



SRI KRISHNA ARTS AND SCIENCE COLLEGE

An Autonomous College Affiliated to Bharathiar University
Re-Accredited by NAAC with 'A' Grade
Coimbatore -641008, Tamil Nadu, India.



LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

B.COM

for 2021-22 admitted students

DEPARTMENT OF COMMERCE

SRI KRISHNA ARTS AND SCIENCE COLLEGE

COIMBATORE – 641008

DEPARTMENT OF COMMERCE

(2021-2022)

I. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)	
PEO 1	Commerce and Management graduates will function in their profession with social awareness and responsibilities
PEO 2	Commerce and Management graduates will deliver with the programme outcomes in their discipline in their workplace and society and contribute towards the Nation development
PEO 3	Commerce and Management graduates to be successful in continuing their studies in the higher education in the selected area.

II. PROGRAMME LEARNING OUTCOMES (PLOS)	
No.	STATEMENT
PLO1	Describe the knowledge of Accounting and Finance concepts and functions in an integrated manner. (Cognitive)
PLO2	Apply financial, corporate, cost and management accounting concepts and taxation and auditing techniques to facilitate decision making, planning and control through critical thinking skills. (Cognitive)
PLO3	Demonstrate principles and techniques to formulate operational solutions to the problems concerned, with planning, resourcing, allocation, appraisal and control. (Psychomotor Skills)
PLO4	develop team work skills for effective collaboration to ad hoc diverse purposes. (Affective)
PLO5	Compare effective oral and written communication skills in the professional context. (Affective)
PLO6	Use a range of IT related skills in the use of word-processing, spreadsheets, software package applications, and in accessing online databases. (Affective)
PLO7	Elaborate accounting fundamentals and accounting specialization to find solutions to complex problems in business enterprises through numeracy. (Cognitive)
PLO8	Formulate relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business by leading a team. (Affective)
PLO9	Apply the accounting and financial concepts in the real time situations as a course of lifelong learning. (Affective)

PLO10	Compare an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully. (Affective)
PLO11	Integrate Sensitivity towards ethical and moral issues and have ability to address them in the course of business. (Affective)

III. PROGRAMME LEARNING OUTCOMES VS GRADUATE ATTRIBUTES VS TAXONOMY OF VERBS														
PLO	Graduate Attributes											Blooms		
	Knowledge	Critical Thinking	Practical Skills	T team work	Communicatio n skills	Digital skills	Numeracy	Leadership skills	Lifelong learning	Entrepreneurial skills	Ethics & Professionalis	Cognitive	Psychomotor	Affective
1	√											√		
2		√										√		
3			√										√	
4				√										√
5					√									√
6						√								√
7							√					√		
8								√						√
9									√					√
10										√				√
11											√			√

IV. PROGRAMME LEARNING OUTCOMES VS PROGRAMME EDUCATIONAL OBJECTIVES

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

V. ADDITIONAL PROGRAMME OUTCOMES (APOs)

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

VI. PROGRAMME SPECIFIC OUTCOMES

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

VII. Curriculum Structure for B.COM**Course Components, Credits & Marks Distribution**

Part No	Group	Basic Structure: Distribution of Courses	Number of Courses	Total Marks	Total Credits
I - IV	1	AEC – Ability Enhancement Courses	10	1000	31
III& IV	2	DSC – Discipline Specific Courses	15	1500	55
	3	DSE – Discipline Specific Electives	10	1000	39
	4	GEC – General Elective Courses	5	500	15
IV	5	ANCC I & II – Audit Non-Credit Courses	2	Completed	
V		ANCC III – Audit Non-Credit Courses	1		
-	6	DTC – Drive Through Courses (SWAYAM-NPTEL, Coursera, Any courses certified by statutory bodies, etc)	Any number	-	Addl. Credits
Total				4000	140

Group 1. Ability Enhancement Courses (AECs) (10 Courses)

