



2023 – 2024

STUDENT HANDBOOK

DEPARTMENT OF COMMERCE

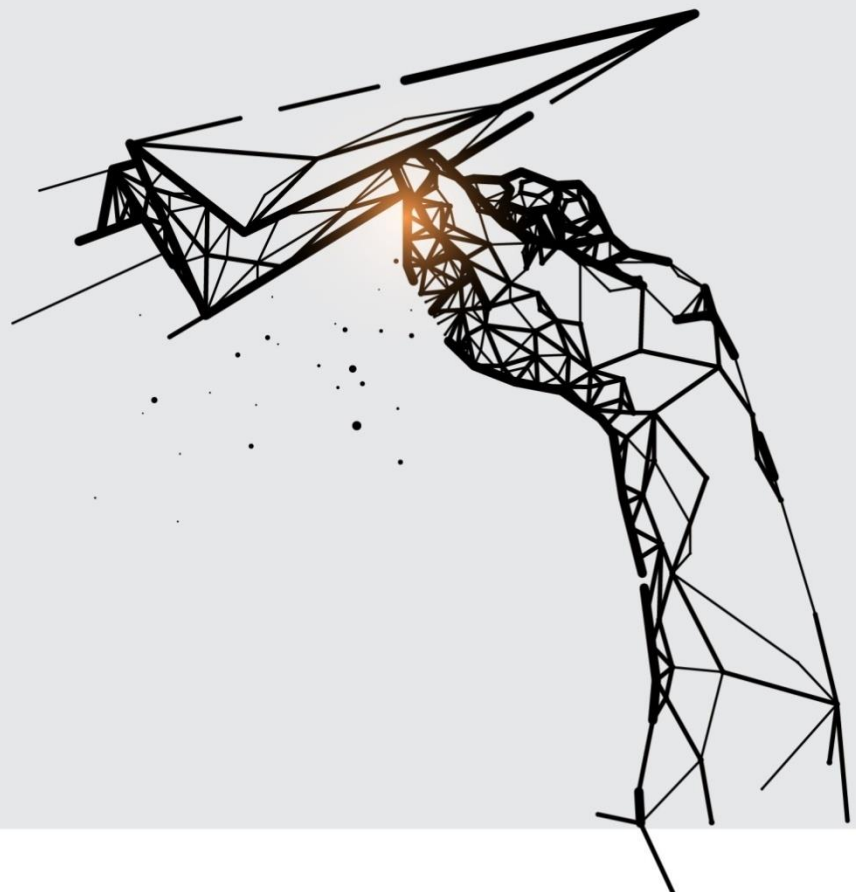
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VISION

To be a globally renowned university.

MISSION

To impart quality higher education and to undertake research and extension with emphasis on application and innovation that cater to the emerging societal needs through all-round development of students of all sections enabling them to be globally competitive and socially responsible citizens with intrinsic values.





**CATEGORY 1
UNIVERSITY**

BY MHRD, Govt. of India

**KL ACCREDITED BY
NAAC WITH A++
GRADE**

nirf NATIONAL
INSTITUTIONAL
RANKING
FRAMEWORK
2023

**RANKED 28
AMONG ALL
UNIVERSITIES**

**43 YEARS OF
EDUCATIONAL
LEADERSHIP**



Koneru Satyanarayana,
Chancellor

Sri Koneru Satyanarayana, BE, FIE, FIETE, MIEEE graduated in Electronics and Communication Engineering in the year 1977. Along with Sri Koneru Lakshmaiah, he is the co-founder of the Institute which was established in the year 1980. He is an educationist of eminence and also an industrialist of great repute. He runs a number of industries in and around Vijayawada.

Dr. K. S. Jagannatha Rao
Pro-Chancellor

Prof. K. S. Jagannatha Rao was one of the leading scientists in neuroscience research in globe. He was the Director on Institute for Scientific Research and Technological Advances (INDICASAT AIP), Republic Panama and contributed lot in building innovation in higher education and research in Panama since 2010. He played a key role in building PRISM (Panamanian Research Institutes of Science and Medicine) in Latin America. Dr. Rao has his research area on Brain Research and established Alzheimer's Centre and published 165 papers in leading Biochemistry and Neuroscience Journals, supervised 19 Ph.D students. He is also adjunct faculty of Biomedical Informatics of UTHS, Houston, and Advisory Board Member of UT- El Paso Minority Health NIH program, USA and Adjunct Faculty, Methodist Research Institute, Houston, USA. He was elected Member of Panamanian Association for the Advancement of Science (APANAC) - Considered as National Science Academy of Panama. He received his undergraduate and Ph.D degrees from Sri Venkateswara University, Tirupati. Later, joined in Central Food Technological Research Institute, Mysore. He received Sir C. V. Raman Award by Karnataka State Council of Science and Technology, 2003.



