outcome 3	Assess and mitigate financial risks using appropriate risk management strategies.	5	90%	85%
Outcome 4	Demonstrate proficiency in evaluating financial performance using measures such as EVA, free cash flow, and financial statement analysis.	4	85%	80%
Outcome 5	Analyze and predict shifts in demand and supply curves based on various economic factors and demonstrate an understanding of consumer behavior and its impact on market equilibrium and economic profit.	4	90%	85%
Outcome 6	Analyze and propose the adoption of emerging technologies for business growth and efficiency.	4	95%	85%

Course Articulation Matrix (CLO) to Program Learning Outcomes (PLO)

					Pro	gram L	earning	Outco	mes (PL	(O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	1	2	2	2	2	2		3	3	2	3	3	2	3	3
Outcome 2	2	1	2	3	2	3		3	3	2	3	2	2	3	3
Outcome 3	2	1	2	3	3	3		3	3	2	3	2	2	3	2
Outcome 4	2	2	2	2	2	3		2	3	2	2	2	2	2	2
Outcome 5	3	2	2	2	2	3		2	3	2	2	3	2	2	2
Outcome 6	2	2	3	2	2	3		3	2	2	3	2	2	2	2
Course Average	2	2	2	2	2	3		3	3	2	3	2	2	2	2

Course Unitization Plan

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Corporate Governance, Financial Management & Capital Budgeting			
	Corporate law, state & federal statutes, common law, internal law, articles of incorporation, bylaws of the corporation, shareholders' rights, board of directors, forms of executive compensation, base salary, executive compensation	1	1,2	1,2,3,4
	Monitoring devices, board of directors, different committees, stock exchanges, internal auditors, external auditors, securities analysts, credit rating agencies, attorneys, SEC	1	1,2	1,2,3,4
Unit 1	Sarbanes-Oxley Act-2002, other acts, Regulatory pronouncements, COSO Internal Control Framework, Objectives of internal control, components, limitations, regulations	2	1,2,3	1,2,3,4
	COSO ERM framework, overview and components of ERM, assessing ERM, Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management, Time value of money, present value, future value, annuity, perpetuity, Debt & Equity Financing	2	1,2,3,4	1,2,3,4
	Leverage-operating & financial leverage-calculation, degree of financial leverage, degree of operational leverage, degree of combined leverage, Asset & Liability valuation, Mergers & Acquisition	2	2,3,4	1,2,3,4
	Capital budgeting introduction, cash flow analysis, NPV, and IRR, payback period, discounted payback period, Cost of capital, cost of preferred stock, cost of existing common stock, WACC	3	2,3,4,5	1,2,3,4

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Financial Risk Management & Performance Measures			
	Overview of financial risk management, types of financial risks, financial risk management process, financial risk strategies, risk sharing strategies, risk transfer strategies, Risk-Return trade-off	2	3,4	1,2,3,4
	Expected return on a stock and portfolio, standard deviation, coefficient of variation, regression analysis, value-at-risk analysis, scenario analysis, covariance, systematic & unsystematic risk	3	3,4	1,2,3,4
Unit 2	Capital Asset Pricing Model (CAPM), Efficient market hypothesis, Key risks affecting interest rate, yield curve-types, theories on yield curve-liquidation preference theory, expectations theory, market segmentation theory, derivatives	3	4,5	1,2,3,4
	Balanced scorecard-application, Four perspectives— Financial, Customer, Internal business process, Learning & growth, Economic value added (EVA), Dupont analysis, Residual income, Free cash flow, financial statement analysis	2	4,5	1,2,3,4
	Benchmarking—Internal, competitive, functional, generic, Total quality management, ISO standards, Six sigma, PDCA, Kaizen etc.,	2	4,5	1,2,3,4
	Life cycle and evolution of BPM, lean six sigma, Business process reengineering, Theory of constraints, Workflow analysis, BPO	1	3,4	1,2,3,4
	Micro Financial Economics			
	Demand Curve, Demand curve shifts, Factors resulting in shift in demand curve – Price of substitute goods, Consumer income, Size of the market, Expectation of price increase, Price of complement goods	2	5	1,2,3,4
Micro Financial Economics Demand Curve, Demand curdemand curve – Price of subsofthe market, Expectation of goods Consumer income/wealth, Polincome Elasticity – Income eof demand, Utility, Marginal Personal disposable income,	Consumer income/wealth, Point method, Mid-point Method; Income Elasticity – Income elasticity of demand, Cross-elasticity of demand, Utility, Marginal Utility	3	5	1,2,3,4
Unit 3	Personal disposable income, Consumer behaviour, products in the short-run and long-run	3	5	1,2,3,4
	Income and substitution effects of price changes, consumer surplus, Supply curve shifts	2	5	1,2,3,4
	Factors resulting in shift of supply curve – Number of producers, Government subsidies	2	5	1,2,3,4
	Expectation of price increases, Technological advancement, Increase in production costs, Price of related goods	2	5	1,2,3,4
	Economic Profit, Price elasticity of supply – Elastic, Inelastic and Unitary, Market equilibrium, Costs of production.	2	5	1,2,3,4
	Macro Financial Economics & Effect of Economic Environment on Strategy			
11m:4 A	Key economic measures—GDP, GNP; Inflation, Unemployment, Interest rates, Money supply	2	5	1,2,3,4
Unit 4	Business cycles, Government involvement in the economy, international trade, Economic globalization, Business environment-micro environment & macro environment	2	5	1,2,3,4
	Industry analysis, competitor analysis, target market determination	1	5	1,2,3,4

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Perfect competition, pure monopoly, monopolistic competition, oligopoly, Strategic planning, business strategies—classification	2	5	1,2,3,4
	Information Technology			
	Information Systems within a Business-general types, systems design & process improvement, Characteristics of IT Systems – General-types of computers, hardware, software	3	6	1,2,3,4
Unit 5	Methods of processing, data structure, types of networks, microcomputers & end-user computing, electronic commerce-EDI, EFT; XBRL, Telecommunications, Computer service organizations	4	6	1,2,3,4
	Big data, data analytics, artificial intelligence, machine learning & automation, digital business models, cloud and mobile computing, blockchain & cryptocurrencies, COBIT, Effect of IT On Internal Control-general & application controls, effect of IT on auditing, flowcharting	4	6	1,2,3,4

Learning Assessment

Rloom's Lev	Bloom's Level of Cognitive Task		Continuous Learning Assessments (50%)								
Dioom s Lev			CLA-1 10% Mid-1 20% CLA-2 10% CLA-3		CLA-3 10%	Exam (50%)					
Level 1	Remember	30%	40%	30%	30%	40%					
Level 1	Understand	3070	4070	3070	3070	4070					
Level 2	Apply	40%	40%	40%	40%	40%					
Level 2	Analyse	4070	4070	4070	4070	4070					
Level 3	Evaluate	30%	20%	30%	30%	20%					
Level 3	Create	3070	2070	3070	3070	2070					
	Total		100%	100%	100%	100%					

Recommended Resources

- 1. International Finance: Theory and Policy Book by Marc Melitz, Maurice Obstfeld,
- 2. and Paul Krugman
- 3. International Finance: Book by Keith Pilbeam
- 4. International finance Book by Piet Sercu4. International Finance: An Analytical Approach Book by Imad A. Moosa

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Human Resource Management

Course Code	COM 210	Course Category			L	T	P	C		
Course Code	COWI 210	Course Category	ourse Category							
Pre-Requisite Course(s)	Commerce	Co-Requisite Course(s)	_	ressive rse(s)						
Course Offering Department		Professional / Licensing Standards								

Course Objectives / Course Learning Rationales (CLRs)

- 1. Gain insight into the contemporary landscape of Human Resource Management in the modern era.
- 2. Acquire knowledge of the essential elements of staffing, including HR planning, job analysis, job design, and talent management.
- 3. Recognize the significance of performance management, employee appraisal, and career development in optimizing organizational effectiveness.
- 4. Analyze the employer's role in employee relations, including maintaining positive relationships, addressing employee rights, and implementing effective discipline strategies.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Summarize the key principles that define HRM in the modern era.	2	75%	65%
Outcome 2	Demonstrate an understanding of how contemporary HRM practices can address specific organizational challenges.	3	70%	60%
Outcome 3	Examine the implications of emerging trends in HRM on organizational dynamics.	4	65%	55%
Outcome 4	Critically assess the relevance of various contemporary HRM approaches.	5	65%	55%

					Pro	gram L	earning	g Outco	mes (PI	LO)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modem Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	2	2	3	2		3	2	2	1	1	2	2	2
Outcome 2	3	3	2	2	2	2		3	2	3	1	1	2	2	2
Outcome 3	3	1	2	2	3	2		3	2	3	2	2	2	2	2
Outcome 4	3	2	2	2	2	2		3	2	3	2	1	2	2	2
Course Average	3	2	2	2	2	2		3	2	3	2	1	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Introduction to Human Resource Management			
	Meaning, Function, Significance & Challenges of HRM, HR Policies	6	1	1
Unit 1	Introduction to Human Resource Planning	4	2	2
	Various Methods of HRP, Forecasting and HR Effectiveness – Case Study Analysis	4	1,2	2
	Recruiting, Selecting & Socializing			
	Introduction, Recruitment Policy	3	1,2	1,2
11:4 2	Issues, sources of people	2	1,2	2
Unit 2	selection process & test	2	3,4	1,2
	Socialization, Internal Mobility	3	2,3	2
	Career Planning – Case Study Analysis	2	3,4	2
	Training & Developing Workforce and Organizational Development			
Unit 3	Concept, need, method, importance & evaluation of training & development	6	3.4	1
	Principle of learning; Introduction to and Interventions in OD – Case Study Analysis	6	3,4	2
	Performance and Compensation Management System			
Unit 4	Definition, importance, objectives, components and methods of performance management system	4	3,4	1,2
Omt 4	Principal compensation issue, job evaluation	4	3,4	2
	Pay-structure, individual & group incentives – Case Study Analysis	4	4	2
	Social Security and Labour Welfare			
Unit 5	Concept of Social Security and Industrial Relations	4	2,3	2
	Workers Participation in Management Significance, and various social security legislations in India – Case Study Analysis	6	3,4	1,2

Learning Assessment

Rloom's Le	Bloom's Level of Cognitive Task		Continuous Learning Assessments (50%)							
Diooni s Le	ver of Cognitive Task	CLA-110%	CLA-110% Mid-1 20% CLA-210% CLA-3 10%		CLA-3 10%	Exam (50%)				
Level 1	Remember	30%	40%	30%	30%	40%				
Level 1	Understand	3070	4070	3070	3070	4070				
Level 2	Apply	40%	40%	40%	40%	40%				
LCVCI 2	Analyse	4070	4070	4070	4070	4070				
Level 3	Evaluate	30%	20%	30%	30%	20%				
Level 3	Create	3070	2070	3070	3070	2070				
	Total		100%	100%	100%	100%				

Recommended Resources

- 1. "Managing Human Resources" by Bohlander and Snell Thomson Publications
- 2. "Human Resource Management" Gary Dessler and Biju Varkkey Pearson Publications

Other Resources

1. Human Resource Management, Gary Dessler, Pearson Education

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



International Accounting

Course Code	COM 208	Course Catagory	Cama aayymaa		L	T	P	C
Course Code	COM 208	Course Category	Core course		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To make students analyze the key international principles and regulations governing financial statements.
- 2. To Evaluate internal control frameworks and assess their effectiveness.
- 3. To Apply various accounting procedures to gather sufficient and appropriate reporting information.
- 4. To Synthesize and form a conclusion on the fairness of financial statements.
- 5. To Communicate accounting results effectively through documentation and reporting.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Explain the Fundamentals of US GAAP financial reporting	2	70%	65%
Outcome 2	Analyze the International Standards on Accounting	4	85%	80%
Outcome 3	Evaluate the effectiveness of Accounting Systems	5	85%	80%
Outcome 4	Apply appropriate accounting standards	3	75	70%
Outcome 5	Synthesize the findings on accounting and form an informed opinion on the fairness of financial statements.	6	75%	70%
Outcome 6	Communicate accounting results effectively through well-organized documentation and reports.	5,6	80%	75%

		Program Learning Outcomes (PLO)													
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	3	2	3	3		3	2	3	3	3	3	3	3
Outcome 2	3	3	2	2	2	3		3	2	3	2	3	3	3	2
Outcome 3	2	3	3	2	3	3		3	2	3	3	2	3	2	3
Outcome 4	3	3	2	2	2	3		3	2	3	3	3	2	3	3
Outcome 5	3	2	3	2	3	3		3	2	3	3	3	3	3	3
Outcome 6	2	3	3	2	3	3		3	2	3	3	2	3	2	3
Course Average	3	3	2	2	2	3		3	2	3	3	3	3	3	3

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Fundamentals of US GAAP financial reporting			
Unit 1	Standard setting bodies & hierarchy, elements of financial statements, primary objectives of financial reporting, qualitative characteristics of financial statements	8	1,2	1,3,4
	Recognition & measurement, using cash flow information & present value, accounting cycle & preparation of financial statements	4	1,2	1,3,4
	Preparation of Balance sheet–Elements of balance sheet, Line items and the format of balance sheet	6	1,2	1,3,4
	Bonds and Debt Restructuring			
Unit 2	Present value & future value formula, ordinary annuity, annuity due, PV & FV calculations. Types of bonds, Accounting for Bonds, Other Bond Accounting Considerations, Convertible bonds, Bonds with detachable warrants, bond retirement, Fair value option & fair value election, Overview of accounting for troubled debt, Impairments of Debts, Debt Restructure – Settlement, Debt Restructure – Modification of terms	8	2,3	3
	Leases & Pension			
Unit 3	Overview of leases, classification of leases—operating & finance leases, sale leaseback, lease accounting considerations, Overview of pension plans, defined contribution, defined benefit plan, pension plan obligation and pension plan assets, net pension expense and its components,	6	1,2,3	4,5,6
	Accounting for pension plans & reporting on balance sheet, pension liability, amortization, actuarial gains/losses, reporting pension plans	6	3,4	4,5,6
	Business Combinations & Consolidations			
	Overview of the acquisition method	6	3,4	4,5,6
Unit 4	accounting for acquisitions, non-controlling interest.	3	3,4	4,5,6
	Learning the structure and essentials of writing different types of business reports.	3	3,4	4,5,6
	intercompany transactions, variable interest entities	4	3,4	4,5,6
Unit 5	Fundamentals of foreign currency accounting, foreign currency terminology, temporal method, current rate method, US GAAP vs. IFRS, Foreign currency translation and remeasurement,	3	2,3,4	4,5,6
	IFRS treatment on foreign currency accounting, individual foreign transactions, Not-for-profit financial statements—statement of financial position, statement of activities, statement of cash flows, Accounting for Contribution Revenue, Other accounting considerations, Specific industry applications	3	2,3,4	4,5,6