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

S. No.	Course	Course Title	Semester	Ownership Department	Contact Hours	Credits	Marks
1	21AEC01	Tamil-I - Tamil Nidhi – I	1	Language Dept.	6	3	100
	21AEC07	Hindi-I	1	Language Dept.	6	3	100
	21AEC11	French-I	1	Language Dept.	6	3	100
	21AEC17	Malayalam-I	1	Language Dept.	6	3	100
2	21AEC21	English-I : Professional English – I	1	English Dept.	6	3	100
3	21AEC03	Tamil-II - Tamil Nidhi – II	2	Language Dept.	6	3	100
	21AEC08	Hindi-II	2	Language Dept.	6	3	100
	21AEC12	French-II	2	Language Dept.	6	3	100
	21AEC18	Malayalam-II	2	Language Dept.	6	3	100
4	21AEC23	English-II: Professional English – II	2	English Dept.	6	3	100
5	21AEC38	Academic Skills for Commerce and Management	2	Commerce Dept.	3	3	100
6	21AEC46	Business Statistics and Applications	2	Mathematics Dept.	5	3	100
7	21AEC50	Capstone Project	2	Commerce Dept.	-	4	100
8	21AEC51	Environmental Studies	4	Bio-Science Dept.	3	3	100
9	21AEC53	Ethics and Values	6	Commerce Dept.	3	3	100
10	21AEC55	Effective Communication	4	Language Dept.	3	3	100
Total						31	1000

Group 2. Discipline Specific Courses (DSCs) (15 Courses)

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

S. No.	Course Code	Course Title	Semester	Contact Hours	Credits	Marks
1	21ODC01	Banking Theory and Practice	1	4	3	100
2	21ODC02	Financial Accounting	1	5	4	100
3	21ODC03	Business Mathematics	1	5	4	100
4	21ODC04	Organization and Management	2	4	4	100
5	21ODC05	Accounting for Special Business	2	6	4	100
6	21ODC06	Principles of Marketing	3	4	3	100
7	21ODC07	Business Law	3	5	3	100
8	21ODC08	Corporate Accounting	3	6	4	100
9	21ODC09	Business Economics	4	4	3	100
10	21ODC10	Cost Accounting	4	6	4	100
11	21ODC11	Computerized Accounting – Practical	4	5	4	100
12	21ODC12	E- Commerce	5	5	3	100
13	21ODC13	Management Accounting	5	6	4	100
14	21ODC14	Income Tax Law and Practice	5	6	4	100
15	21ODC15	Project Work	6	-	4	100
Total					55	1500

Group 3. Discipline Specific Elective (DSEs) (10 Courses)

Discipline Specific Elective courses offered under the main discipline of study which may be specialized or advanced or supportive to the discipline of study. Students can choose any TEN courses from the following list.

S. No.	Course Code	Course Title	Ownership Department	Contact Hours	Credits	Marks
1	21ODE01	Business Environment	Commerce Dept.	4	4	100
2	21ODE02	Introduction to Information Technology	Commerce Dept.	4	4	100
3	21ODE03	Introduction to Financial Markets	Commerce Dept.	4	4	100
4	21ODE04	Finance and Accounting for BPS	Commerce Dept.	4	4	100
5	21ODE05	Investment and Securities Market	Commerce Dept.	4	4	100
6	21ODE06	Banking Technology and Para-Banking Services	Commerce Dept.	4	4	100
7	21ODE07	Fundamentals of Business Analytics	Commerce Dept.	4	4	100
8	21ODE08	Labour Laws & Practices	Commerce Dept.	4	4	100
9	21ODE09	Principles of Insurance	Commerce Dept.	5	3	100
10	21ODE10	Corporate Law	Commerce Dept.	5	4	100
11	21ODE11	Financial Services	Commerce Dept.	5	4	100
12	21ODE12A	RDBMS	Computer Science Dept.	3	2	50
	21ODE12B	Practical - RDBMS	Computer Science Dept.	2	2	50
13	21ODE13	Management Information System	Commerce Dept.	5	4	100
14	21ODE14	Cloud Computing	Computer Science Dept.	5	3	100