Prof. G P S Varma
Vice-Chancellor



Prof. G P S Varma, Vice-Chancellor, KLEF, is one of the most widely experienced leaders in Indian higher education, known for his commitment to expanding student opportunity, catalyzing academic innovation, and encouraging university's civic engagement and service to society. He adorned the position of Chairman, ISTE (Indian Society for Technical Education)- AP State, TSEM CET Test Committee Member-2021 nominated By Telangana State Govt, APEAMCET Admission Committee Member in 2016 by Andhra Pradesh State Council of Higher Education, Govt. of Andhra Pradesh. He has been a very farsighted Peer Team Visit Member for National Assessment and Accreditation Council (NAAC), Expert Committee Member for University Grants Commission (UGC) Autonomous Visits. He has been an Advisory Council Member for (CEGR) Centre for Education Growth, and Research India International Centre, New Delhi, and Board Member for Big-Data Analytics Forum.



Dr. A. V. S. Prasad
Pro-Vice Chancellor

Dr. A. V. S. Prasad, M.E and Ph.D from JNTU, Hyderabad is a professor in Civil Engineering. He has a rich experience of 33 years in academics which includes 26 years in administration at various cadres ranging from Head of Department, Dean, Principal, Director and Pro-Vice Chancellor. He has served as Director of Audisankara group of institutions and Narayana Group of Institutions for 18 years and was instrumental in getting these institutions accredited by NAAC, NBA, Autonomous and gained many laurels from the State Government, JNTU etc. He has served as Pro-Vice Chancellor of KL University for 3 years.

He has extensive knowledge of administrative system, maintaining statutory norms of bodies like AICTE, UGC etc and has a good understanding of NBA, NAAC procedures and norms. He served as Member, Chairman of Board of Studies at JNTU(A), KLCE(Autonomous) and KL University.

Dr. Venkatram Nidumolu
Pro-Vice Chancellor

Dr. Venkatram Nidumolu, Pro-Vice Chancellor is High performing, strategic thinking professional with more than 15years of administration experience and 20 years of teaching experience in KLEF and 30 years overall experience in the higher education sector. He graduated in B.Tech (ECE) from Acharya Nagarjuna University, pursued M.S degree from BITS, PILANI in software Systems. He received Ph.D award from Acharya Nagarjuna University. He held the positions like HOD, Joint Register, Principal, and Dean-Academics before becoming Pro-Vice Chancellor. He was core member of all NBA, NAAC, & other accreditations since 2004 and he has good experience in handling of quality issues and assessment related practices.



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Acronyms

SI No	Acronyms	Full Form
1	KLEF	Koneru Lakshmaiah Education Foundation
2	CET	Common Entrance Test
3	KLEEE	KLEF Engineering Entrance Examination
4	JEE	Joint Entrance Examination
5	BT	Biotechnology
6	CE	Civil Engineering
7	CS	Computer Science & Engineering
8	EC	Electronics & Communication Engineering
9	EE	Electrical & Electronics Engineering
10	CM	Computer Engineering
11	ME	Mechanical Engineering
12	AD	Artificial Intelligence & Data Science
13	CI	Computer Science & Information Technology
14	CGPA	Cumulative Grade Point Average
15	SGPA	Semester Grade Point Average
16	LTPS	Lecture, Tutorial Practical, Skill
17	SEE	Semester-End Examinations
18	SIE	Semester-In Examinations
19	OJET	On-the-job Engineering Training
20	IRP	Industrial Relations and Placements
21	PS	Practice-School
22	OPAC	Online Public Access Catalog
23	QCM	Quality Circle Meeting
24	MOOC	Massive Open Online Course
25	MOU	Memorandum of Understanding
26	OD	On Duty
27	(A,B]	Between A and B excluding value A and including value B
28	COE	Controller of Examinations
29	VLSI	Very Large-Scale Integration

30	MTech	Master of Technology
31	COA	Council of Architecture
32	JEE	Joint Entrance Examination
33	NATA	National Aptitude in Architecture
34	PC	Professional Core
35	BSAE	Building Science and Applied Engineering
36	PE	Professional Elective
37	PAECC	Professional Ability Enhancement Compulsory Courses
38	SEC	Skill Enhancement Course
39	OE	Open Elective
40	CTIS	Cloud Technology and Information Security
41	DS	Data Science
42	IoT	Internet of Things
43	IPA	Intelligent Process Automation
44	PCI	Pharmacy Council of India
45	PY	Pharmacy
46	B. Com (H)	Bachelor of Commerce with Honors
47	ACCA	Association of Chartered Certified Accountants
48	HM	Hotel Management
49	BTK	Basic Training Kitchen
50	QTK	Quantitative Training Kitchen
51	ATK	Advanced Training Kitchen
52	MBA	Master of Business Administration
53	BBA	Bachelor of Business Administration
54	MSc (F&C)	Master of Science (Finance & Control)
55	BA	Bachelor of Arts
56	M.Sc.	Master of Science