Learning Assessment

Bloom's Level of Cognitive Task		Co	End Semester			
		CLA-1 20%	Mid-1 20%	CLA-2 20%	CLA-3 20%	Exam (50%)
Level 1	Remember	30%	40%	30%	30%	40%
	Understand	30%	40%	30%	30%	40%
Level 2	Apply	40%	40%	40%	40%	40%
	Analyse	4070	4070	4070	4070	4070
Level 3	Evaluate	30%	20%	30%	30%	20%
	Create	3070	2070	3070	3070	2070
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. Fundamentals of International Financial Accounting and Reporting By Roger Hussey (University of Windsor, Canada)
- 2. Financial Accounting: an international introduction by David Alexander & Empty Christopher Nobes
- 3. Financial Accounting: An Introduction to Concepts, Methods & Dyste P Stickney, Roman L Weil Southwestern College

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Marketing Management

Course Code	COM 211	Course Cotogowy		I	, ,	Γ	P	C
Course Code	COM 211	Course Category		3		0	0	3
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)					
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To explain the basic idea of marketing and related concepts.
- 2. To develop the basic understanding of corporate and division strategic planning.
- 3. To introduce the concept and methods of marketing research and customer connect.
- 4. To identify the key factors for building a strong brand

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Identify the basics concepts of marketing and their application in the new age.	2	70%	60%
Outcome 2	Develop a comprehensive corporate and division strategic planning.	4	60%	50%
Outcome 3	Conduct the marketing research	3	60%	50%
Outcome 4	Examine the keys to branding strategies.	4	70%	60%

CLOs					Pr	ogram L	earning	g Outcor	nes (PL	0)					
	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	3	2	2	1	1	1	2	1	1	2	3	1	3
Outcome 2	3	2	2	3	2	1	1	1	2	1	2	2	3	2	3
Outcome 3	3	3	3	3	2	2	1	1	3	2	3	3	3	3	3
Outcome 4	3	3	3	3	2	1	1	1	3	3	3	3	3	3	3
Average	3	3	3	3	2	1	1	1	3	2	2	3	3	2	3

Unit	Unit Name			
No.		Required Contact Hours	CLOs Addressed	References Used
Unit 1	UNDERSTANDING MARKETING MANAGEMENT Defining Marketing for the New Realities - Value & Description of Marketing - Core Marketing Concepts -	4	1	1, 2, 3,4
	The New Marketing Realities - Marketing Management Tasks	2	1,2	1, 2, 3,4
	Developing Marketing Strategies and Plans - Marketing and Customer Value	4	1, 2	1, 2, 3,4
Unit 2	CORPORATE AND DIVISION STRATEGIC PLANNING Business Unit Strategic Planning	6	1, 2	1, 2, 3,4
	Product Life-Cycle Marketing Strategies	6	2, 3	1, 2, 3,4
Unit 3	CAPTURING MARKETING INSIGHTS Marketing Intelligence - Analysing the Macro- environment	6	2, 3	1, 2, 3,4
	Conducting Marketing Research (scope and process of marketing research).	6	2, 3	1, 2, 3,4
Unit 4	CONNECTING WITH CUSTOMERS Creating Long-Term Loyalty Relationships - Analysing Consumer Markets	6	2,3, 4	1, 2, 3,4
	Consumer behaviour	6	2,3,4	1, 2, 3,4
Unit 5	BUILDING STRONG BRANDS Identifying Market Segments and Targets - Crafting the Brand Positioning	6	2,3, 4	1, 2, 3,4
	Setting Product Strategy (Product Characteristics and Classifications,).	4	1, 2, 3, 4	1, 2, 3,4
	Differentiation, Design and Luxury Products	4	1, 2, 3, 4	1, 2, 3,4

Learning Assessment

Overtion	Bloom's Level of	Cont	Continuous Learning Assessments (50%)					
Question Difficulty	Cognitive Task	CLA-1 (10%)	MID Term (20%)	CLA-2 (10%)	CLA-3 (10%)	Exam (50%)		
Level 1	Remember	60%	40%	60%	40%	50%		
Level I	Understand	00%	40%	00%	40%	30%		
Level 2	Apply	40%	60%	40%	60%	50%		
Level 2	Analyse	40%	00%	40%	00%	30%		
Laval 2	Evaluate							
Level 3	Create							
	Total	100%	100%	100%	100%	100%		

Recommended Resources

- 1. Marketing Management: Kotler and Keller, Pearson publishers
- 2. Principles of Marketing: Kotler and Armstrong, Prentice Hall of India
- 3. Foundations of Marketing: David Jobber and John Fahy, Tata McGraw Hill
- 4. Marketing Management: Rajan Saxena, Tata McGraw Hill Publications

Course Designers

- 1. Dr. A Lakshmana Rao, Associate Professor, Dept. of Commerce, SRM University AP
- 2. Dr. Aparna Choudhary, Assistant Professor, Dept. of Management, SRM University AP
- 3. Dr. Shailender Singh, Associate Professor, Dept. of Commerce, SRM University AP
- 4. Dr. R. Satya Raju, Prof. Emeritus, Dept. of Commerce and Management Studies, Andhra University
- 5. Dr. K. Padmasree, Professor and Dean, School of Business Studies, Central University of Karnataka

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



International Auditing and Taxation

Course Code	COM 209	Course Cotegory		L	T	P	C
Course Code	COM 209	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To Understanding the basic principles of international auditing & taxation.
- 2. To provide the students to know basic concepts in international auditing & taxation and comparison of Indian tax system with international tax system
- 3. To understand and know the applications of international audit & tax provisions on cross border merger and acquisition.
- 4. To determine earning and profits in case of corporations, preparation of forms and schedules and tax calculation

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Explain the purpose, objectives, and ethical considerations of financial statement auditing.	2	70%	65%
Outcome 2	Analyze the International Standards on Auditing (ISAs) and their application in different audit contexts.	4	85%	80%
Outcome 3	Evaluate the effectiveness of internal control frameworks and identify potential deficiencies.	5	85%	80%
Outcome 4	Apply appropriate audit procedures to gather sufficient and appropriate audit evidence for various cycles.	3	75	70%
Outcome 5	Identify and apply international tax provisions to real-world scenarios like cross-border mergers and acquisitions	6	75%	70%
Outcome 6	Analyze financial statements to determine corporate earnings and profits, complete necessary tax forms and schedules, and calculate tax liabilities according to international tax regulations.	5,6	80%	75%

					Pro	gram L	earning	Outco	mes (PI	(O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	1	2	2	1	1	2		2	2	3	2	2	2	1	2
Outcome 2	2	2	3	3	2	3	3	1	2	2	2	2	1	1	2
Outcome 3	2	1	3	2	2	2	3	1	1	3	1	3	2	2	2
Outcome 4	3	2	2	2	2	3	2	2	2	2	3	2	2	2	1
Outcome 5	2	2	2	2	2	2	2	2	3	2	2	2	2	2	1
Outcome 6	3	2	2	2	3	2	2	2	2	2	2	2	2	3	2
Course Average	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Audit Introduction			
	Introduction to financial statement auditing, Traditional Framework – General Standards, Fieldwork Standards, Reporting Standards, purpose & premise of an audit, overall objectives of the independent auditor	3	1,2	1,2,3
Unit 1	Conduct of an audit in accordance with GAAS, Inherent limitations of an adult, Independence, Integrity & Objectivity, General Standards & Accounting principles, Responsibilities to Clients	3	1,2	1,2,3
	Other Responsibilities & Practices, Standards & Responsibilities for non-attest services, Sarbanes-Oxley Act (SOX), 2002, PCAOB Standards – Overview	3	1,2,3	2.3
	International Standards, Internal Control, Integrated Framework & Auditor's Consideration			
	International Federation of Accountants, International Auditing and Assurance Standards Board – International Standards on Auditing (ISAs), International Standards on Review Engagements (ISAEs), International Standards on Related Services (ISRSs)	3	2,3	1,2,3
Unit 2	International Standards on Quality Control, Clarified ISAs, IESBA - Conceptual framework approach to independence, Definition & objectives, Components, Limitations, Regulations of internal control	3	2,3	1,2,3
	Audits of non-issuers, audits of issuers, Risk assessment procedures, Perform tests of controls, Dual Purpose tests, Net of Test of Controls, Substantive procedures, Auditor's consideration of integral control, Revenue cycle	3	2,3,4	2,3
	Expenditure cycle, Production & Conversion cycle, Personnel & payroll cycle, Investing & Financing cycle Control deficiency, deficiency in design & operation, significant deficiency, Material weakness, reporting internal control matters noted during a financial statement audit	3	2,3	2,3
	Deductions from AGI, Calculating Tax, Tax Credits, Property Transactions & Depreciation			
	Standard deductions, Itemized deductions (Schedule A), Qualified business income (QBI) deductions	3	3	2
Unit 3	Tax Credits - Adoption Credit, Child Tax credit, Education Credit, Dependent & Child care credit, Earned Income Credit, Elderly & disabled credit, Saver's Credit, Foreign Tax Credit, Business Credits, Withholding Tax / Excess FICA, Other taxes, Estimated tax penalty	4	3	2
	Calculating capital gains & losses - Exception when capital gain is realized, but not recognized, Exception when capital loss is realized, but not recognized, Capital gain & loss rules for individuals	3	3	2
	Capital gain & loss rules for Corporations, Gains & losses from sale of long-term business property	3	3	2
	Depreciation & amortization	2	3	2
	Formation of C Corporation- its Income Tax Return, Earnings, Distributions, Liquidation, Reorganizations & Reconciliation			
	Issuance of stock in exchange for cash, Issuance of stock in exchange of property, Reorganizations	3	3	3
***	Overview of Form 1120, Filing requirements for Form 1120, Income, Deductions	3	3	3
Unit 4	Reconciliation of book income to taxable income, Reconciliation of beginning R/E to ending R/E, Temporary vs. permanent differences	3	3	3
	Tax Computation - Corporate tax, Base erosion anti-abuse tax (BEAT)	3	3	3
	Foreign tax credit, Penalty taxes, Underpayment penalties, Current E&P vs Accumulated E&P, Corporate Distributions, Stock Redemptions, Corporate Liquidation, Corporate Reorganizations, Small Business Stock	5	3	3
	Supplementary Taxation Topics			
	Federal Tax Returns-Overview, Forms & Schedules, Internal Revenue Code (IRC), Subtitles, Chapters, Subchapters, Parts, Subparts, Sections, and Subsections, Internal Revenue Code of 1986	4	4	4
Unit 5	Tax planning, Federal Tax Legislative Process, Federal Tax Procedures-Audits & Appeals Process, Choice of Courts, Assessments, Collection from Transferees & Fiduciaries,	5	4	4
	Closing Agreement & Compromise, claims for refund, Penalties imposed on Taxpayers, State and Local Taxation (SALT)	3	4	4
	International Taxation-US Taxation on Foreigners, Foreign Activities of US individuals/corporations, Transfers of property to foreign corporations, Transfer pricing	4	4	4

Learning Assessment

Rloom's Le	Bloom's Level of Cognitive Task		Continuous Learning Assessments (50%)						
Diooni s Le	ver of Cognitive Task	CLA-110% Mid-1 20% CLA-210% CI		CLA-3 10%	Exam (50%)				
Level 1 Remember		30%	40%	30%	30%	40%			
Understand		3070	4070	3070	3070	4070			
Level 2	Apply	40%	40%	40%	40%	40%			
LCVCI 2	Analyse	4070	4070	4070	4070	4070			
Level 3	Evaluate	30%	20%	30%	30%	20%			
Create		3070	2070	3070	3070	2070			
	Total	100%	100%	100%	100%	100%			

- 1. Auditing Ecosystem and Strategic Accounting in the Digital Era Global Approaches and New Opportunities by Tamer Aksoy,Umit Hacioglu
- 2. Agile Auditing: Fundamentals and Applications by Raven Catlin and ceciliana Watkins

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Goods and Service Tax

Course Code	COM 212	Course Catagory		L	T	P	C
Course Code	COWI 212	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To equip Students with a comprehensive understanding of the Indian tax system, with a focus on indirect taxes, VAT, and GST.
- 2. To provide practical knowledge of the constitutional framework, structure, and components of GST.
- 3. To familiarize participants with the operational aspects of GST, including levy, collection, and exemptions.
- 4. To enhance skills in handling Input Tax Credit processes, filing returns, and understanding registration requirements.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Assess Indirect taxes, VAT, and GST of the Indian tax system's knowledge	5	70%	60%
Outcome 2	Demonstrate the constitutional framework, structure, and components of GST.	4	70%	60%
Outcome 3	Explain the Operational aspects of GST, including levy, collection, and exemptions.	2	70%	60%
Outcome 4	Develop skills in handling Input Tax Credit processes, filing returns, and understanding registration requirements	6	70%	60%

					Pro	gram L	earning	g Outco	mes (PI	(O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	3	1	2	1	2			2	2	2	2	2	2	2
Outcome 2	3	2	3	3	2	3			1	2	2	2	2	2	2
Outcome 3	3	3	1	3	3	3			1	2	1	3	2	2	2
Outcome 4	3	2	2	3	2	3			2	2	2	2	3	3	3
Course Average	3	2	3	2	2	3			2	2	1	2	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	History of Indian Tax System, Features of Indirect Taxes;		1	1-2
	Concept of VAT	2	1	1-2
Unit 1	Meaning, Variants and Methods	5	1	1-2
	Goods and Service Tax: Genesis of GST in India, General Principles of GST; Need for GST in India	2	1	1-2
	Constitutional Framework: Indirect Taxes before GST (taxation powers of Union & State Government) - Major Defects in the Structure of Indirect Taxes Prior to GST		2	1-3
Unit 2	Rationale for GST; Models and Structure of GST (SGST, CGST, UTGST & Council; GST Network;	4	2	1-3
	State Compensation Mechanism. Charge of Goods and Service Tax and Taxable Goods and Services	3	2	1-3
	Levy and Collection of GST		3	2-3
	Taxable Event - "Supply" of Goods and Services;	4	3	2-3
	Place of Supply-Intra-state, Inter-state, Import and Export; Time of Supply;	4	3	2-3
Unit 3	Valuation for GST- Valuation Rules; Taxation of Reimbursement of Expenses;	4	3	2-3
	Exemption from GST: Small Supplies and Composition Scheme	4	3	2-3
	Classification of Goods and Services: Goods and Services Outside the Preview of GST- Composite and Mixed supplies.	4	3	2-3
	Input Tax Credit under GST		3	3-5
Unit 4	Returns: Input Tax Credit Process – Negative List for Input Tax Credit.	2	3	3-5
Omt 4	Input Tax Credit Utilization and Input Tax Credit Reversal	3	3	3-5
	Types of GST Returns and Due dates, Late Filing, Late Fee, and Interest	4	3	3-5
	Registration Under GST:		4	3-5
	Threshold for Registration —	5	4	3-5
Unit 5	Regular Taxpayer - Composition Taxpayer - Casual Taxable Person - Non-Resident Taxable Person	5	4	3-5
	GSTIN and its Structure - Registration Number Format.	5	4	3-5

Learning Assessment

Bloom's Level of Cognitive Task		Co	(0%)	End Semester		
Diooni s Le	ver or cognitive rask	CLA-1 20%	CLA-1 20% Mid-1 20% CLA-2 20% CLA		CLA-3 20%	Exam (40%)
Level 1 Remember Understand		30%	40%	30%	30%	40%
		3070	4070	3070	3070	4070
Level 2	Apply	40%	40%	40%	40%	40%
LCVCI 2	Analyse	4070	4070	4070	4070	4070
Level 3	Evaluate	30%	20%	30%	30%	20%
Create Create		3070	2070	3070	3070	2070
	Total	100%	100%	100%	100%	100%

- 1. Singhania Vinod K. and Monica Singhania, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
- 2. Datey, V.S., Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi.
- 3. Kumar, Sanjeev, Systematic Approach to Indirect Taxes.
- **4.** Gupta, S. S. Service Tax -How to meet your obligation, Taxmann Publications Pvt. Ltd., Delhi.
- 5. Ahuja, Girish and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd.