15	21ODE15	Technology Management	Commerce Dept.	5	4	100
16	21ODE16	Economic For Finance	Commerce Dept.	5	3	100
17	21ODE17	Strategic Management	Commerce Dept.	5	4	100
18	21ODE18	Derivative Markets	Commerce Dept.	5	4	100
19	21ODE19	Regulatory Framework for Financial Markets	Commerce Dept.	5	4	100
20	21ODE20	Insurance for BPS	Commerce Dept.	5	3	100
21	21ODE21	Banking for BPS	Commerce Dept.	5	4	100
22	21ODE22	Managing Business Process - I	Commerce Dept.	5	4	100
23	21ODE23	Strategic Business Reporting	Commerce Dept.	5	3	100
24	21ODE24	Strategic Business Leaders	Commerce Dept.	5	4	100
25	21ODE25	Merchant Banking	Commerce Dept.	5	4	100
26	21ODE26	Legal and Regulatory Aspects of Banking	Commerce Dept.	5	4	100
27	21ODE27	Data Mining for Business Analytics	Computer Science Dept.	5	4	100
28	21ODE28	Optimization Techniques for Analytics	Mathematics Dept.	5	3	100
29	21ODE29	Company Law And Secretarial Practice 1	Commerce Dept.	5	3	100
30	21ODE30	Contemporary Business Issues	Commerce Dept.	5	4	100
31	21ODE31	Compliance Management	Commerce	5	4	100

		and Due Diligence	Dept.			
32	21ODE32	Entrepreneurial Development	Commerce Dept.	5	4	100
33	21ODE33A	OOPS with C++	Computer Science Dept.	3	2	50
	21ODE33B	Practical - C++	Computer Science Dept.	2	2	50
34	21ODE34	Enterprise Information System	Commerce Dept.	5	4	100
35	21ODE35	Security Analysis and Portfolio Management	Commerce Dept.	5	4	100
36	21ODE36	Marketing and Market Research	Commerce Dept.	5	4	100
37	21ODE37	Performance Management	Commerce Dept.	5	4	100
38	21ODE38	Industrial Exposure Training	Commerce Dept.	-	4	100
39	21ODE39	Financial Reporting	Commerce Dept.	6	4	100
40	21ODE40A	Web Designing and Development	Computer Science Dept.	3	2	50
	21ODE40B	Practical- Web Designing and Development	Computer Science Dept.	3	2	50
41	21ODE41	Investment Banking	Commerce Dept.	6	4	100
42	21ODE42	Managing Business Process - II	Commerce Dept.	6	4	100
43	21ODE43	Risk Management in Insurance	Commerce Dept.	6	4	100
44	21ODE44A	Exploratory Data Analysis	Mathematics Dept.	3	2	50
	21ODE44B	Analyzing big data with R - Practical	Mathematics Dept.	3	2	50

45	21ODE45	Company Law And Secretarial Practice 2	Commerce Dept.	6	4	100
46	21ODE46	Indirect Taxes	Commerce Dept.	6	4	100
47	21ODE47	Audit and Assurance	Commerce Dept.	6	4	100
48	21ODE48	Financial Management	Commerce Dept.	7	4	100
49	21ODE49	Corporate Finance	Commerce Dept.	6	4	100
50	21ODE50A	Python Programming	Computer Science Dept.	4	2	50
	21ODE50B	Practical -Python Programming	Computer Science Dept.	3	2	50
51	21ODE51	Computer Networking	Computer Science Dept.	7	4	100
52	21ODE52	Predictive Analysis	Mathematics Dept.	6	4	100
53	21ODE53	Networking Applications	Commerce Dept.	7	4	100
54	21ODE54	Mutual Funds	Commerce Dept.	6	4	100
55	21ODE55	Fixed Income Securities	Commerce Dept.	6	4	100
56	21ODE56	Capital Markets for BPS	Commerce Dept.	6	4	100
57	21ODE57	Supply Chain Management	Commerce Dept.	7	4	100
58	21ODE58	Digital Banking	Commerce Dept.	6	4	100
59	21ODE59	Corporate Restructuring Insolvency And Liquidation	Commerce Dept.	7	4	100

Industrial Exposure Training (IET):

Students can opt for Industrial Exposure Training during fifth semester for a period of 4 weeks; in such case one DSE course will be exempted.

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

Component	Mode of Conduct	Project Coverage	Marks	Conversion
3 Reviews	Presentation	Phase by Phase	60	60
Work Diary	Written	Phase by Phase	10	10
Time Sheet	Online	Online Portal	10	10
Attendance	Based on rubrics			20
Total				100

The maximum marks obtained for 100 shall be further converted to 50 marks.

Viva-voce Marks for the Industrial Exposure Training will be given based on the report and viva-voce examination conducted by the Department.