CHAPTER 1

Introduction

The President of Koneru Lakshmaiah Education foundation, Er. Koneru Satyanarayana, along with Late Sri.Koneru Lakshmaiah, founded the K L College of Engineering in the Academic year 1980-81. With the mighty vision and restless efforts of Er. Koneru Satyanarayana K L College of Engineering carved a niche for itself through excellence in engineering education, discipline and record numbers of placements and was the leading college in the state of AP. K L College of Engineering achieved NBA Accreditation for all its B.Tech. Programs in 2004 and later re-accredited in 2007. K L College of Engineering was transformed into an autonomous engineering college in the year 2006. In 2008 this college received a record grade of 3.76 on a 4 points scale with “A” Grade from NAAC; and in February 2009, the college, and Accredited by National Assessment and Accreditation Council (NAAC) of UGC as ‘A++’ with highest Grade of 3.57 CGPA on 4-point scale in 2018, through its founding society “KoneruLakshmaiah Education Foundation” was recognized as Deemed to be University by the MHRD-Govt. of India, Under Section 3 of UGC Act 1956. This Deemed to be University is namedas“KLEF”.

Location

KLEFis situated in a spacious 100-acre campus on the banks of Buckingham Canal of river Krishna, eight kilometers from Vijayawada city. Built within a rural setting of lush green fields, the institute is a virtual paradise of pristine nature and idyllic beauty. The campus has been aptly named "Green Fields" and the splendid avenue of trees and gardens bear testimony to the importance of ecology and environment. The campus ambience is most befitting for scholastic pursuits. The University is situated in a built-up area of around 15, 00,000 S.Ft.

Facilities

Central Library: E-Resources

The Central Library is the largest and holds materials to serve the whole University community. It has materials relevant to the Engineering, Science & Humanities courses offered by the University. The library system contains more than one lakh and fifty thousand books and periodicals on all subjects related to the teaching and research interests of the University staff and students. The library has over 36,000 electronic journal titles, academic databases and 32.98 lakhs eBooks. Access is available on campus on student computers and remotely.

The Data Centre

A State-of-the-Art Data center with advanced servers provides a highly interactive learning environment with full-fledged hardware and software training facilities.

Physical Education- Sports Facilities

KLEF encourages students to explore their latent talents by providing good games and sports facilities. The institute is equipped with the following.

Sport/Game	No.of Courts	Sport/Game	No.of Courts
Athletic track	1	Handball Court	1
Hockey Field	1	Netball Courts	2
Badminton Courts	4	Throw ball courts	2
Tennikoit Courts	2	Beach Volleyball Court	1
Cricket Field with Net practice	3	Football Field	1
Volleyball Courts	2	Basketball Courts	2
Tennis Courts	2	Kabaddi Courts	2
Kho Kho Court	1	Table Tennis	6
Soft Ball	1	Chess	20
Archery	1	Caroms	12

The University had a State-of- the - Art Indoor stadium of 30000 sq.ft with:

- 4 wooden Shuttle Courts/ Basket ball Court
- Yoga and Meditation Centre
- Dramatics
- 8 Table Tennis Tables
- Hobby Centre
- Gymnasium for Girls
- Gymnasium for Boys
- Multipurpose room with Chess, Caroms, etc.
- Power lifting/Weightlifting

Accommodation- Hostels

- KLEF has separate hostels for boys and girls with well furnished rooms and modern amenities.
- The overall atmosphere is very conducive for the students to concentrate on their studies.
- A state- of – the- art kitchen and spacious dining area has been provided for both the hostels.
- Generators have been provided as power backup. Emphasis has been laid on hygiene and cleanliness for healthy living. A customized menu caters to the student needs, it keeps changing according to their tastes.
- Teaching staff will have to address the academic and personal problems of the students. Round-the-clock security, communication, dispensary facilities are also available.

Facilities in the hostels

- Protected drinking water
- State of the art kitchen, dining hall
- Newspapers, telephones, toilets and bathrooms are well maintained.
- Every student in the hostel is provided with a cot, study table, chair and a rack.
- Fan and light are also provided in each room.
- Gas & Steam based hygienic food preparation.

- Palatable regional, national and international cuisines
- Cleanliness and Safety STD/ISD Facilities
- Medical Kits and First Aid Boxes Soft drinks, snacks, Fruits, etc.
- Laundry Stationary shop