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Financial Modelling

Course Code	COM 425	Course Catagory		L	T	P	C
Course Code	COM 423	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To understand the importance and the concepts of financial modelling.
- 2. To identify the financial functions available in MS Excel to build financial models.
- 3. To explain the use of MS Excel in Accounting and Portfolio formation.
- 4. To understand the financial model building process.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Critically discuss the basics of financial modelling for decision-making	1	70%	70%
Outcome 2	Select the appropriate MS Excel tools for financial analysis	2	80%	70%
Outcome 3	Apply the MS Excel tools in accounting and portfolio selection	3	80%	80%
Outcome 4	Implement the appropriate MS Excel functions and Macros to build financial models	3	75%	70%

					Pro	gram L	earning	g Outco	mes (PI	(O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3					3				2		2	3	3	3
Outcome 2	3	3	3			3	2			2		2	3	3	3
Outcome 3	3	3	3			2				2		2	3	3	3
Outcome 4	3	3	3	2		3				2		2	3	3	3
Course Average	3	3	3	2		3	2			2		2	3	3	3

Unit	Unit Name	Required	CLOs	References
No.	Basic Features of Excel:	Contact Hours	Addressed	Used
	Meaning and Evolution of MS Excel – Benefits of MS Excel – Components of MS Excel – Advanced Tools of Excel – MS Excel Competitors	4	1	1,2,3
Unit 1	Steps in Open Excel Program on Computer – Formatting of Excel Spreadsheet – Future of MS Excel	3	1	1,2,3
	Introduction to Modeling – Importance and Uses of financial modeling	3	1	1,2,3
	Application areas of financial modeling – Building of financial model	3	1	1,2,3
	Types of financial models - Best practices of financial modeling - Carries on Financial modeling.	4	1	1,2,3
	Fundamentals of Quantitative Modeling			
	Quantitative Analysis – Metrics in Quantitative Analysis – Techniques of Quantitative Analysis	3	2	3,4
Unit 2	Application of Quantitative Analysis – Tools of Quantitative Analysis	3	2	3,4
	Quantitative Modeling – Formulation of different Quantitative Models	4	2	3,4
	Optimization Techniques – Mathematical and Statistical Functions in Financial Modeling.	4	3	3,4
	Introduction to Spread Sheets and Models			
Unit 3	Overview of Spread Sheet – Uses of Spreadsheet – Spreadsheet Application Areas – Data Entry in Spreadsheet	4	3	1,2,4
	Labeling of Columns and Rows in Spreadsheet – Spreadsheet Modeling Process – Evaluating of Spreadsheet Model.	4	3	1,2,4
	Modeling Risk and Realities			
	Concept of Risk - Types of Risk - Financial Risks for Businesses, Markets,	3	3	1,2,4
	Individuals Tools to Monitor Financial Risk - Risk Modeling	2	3	1,2,4
Unit-4	Tools to Monitor Financial Risk - Risk Modeling	3	3	1,2,4
	Sources of Model Risk - Model Risk Management Framework - Model Risk Mitigation	4	3	1,2,4
	Model Risk Monitoring and Reporting - Role of Simulation in Modeling.	2	4	1,2,4
	Decision-Making Scenarios			
Unit-5	Decision-making Skills - Decision-Making Process - Types of Decision Making – Decision Making in Management	3	4	2,6,7
	Decision Making in Workplace Scenarios – Scenario Analysis	2	4	2,6,7
	Types of Scenarios - Scenario Planning for Strategic Decision Making.	2	4	2,6,7

Learning Assessment

Bloom's Level of Cognitive Task		Co	End Semester			
Diooni s Le	ver of Cognitive Task	CLA-110%	Mid-1 20%	CLA-210%	CLA-3 10%	Exam (50%)
Level 1 Remember Understand		30%	40%	30%	30%	40%
		3070	4070	3070	3070	4070
Level 2	Apply	40%	40%	40%	40%	40%
LCVCI 2	Analyse	4070	4070	4070	4070	4070
Level 3	Evaluate	30%	20%	30%	30%	20%
LCVCI 3	Create	3070	2070	3070	3070	2070
Total		100%	100%	100%	100%	100%

- 1. Financial Analysis and Modeling Using Excel and VBA
- 2. Financial Modelling in Practice: A Concise Guide for Intermediate and Advanced Level
- 3. Financial Modeling and Valuation: A Practical Guide to Investment Banking and Private Equity.

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Leadership and Team Management

Course Code	COM 426	Course Catagory		L	T	P	C
Course Code	COWI 420	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To Define and analyze the key concepts related to leadership.
- 2. To Identify and evaluate different leadership theories and their applications.
- 3. To Develop the essential skills required for effective leadership, including communication, motivation, and emotional intelligence.
- 4. To Apply leadership principles to real-world situations, such as team management, conflict resolution, and cultural awareness.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Demonstrate a clear understanding of various leadership models and frameworks.	3,4	75%	75%
Outcome 2	Critically analyze the effectiveness of different leadership styles in diverse contexts.	1,4	75%	75%
Outcome 3	Develop and implement strategies to motivate and empower individuals and teams.	6	75%	70%
Outcome 4	Effectively communicate and collaborate with others in a leadership role.	3,4	75%	70%
Outcome 5	Identify and manage their own emotions and stress as leaders and Promote creativity and innovation within a team or organization.	1,2,6	80%	70%

					Pro	gram L	earning	Outco	mes (PI	(O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	2	2	3	2		3	2	2	1	1	2	2	2
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2
Outcome 3	2	2	2	2	3	2		3	2	3	2	2	2	2	2
Outcome 4	2	2	2	2	2	2		3	2	3	2	1	2	2	2
Outcome 5	2	2	2	2	2	2		3	2	3	1	1	2	2	2
Course Average	2	2	2	2	2	2		3	2	3	2	1	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Leadership – Basic definition of the concept and components of leadership. Trait approach in theories of leadership (development and the present situation). Personal characteristics that support effective leadership. Leader and values. The significance of self-knowledge for the role of leader (identity and integrity of leader) - Motivation in the context of personality - sources of motivation - Motivation and performance, performance motivation, aspirations, work satisfaction - Specific theories of motivation, stimulation tools, motivation program in organization - motions and self-management, emotional intelligence, and its significance in the role of leader. Handling emotions and stress. Personal risk of leader: personal traits endangering effective leadership.	15	1	1
Unit 2	Significance of communication skills for work life and leadership - Social perception in organization- Competency and behaviour approaches to leadership. Model of four competencies for leadership. The contingency theory of leadership; situational leadership - Transactional and transformational leadership. Models of well-balanced and authentic leadership - Leader and his or her followers. Models of relation between leadership and followership. LMX theory.	15	2	2
Unit 3	Leadership of workgroups and teams . Group structure and dynamics - Individual in a group. Formation of teams and teamwork. Group problem-solving. Team excellence. Participative leadership.	5	3	2
Unit 4	Leadership development. Skills for leadership and performance management: Goal setting, support of employee development and communication of feedback; delegation; solving of conflict situations and negotiation. Tools for analysis of leadership styles and 360-degree feedback. Couching and mentoring.	15	4	2
Unit5	Creative leadership. Influence on the creative potential of work groups and teams; formation of innovative climate in organizations - Leadership and power. Sources of power in organizations. Micropolitics, its strategy and tactics - Gender and leadership - Leadership and organization culture. Link between leadership and activities leading to the formation, assertion, or changes in organization culture - Intercultural aspects of leadership. Differences in the accentuation of various aspects of leadership in the context of national cultures.	10	4	1,2

Learning Assessment

Rloom's Le	Bloom's Level of Cognitive Task		Continuous Learning Assessments (50%)						
Diodin's LC			CLA-110% Mid-1 20% CLA-210% CLA		CLA-3 10%	Exam (50%)			
Level 1 Remember Understand		30%	40%	30%	30%	40%			
		3070	4070	3070	3070	4070			
Level 2	Apply	40%	40%	40%	40%	40%			
Level 2	Analyse	4070	4070	4070	4070	4070			
Level 3	Evaluate	30%	20%	30%	30%	20%			
Create		3070	2070	3070	3070	2070			
Total		100%	100%	100%	100%	100%			

- 1. DUBRIN, A J. Principles of leadership [Mason] SouthWestern/Cengage Learning
- 2. ACHUA, C F. LUSSIER, R N. Effective leadership [Mason] SouthWestern/Cengage Learning
- 3. KOUZES, J. M., POSNER, B. Z. Learning Leadership. The Five Fundamentals of Becoming an Exemplary Leader. Wiley
- 4. YUKL, G. Leadership in Organizations. Eighth Edition. Pearson Education

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Employability and Practitioner Skills-I

Course Code	SEC 113	Course Cotegory		L	T	P	C
Course Code	SEC 113	Course Category		1	0	1	2
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Management	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Enhance technical expertise relevant to the chosen profession or industry.
- 2. Foster problem-solving abilities and critical thinking.
- 3. Cultivate adaptability, teamwork, and a strong work ethic for success in the workplace.
- 4. Develop effective communication and interpersonal skills.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Connect technical knowledge with practical scenarios and simulations.	3	75%	70%
Outcome 2	Use effective communication strategies in written and oral communication tasks.	3	65%	60%
Outcome 3	Illustrate the characteristics of effective teamwork.	4	70%	60%
Outcome 4	Develop communication plans tailored to specific professional contexts.	6	70%	60%

					Pı	rogram	Learnin	g Outco	omes (P	LO)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modem Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	2	1	3	2	3	3	3	3	1	2			
Outcome 2	3	2	2	1	3	2	3	3	3	3	1	2			
Outcome 3	3	2	2	1	3	2	3	3	3	3	1	2			
Outcome 4	3	2	3	1	3	2	3	3	3	3	1	3			
Average	3	2	2.25	1	3	2	3	3	3	3	1	2.25			

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	PERSONALITY DEVELOPMENT	6		
	Grooming and Personal Hygiene	2		
Unit 1	Body Language	1	2	3
Onit 1	Know your etiquette	1	2	3
	Confidence building, Teamwork	1		
	6 Pillars of Character	1		
	CAREER DEVELOPMENT	5		
Unit 2	Create a Career Development Plan	2	2,3	1,3
	Identify well defined and articulated short & long-term goals	3		
	DEVELOPING 21 ST CENTURY SKILLS	7		
	Current Affairs	2		
Unit 3	Presentation Skills	2	2,3	2,3
Ont 3	Digital Literacy	1	2,3	2,3
	Lateral Thinking	1		
	Time Management & Prioritization	1		
	DIVERSITY AND INCLUSION	5		
Unit 4	Behavioural Skills	3	4	1
	POSCH Act and its Significance	2		
	CORPORATE READINESS	7		
	Getting ready for Internships, Jobs, Higher Studies & Entrepreneurial Ventures	1		
Unit 5	Resume Building	2	1.4	1
Unit 5	CV Evaluation	1	1,4	1
	Identification of Jobs, online and offline	1		
	Drafting SOPs	1		
	Mock GDs & PIs	1		
Total Con	tact Hours		30	

Learning Assessment

Dloom's	Lavel of Cognitive Tests	Co	ntinuous Learning	Assessments (100%	5)
DIOUIII S	Level of Cognitive Task	Mock GD 1	Mock PI 1	Mock GD 2	Mock PI 2
Level 1	Remember				
Level 1	Understand				
Level 2	Apply	70%	60%	50%	60%
Level 2	Analyse	/0%	00%	30%	00%
I1 2	Evaluate	200/	400/	500/	400/
Level 3	Create	30%	40%	50%	40%
Total		100%	100%	100%	100%

Recommended Resources

- 1. Aliu, J., Aigbavboa, C., & Thwala, W. (2021). A 21st century employability skills improvement framework for the construction industry. Routledge.
- 2. Chaita, M. V. (2016). Developing graduate employability skills: Your pathway to employment. Universal-Publishers.
- 3. Abbott, T. (2021). Social and personality development. Routledge.