Report – 30 Marks

Viva-voce – 20 Marks

Major Project:

During the Sixth semester each student should undertake a project work and submit the report. A guide will be allotted to each student by the Department. Student can select any research topic in discussion with the guide. Project report will be evaluated jointly by the internal and external examiners for 50 Marks and Viva-voce examination shall be conducted jointly for 50 Marks.

Three Reviews should be conducted and marks have to be entered in Myklassesroom as follows:

Review – 60 Marks

Report (Time Sheet & Work Dairy) – 20 Marks

Attendance – 20 Marks

Total – 100 Marks will be converted to 50 (Internal) Marks

End Semester Viva-Voce will be conducted for 50 (External) Marks.

(Dissertation - 30 Marks & Viva-voce - 20 Marks)

Group 4. Generic Elective Courses (GECs) (5 Courses)

Generic Elective Courses are advanced level course for the discipline. They are not specialization specific. No overlapping with specialization courses. A student of specific discipline of any specialization can subscribe. These courses are future and recent developments in the respective discipline. The student has to subscribe any 5 courses in the following list:

Sl.No.	Course Code	Course Title	Semester	Ownership	Contact Hours	Credits	Marks
				Dept.			
I	21OGE01	1. Financial Institutions	4	Commerce Dept.	4	3	100
	21OGE02	2. Forex Market		Commerce Dept.			
	21OGE03	3. Investment Management		Commerce Dept.			
	21OGE04	4. Personal Finance and Planning		Commerce Dept.			
	21OGE05	5. Consumer Behaviour		Commerce Dept.			
II	21GEC01	1. Spoken Tamil	5	Language Dept.	3	3	100
	21GEC02	2. Spoken Hindi		Language Dept.			
	21GEC03	3. Spoken Telugu		Language Dept.			
	21GEC04	4. Spoken Malayalam		Language Dept.			
	21GEC05	5. Spoken French		Language Dept.			
III	21OGE06	1. Business Ethics and Corporate Social Responsibility	5	Commerce Dept.	4	3	100
	21OGE07	2. Business Intelligence		Commerce Dept.			

	21OGE08	3. Business Strategy and Technology		Commerce Dept.			
	21OGE09	4. Service Marketing		Commerce Dept.			
	21OGE10	5. Project Management		Commerce Dept.			
IV	21OGE11	1. Public Finance and Budgeting	6	Commerce Dept.	4	3	100
	21OGE12	2. Macro Economics		Commerce Dept.			
	21OGE13	3. Computational Finance using Spread Sheet – Practical		Commerce Dept.			
	21OGE14	4. Enterprise Resource Planning		Commerce Dept.			
	21OGE15	5. Brand Management		Commerce Dept.			
V	21OGE16	1. Indian Monetary Policy and RBI	6	Commerce Dept.	4	3	100
	21OGE17	2. E-Filing of Returns – Practical		Commerce Dept.			
	21OGE18	3. Knowledge Management		Commerce Dept.			
	21OGE19	4. International Business		Commerce Dept.			
	21OGE20	5. Human Resource Management		Commerce Dept.			
Total						15	500

Group 5. Audit Non-Credit Courses (ANCC)

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

Part IV - Semester I - ANCC 1 & Semester II - ANCC 2	
Course Code	Course Title
21ANC01	Human Rights
21ANC02	Women's Rights
21ANC03	Yoga for Human Excellence
21ANC04	Indian Culture and Heritage
21ANC05	Introduction to Cyber Security
21ANC06	Consumer Protection
21ANC07	Constitution of India
21ANC08	Waste Management

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

Part V	ANCC 3 - Extension Activities
Course Code	Course Title
21ANC09	National Service Scheme
21ANC10	National Cadet Corps
21ANC11	Youth Red Cross
21ANC12	Red Ribbon Club
21ANC13	Rotaract Club
21ANC14	Sports
21ANC15	Association Activities
21ANC16	Club Activities

Group 6. Drive-Through Course (DTC)

These courses are intended to bring out and promote the self-learning initiative of the students – where their own motivation is what drives them to complete the course and not

external compulsions. This fosters the habit of keeping oneself updated always by means of self-study. It gives the students the opportunities to explore new areas of interest and earn additional credits. Students can take any number of courses under this cafeteria system. The credits will not be taken for CGPA calculation. Additional 4 credits per Course will be given on submission of certificate.