Hostel Rules and Regulations

- Students are hereby informed that while staying in the hostel, it is essential to be responsible for maintaining dignity by upholding discipline.
- They must be obedient to the hostel warden/floor in –charges. Valuable items like jewelry etc. should not be kept with students while staying in the hostel.
- It is student’s own responsibility to safeguard her/his Laptops, Money by locking suitcases and bags.
- If any loss is found, management will not take any responsibility. Students must intimate to the hostel authorities before giving police complaints against losses.
- Students are not allowed to indulge in smoking; consumption of Alcohol, Narcotic drugs etc., and defaulters will be strictly viewed upon.
- Students are directed that after locking their rooms they must hand over the keys to security and can collect them on returning to the hostel.
- Students must switch off Fans, Lights, Geysers, A/C’s etc., before leaving their rooms.
- Visitors are not allowed inside the hostel at any time; however, they are allowed into the visitor’s hall with the prior permission of the warden.
- Only family members listed by the parents are allowed to contact the student. Visiting hours are up to 7.30 pm only and after 7.30 pm visitors are required to leave the premises.
- Hostel students are not allowed to come into the hostel after 3.00 pm for morning shift students and 6.00pm for day shift students.
- Those students who are utilizing the computer lab, library etc., after the times specified must submit the permission slip to the security while entering the hostel.
- During public holiday outings, those who seek permission to leave the hostel will have to obtain written permission from the warden. Permission will be given only to those students who get permission from parents to leave the hostel during holidays/outings.
- Moving out of campus without permission is strictly prohibited. Strict study hours from

7.30 am to 10.30 pm shall be maintained in the hostel.

- The hostellers must be in their allotted rooms during study hours. The general complaints of any kind should be noted in the complaint register, which is available at the hostel office.
- Registered complaints will only be entertained. Any health problem should be brought to the notice of Warden/Floor In – charge for necessary treatment.

Transportation

The institution runs 80 buses covering all the important points in Vijayawada City, Mangalagiri, Guntur & Tenali towns with a total seating capacity of 4000 students in two shifts. Transport is available 24 hrs, In case of any emergency in the institute /hostels. Transportation is available for conducting industrial tours and visits etc. Regular transport facility available up to 10PM.

Healthcare

A full-fledged health center with all the facilities is established to cater the needs of the students, staff, Faculty and the public in the adopted villages. It consists of three doctors (Homoeopathy, Ayurvedic & Allopathy).

Cafeteria

KLEF has a spacious canteen with the latest equipment and hygienic environment which provides quality food and prompts service and caters to the needs of all the students and staff. A central cafeteria of 1500 Sq.m. is available on the campus. Mini cafes and fast-food centers are available in various blocks. The canteen is open from 6:30 a.m. to 8:30 p.m. There is a wide variety of North- Indian and South-Indian cuisine and the students enjoy the pleasure of eating during the breaks. Cool aqua water for drinking is available.

Placements

KLEF has meticulously planned to make all its outgoing students employed. The University had installed the infrastructure, employed well experienced faculty, designed and delivered programs that help to enhance the communication and soft skills which are required for making

the students employable. An excellent system is in place that considers all the issues that make a student employable. The University has been successful for the last 7 years in employing all the students who have registered and eligible for placement through its offices located across the country. About 50 trained personnel work extensively to make the students ready for recruitment by the industry.

Counselling & Career Guidance

A special Counseling Cell consisting of professional student counselors, psychologists, and Professors counsels/helps the students in preparing themselves to cope with studies, perform well in the tests & various competitions. This Cell provides its services to the students in getting the solutions for their personal problems and provides career guidance with the help of the Industrial Relations and Placements (IRP) department. A group of 20 students are allotted to each faculty member who counsels them regularly and acts as their mentor.

Social Service Wing

KLEF has a social service wing which is used to channelize the social service activities of the faculty, staff and students. It has adopted 5 nearby villages and conducts activities like medical camps, literacy camps and educates the villagers regarding hygiene and health care on a regular basis.

NSS/NCC wings

NCC/NSS is a credit course designed with an intent to transform NCC/NSS activities into curricular activities from an extracurricular thereby providing credits to students involved in NCC/NSS along with other attended advantages to the students in the university.

Hobby Clubs

Wholly and solely managed by the students, contributed much to the cultural life of the campus and to the cultural evolution of the students. Few student bodies and clubs operate in the campus like music society, dance club, drama society, literary and debating club, English press club, drawing club, painting club, mime club, computer club etc. Students manage entire activities and budget of the organization for the entire semester in advance. Around 4000 students are active members of the Hobby Clubs.

Life Skills and Inner Engineering

KLEF feels that it is its responsibility to mold the students as good human beings, contributing to the country and to society by producing responsible citizens. Along with the regular programs every student admitted into KLEF undergoes a one-week special life skills

/orientation program. Through this program, KLEF is producing the students with clarity of thoughts and charity at heart. Strict regularity, implicit obedience, courtesy in speech and conduct, cleanliness in dress. Life skills and inner engineering teach a student his/her obligation towards GOD, himself /herself his/her country and fellow human beings. Every student is encouraged to practice his/her own religious faith and be tolerant and respectful towards other religions.

Technical Festival

KLEF organizes various programs for the all-round development of the students. The technical festival and project exhibition is organized in the odd semester (October) every year to elicit the innovative ideas and technical skills of the students.

Cultural Festival

The cultural festival in the even semester (February) of every year is the best platform for the students to exhibit their talents and creativity. Through these festivals KLEF is imparting organizational skills, leadership skills, competitive spirit, and team behavior skills to our students. Along with the knowledge, KLEF festivals provide recreation to the student community.