Other Resources

1. https://www.learndirect.com/funding-options/free-employability-skills

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Management Accounting

Course Code	COM 301	Course Category		L	Т	P	C
Course Code	COM 301	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To understand the meaning and definition of Management Accounting &Analyze the relationship of Management Accounting with other branches of accounting and other disciplines.
- 2. To understand various types of budgets, including Zero-Based Budgeting and Activity-Based Budgeting &Analyze the behavioral aspects associated with the budgeting process.
- 3. To analyze, interpret, present, and dispose of variances in the context of standard costing.
- 4. To Analyze decision-making processes associated with adding or dropping a product & identify and comprehend different types of reports and their uses in reporting to management.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Explain the nature and scope of management accounting, including its key functions.	3	90%	80%
Outcome 2	Demonstrate the planning and budgeting processes, including stages and types of budgets.	2	70%	60%
Outcome 3	Recall and analyse standard costing integrates with budgetary control. & Comprehend the operation and implementation of a standard costing system.	1	70%	60%
Outcome 4	Outline the principles and definition of responsibility accounting. Understand the steps for effective reporting to management.	3	70%	60%

					Pro	gram L	earning	Outco	mes (PL	(O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	2	2	2	2			2	3	2	3	3	3	3
Outcome 2	3	1	2	2	2	3			2	2	2	3	3	2	2
Outcome 3	3	2	2	2	2	3			2	2	2	3	2	3	3
Outcome 4	2	2	2	2	2	3			2	3	2	1	2	2	3
Course Average	3	2	2	2	2	3			2	2	2	3	2	3	3

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Basics of Management Accounting:			
	Meaning and definition of Management Accounting	3	1	1-5
A. A	Evolution of Management Accounting	3	1	1-5
Unit 1	Nature of Management Accounting	2	1	1-5
	Scope of Management Accounting	5	1	1-5
	Relationship of Management Accounting with Other Branches of Accounting and Other Disciplines of Studies	2	1	1-5
	Budgetary Control:			
	Meaning of Budget, Budgetary Control and its use as a			
	management tool	1	2	1-5
	Functions of Budgets, Difference between Budgets and Forecasts	3	2	1-5
Unit 2	Planning Process and Budgetary Process, Stages in Budget Process,	4	2	1-5
	Various Types of Budgets, Zero Based Budgeting,	2	2	1-5
	Activity Based Budgeting, Fixed and Flexible Budgets, Behavioral Aspects in Budgeting	2	2	1-5
H 1/2	Standard Costing:			
	Introduction to Standard Costing, Cost Standards and their types	2	3	1-5
Unit 3	Standard Costing and Budgetary Control,	2	3	1-5
	Operation of Standard Costing System, Establishing Standard Costs	1	3	1-5
	Analysis, Interpretation, Presentation and Disposal of variances.	2	3	1-5
	Decisions Involving Alternate Choices:			
	Cost Concepts Associated with Decision making;	2	3	1-5
Unit 4	Evaluation Process; Specific Management Decisions – Make or buy;	4	3	1-5
	Expand or buy; Expand or Contract; Change vs. Status Quo;	2	3	1-5
	Retain or Replace; Exploring New Markets;	3	3	1-5
	Optimum Product Mix; Adding and Dropping a Product.	2	3	1-5
	Responsibility Accounting – Principles;			
	Definition; Types of Responsibility Centers;	3	4	1-5
Unit 5	Prerequisites; Utility; Problems.	3	4	1-5
	Reporting to Management- Steps for Effective Reporting	2	4	1-5
	Requisites of Ideal Report;	2	4	1-5
	Types of Reports; Uses	3	4	1-5

Learning Assessment

Rloom's Les	vel of Cognitive Task	Co	Continuous Learning Assessments (50%)							
Diodiii s LC	ver or cognitive rask	CLA-110%	CLA-110% Mid-115%		Mid-215%	Exam (50%)				
Level 1	Remember	70%	70%	60%	60%	55%				
Level 1	Understand	7070	7070	00 70	00 /0	3370				
Level 2	Apply	30%	30%	40%	40%	45%				
LCVCI 2	Analyse	3070	3070	40 /0	40 /0	7570				
Level 3	Evaluate									
Level 3	Create									
Total		100%	100%	100%	100%	100%				

- 1. J.K. Aggarwal, R.K. Aggarwal, M.L. Sharma Accounting for Managerial Decisions Ramesh Book Depot., Jaipur.
- 2. R. Kishore Advance Management Accounting Taxamn allied Services Pvt. Ltd.
- 3. M.Y. Khan, P.K. Jain Management Accounting Tata Mcgraw Hill.
- 4. Horngren, Sundem, Stratton Introduction to Management Accounting Pearson Education
- 5. S.N. Mittal Accounting & Financial Management Shree Mahavir Book Depot, Nai Sarak, New Delhi.
- 6. Anthony, Robat N., Hawkins and Merchant Management Accounting
- 7. S.N. Maheswari Cost & Management Accounting

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Legal Aspects of Business

Course Code	COM 302	Course Catagory		L	T	P	C
Course Code	COW 302	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. The course intends to provide a basic knowledge in business laws.
- 2. Provide student with knowledge of the legal environment in which a consumer and business operates.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Illustrate the relevance of business law to individuals and companies.	2	65%	60%
Outcome 2	Identify legal principles behind contractual agreements.	2	70%	65%
Outcome 3	Interpret the implications of mercantile, business, and corporate law for given scenarios.	3	60%	55%
Outcome 4	Apply the legal provisions of contract, agency, and corporate laws in business decisions.	4	65%	60%

		Program Learning Outcomes (PLO)														
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3	
Outcome 1	2	2	2	2	3	2		3	2	2	1	1	2	2	2	
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2	
Outcome 3	2	2	2	2	3	2		3	2	3	2	2	2	2	2	
Outcome 4	2	2	2	2	2	2		3	2	3	2	1	2	2	2	
Course Average	2	2	2	2	2	2		3	2	3	2	1	2	2	2	

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Introduction to Law			
Unit 1	Meaning, Sources, Branches, Hierarchy of Courts and Brief outline to Constitutional Law, Introduction to Business and Commercial Law	3	1,2	1,3
	Indian Contract Act, 1872			
	Meaning, Nature and kinds of Contract – Essentials of a Contract	2	1,2	1,3
	Offer and Acceptance, Consideration, Capacity to Contract	6	1,2	1,3
Unit 2	Free Consent, Legality of Object and Consideration	6	1,2	1,3
	Void agreements, Contingent contract, Performance of contract	4	1,2	1,3
	Discharge of contract, Breach of contract and remedies thereof, Quasi- contract	4	4	2,3
	Special Contracts			
	Contract of Indemnity, Contract of Guarantee, Contract of Bailment	3	1,3	1,3
	Contract of Pledge, Contract of Agency	3	1,3	1,3
	Law of Sale of Goods: Contract of Sale of Goods	3	1,3	1,3
Unit 3	Conditions and Warranties, Sale and Transfer of Ownership, Remedial Measures	4	1,3	1,3
	Law of Negotiable Instruments: Nature of Negotiable Instruments, Promissory note, Bill of Exchange	3	3	1,2
	Cheque, Parties to a negotiable instrument, Dishonour and discharge of negotiable	3	2,3	1,2
	Instrument – Relevance of Negotiable Instruments Act in Digital Transactions Era	3	2,3	1,2
	Company Law – Indian Companies Act, 2013:			
Unit 4	Nature of Company, Types of Company, Incorporation of Company, Board of Directors, Membership, Memorandum of association	4	1,4	3
	Articles of association, Prospectus and raising of capital, Share capital, Meetings, Prevention of Oppression and Mismanagement. Winding up of company	4	1,4	3
	Information Technology Act, 2000	3	1,4	3
Unit 5	SEBI Act,1992, FEMA, 1999	3	1,4	3
	Consumer Protection Act, 1986 - Competition Act, 2002	3	1,4	3

Learning Assessment

Bloom's La	vel of Cognitive Task	Co	ontinuous Learni	ng Assessments (5	(0%)	End Semester
Divoin 8 Le	ver of Cognitive Task	CLA-110%	Mid-115%	CLA-210%	Mid-215%	Exam (50%)
Level 1	Remember	70%	70%	60%	60%	55%
Level 1	Understand	7076	7070	00 /6	00 /0	3370
Laval 2	Apply	30%	30%	40%	40%	45%
Level 2	Analyse	3070	3070	40 /0	40 /0	4370
Level 3	Evaluate					
Level 3	Create					
	Total		100%	100%	100%	100%

- 1. R S N Pillai and Bagavathi, Legal Aspects of Business, S. Chand and Co. Ltd.
- 2. M C Kucchal and Deepa Prakash, Business Legislation for Management, Vikas Publishing House Pvt. Ltd
- 3. Gulshan& G.K. Kapoor (2011), Business Law, New Delhi: New Age Publishers.
- 4. Avatar Singh (2011), Principles of Mercantile Law, Lucknow: Eastern Book Company.
- 5. N.D. Kapoor (2013), Elements of Mercantile Law, New Delhi: Sultan Chand & Co.
- 6. Corporate Laws as amended by Companies (Amdt.) Act, 2019 by Taxmann, Taxmann Publications

Neerukonda, Mangalagiri Mandal Guntur District, Mangalagiri, Andhra Pradesh - 522240



Business Analytics

Course Code	COM 303	Course Catagory		L	T	P	C
Course Code	COM 303	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To help students understand and think critically about data analysis.
- 2. To gain Comprehensive knowledge about various tools and techniques of business analytics.
- 3. To become familiar with the processes needed to acquire and prepare data, develop, fit, validate and deploy models and use them for decision making.
- 4. To develop in the learner a deep and systematic understanding of current issues of research and analysis
- 5. To enable the learner to identify, develop and apply detailed analytical, creative, problem-solving skills.
- 6. To Provide the learner with a comprehensive platform for career development, innovation and further study.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Analyze and evaluate the strengths and weaknesses of various data analysis techniques and their applications.	3	70%	60%
Outcome 2	Demonstrate and apply various tools and techniques for data analysis and business problem solving.	4	70%	60%
Outcome 3	Describe and explain the steps involved in acquiring, preparing, modelling, and deploying data for decision-making.	2	70%	60%
Outcome 4	Critically evaluate and synthesize current research and identify emerging trends in data analysis.	5	70%	60%
Outcome 5	Identify relevant data, analyze complex problems, and develop and implement creative solutions using analytical tools.	3,4	70%	65%
Outcome 6	Articulate their skills and knowledge in data analysis and utilize the course as a foundation for further learning and career advancement.	1,3	80%	70%

					Pro	gram L	earning	Outco	mes (PL	(O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	1	2	1	1	2	3			2	2	2	2	2	1	1
Outcome 2	2	2	2	1	2	3			2	2	2	2	3	2	2
Outcome 3	2	2	1	1	2	2			2	2	2	2	2	2	3
Outcome 4	3	2	2	2	2	3			2	2	2	2	3	2	2
Outcome 5	2	2	1	2	2	2			2	1	1	3	1	1	3
Outcome 6	3	2	2	2	2	2			3	2	2	2	3	1	2
Course Average	2	3	3	3	2	3			2	2	2	2	3	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	Introduction			
	Data-Analytic Thinking	2	1	1
	Business Problems and Data Science Solutions	3	1	1
Unit 1	Various methods of data Mining	2	1	1
	Supervised and Unsupervised methods	2	1	1
	Davenport article	2	1	1
	Competing on Analytics	2	1	1
	Introduction to Data Mining			
	Data Mining Process	2	2	1
	Data mining tool XL Miner	2	2	1
	Market Basket Analysis	2	2	1
Unit 2	Association Rules, Apriori Algorithm	4	2	1
	Classification and Regression Trees, Developing trees	3	2	1
	Measure of impurity	2	2	1
	Recursive partitioning	2	2	1
	Pruning of trees	2	2	1
	Introduction to Predictive Modeling			
Unit 3	Models, Induction & Prediction	3	2	1
Unit 3	Visualizing segmentations	2	2	1
	Fitting a model to data, Over fitting and its avoidance, Methods	3	2	1
	Introduction to Decision Modeling			
Unit 4	Optimization Use of Excel to solve business problems	3	3	1
	Decision Making under Uncertainty, sensitivity analysis	3	3	1
	Applications of data analytics			
Unit 5	Linear Regression & Multiple regression, Non-Parametric tests- Chi Square tests	3	4	1
	Use of data Analysis Tool Box in Excel, Analyzing Data using SPSS	4	4	1

Learning Assessment

Bloom's Le	vel of Cognitive Task	Co	ontinuous Learni	ng Assessments (5	50%)	End Semester
Dioom's Le	ver or cognitive rask	CLA-110%	Mid-1 20%	CLA-210%	CLA-3 10%	Exam (50%)
Level 1	Remember	30%	40%	30%	30%	20%
	Understand					
Level 2	Apply	40%	40%	40%	40%	30%
201012	Analyse	.070	.0,,	.070	.0,0	2070
Level 3	Evaluate	30%	40%	30% 30%		20%
Ecver 3	Create	3070	4070	3070	3070	2070
	Total		100%	100%	100%	100%

Recommended Resources

- 1. Big Data Fundamentals: concepts, Drivers and Techniques: Person Education, 2016
- 2. Hadoop The Definitive Guide, IV edition, O'Reilly publications
- 3. Hadoop in Action, Chuck lam, Manning publications
- 4. Practical Data Science with R, Nina Zumel John Mount, Manning publications

Other Resources

- 1. Machine Learning. Tom Mitchell. First Edition, McGraw-Hill, 1997.
- 2. Introduction to Machine Learning Edition 2, by Ethem Alpaydin
- 3. Kevin P. Murphy, "Machine Learning: A Probabilistic Perspective", MIT Press, 2012.
- 4. Christopher Bishop, "Pattern Recognition and Machine Learning" Springer, 2007.

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Investment Management

Course Code	COM 427	Course Category		L	T	P	C
Course Code	COM 427	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: To introduce the students to basics of risk and return.
- 2. Objective 2: To demonstrate the valuation of shares.
- 3. Objective 3: To analyse portfolio and financial assets.
- 4. Objective 4: To evaluate the performance of mutual funds.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Know the basics of risk and return.	2	75%	65%
Outcome 2	Demonstrate the valuation of shares.	3	70%	65%
Outcome 3	Analyse portfolio and financial assets.	4	65%	55%
Outcome 4	Evaluate the performance of mutual funds.	5	60%	50%

					Pro	ogram L	earning	Outcor	nes (PL	0)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	2	2	3	2		3	2	2	1	1	2	2	2
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2
Outcome 3	2	2	2	2	3	2		3	2	3	2	2	2	2	2
Outcome 4	2	2	2	2	2	2		3	2	3	2	1	2	2	2
Average	2	2	2	2	2	2		3	2	3	2	1	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Basics of Risk and Return			
	Concept of returns, application of standard deviation, coefficient of	6	1	1.2
ı	variation, beta, alpha.	6	1	1,2
1	Bonds: present value of a bond, yield to maturity, yield to call, yield			
ı	to put, systematic risk, price risk, interest rate risk, default risk.			
ı	Yield curve and theories regarding shape of yield curve.	6	1	1,2
ı	Unsystematic risk and non-risk factors that influence yields.	0	1	1,2
ı	Duration and modified duration, immunization of a bond portfolio.			
ı	Fundamental analysis: EIC framework.			
Unit 2	Share Valuation			
	Dividend discount models- no growth, constant growth, two stage			
i	growth model, multiple stages; Relative valuation models using P/E	4	2	1,2
ı	ratio, book value to market value.			
	Technical analysis: meaning, assumptions, difference between			
ı	technical and fundamental analysis; Price indicators- Dow theory,	4	2	1.2
ı	advances and declines, new highs and lows- circuit filters. Volume	4	2	1,2
i	indicators- Dow Theory, small investor volumes.			
	Other indicators- futures, institutional activity, Trends: resistance,			
i	support, consolidation, momentum- Charts: line chart, bar chart,			
ı	candle chart, point and figure chart. Patterns: head and shoulders,	4	2	1,2
ı	triangle, rectangle, flag, cup and saucer, double topped, double			
ı	bottomed, Indicators: moving averages.			
	Efficient market hypothesis; Concept of efficiency: Random Walk,	4	2	1.2
ı		4	2	1,2
Unit 3	<u>-</u>			
	*			
i		6	3	1,2
ı				-
i				
	-			
ı			2	1.0
i	_	6	3	1,2
ı				
ı	approach, Portfolio management services: Passive – Index funds,			
i				
Unit 4				
	Efficient frontier with a combination of risky and risk-free assets.			
ı	•	10	2	1.0
ı		10	3	1,2
ı	required return, overvalued and undervalued assets.			
Unit 5	Mutual Funds			
ı		5	4	1,2
ı		_		- ,
		_		
ı		5	4	1,2
Unit 4	considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing. Capital Asset Pricing Model (CAPM) Efficient frontier with a combination of risky and risk-free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets.		3 3	1,2

Learning Assessment

			C	ontinuous	Learning	Assessme	nts (_50_	<mark>%</mark>)		End Semester	
	om's Level of gnitive Task	CLA-1	(_%)	CLA-2	(_%)	CL.	A-3 %)	Mid Term (%)		Exam (_%)	
	_	Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac
Lavial 1	Remember	60%		60%		60%		60%		60%	
Level 1 Unders	Understand										
T1 2	Apply	40%		40%		40%		40%		40%	
Level 2	Analyse										
I - 12	Evaluate										
Level 3	Create										
	Total	100%		100%		100%		100%		100%	

- 1. Fischer, D.E. and Jordan, R.J. Security Analysis and Portfolio Management. Pearson
- 2.Prasanna Chandra. Investment Analysis and Portfolio Management. Tata McGraw Hill
- 3. Kevin. S. Security Analysis and Portfolio Management, Prentice Hall of India
- 4. Punithavathy Pandian, Security Analysis, and Portfolio Management, Vikas Publishing
- 5.Bhalla V.K., Investment Management, S. Chand & Company Pvt. Ltd., New Delhi.