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

VIII. Semester-wise Scheme

Semester I										
Course Code	Course Title	T/P/E	ES E Du r. Hr s	Ins. Hrs/ Week	CIA Mark s	ES Marks	Total Marks	Credits	SD/ EM/ EN	G/ L/R /N
21AEC01/ 21AEC07/ 21AEC11/ 21AEC17	AEC-1 Language I Tamil-I – Tamil Nidhi – I / Hindi - I / French – I / Malayalam – I	T	3	6	50	50	100	3	SD	R/ N/ G/ R/ N
21AEC21	AEC-2: English I: Professional English – I	T	3	6	50	50	100	3	SD	G
21ODC01	DSC-1 Banking Theory and Practice	T	3	4	50	50	100	3	EM	G
21ODC02	DSC-2 Financial Accounting	T	3	5	50	50	100	4	EM	G
21ODC03	DSC-3 Business Mathematics	T	3	5	50	50	100	4	SD/ EM	G
21ODE01	DSE 1 – Business Environment	T	3	4	50	50	100	4	EM	N
21ANC06	ANCC- I Consumer Protection (NF2F)	T	2	-	-	-	Compl eted	-		
Total				30+2			600	21		
Semester II										
Course Code	Course Title	T/P/E	ES E Du r. Hr s	Ins. Hrs/ Week	CIA Mark s	ES Marks	Total Marks	Credits	SD/ EM/ EN	G/ L/R /N
21AEC03/ 21AEC08/	AEC-3 Language II Tamil-II – Tamil Nidhi – II /	T	3	6	50	50	100	3	SD	R/ N/ G/

21AEC12/ 21AEC18	Hindi - II/ French – II/ Malayalam - II									R/ N
21AEC23	AEC-4 English II :: Professional English – II	T	3	6	50	50	100	3	SD	G
21AEC38	AEC – 5 Academic Skills for Commerce and Management	T	3	3	50	50	100	3	SD/ EM	G
21AEC46	AEC-6 Business Statistics and Applications	T	3	5	50	50	100	3	SD/ EM	G
21AEC50	AEC-7 Capstone Project	-	3	-	50	50	100	4	SD/ EM/ EN	G
21ODC04	DSC-4 Organization and Management	T	3	4	50	50	100	4	EN	G
21ODC05	DSC-5 Accounting for Special Business	T	3	6	50	50	100	4	EM	G
21ANC08	ANCC- II Waste Management (NF2F)	T	2	-	-	-	Compl eted	-		
Total				30+2			700	24		
Semester III										
Course Code	Course Title	T/ P/E	ES E Du r. Hr s	Ins. Hrs/ Week	CIA Mark s	ES Marks	Total Marks	Credits	SD/ EM/ EN	G/ L/R /N
21ODC06	DSC 6 – Principles of Marketing	T	3	4	50	50	100	3	EN	G
21ODC07	DSC 7 – Business Law	T	3	5	50	50	100	3	SD	N
21ODC08	DSC 8 – Corporate Accounting	T	3	6	50	50	100	4	SD/ EM	N

21ODE09	DSE 2 – Principles of Insurance	T	3	5	50	50	100	3	EM	N
21ODE10	DSE 3 – Corporate Law	T	3	5	50	50	100	4	SD/ EM	N
21ODE11	DSE 4 - Financial Services	T	3	5	50	50	100	4	SD/ EM/ EN	G/ N
Total				30			600	21		
Semester IV										
Course Code	Course Title	T/ P/E	ES E Du r. Hr s	Ins. Hrs/ Week	CIA Mark s	ES Marks	Total Marks	Credits	SD/ EM/ EN	G/ L/R /N
21AEC51	AEC 8– Environmental Studies	T	3	3	50	50	100	3		
21AEC55	AEC 9 – Effective Communication	T	3	3	50	50	100	3		
21ODC09	DSC 9 – Business Economics	T	3	4	50	50	100	3	EN	N
21ODC10	DSC 10 – Cost Accounting	T	3	6	50	50	100	4	SD/ EM/ EN	G
21ODC11	DSC 11 – Computerized Accounting – Practical	P	3	5	50	50	100	4	SD/ EM/ EN	N
21ODE32	DSE 5 – Entrepreneurial Development	T	3	5	50	50	100	4	EN	N
21OGE01 / 21OGE02 / 21OGE03 / 21OGE04 / 21OGE05	GEC I – Financial Institutions/ Forex Market / Investment Management/ Personal Finance and Planning/ Consumer Behaviour	T	3	4	50	50	100	3	SD/ EM/ EN	N
Total				30			700	24		