Center for Innovation, Incubation and Entrepreneurship (CIIE)

KLEF being a pioneering institute supporting Academics and Research in Engineering, Science and Technology is endowed with the entire infrastructure and highly experienced faculty, has a Centre for Innovation, Incubation and Entrepreneurship (CIIE) that comprises of: Innovation Centre which aims to inculcate a spirit of innovation. Incubation Centre which aims to incubate innovations through prototype product development. Entrepreneurship Development Centre (EDC) which aims at fostering entrepreneurial skills among the students.

DEPARTMENT OF COMMERCE:

Established in the year 2010, the department of Commerce is one of the distinguished units for its academic excellence and corporate collaborations. The department is open to innovations

and novel strategies since its inception and has embraced modernity in every aspect. Our graduate and masters' programs are unique by including features like:

- International Certifications.
- Multiple Entries and Exit options
- Lateral Entry for Eligible Programs
- Choice Based Specialization
- Integrated Programs
- Global partnerships
- Credit Transfer Program

The emphasis of the program is to nurture students into competitive commerce professionals and also impart specialized skill-sets in the areas of finance, accounting and taxation. This program envisages effective teaching in commerce using innovative teaching and learning methods such as live projects, classroom discussions, practical training through summer internships and fieldwork. We also offer intellectual depth, abundant resources and individual attention to our students.

VISION OF THE DEPARTMENT:

To be the global leader in the field of Commerce for professional excellence.

MISSION OF THE DEPARTMENT:

Imparting quality education through corporate exposure to enable the students to be the socially responsible best professionals, equip the students with research through pragmatic learning and make them future ready to deal with global professional and corporate challenges efficiently.

Classrooms

Comfortable classrooms with adequate seating capacity are available at the department of commerce. The classrooms are well equipped for digital method of teaching. Projectors, speakers are pre-installed to give best mode of teaching.

CHAPTER 2

PROGRAMME EDUCATIONAL OBJECTIVES: (PEOs)

Will become successful accounting, tax and finance professionals in the global corporate world. Be recognized for quantitative, qualitative, cognitive and analytical skills to identify, analyze, and solve business problems in the global dynamic environment. Be known for their strong commitment to the organization and society through display of professional ethics, human dignity and empathy in their profession.

PROGRAMME OUTCOMES (POs)

PO1: Lay a strong foundation in accounting & finance.

PO2: Create confidence in the student to adept emerging trends of commerce globally.

PO3: Enable students to be critical thinker for problem solving.

PO4: Impart leadership qualities in students for decision making.

PO5: Nurture student to be a corporate socially responsible person.

PO6: Empower the student with global standards in the area of accounting, Tax and finance for global employability.

PO7: Enable the students for establishing sustainable corporate business environment.

PO8: Make the students ethically good to use the technology, systems and procedures.

PO9: Enable the students to know the gap between theory and practice, so as to provide solutions to the business and social problems.

PO10: Enrich the skills and techniques of communication for lifelong learning in business and personal life

PROGRAMME SPECIFIC OUTCOMES (PSOs)

1. To introduce the students to the world of trade and commerce

2. To make the student competent to deal with Accounting and Finance practices.

3. To make commerce students professional auditors and tax practitioners.

MAPPING OF GOALS WITH MISSION:

Academic Goals	Mission Statements		
	M1	M2	M3
G1	✓		
G2	✓	✓	✓
G3	✓		
G4			✓
G5		✓	
G6	✓		
G7	✓		

MAPPING OF PEO'S WITH ACADEMIC GOALS:

PEOs	Academic Goals						
	G1	G2	G3	G4	G5	G6	G7
PEO1	✓	✓	✓	✓	✓	✓	✓
PEO2	✓	✓				✓	✓
PEO3			✓	✓	✓	✓	✓

CHAPTER 3

PROGRAMS LIST AND ELIGIBILITY CRITERIA

Program	Duration	Eligibility	Percentage of Marks in the Qualifying Exam	Total Seats
B.Com ACCA	3 Years	10+2	45%	60
B.Com CA	3 Years	10+2	45%	60
MSc (Finance & Control)	2 Years			60
Ph.D	Minimum 3 years in case of Full Time and 4 years in case of Part Time	Post Graduation in any branch of Commerce and Management	55%	As per availability of guide

CHAPTER 4

ACADEMIC REGULATIONS

This document supplements the KLEF rules and regulations to assist all students. It is required that every individual must abide by these regulations. The regulations stated in this document are subject to change or can be relaxed/modified without prior notice at the discretion of the Hon'ble Vice Chancellor.

Terminology

- **Academic Bank of Credits (ABC):** It helps the students to digitally store their academic credits from any higher education institute registered under ABC in order to award Certificate /

Diploma / Degree / Honors based on the credits earned by the student. All the credits acquired by the students are stored digitally by registering into Academic Bank of Credits (ABC) portal.