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Training and Development

Course Code	COM 429	Course Catagory		L	T	P	C
Course Code	COM 428	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. To enable students, understand the concepts, principles, and processes of developing human resources.
- 2. To develop an understanding of how to assess training needs and design training programmes in an organizational setting.
- 3. To familiarize you with the levels, tools and techniques involved in evaluation of training effectiveness.
- 4. To enable students, understand the processes of developing human resources with a special emphasis on training.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	To explain the relationship between training and overall organizational success	2	70%	60%
Outcome 2	To discuss how training practices contribute to organizational strategy	4	60%	55%
Outcome 3	To analyse the impact of training on organizational competitiveness	3	60%	55%
Outcome 4	To recommend a comprehensive framework for strategically oriented training module.	4	70%	60%

			Program Learning Outcomes (PLO)												
CLOs	Scientific and disciplinary Knowledge	Problem Analysis	Design and Development	Analysis, Design and Research	Modern Tool and ICT Usage	Society and Multicultural Skills	Environment and Sustainability	Moral, and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Project Management and Finance	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	2	2	3	2		3	2	2	1	1	2	2	2
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2
Outcome 3	2	2	2	2	3	2		3	2	3	2	2	2	2	2
Outcome 4	2	2	2	2	2	2		3	2	3	2	1	2	2	2
Average	2	2	2	2	2	2		3	2	3	2	1	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	INTRODUCTION TO TRAINING	15		
	Rationale for Training,	3	1	1,2,3
	Culture and Other Contexts, Training Process,	3	1	1,2,3
	Training Needs Assessment, Components of Training	3	1	1,2,3
	Needs Analysis, Sources of Data for Training Needs Analysis,	3	1	1,2,3
	Needs Assessment Process, Competency Models, Scope of Needs Assessment; Case Study Analysis.	3	1, 2	1, 2, 3
Unit 2	LEARNING THEORIES	15	1, 2	1,2,3
	Principles of Learning, Learning Theories,	3	1, 2	1,2,3
	Learning Process,	3	1, 2	1,2,3
	Instructional Emphasis for Learning Outcomes	3	1, 2	1,2,3
	Considerations for Designing	3	1, 2	1,2,3
	Effective Training Programs, Case Study Analysis	3	1, 2	1,2,3
Unit 3	DESIGN OF TRAINING PROGRAM	10		1,2,3
	Principles of Training Design, Training Design Process, Outlining Programmed Sequences and Themes,	3	1, 2	1,2,3
	Approaches to Programmed Design. Implementation of Training Program –	2	1, 2	1,2,3
	Training Delivery Competencies, Trainers and Training Styles, Trainers Role, Trainers Skills,	2	1, 2	1,2,3
	Post training Support for Improved Performance at Work; Case Study Analysis	3	1, 2	1,2,3
Unit 4	TRAINING METHODS	10		1,2,3
	Training Methods Compared with Objectives:	2	3	1,2,3
	Determining Return on Investment,	2	3	1,2,3
	Training Aids Training Evaluation – Stages of Evaluation,	2	3	1,2,3
	Different Evaluation Models, Donald Kirkpatrick's Evaluation Model,	2	3	1,2,3
	Measuring Human Capital and Training Activity; Case Study Analysis	2	3	1,2,3
Unit 5	THE FUTURE OF TRAINING AND DEVELOPMENT	10		1,2,3
	Use of new Technologies for Training Delivery, Emphasis on Speed in Design,	4	4	1,2,3
	Focus on Content and Use of Multiple Delivery Methods,	3	4	1,2,3
	Use of Training Partnerships and Outsourcing Training; Case Study Analysis	3	4	1,2,3

Learning Assessment

			Co	ntinuous	Learnin	g Assessm	ents (50	%)		End Sei	mester
	Bloom's Level of Cognitive Task		(10%)	CLA-2 (10%)		CLA-3 (10%)		Mid Term (20%)		Exam (50%)	
		Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac
Level	Remember									20	
1	Understand	30%		30%		30%		40%		20%	
Level	Apply										
2	Analyse	40%		40%		40%		40%		30%	
Level	Evaluate	30%		30%		30%		20%		30%	
3	Create										
	Total			100%		100%		100%		100%	

Recommended Resources

1. Noe. A. Raymond, "Employee Training and Development", Tata Mc Graw Hill Publications

Reference Books:

- 1. Lynton P. Rolf & Pareek, Udai, "Training for Development", Vistaar Publications.
- 2, Taylor B. &Lippitt G., "Management Development and Training Handbook", McGraw-Hill, London. 3. Deb, Tapomoy, "Training &Developent: Concepts & Applications", Ane Books.

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Summer Internship

Course Code	COM 305	Course Cotegory		L	T	P	C
Course Code	COM 303	Course Category		0	4	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: To familiarize the students and get exposure to practical experience in business.
- 2. Objective 2: To apply their B. Com knowledge to solve real-world business problems encountered during the internship.
- 3. Objective 3: To develop and refine essential professional skills like communication, teamwork, problem-solving, critical thinking, and time management through practical experience.
- 4. Objective 4: To evaluate different career paths within their chosen field and gain insights into specific industries, informing their career decisions.
- 5. Objective 5: To train the students to provide required solutions to the organization projects.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Students will get exposure to practical experience in business.	2	75%	70%
Outcome 2	Students will work in a well-established business.	2	75%	70%
Outcome 3	Report on the functioning of an industry based on observations of one or more companies in that industry.	3	75%	70%
Outcome 4	Write an academic report on insights that have been acquired during the project.	4	75%	70%

					Prog	gram Lea	arning (Outcome	es (PLO)					
CLOs	Scientific and disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Strategic thinking & Logical Reasoning	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	3	3	3	1	3	3	3	3	2	1	3	3	3
Outcome 2	2	2	2	3	3	2	3	2	3	2	1	3	3	3
Outcome 3	2	3	2	3		2	3	2	2	3	2	3	3	3
Outcome 4	1	1	1	1	1	3	3	2	2	3	2	3	3	3
Average	2	3	2	3	2	3	3	2	3	3	1	3	3	3

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Introduction	10		
	Importance of Internship	5	1	1
	Types of projects	5	1	1
Unit 2	Formulating the dissertation	20		
	Review of literature, Design	5	3	1
	Problem Identification	5	3	1
	Instrument Design	5	3	1
Unit 3	Data Collection & Analysis	15		
	Collecting Data, Statistical tools for analysis	5	2	1
	Interpretation of results	5	2	1
Unit 4	Report Writing & Viva	15		
	Plagiarism and its effect on literature	3	4	1
	Paraphrasing	3	4	1
	Format of Dissertation	3	4	1
	Proofreading, Preparation for Viva Voce	3	4	1

Learning Assessment

Place	m's Level of		Co	ntinuous	Learning	g Assessm	ents (50	%)		End Sei	mester
		CLA-1	CLA-1 (10%)		Mid-1 (15%)		CLA-2 (10%)		(15%)	Exam (50%)	
Cognitive Task		Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac
Level	Remember	30%		30%		30%		30%		30%	
1	Understand	_									
Level	Apply	70%		70%		70%		30%		40%	
2	Analyse	7070		7070		7070		3070		4070	
Level	Evaluate							40%		30%	
3	Create							4070		3070	
	Total	100%		100%		100%		100%		100%	

Recommended Resources

1. As recommended by the Advisor pertaining to student research interest.

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CO-CURRICULAR ACTIVITIES

Course Code	VAC 103	Course Cotegory	VAC		L	T	P	C
Course Code	VAC 103	Course Category	VAC		0	0	2	2
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	SA	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. Develop essential skills, including leadership, communication, and teamwork, among students.
- 2. Offer opportunities for students to apply academic concepts in practical, real-world scenarios.
- 3. Promote self-exploration, confidence-building, and social responsibility.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Demonstrate confidence in leading group activities, communicate clearly, and collaborate effectively with diverse teams.	2	80%	75%
Outcome 2	Apply theories to practical tasks by solving problems and adapting concepts to real-life situations through cocurricular activities	2	80%	70%
Outcome 3	Develop new experiences with an open approach through guided reflection to assess personal growth, skills, and learning for holistic development.	3	80%	70%

Learning Assessment

Bloom's Leve	el of Cognitive	C	Continuous Learning A	Assessments 100%	
Ta	ısk	CLA-1 25%	CLA-2 25%	CLA-3 25%	CLA-4 25%
Level 1	Remember				
Level 1	Understand				
Level 2	Apply	15%	15%	15%	15%
Level 2	Analyse	1370	1370	1370	1370
Lovel 3	Evaluate	10%	10%	10%	10%
Level 3	Level 3 Create		1070	1070	1070
Total		25%	25%	25%	25%

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COMMUNITY SERVICE AND SOCIAL RESPONSIBILITY

Course Code	VAC 104	Course Category	VAC		L 0	T 0	P 2	C 2
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)	·			
Course Offering Department	CEL	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. Encourage initiatives that address local needs, foster self-sufficiency, and promote environmental sustainability within the community.
- 2. Equip participants with a deeper understanding of social issues and a sense of responsibility towards marginalized communities.
- 3. Inspire active participation in community service programs and foster a culture of giving back among individuals and organizations.
- **4.** Develop and implement programs that contribute to skill development, economic empowerment, and equal opportunities for underprivileged sections of society.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Develop effective strategies for identifying and addressing community needs.	3	80%	80%
Outcome 2	Demonstrate empathy and cultural sensitivity when engaging with diverse community groups.	4	80%	75%
Outcome 3	Implement sustainable solutions and evaluate their impact on social well-being.	5	90%	85%
Outcome 4	Collaborate effectively within teams to design and lead community service projects.	6	90%	80%

Learning Assessment

Bloom's Level of Cognitive Task		C	End Semester			
Diooni S Le	ver of Cognitive Task	CLA-1 20%	Mid-1 20% CLA-2 20% CLA-3 20%		CLA-3 20%	Exam 50%
Level 1	Remember	10%	10%			20%
LEVELI	Understand	1070	1070			2070
Level 2	Apply		10%	10%		20%
Level 2	Analyse		1070	1070		2070
Level 3	Evaluate				10%	10%
Create					10/0	1070
	Total	10%	20%	10%	10%	50%

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Employability and Practitioner Skills II

Course Code	SEC 116	Course Category		L	T	P	C
Course Code	SEC 110	Course Category		1	0	1	2
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Management	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Design and implement advanced training modules to deepen expertise in specialized areas.
- 2. Integrate leadership development programs to empower students with necessary skills so that they can excel in managerial roles.
- 3. Facilitate innovation workshops and projects that encourage students to apply creative thinking and problem-solving in real-world scenarios.
- 4. Provide guidance on strategic career planning, helping students to set long-term goals, and develop a roadmap for continuous professional growth.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Use theoretical knowledge as well as functional knowledge for practical application	3	70%	60%
Outcome 2	Develop leadership skills to grow in the corporate ladder	4	75%	65%
Outcome 3	Develop functional skills	4	70%	65%
Outcome 4	Plan career growth and long-term sustainability	5	75%	60%

		Program Learning Outcomes (PLO)													
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	3	3	1	3	2	1	3	1	1	3				
Outcome 2	3	3	2	1	3	2	1	3	1	1	3				
Outcome 3	3	3	3	2	3	2	2	3	1	1	3				
Outcome 4	3	3	3	3	1	3	3	3	3	1	3				
Average	3	3	2.75	2.25	2.5	2.25	1.75	3	1.5	1	3				

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
	PROFESSIONALISM	6		
	Small Talk			
Unit 1	Non-Verbal Communication		2	3
Unit 1	Research about Company and LinkedIn profile of Industry Professionals		2	3
	Peer Learning			
	Networking Skills			
	ALUMNI INTERVENTIONS	5		
	Role specific interventions			
	Mentoring			
	Live projects			
Unit 2	Career Guidance		2,3	1,3
	Interview process support			
	Negotiation skills			
	Personal branding			
	Adapting to industry trends			
	FUTURE READY COMPETENCE	7		
	Critical thinking			
	Creativity			
	Collaboration			
Unit 3	Problem solving		2,3	2,3
	Global awareness			
	Cultural Competence			
	Technology Proficiency			
	Digital Literacy			
	DIVERSITY EMPOWERMENT	5		
	Leadership Intersectionality			
Unit 4	Building inclusive workplace culture		4	1
	Collaborative learning			
	Cultural competence			
	CORPORATE READINESS	7		
	Executive Presence			
	Business Etiquette			
Unit 5	Decision making under uncertainty		1,4	1
	Effective decision making			
	Presence of mind			
	Logical thinking			
Total Co	ontact Hours		30	