Semester V										
Course Code	Course Title	T/P/E	ES E Du r. Hr s	Ins. Hrs/ Week	CIA Mark s	ES Marks	Total Marks	Credits	SD/ EM/ EN	G/ L/R /N
21ODC12	DSC 12– E-Commerce	T	3	5	50	50	100	3	SD	G
21ODC13	DSC 13 – Management Accounting	T	3	6	50	50	100	4	SD/ EM/ EN	N
21ODC14	DSC 14 - Income Tax Law and Practice	T	3	6	50	50	100	4	SD/ EM	N
21ODE38	DSE 6 – Industrial Exposure Training (IET)	-	3	4 Weeks	50	50	100	4	SD/ EM/ EN	G
21ODE39	DSE 7 – Financial Reporting	T	3	6	50	50	100	4	SD	G
21GEC01/ 21GEC02/ 21GEC03/ 21GEC04/ 21GEC05	GEC II – Spoken Tamil/ Spoken Hindi/ Spoken Telugu/ Spoken Malayalam/ Spoken French	T	3	3	100	-	100	3	SD	L/N / G /R /N
21OGE06/ 21OGE07/ 21OGE08/ 21OGE09/ 21OGE10	GEC III – Business Ethics and Corporate Social Responsibility/ Business Intelligence/ Business Strategy and Technology/ Service Marketing/ Project Management	T	3	4	50	50	100	3	SD/ EM/ EN	G
Total				30			700	25		
Semester VI										

Course Code	Course Title	T/P/E	ES E Du r. Hr s	Ins. Hrs/ Week	CIA Mark s	ES Marks	Total Marks	Credits	SD/ EM/ EN	G/ L/R /N
21AEC53	AEC 10– Ethics and Values	T	3	3	50	50	100	3	EN	N
21ODC15	DSC 15 – Project Work	-	3	-	50	50	100	4	SD/ EM/ EN	G
21ODE46	DSE 8 – Indirect Taxes	T	3	6	50	50	100	4	SD/ EM/ EN	G
21ODE47	DSE 9 – Audit and Assurance	T	3	6	50	50	100	4	SD/ EM/ EN	G
21ODE48	DSE 10 – Financial Management	T	3	7	50	50	100	4	EN	G
21OGE11 / 21OGE12 / 21OGE13/ 21OGE14 / 21OGE15	GEC IV – Public Finance and Budgeting/ Macro Economics/ Computational Finance using Spread Sheet – Practical/ Enterprise Resource Planning/ Brand Management	T/P	3	4	50	50	100	3	SD/ EM/ EN	G
21OGE16 / 21OGE17 / 21OGE18/ 21OGE19 / 21OGE20	GEC V – Indian Monetary Policy and RBI / E- Filing of Returns – Practical/ Knowledge Management/ International Business/ Human Resource Management	T/P	3	4	50	50	100	3	SD/ EM/ EN	G
	ANCC- III Extension Activities	-	-	-	-	-	Completed	-		

Total		30			700	25		
Total					4000	140		
Drive-Through Course (DTC): Courses offered in SWAYAM-NPTEL, Coursera OR Any courses certified by statutory bodies.			Additional 4 credits per Course will be given on submission of Certificate		During Semester I to Semester VI			

Semester-wise Distribution of Marks and Credits:

Semester	Total Marks	Total Credits
I	600	21
II	700	24
III	600	21
IV	700	24
V	700	25
VI	700	25
Total	4000	140

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

Semester	Course Code	Course Name	Programme	T/ P/ E	Ins. hrs	CIA	ES	Total Marks	Credit
I	21ODC03	DSC- 3 Business Mathematics	All Commerce UG	T	5	50	50	100	4
II	21AEC46	AEC- 6 Business Statistics and Applications	All Commerce UG	T	5	50	50	100	3

List of Courses Offered by Bio Science Department

Semester	Course Code	Course Name	Programme	T/ P/ E	Ins. hrs	CIA	ES	Total Marks	Credit
IV	21AEC51	Environmental Studies	All UG	T	3	50	50	100	3