It also supports retaining the credits for a shelf period and continue their program study with multiple break over.

- **Academic Council:** The Academic Council is the highest academic body of the University and is responsible for the maintenance of standards of instruction, education and examination within the University. The Academic Council is an authority as per UGC regulations and it has the right to take decisions on all academic matters including academic research.

- **Academic Pathways:** Students of all programs of study are given the opportunity to choose their career pathways viz. Employability, Innovation and Research. Each of these pathways prepares the students in a unique way, enabling them to achieve the heights of their career.

- **Academic Year:** It is the period necessary to complete an actual course of study within a year. It comprises of two consecutive semesters i.e., Odd and Even Semester.

- **Backlog Course:** A course is considered to be a backlog if the student has obtained a failure grade (F).

- **Betterment:** Betterment is a way that contributes towards improving the students' grade in any course(s). It can be done by either (a) re-appearing or (b) re-registering for the course.

- **Board of Studies:** Board of Studies (BOS) is an authority as defined in UGC regulations, constituted by Vice Chancellor for each of the department separately. They are responsible for curriculum design and update in respect of all the programs offered by a department.

- **Branch of Study:** It is a branch of knowledge, an area of study or a specific program (like BBA.,LL.B., B.A.,LL.B., LL.B., etc.)

- **Certificate course:** It is a course that makes a student gain hands-on expertise and skills required for holistic development. It is a mandatory, non-credited course for the award of degree.
- **Choice Based Credit System:** The institute adopts Choice Based Credit System (CBCS) on all the programs offered by it which enables the students to choose their courses, teachers and timings during their registration. This enables the students to decide on the courses to be done by them in a specific semester according to their interests in other activities.
- **Clinical course:** A course that help students develop their legal proficiency skills.
- **Compulsory course:** Course required to be undertaken for the award of the degree as per the program.
- **Course Handout:** Course Handout is a document which gives a complete plan of the course. It contains the details of the course viz. Course title, Course code, Pre-requisite, Credit structure, team of instructors, Course objectives, Course rationale, Course Outcomes and the relevant syllabus, textbook(s) and reference books, Course delivery plan and session plan, evaluation method, chamber consultation hour, course notices and other course related aspects. In essence, course handout is an agreement between students (learners) and the instructor.
- **Course Outcomes:** The essential skills that need to be acquired by every student through a course.
- **Course Withdrawal:** Withdrawing from a Course means that a student can drop from a course within the first week of the odd or even Semester (there is no withdrawal for summer semester). However, s/he can choose a substitute course in place of it by exercising the option within 5 working days from the date of withdrawal.
- **Course:** A course is a subject offered by the University for learning in a particular semester.
- **Credit Point:** It is the product of grade point and number of credits for a course.
- **Credit Transfer:** The procedure of granting credit(s) to a student for course(s) undertaken at another institution.
- **Credit:** A credit is a unit that gives weight to the value, level or time requirements of an academic course. The number of 'Contact Hours' in a week of a particular course determines its credit value. One credit is equivalent to one lecture hour per week or two hours per week of tutorials/ self-learning/ practical/ field work during a semester.
- **Cumulative Grade Point Average (CGPA):** It is a measure of cumulative performance of a student over all the completed semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed upto two decimal places.
- **Curriculum:** Curriculum is a standards-based sequence of planned experiences where students practice and achieve proficiency in content and applied learning skills. Curriculum is the central guide for all educators as to what is essential for teaching and learning, so that every student has access to rigorous academic experiences.

- **Deceleration:** Students may opt for a smaller number of courses in a semester or distribute the selection of courses across regular and summer semesters in order to cope up with their learning pace or to take part in other activities like innovative projects, pursuing their start-ups or doing research work.
- **Degree:** A student who fulfils all the Program requirements is eligible to receive a degree.
- **Department:** An academic entity that conducts relevant curricular and co-curricular activities, involving both teaching and non-teaching staff and other resources.
- **Detention in a course:** Student who does not obtain minimum prescribed attendance in a course shall be detained in that course. Refer to Attendance & Detention Policy.
- **Dropping from the Semester:** A student who doesn't want to register for the semester should do so in writing in a prescribed format before commencement of the semester.
- **Elective Course:** A course that can be chosen from a set of courses. An elective can be Professional Elective, Open Elective, Management Elective and Humanities Elective.
- **ERP:** ERP (Enterprise Resource Planning) system is a comprehensive software solution designed to streamline and automate various administrative, academic, and financial processes within the University. It manages student information, including admissions, registration, enrollment, attendance, grades, and academic records.
- **Evaluation:** Evaluation is the process of judging the academic work done by the student in her/his courses. It is done through a combination of continuous in-semester assessment and semester end examinations.
- **Grade Point:** It is a numerical weight allotted to each letter grade on a 10 - point scale.
- **Grade:** It is an index of the performance of the students in a said course. Grades are denoted by alphabets.
- **Humanities Elective:** A course offered in the area of Liberal Arts. In-Semester Evaluation: Summative assessments used to evaluate student learning, acquired skills, and academic attainment during a course.
- **Legal Institution Visit:** Visit to a legal institution such as court, tribunals, law commissions as per the academic requirement.
- **LMS:** LMS stands for Learning Management System. It is a platform used in the institution to manage and deliver courses. Students can access learning resources, participate in online discussions, submit assignments, take assessments, and communicate with their instructors and peers.
- **Make-up Test:** An additional test scheduled on a date other than the originally scheduled date.
- **Multi-Section Course:** Course taught for more than one section.
- **Overloading:** Registering for more number of credits than normally prescribed by the Program in a semester.