Learning Assessment

Dloom's l	Level of Cognitive Teels	Continuous Learning Assessments (100%)							
Dioonis	Level of Cognitive Task	Mock GD 1	Mock PI 1	Mock GD 2	Mock PI 2				
Level 1	Remember								
Level 1	Understand								
Level 2	Apply	70%	60%	50%	60%				
Level 2	Analyse	7070	0070	3070	0070				
Level 3	Evaluate	30%	40%	50%	40%				
Level 3	Create		40%	30%	40%				
	Total	100%	100%	100%	100%				

Recommended Resources

- 1. Kochenderfer, M. J. (2015). Decision making under uncertainty: theory and application. MIT press.
- 2. Katzenbach, J. R., Eisenhardt, K. M., & Gratton, L. (2013).
- **3.** Jon R. Katzenbach and Douglas K. Smith, HBR's 10 Must Reads on Teams (with featured article" The Discipline of Teams,), Harvard Business Press
- 4. Haldar, U. K., & Pareek, U. N. (2010), Leadership and team building ,Oxford University Press

Other Resources

1. Careers skills App. (n.d.). https://app.career-skills.eu/en/mooc

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Foreign Trade

Course Code	COM 306	Course Category		L 4	T	P 0	C 4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: To familiarize the students with the various methods and procedures of foreign trade, financing, foreign exchange, rates, costing and pricing for exports and the various institutions involved in export finance.
- 2. Objective 2: To educate the students with the position of India's foreign trade, Import and export policies and various export promotion measures adopted by the Government.
- 3. Objective 3: To apply knowledge and skills to practical aspects of global trade
- 4. Objective 4: To critically analyze complex trade-related issues and develop solutions to international trade challenges

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Demonstrate a comprehensive understanding of fundamental concepts in international trade	2	80%	75%
Outcome 2	Analyze and evaluate the impact of trade policies and strategies	4	80%	75%
Outcome 3	Demonstrate competency in key aspects of foreign trade, such as import/export documentation, customs procedures, and trade finance.	4	80%	75%
Outcome 4	Prepare and implement practical trade strategies for businesses.	4	80%	70%
Outcome 5	Identify, analyze, and propose solutions to complex issues arising in international trade using critical thinking and problem-solving skills.	5,6	90%	80%

		Program Learning Outcomes (PLO)																
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3			
Outcome 1	2	2	2	2	1	3		2	3	3	2	3	2	2	2			
Outcome 2	2	3	1	2	1	3		2	3	2	2	2	2	2	2			
Outcome 3	1	3	2	2	2	3		3	2	3	2	1	2	2	3			
Outcome 4	2	3	3	2	2	3		2	3	3	2	3	1	2	3			
Outcome 5	3	2	2	2	3	3		1	3	2	2	2	3	2	3			
Average	2	3	2	2	2	3		2	3	3	2	3	2	2	3			

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Introduction			
	Need and Role of Exports	1	1	2, 3
	Basic Concepts of Export Marketing	1	1	1,2, 3
	Analysis of Market Opportunities and Market Information	2	1	1,2,3
	Modes of entering overseas markets	2	1	1,2,3
Unit 2	Sources of Finance for Foreign Trade			
	Import and Export Credit by Commercial Banks	3	1,2,3	1,2,3
	Export-Import Bank of India	3	1,2,3	1,2,3
	Export-Credit Guarantee Corporation of India	4	1,2,3	1,2,3
	IDBI - Export Finance for Small Scale Industries	3	1,2,3	1,2,3
Unit 3	International Financial Market Instruments			
	GDRs, ADRs, IDRs, Euro Bonds, Euro-Loans, Repos	4	1,2	1,2
	CPs, Derivatives, Loan syndication and Euro	4	1,2	1,2
	Deposits - Process and Techniques	3	1,2	1,2
	International Marketing Process and Techniques	3	1,2	1,2
	Direct Exporting, Indirect Exporting	2	1,2	1,2
	Counter Trade, Licensing, Sub-Contracting, Joint Ventures, Project and Consultancy Exports	2	1,2	1,2
Unit 4	Organization and Control			
	Organization of International Marketing Operations	2	3,4	1,3
	International tendering	2	3,4	1,3
	Procurement for Exports	3	3,4	1,3
	Control over International Marketing Operations	2	3,4	1,3
	Exchange Controls and Other Non-Tariff Measures.	3	3,4	1,3
Unit 5	International Product and Pricing Decisions			
	Product Selection for Global Markets	2	1,3,4	1,2
	Standardization v/s Product Adaptation	1	1,3,4	1,2
	New Product Development	2	1,3,4	1,2
	Management of International Brands	2	1,3,4	1,2
	Packaging and Labelling	2	1,3,4	1,2
	Factors influencing Pricing Decisions	1	1,3,4	1,2
	International Pricing Policies, and Strategies	1	1,3,4	1,2
	Arbitration and Settlement of Disputes	1	1,3,4	1,2

Learning Assessment

Bloom's Level of			Continuous Learning Assessments (50%)											
	Cognitive Task		CLA-1 (10%)		Mid-1 (15%)		CLA-2 (10%)		Mid-2 (15%)		(50%)			
			Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac			
Level 1	Remember	30%	30%	20	30%		30%		30%					
LCVCII	Understand	3070		3070		3070		5070		3070				
Level 2	Apply	70%	700/	700/	700/		70%		70%		30%		40%	
Level 2	Analyse			7070		7070		3070		4070				
Level 3	Evaluate							40%		30%				
Level 3	Create							4070		3070				
	Total	100%		100%		100%		100%		100%				

- 1. Francis Cherunilam, International Business, Himalaya Publishing House, Mumbai
- 2. Badi N V, International Business, Latest Edition, Vrinda Publications, New Delhi, 2008.
- 3. TAS Balagopal, Export Management, 17th Ed., Himalaya Publishing House, Mumbai, 20044.
- 4. Publications, Ministry of Commerce & Industry, GOI.

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Banking and Insurance Management

Course Code	COM 307	Course Category]	L 4	T	P	C
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)		•	U		
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. To Understand the Principles and Structure of Banking including the classification and types of banks and thorough comprehension of the structure of the commercial banking system in India, especially post-1991 reforms.
- 2. To learn about the core functions of commercial banks and also, to explore the various types of accounts and understand the roles of significant entities like NABARD, RRBs, and the importance of microcredit through SHGs.
- 3. To Explore E-Banking and Its Innovations within e-banking, including mobile and internet banking, the different types of banking cards, payment systems like RuPay, NEFT, and RTGS, and the infrastructure supporting branchless banking.
- 4. To gain foundational knowledge about the insurance sector, including the types of insurance, the nature of insurance contracts, and the distinctions between various insurance policies.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Recall key details about the structure and operational strategies of commercial banks in India, including the changes since the 1991 economic reforms.	1	85%	80%
Outcome 2	Comprehend the functions of banking services and products, including the roles of digital banking innovations, and understand the dynamics of the customer-banker relationship.	2	85%	80%
Outcome 3	Apply their knowledge of e-banking services to real-world scenarios, utilizing modern banking technologies and payment systems effectively, while navigating the benefits and challenges of digital banking.	3	85%	80%
Outcome 4	Analyze various insurance principles and differentiate between types of insurance policies, applying this knowledge to assess risks and select appropriate insurance coverage for both individual and business contexts.	4	80%	75%

CLOs		Program Learning Outcomes (PLO)													
	Engineering Knowledge	Problem Analysis	Design and Development	Analysis, Design and Research	Modern Tool and CT Usage	Society and Multicultural Skills	Environment and Sustainability	Moral, and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Project Management and Finance	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	2	2	3	2		3	2	2	1	1	2	2	2
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2
Outcome 3	2	2	2	2	3	2		3	2	3	2	2	2	2	2
Outcome 4	2	2	2	2	2	2		3	2	3	2	1	2	2	2
Average	2	2	2	2	2	2		3	2	3	2	1	2	2	2

Unit No.	Syllabus Topics	Require d Contact Hours	CLOs Addresse d	Reference s Used
	Introduction of Banking			
Unit No. 1	Principles of Banking, Classification, Types of Banks – Structure of Commercial Banking System in India - Reforms of Indian Banks after 1991.	6	1	1,2
	Commercial Banks			
	Commercial Banks – Functions – Accepting Deposits – Lending of Funds - Role of RBI and its functions - Banker –	4	1	2
Unit No. 2	Customer: General and Special relationship between Banker and Customer – Types of Accounts: Opening of Current - Saving - Recurring - Fixed Deposit Accounts	4	1,2	2
	National Bank for Agricultural and Rural Development (NABARD) - Regional Rural Banks (RRBs) - Micro Credit (SHGs).	4	1,2	2
	E-Banking:			
Unit No.	Meaning -Services of e-Banking - Innovations in Banking - Mobile Banking - Internet Banking - Cards - Cash Re-Cyclers	2	3	2,3
3	Payment Systems: RuPay, NEFT, RTGS, AEPS, e-KYC - Cash Deposit Machines: CDRs – Branchless Banking - Automated Teller Machines - POS (Point of Sale) Terminals.	4	3	2,3
	Principles of Insurance:			
Unit No. 4	Definition of Insurance, Meaning, and Definition of Risks - Nature of Insurance Business, Nature of Insurance contract, Insurance Contract vs. Wagering Contract, Uses of Insurance Business – Types of Insurance: Life and Non-Life Insurance	8	4	4,5
	Insurance Policies:			
Unit No. 5	Types of Insurance Policies - Life and Non-Life Insurance Policies – Kinds of Life Insurance Policies: Terms of Insurance, Endowment policy, Unit linked Insurance plans (ULIP), Whole Life Policy, and Money back policy.	6	4	4,5
	General Insurance - Principles and Kinds of General Insurance: Fire Insurance, Marine Insurance, Motor Vehicle Insurance, Domestic Insurance, Agricultural Insurance, and Natural Disaster Relief Insurance	8	4	4,5

Learning Assessment

Bloom's Level of Cognitive Task		Continuous Learning Assessments (50%)									End Semester	
		CLA-1	(10%)	0%) CLA-2 (10%		CLA-3 (15%)		Mid Term (15%)		Exam (50%)		
		Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac	
т11	Remember	70%		70%		30%		40%		40%		
Level 1	Understand											
Level 2	Apply	30%		30%		70%		60%		60%		
Level 2	Analyse											
Level 3	Evaluate											
	Create											
	Total	100%		100%		100%		100%		100%		

Recommended Resources

- 1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication Latest edition
- 2. Gupta, R K Banking Law and Practice, Jain Book Agency, latest Edition
- 3. Sundaram & Varshney, Banking Theory Law & Practice, S Chand & Co, New Delhi.
- 4. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, Mumbai.

Mishra & Mishra - Insurance Principles & Practice - S. Chand & Co.

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Artificial Intelligence and Machine Learning

Course Code	COM 308	Course Category		L	T	P	C
Course Coue	COWI 308	Course Category		2	0	0	2
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. **Objective 1:** Understand the basic principles and algorithms underlying AI, including its strengths and limitations.
- 2. **Objective 2:** Explore emerging neural network architectures and their unique capabilities for pattern recognition and information processing.
- 3. **Objective 3:** Understand the power of recurrent neural networks and their applications in sequence modeling and prediction.
- 4. **Objective 4:** Master the practical application of linear regression through hands-on coding exercises, leveraging Python libraries

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Define AI, grasp its fundamentals, and explore diverse applications across industries.	1	70%	60%
Outcome 2	Create image classification models, explore cutting-edge architectures, and gain hands-on training skills.	6	70%	60%
Outcome 3	Formulate powerful tools like RNNs, auto-encoders, and optimization strategies for robust models.	4	70%	60%
Outcome 4	Demonstrate the core principles, implement linear regression, and delve into decision tree algorithms.	4	70%	60%

					Pr	ogram I	earning	2 Outco	mes (PL	O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	2	1	1	2	3			1	1	1	2	1	2	3
Outcome 2	3	2	2	2	2	3			2	1	2	2	3	3	1
Outcome 3	2	3	1	3	1	3			2	2	2	3	2	2	3
Outcome 4	3	2	3	2	3	3			2	2	2	3	2	3	2
Average	3	2	1	2	2	3			1	2	2	2.5	2	2.5	3

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	AI Introduction			
	Definition of AI	3	1	1,2
	Basics of AI	4	1	1,2
	Applications of AI	5	1	1,2
Unit 2	Neural Networks		1	1,2
	Image Classification	3	1	1,2
	Emerging NN Architectures	4	1	1,2
Unit 3	Deep Learning			
	Recurrent NN - Auto-encoders and unsupervised learning	2	2	3,4,5
	Stacked auto-encoders and semi-supervised learning Ÿ Regularization	3	2	3,4,5
	Dropout and Batch normalization	2	2	3,4,5
Unit 4	Machine Learning			
	Introduction to Machine Learning	4	3	6,7
	Different types of learning	4	3	6,7
	Hypothesis space and inductive bias	3	3	6,7
	Evaluation. Training and test sets	3	3	6,7
	Introduction to Linear regression	2	3	6,7
	Python exercise on linear regression		3	6,7
Unit 5	Decision tree learning			
	Introduction to Decision tree representation	2	4	7,8
	Appropriate problems for decision tree learning	3	4	7,8
	The basic decision tree algorithm	5	4	7,8
	Hypothesis space search in decision tree learning	4	4	7,8
	Inductive bias in decision tree learning	2	4	7,8
	Issues in decision tree learning.	2	4	7,8

Learning Assessment

Bloom's	Level of	Continuo	Continuous Learning Assessments (50%)								ester)%)
Cognitive	e Task	CLA-1 (10%)		Mid-1 (15%)		CLA-2 (10%)		Mid-2 (15%)		, ,	
8		Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac
Level 1	Remember	70%		70%		30%		40%		40%	
Level 1	Understand	7070		7070		3070		1070		1070	
Level 2	Apply	30%		30%		70%		60%		60%	
LCVCI 2	Analyse	3070		3070		7070		0070		0070	
	Evaluate										
Level 3											
	Create										
Total		100%		100%		100%		100%		100%	

- 1. V.K.Kapoor and S.C.Gupta: Fundamentals of Mathematical Statistics, S Chand & Sons
- 2. K.V.S. Sarma: Statistics Made Simple: Do it yourself on PC. PHI
- 3. Willam Feller: Introduction to Probability theory and its applications. Volume –I, Wiley
- 4. Goon AM, Gupta MK, Das Gupta B: Fundamentals of Statistics, Vol-I, the World Press Pvt.Ltd., Kolakota. Hoel P.G: Introduction to mathematical statistics, Asia Publishinghouse.
- 5. M. JaganMohan Rao and Papa Rao: A Text book of StatisticsPaper-I.
- 6. Sanjay Arora and Bansi Lal: New Mathematical Statistics: Satya Prakashan, NewDelhi

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Corporate Governance and ESG Reporting