- **Pre-requisite:** A course, the knowledge of which is required for registration into higher level course.
- **Professional Core:** The courses that are essential constituents of legal discipline are categorized as Professional Core courses.
- **Professional Elective:** A course that is discipline centric. An appropriate choice of minimum number of such electives as specified in the program will lead to a degree with specialization.
- **Program Educational Objectives:** The broad career, professional, personal goals that every student will achieve through a strategic and sequential action plan.
- **Program Outcomes:** Program outcomes are statements that describe what students are expected to know or be able to do at the end of a program of study. They are often seen as the knowledge and skills students will have obtained by the time they have received their intended degree.
- **Program:** A set of courses offered by the Department. A student can opt and complete the stipulated minimum credits to qualify for the award of a degree in that Program.
- **Project:** A 'project' means and includes case study, research paper, article as suitable to the objectives of the Course and at the discretion of the Course Coordinator.
- **Registration:** Process of enrolling into a set of courses in a semester/ term of the Program.
- **Re-Registration:** Student who are detained in courses due to attendance or marks criteria as per their regulation are given a chance to re-register for the same and complete it during the summer term.
- **Semester End Examinations:** It is an examination conducted at the end of a course of study.
- **Semester:** It is a period of study consisting of 16+1 weeks of academic work equivalent to normally 90 working days including examination and preparation holidays. The odd Semester starts normally in July and even semester in December.
- **Seminar Paper:** A 'seminar paper' is a research report written by students under the supervision of Research Guide that evolves their course-based knowledge, accounting for a grade on the topics of contemporary relevance and of interest. It is a credit-based course.
- **Single Section Course:** Course taught for a single section.
- **Social Service:** An activity designed to promote social awareness and generate well-being; to improve the life and living conditions of the society.
- **Student Outcomes:** The essential skill sets that need to be acquired by every student during her/his program of study. These skill sets are in the areas of employability, entrepreneurial,

social and behavioral.

- **Substitution of Elective course:** Replacing an elective course with another elective course as opted by the student.
- **Summer term:** The term during which courses are offered from May to July. Summer term is not a student's right and will be offered at the discretion of the University.
- **Supplementary:** A student can reappear only in the semester end examination for the Theory component of a course, subject to the regulations contained herein.
- **Under loading:** Registering for lesser number of credits than normally prescribed for a semester in that Program.

Academic Instructions

- Student should communicate in English with faculty and other students while he/ she is in campus.
- Students are expected to wish/greet all officials of the KLEF with due respect.
- Students should be courteous and polite while communicating with all Faculty & staff.
- Students should maintain silence and/or speak in a polite way in and around the classrooms, library, laboratories, and offices of the Deans, Program Chairs, Senior Officials, faculty rooms and corridors of academic buildings.
- It must be noted that shouting, talking in loud voice or in chorus, using indecent, abusive and discourteous language anywhere within the institution premises are considered serious acts of indiscipline and are punishable.
- Students should not loiter during the free time in the university campus.
- Students should not issue any public or press statement, send letters to editors, government, public servants or notaries without prior permission and approval of the Registrar of KLEF in writing.
- Students should keep the status, dignity, prestige and reputation of KLEF high and not engage in anything that might directly or indirectly undermine the standing of the institution.
- Students must always adhere to a prescribed/decent dress code befitting the dignity of a technical/professional student within the campus.

- Ragging of any student is a serious act of indiscipline and has been totally banned by the Hon'ble Supreme Court of India.
- A student found involved in any form of ragging, verbal or physical, inside or outside the institutional campus, hostels, or buses shall be treated as per the anti-ragging rules of the KLEF.
- Students must not be involved in quarreling or fighting or any indecent verbal or physical activity among themselves, or with staff and faculty or visitors.
- Direct or indirect involvement in any such activity will be considered as serious breach of discipline and strict disciplinary action will be taken against the students that engage in such activities.
- Students are not allowed to sit on the steps, boundary walls on the higher floors of any building, or engage in gossiping, making noise or any other such activity.

Working Hours

The University operates between 7:20am to 5:00pm (in shifts) on all weekdays.