Commo Codo	COM 211	Commo Coto com	-		L	T	P	C
Course Code	COM 311	Course Category			4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)	·			
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: Apply ethical principles in the process of leadership and decision-making.
- 2. Objective 2: Understand the adverse effects that unethical choices could exert on the corporate world & on the broader society.
- 3. Objective 3: Identify the classical and contemporary ideas about Corporate Governance
- 4. Objective 4: Apply regulatory requirements to develop appropriate board and committee functions and structures.
- 5. Objective 5: Apply corporate governance best practise principles and recommendations to achieve appropriate business practice.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Recognized the influence of Corporate Governance theories on the development of Corporate Governance solutions.	3	65%	60%
Outcome 2	Criticize given contemporary issues related to Corporate Governance and necessity for more effective Corporate Governance solutions.	2	70%	65%
Outcome 3	Compare and analyse the role of stakeholders and corporate managers moral obligations in business decision making.	5	60%	55%
Outcome 4	Illustrate the relationship between ethical theories and professional domain.	4	60%	55%
Outcome 5	Debate the issues arising out of ethical dilemma in the work environment.	5	65%	60%

	Program Learning Outcomes (PLO)														
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	3	3	2	1	2	3	2	2	3	3	1	2	1	2
Outcome 2	2	3	3	2	1	2	3	2	2	3	3	1	3	2	3
Outcome 3	2	3	3	2	1	2	3	2	2	3	3	1	2	1	2
Outcome 4	2	3	3	2	1	2	3	2	2	3	3	1	2	2	3
Outcome 5	2	3	3	2	1	2	3	2	2	3	3	1	2	2	2
Average	2	3	3	2	1	2	3	2	2	3	3	1	2	2	2

Unit	Unit Name	Required		
No.		Contact Hours	CLOs Addressed	References Used
Unit I	Business ethics - Meaning and definition - ethical	2	4	1,3
	problems and dilemmas in business.			
	Business ethics - Ethical principles in business -			
	Utilitarianism - weighing social cost and benefits - Rights and duties, Justice and fairness, ethics of care,	6	4,5	1,3
	Integrating utility, rights, justice and caring -	0	4,3	1,3
	alternative to moral principles: virtue ethics.			
	Business ethics - Moral issues in business: Worker's			
	and employee's rights and responsibilities, Profit	4	5	1,3
	maximization vs. social responsibility.	'		1,5
Unit	Corporate governance: concept – theories of	1,	1	2.4
II	corporate governance	4	1	2,4
	Corporate governance: corporate governance	2	1	2,4
	standards - Features of good governance	<u> </u>	1	∠,≒
	Corporate governance: Role of regulators to			
	improve corporate governance - accounting standards	4	1,2,3	2,4
	and corporate governance - corporate disclosure.			
	Corporate governance: Insider trading.	1	2,3	2
Unit	Relevance of The Board: Quality, Composition and			
III	role of Board, Outside Directors on the board	5	2,3	2
	(independent, nominee), Executive and Non-)- 	
	Executive directors.			
	Relevance of The Board: SEBI clause 49 - directors	1	2	2
	and financial institutions in enhancing corporate	4	3	2
	governance. Relevance of The Board: Critical issues in			
	governance of board directors - CEO Duality.	4	3	2
Unit	Role of auditors in enhancing corporate			
IV	governance: duties and responsibilities of auditors,	6	3	1,2
<u> </u>	corporate governance and internal auditors.			1,-
	Role of auditors in enhancing corporate			
	governance: Whistle blowing: Kinds of whistle	4	3	1,2
	blowing, precluding the need for whistle blowing.			
	Role of auditors in enhancing corporate			
	governance: Discrimination, affirmative action, and	4	3	1,2
	reverse discrimination: Equal employment	"	3	1,4
	opportunity, Affirmative action, Preferential hiring,			
Unit	Ethics and Corporate Governance - Corporate	6	3,4	1,2,3
V	Frauds – Great Scams - Fraud Control Mechanism.		J,T	1,2,5
	Ethics and Corporate Governance Evolution of			
	corporate social responsibility – measuring good	4	2,5	1,2,3
	governance – Corporate governance reporting – CSR		_,-	-,-,-
	reporting.			

Learning Assessment

Place	m's Level of		Continuous Learning Assessments (50%)								nester
		CLA-1 (10%)		Mid-1 (15%)		CLA-2 (10%)		Mid-2 (15%)		Exam (50%)
Cognitive Task		Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac
Lavial	Remember										
Level		30%		30%		30%		30%		30%	
1	Understand										
Level	Apply	70%		70%		70%		30%		40%	
2	Analyse	/070		7070		7070		3070		4070	
Level	Evaluate							40%		30%	
3	Create							4070		3070	
	Total	100%		100%		100%		100%		100%	

- 1. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.
- 2. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
- 3. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
- 4. A.C. Fernando: Business Ethics Pearson Education.
- 5. A.C. Fernando: Corporate Governance Pearson Education.

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Financial Derivatives and Risk Management

Course Code	COM 421	Course Catagory		L	T	P	C
Course Code	COWI 421	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: To get the knowledge of importance of financial derivatives.
- 2. Objective 2: To evaluate the features of different derivatives instruments.
- 3. Objective 3: To advise the practical usage of derivatives.
- 4. Objective 4: To enable to implementation of Risk management mechanism

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Discuss the basic concepts of derivatives	2	65%	75%
Outcome 2	Illustrate the pros and cons of derivative instruments	2	70%	75%
Outcome 3	Prepare suitable strategies with derivatives.	3	60%	75%
Outcome 4	Analyse to results of strategies with various price levels of market	4	60%	65%

					Pr	ogram L	earning	Outco	mes (PL	O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modem Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	2	2	3	2		3	2	2	1	1	2	2	2
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2
Outcome 3	2	2	2	2	3	2		3	2	3	2	2	2	2	2
Outcome 4	2	2	2	2	2	2		3	2	3	2	1	2	2	2
Average	2	2	2	2	2	2		3	2	3	2	1	2	2	2

Unit No.	Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Introduction to Financial Derivatives	13		
	Definition of Financial Derivative, Features, Types of	2		
	Derivatives	2		
	History of Derivatives Market, Basics of Derivatives	2		
	Use of Derivatives, Critiques of Derivatives. Traders in	3	1,2	1,2
	Derivative Markets			
	Factors contributing to growth of derivatives	3		
	Financial Derivatives market in India.	3		
Unit 2	Future Market, Contracting & Pricing	13		
	Introduction, Financial Futures contracts, Types of FinancialFutures, Contracts, Evolution of Futures Marketin India	2		
	Operators/TradersinFuture Market, Functions and growth in Future Market	2	1,2	1,2
	Future Market trading Mechanism, Theories of Future prices	2		
	Hedging Concepts – Long, Short, Cross	7		
	Forward and Swap Market	20		
CHIV 5	Pricing and Trading Mechanism	4		
	Introduction, Forward contract, Features of Forward contract	3		
	Classification of Forward Contracts, Forward prices Vs Future prices	8	2,3,4	1,2
	SWAP: Introduction, concept, Nature, Evolution, Features, Types of Swaps.	2		
Unit 4	Financial Option	11		
	Introduction, concept, Types, Distinction between option and futures contracts, option valuation	3]	
	Determinants of option pricing, Black – Scholes option	3	2,3,4	1,2
	pricing model Binomial Option pricing model Trading with option, Hedging with option.	5	1	
Unit 5	Risk Management	3	3,4	1,2
OIII J	Risk Management techniques used by clearing house	3	3,4	1,4
T 10	tact Hours	60		

Learning Assessment

Bloom's	s Level of	Continuous Learni	ng Assessments (60%	(o)		End Semester
Cognitiv	ve Task	CLA-1 (10%)	CLA 2 (15%)	CLA-3 (11%)	Mid (15%)	Exam (50%)
Level	Remember			20%	20%	35%
1	Understand			20%	2070	3370
Level	Apply	75%	75%	50%	50%	35%
2	Analyse	7370	7370	3070	3070	3370
Level	Evaluate	25%	25%	30%	30%	30%
3	Create	2370	2370	30%	3070	30%
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. Vohra, N.D. and Bagri, B.R., Futures and Options, TMH
- 2. David A. Dubofsky and Thomas W. Miller, J.R. Derivatives: Valuation and Risk Management, Oxford.
- 3. SSS Kumar, Financial Derivatives, PHI.
- 4. Marshall & Bansal: Financial Engineering, a complete guide to Financial Innovation, PHI.
- 5. Gupta, S.L. Financial Derivatives: Theory, Concept and Problems, PHI
- **6.** Hull, Options, Futures and other Derivatives

- 1. Dr. A Lakshmana Rao, Assistant Professor, Dept. of Commerce, SRM University AP
- 2. Prof. Venkata Chalam Goriparthi, Dept. of Commerce, SRM University AP

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Industrial Relations and Labour Law

Course Code	COM 422	Course Category		L	T	P	C
Course Code	COW 422	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: Enabling students to design and implement rational decisions within the realm of Industrial Relations.
- 2. Objective 2: Familiarizing students with the principles and concepts of industrial democracy.
- 3. Objective 3: Equipping students with knowledge about pertinent labour laws applicable to the industry.
- 4. Objective 4: Providing insights into the history, structure, theories, and challenges of Trade Unions, emphasizing their role in the Indian context.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Describe the key components of rational decision-making in Industrial Relations.	2	70%	60%
Outcome 2	Apply Industrial Democracy principles to analyze case studies in various organizational settings.	3	65%	55%
Outcome 3	Analyze the implications of labour laws on organizational policies and practices.	4	70%	55%
Outcome 4	Recommend strategies for enhancing the effectiveness of Trade Unions in addressing contemporary workplace issues.	5	60%	50%

					Pr	ogram I	Learning	g Outco	mes (PL	O)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	2	2	1	2		3	2	2	1	1	2	2	2
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2
Outcome 3	2	2	2	2	1	2		3	2	3	2	2	2	2	2
Outcome 4	2	2	2	2	1	2		3	2	3	2	1	2	2	2
Average	2	2	2	2	1	2		3	2	3	2	1	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Industrial Relations: an overview			
	Concept of IR, History of IR in India, Theoretical Perspectives	3	1	1
Unit 2	Introduction to Trade Unions			
	Structure and Theories of Trade Unions; History and Evolution of Trade Unions in India	3	1,2	1,2,3,4
	Classification of Trade Unions in India and their Problems; Formation, Registration	4	1,2	1,2,3,4
	Recognition and Affiliation of Trade Unions in India with reference to Trade Union Act 1926 COLLECTIVE BARGAINING (CB)	6	3	1,2,3,4
	Introduction, Concept and Definition, Significance, Levels of CB, Process of CB.	4	3	1,2,3,4
UNIT 3	Unfair labor Practices Labor Practices and Victimization:			
	Concept of Fairness, Unfair labour relations, Unfair practices of the employers, Industrial Employment (Standing Orders) Act, 1946.	5	3	1,2,3,4
	Laws relating to Industrial Relations			
	Laws relating to Industrial Relations: Industrial Disputes Act, 1947	6	3	2
	Trade Unions Act, 1926	4	3,4	1
	Laws relating to Wages: Minimum Wages Act, 1948	4	3,4	2
UNIT 4	Industrial Discipline and Grievance Handling Concept			
	Discipline handling procedure, Forms of punishment, Discovering Grievances, Grievance Handling Procedure.	4	4,5	3
	Employee Grievances		4,5	3
	Employee Grievances	2	4,5	3
	Industrial Conflict	3	4,5	3
	Labour Welfare and Social Security	4	4,5	3
	Workers' Participation in Management; India and the ILO, case analysis	4	4,5	3
UNIT 5	Overview of various Labour Laws			
	Three New Labour Codes – Industrial Relations Code – 2020 – Occupational Safety, Health and Working Conditions Code 2020 – Social Security Code	6	4,5	5,6,7
Total Cor	atact Hours	60		

Learning Assessment

Overtion	Bloom's Level of	Continuous	s Learning Ass	sessments (50%	(o)	End Semester Exam
Question Difficulty	Cognitive Task	CLA-1 (10%)	Mid-1 (15%)	CLA-2 (10%)	Mid-2 (15%)	(50%)
Level 1	Remember	40%	40%	40%	40%	40%
Level 1	Understand	40%	40%	40%	40%	40%
Level 2	Apply	40%	40%	60%	60%	40%
Level 2	Analyse	40%	40%	00%	00%	40%
Laval 2	Evaluate	200/	200/			200/
Level 3	Create	20%	20%			20%
Total		100%	100%	100%	100%	100%

Recommended Resources

- 1. Chand, K.V.K., Industrial relations
- 2. Manoppa, A., Industrial relations, TMH, 1999
- 3. Laldas D.K., Industrial relations in India
- 4. Manohar Lal, Industrial Relations & Labour Legislation
- 5. Mamoria, C.B., Industrial Labour and Industrial Relations in India, Kitab Mahal
- 6. Mamoria, Mamoria and Gankar, Dynamics of Industrial Relations, Bombay: Himalaya Publishing, 2001.
- 7. Babu, I. S. & Shetty, R. (2007). Social Justice and Labour Jurisprudence: Justice V. R. Krishna Iyer"s
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- 1. Dr. A Lakshmana Rao, Assistant Professor, Dept. of Commerce, SRM University AP
- 2. Prof. Venkata Chalam Goriparthi, Dept. of Commerce, SRM University AP

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Analytical and Inferential Statistics

Course Code	COM 401	Course Category		L	T	P	C
Course Code	COM 401	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. **Objective 1:** To Grasp the fundamental concepts and reasoning behind inferential statistics, enabling generalization from samples to populations.
- 2. **Objective 2:** To Develop proficiency in applying various analytical techniques like hypothesis testing, confidence intervals, and regression analysis.
- 3. **Objective 3:** To understand the interpretation and critical evaluation of statistical results, considering factors like p-values and confidence intervals to draw informed conclusions.
- 4. **Objective 4:** To Apply statistical knowledge to real-world situations, enabling the analysis of data and problem-solving in diverse fields.
- 5. **Objective 5:**Cultivate the skills to effectively communicate statistical findings, both orally and in writing, ensuring clear understanding for others.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Demonstrate proficiency in conducting hypothesis tests and calculating confidence intervals for two means, considering both independent and paired samples and for variances.	2	70%	60%
Outcome 2	Demonstrate proficiency in building and interpreting multiple regression models and ANOVA models.	2	70%	60%
Outcome 3	Apply ANCOVA, MANOVA, and MANCOVA techniques to realworld scenarios, demonstrating the utility of these advanced methods.	3	70%	60%
Outcome 4	Demonstrate proficiency in conducting inference tests for proportions and comparing proportions between different groups.	4	70%	60%

					Pr	ogram I	earning	g Outco	mes (PL	O)					
CLOs	Scientific and Disciplinary Knowledge	Problem Analysis	Design and Development	Analysis, Design and Research	Modern Tool and ICT Usage	Society and Multicultural Skills	Environment and Sustainability	Moral, and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Project Management and Finance	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	2	2	3	2		3	2	2	1	1	2	2	2
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2
Outcome 3	2	2	2	2	3	2		3	2	3	2	2	2	2	2
Outcome 4	2	2	2	2	2	2		3	2	3	2	1	2	2	2
Average	2	2	2	2	2	2		3	2	3	2	1	2	2	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Introduction			
	Inference for two means	3	1	1
	Inference for variances	2	1	1
Unit 2	Methods			
	Multiple regression techniques	3	2	2
	One-way analysis of variance	4	2	2
	Extensions	4	2	2
Unit 3	Analysis			
	Analysis of covariance and its extensions	3	2,3	3
	Multivariate analysis	4	2,3	3
	variance and covariance	2	2,3	3
Unit 4	Discriminant analysis		,	
	Discriminant analysis	4	3	4
	Inference for proportions	5	3	4
	comparison of proportions	3	3	4
Unit 5	Chi-square	3	1,4	5-6
	Chi-square goodness of fit	5	1,4	5-6
	Tests of independence	5	1,4	5-6

			Continuous Learning Assessments (50%)							End Semester	
	Bloom's Level of Cognitive Task		(10%)	%) CLA-2 (10%)		CLA-3 (10%)		Mid 7 (20)	_	Exam (
		Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac
т 11	Remember									20	
Level 1	Understand	30%		30%		30%		40%		20%	
T 10	Apply										
Level 2	Analyse	40%		40%		40%		40%		30%	
I - 12	Evaluate	30%		30%		30%		20%		30%	
Level 3	Create										
	Total	100%		100%		100%		100%		100%	

Learning Assessment

- 1. V.K.Kapoor and S.C.Gupta: Fundamentals of Mathematical Statistics, S Chand & Sons
- 2. K.V.S. Sarma: Statistics Made Simple: Do it yourself on PC. PHI
- 3. Willam Feller: Introduction to Probability theory and its applications. Volume –I, Wiley
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 - Hoel P.G: Introduction to mathematical statistics, Asia Publishing house.
- 5. M. JaganMohan Rao and Papa Rao: A Textbook of StatisticsPaper-I.
- 6. Sanjay Arora and Bansi Lal: New Mathematical Statistics: Satya Prakashan, NewDelhi

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Scholarly Writing

Course Code	COM 402	Course Catagory		L	T	P	C
Course Code	COM 402	Course Category		4	0	0	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)		·		
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. **Objective 1**: To Understand the key components of rhetorical positioning, including audience, story, purpose, organization, style, flow, and presentation.
- 2. **Objective 2**: To Learn techniques to narrow the problem space and focus on specific issues in writing and to Understand the principles of constructing logical arguments and presenting evidence.
- 3. **Objective 3**: To Differentiate between the processes of composing and editing in the writing workflow and to Understand the concept of discourse community and recognize genre-specific conventions.
- 4. **Objective 4**: To Gain proficiency in writing critiques, requests for funding, bio-data statements, and blogs. Understand the unique characteristics and expectations associated with various professional writing genres.
- 5. **Objective 5**: To Develop a formal writing style and expand vocabulary for professional communication. Master formal grammar rules and punctuation usage, including commas, parentheses, and dash skewers. And to Explore the nuances of crafting effective arguments, utilizing appropriate voice, and maintaining a rhythmic flow in writing.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Identify and articulate the intended audience, story, purpose, organization, style, flow, and presentation in a given piece of writing.	3	80%	75%
Outcome 2	Define and narrow down complex problem spaces to create focused and manageable writing topics and Students will demonstrate proficiency in constructing logical arguments and supporting them with relevant evidence.	2	75%	70%
Outcome 3	Proficiency in effectively managing the distinct processes of composing and editing in their writing. Students will exhibit competence in structuring and composing the different sections of a scientific paper.	3	80%	75%
Outcome 4	Produce high-quality critiques, funding requests, bio-data statements, and blogs. Students will demonstrate an understanding of the specific requirements and conventions associated with different professional writing genres.	6	80%	75%
Outcome 5	Exhibit a formal writing style and employ an expanded vocabulary for enhanced communication, demonstrate mastery in formal grammar usage and proper punctuation, including commas, parentheses, and dash skewers construct compelling arguments, employ appropriate voice, and maintain a rhythmic flow in their writing.	3,6	75%	70%

Course Articulation Matrix (CLO) to Program Learning Outcomes (PLO)

					Pr	ogram L	earning	Outco	mes (PL	O)							
CLOs	Scientific and Disciplinary Knowledge	Problem Analysis	Design and Development	Analysis, Design and Research	Modern Tool and ICT Usage	Society and Multicultural Skills	Environment and Sustainability	Moral, and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Project Management and Finance	Self-Directed and Life Long Learning	PSO 1	PSO 2	PSO 3		
Outcome 1	2	2	2	2	3	2		3	2	2	1	1	2	2	2		
Outcome 2	2	2	2	2	2	2		3	2	3	1	1	2	2	2		
Outcome 3	2	2	2	2	3	2		3	2	3	2	2	2	2	2		
Outcome 4	2	2	2	2	2	2		3	2	3	2	1	2	2	2		
Outcome 5	2	2	2	2	2	2		3	2	3	2	1	2	2	2		
Average	2	2	2	2	3	2		3	2	2	1	1	2	2	2		

Course Unitization Plan

		T		T = a
Unit	Unit Name	Required	CLOs	References
No.		Contact Hours	Addressed	Used
Unit 1	Rhetorical positioning			
Unit 1	Audience	1 Hr	1	1
Unit 1	Story	2 Hrs		
Unit 1	Purpose	2 Hrs	1	1
Unit 1	Organization	2 Hr	1	1
Unit 1	Style, flow,	3 Hrs	1,2	1
Unit 1	Presentation	3 Hrs	1,3,4	1,2
Unit 2	Narrowing the problem space			
Unit 2	The construction of logical arguments	3 Hrs	2,3	1,2,6
Unit 2	Reader-oriented writing	2 Hr	2,3	1,2,6
Unit 2	Register, tone, precision, clarity, grammar	2 Hrs	2,3	2,6
Unit 3	Composing vs editing			
Unit 3	Discourse community and genre	3 Hrs	2,3	2
Unit 3	Sections of a science paper Introductions	3 Hrs	2,3,4	2
Unit 3	Methods Data Commentaries Results Discussion	4 Hrs	3,4	2
Unit 3	Conclusions Abstracts Acknowledgments	3 Hrs	3,4	2
Unit 4	Other professional writing			
Unit 4	Critiques writing	2 Hrs	4,5	2,3
Unit 4	Writing requests for funding	2 Hr	4,5	2,3
Unit 4	Preparation of bio-data statements	3 Hr	4,5	2,3
Unit 4	Preparation of blogs	3 Hrs	4,5	2,3
Unit 5	Style			
Unit 5	Formal style	3 Hrs	3,4,5	3,4
Unit 5	Vocabulary Formal style	3 Hrs	3,4,5	3,4
Unit 5	Grammar Commas	3 Hr	3,4,5	3,4
Unit 5	Parentheses	2 Hrs	3,4,5	3,4
Unit 5	Dash skewers Argument	3 Hrs	3,4,5	3,4
Unit 5	Voice, rhythm	3 Hrs	3,4,5	3,4

Learning Assessment

			Continuous Learning Assessments (50%)							End Semester	
	Bloom's Level of Cognitive Task		CLA-1 (10%) CLA-2 (10%)		CLA-3 (10%)		Mid 7 (20		Exam (
		Th	Prac	Th	Prac	Th	Prac	Th	Prac	Th	Prac
Level 1	Remember									20	
	Understand	30%		30%		30%		40%		20%	
Level 2	Apply										
Level 2	Analyse	40%		40%		40%		40%		30%	
Level 3	Evaluate	30%		30%		30%		20%		30%	
Levers	Create										
	Total	100%		100%		100%		100%		100%	

- 1. Academic Writing for Graduate Students Essential Tasks and Skills. Second Edition. John M. Swales and Christine B. Feak. 2004. The U. of Michigan Press.
- 2. Abstracts and the Writing of Abstracts. John M. Swales and Christine B. Feak. 2009. The U. of Michigan Press.
- 3. The Elements of Style. Fourth Edition. William Strunk Jr. and E.B. White. 2000. Longman.
- 4. On Writing Well. 30th Anniversary Edition. William Zinsser. 2006. HarperCollins Publishers.
- 5. Writing for Computer Science. Second Edition. Justin Zobel. 2004. Springer.
- 6. Scientific Writing A Reader and Writer's Guide. Jean-Luc Lebrun. 2007. World Scientific Publishing Co. Pte. Ltd.

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Dissertation I

Course Code	COM 403	Course Category		L	T	P	C
Course Code	COW 403	Course Category		0	0	4	4
Pre-Requisite Course(s)		Co-Requisite Course(s)	Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards					

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: Understand the research process.
- 2. Objective 2: Learn the searching process of research articles.
- 3. Objective 3: Choosing the appropriate topic for Research.
- 4. Objective 4: Find the research gap.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage
Outcome 1	Understand the research process.	3	80%	70%
Outcome 2	Learn the search process for research articles.	2	80%	70%
Outcome 3	Choosing the appropriate topic for Research.	2	70%	60%
Outcome 4	Finding the research gap.	4	80%	70%

					Pr	ogram L	earning	Outcor	nes (PL	0)					
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modern Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural andEthical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	2	2	2	2	2	2			2	2	2	2	2	2	2
Outcome 2	1	1	2	2	3	3			3	2	2	2	2	2	2
Outcome 3	2	3	3	2	3	3			3	3	2	3	2	3	2
Outcome 4	3	2	3	2	2	3			3	2	3	3	2	3	3
Average	2	3	3	2	3	3			2	3	2.5	3	2	3	2

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used
Unit 1	Understand the research process.	5	2	1
	Steps in the research process.	5	2	1
Unit 2	Learn the searching process of research articles	5	3	1
	Different databases and websites for search process	5	3	1
Unit 3	Choosing the appropriate topic for Research.	5	4	1
	Validation of topic	5	4	1
Unit 4	finding the research gap	10	4	1
	Discussion of research gap	10	4	1
	Finalisation of the research gap	10	4	1
Total Cont	act Hours	60		

Learning Assessment

Quartien	Bloom's Level of	Continuous	Learning Asses	ssments (50%)		End Semester Exam
Question Difficulty	Cognitive Task	CLA-1 (10%)	Mid-1 (15%)	CLA-2 (10%)	Mid-2 (15%)	(50%)
Laval 1	Remember	40%	40%	40%	40%	40%
	Understand	4070	4070	4070	4070	4078
Level 2	Apply	60%	60%	60%	60%	60%
LCVCI 2	Analyse	0070	0070	0070	0070	0070
Laval 2	Evaluate					
Level 3	Create					
Total		100%	100%	100%	100%	100%

Recommended Resources

1. As recommended by Advisor pertaining to student research interest

- 1. Dr. A Lakshmana Rao, Assistant Professor, Dept. of Commerce, SRM University AP
- 2. Prof. Venkata Chalam Goriparthi, Dept. of Commerce, SRM University AP

Neerukonda, Mangalagiri Mandal, Guntur District, Mangalagiri, Andhra Pradesh – 522240.



Dissertation Phase II

Course Code	COM 404	Course Category		L	T	P	C	
Course Code	COM 404	Course Category			0	0	12	12
Pre-Requisite Course(s)		Co-Requisite Course(s)		Progressive Course(s)				
Course Offering Department	Commerce	Professional / Licensing Standards						

Course Objectives / Course Learning Rationales (CLRs)

- 1. Objective 1: Learn and understand the Literature review process.
- 2. Objective 2: Hypothesis-making and methodology preparation.
- 3. Objective 3: Learning data collection techniques and analysis models
- 4. Objective 4: Understand findings and recommendations.

Course Outcomes / Course Learning Outcomes (CLOs)

	At the end of the course the learner will be able to	Bloom's Level	Expected Proficiency Percentage	Expected Attainment Percentage	
Outcome 1	Learn the Literature review process	4	80%	70%	
Outcome 2	Hypothesis making and methodology preparation.	5	80%	70%	
Outcome 3	learning data collection techniques and analysis models	5	70%	60%	
Outcome 4	understand findings and recommendations	6	70%	60%	

	Program Learning Outcomes (PLO)														
CLOs	Scientific and Disciplinary Knowledge	Analytical Reasoning and Problem Solving	Critical and Reflective Thinking	Scientific Reasoning and Design Thinking	Research Related Skills	Modem Tools and ICT Usage	Environment and Sustainability	Moral, Multicultural and Ethical Awareness	Individual and Teamwork Skills	Communication Skills	Leadership Readiness Skills	Self-Directed and Lifelong Learning	PSO 1	PSO 2	PSO 3
Outcome 1	3	3	2	3	3	3			2	2	2	1	2	2	2
Outcome 2	2	3	1	2	3	3			1	1	2	2	2	2	2
Outcome 3	2	3	1	1	3	3			1	2	2	3	3	3	3
Outcome 4	3	3	2	1	2	3			2	3	2	3	2	2	2
Average	3	3	2	1	3	3			2	2	2	3	2	2	2.5

Unit No.	Unit Name	Required Contact Hours	CLOs Addressed	References Used		
Unit 1	Learn the Literature review process	5	4	1		
	understanding Literature review process	5	4	1		
Unit 2	Hypothesis making	5	5	1		
	methodology preparation	5	5	1		
Unit 3	learning data collection techniques	10	5	1		
	analysis models	10	5	1		
Unit 4	understand findings and recommendations	10	6	1		
	understand findings and recommendations	10	6	1		
Total Conta	act Hours	60				

Learning Assessment

Question Difficulty	Bloom's Level of Cognitive Task	Continuous	s Learning Asse	End Semester Exam		
		CLA-1 (10%)	Mid-1 (15%)	CLA-2 (10%)	Mid-2 (15%)	(50%)
Level 1	Remember	40%	40%	40%	40%	40%
	Understand	40%	40%	40%	40%	4070
Level 2	Apply	60%	60%	60%	60%	60%
	Analyse	00%				0078
Level 3	Evaluate					
	Create					
Total		100%	100%	100%	100%	100%

Recommended Resources

1. As recommended by Advisor pertaining to student research interest.

- 1. Dr. A Lakshmana Rao, Assistant Professor, Dept. of Commerce, SRM University AP
- 2. Prof. Venkata Chalam Goriparthi, Dept. of Commerce, SRM University AP