Class Environment

The institute is a community of learners. Students have a responsibility of creating and maintaining an environment that supports effective learning to receive effective instructions in classrooms and laboratories. KLEF expects students to conduct themselves in an orderly and cooperative manner by adhering to University Rules & Regulations.

Registration Process

For every course, the student must undertake the registration process prior to commencement of the course work, based on the following conditions:

- Registration into a course will be permitted only for such courses, which are offered by KLEF in that semester.
- A student must clear the pre-requisite(s) if any, to register into a course.
- KLEF reserves the right to register.
- Registration for add/drop/change of a course will be permitted only within one week from the scheduled date of commencement of classes.

- Students can register up to a maximum of 25 credits of their choice in a semester to meet their Program requirements.
- Students, who wish to register for additional credits through Overloading or less credits through Under loading, must seek prior permission from Dean-Academics.
- Students who have opted for minor degree, honors degree, can register for a greater number of credits in a semester through Overloading (subjected to guidelines appropriate to compliance on eligibility).
- KLEF reserves the right to withdraw within one week of the commencement of the semester any elective course offered, if adequate number of students have not registered or for any other administrative reasons. In such cases, the students are permitted to register for any other elective course of their choice provided they have fulfilled the eligibility conditions.
- KLEF reserves the right to cancel the registration of a student from a course or a semester or debar from the degree on disciplinary / plagiarism grounds.
- A student is solely responsible to ensure that all conditions for proper registration are satisfied. If, there is any clash in the timetable, it should be immediately brought to the notice of the Department Year coordinator for necessary corrective action. The registration may be cancelled for a course or the entire semester either by KLEF if any irregularity is found at a later stage.

Student Course Registration Process

To complete the student registration, student login to new ERP portal with their valid login credentials. After login student should click on Academic Registrations Student Course Registration. Now Student can view the courses and sections in dropdown menus. Student can select the sections against the courses on their own choice as mentioned in the following screen shot. Student can view the time table on top of the selection of each course and section. After completing the selection student need to click on Save to save the timetable. After duly verifying the timetable student needs to click on Submit to complete the Registration process. On successful completion of registration, a pop-up message, “Student Registration Successfully Completed” appears.

CHAPTER 5

PROGRAM CURRICULUM

M.SC (F&C) Program Curriculum:

For an academic program the curriculum is the basic framework that will stipulate the credits, category, course code, course title, course delivery (Lectures / Tutorials / Practice / Skill / Project/ Case Study /etc.), in the Choice Based Credit System. However, all such are essentially designed, implemented and assessed in Outcome Based Education Framework.

Program Structure

- An Academic Year is made of two semesters each is of, approximately 16+1 week duration and

each semester is classified as:

- Odd Semester (July–December)
- Even Semester (December –May).
- KLEF may offer summer term between May and June.
- Students have the flexibility to choose courses of their own choice prescribed by the institution.
- Student can register for a maximum of 25 credits per semester. This is not applicable when student exercises the overloading option.

Course Structure

- Every course has a Lecture-Tutorial-Practice-Skill (L-T-P-S) component attached to it.
- Based upon the L-T-P-S structure the credits are allotted to a course using the following criteria.
- Every 1 hour of Lecture / Tutorial session is equivalent to one credit.
- Every 2 hours of Practical session is equivalent to one credit.
- Every 4 hours of skill-based practice is equivalent to one credit.

Course Classification

- **Humanities Arts & Social Science Courses (HAS):** Humanities, arts, and social sciences (HAS) courses are a broad field of study that encompasses the study of human culture and society. These courses focus on developing students' critical thinking, problem-solving, and

communication skills. These skills are valuable in a variety of careers, and they can also help students become more engaged citizens.

- **Humanities Arts & Social Science Elective Courses (HASE):** Humanities Arts & Social Science Elective Courses provides students an opportunity to complement their legal education in their chosen fields of interest.

- **Management Courses (MNG):** Management courses is a field of study that focuses on educating and preparing students with the needed knowledge and skills, analytical ability as well as a managerial perspective that is needed in the highly competitive business environment.

- **Professional Core Courses (PCC):** Professional core courses are a set of courses that are essential for all law students. These courses provide students with the knowledge and skills they need to be successful in their chosen legal discipline.

- **Professional Elective Courses (PEC):** Professional electives are a set of courses that are chosen by students to supplement their legal education. Professional electives are a great way for students to customize their legal education and prepare for their future careers. By choosing electives that are relevant to their interests and goals, students can gain the knowledge and skills they need to be successful in their chosen field.

- **Open Elective Courses (OEC):** Open electives are a set of courses that are not specifically related to law, but that can provide students with knowledge and skills that are valuable in a variety of fields. Open electives are a great way for students to broaden their horizons and explore their interests outside of law. By choosing electives that are relevant to their interests and goals, students can gain the knowledge and skills they need to be successful in a variety of fields.

- **Clinical Courses (CC):** Clinical courses are a set of courses that help students develop their practical skills, such as interviewing clients, drafting legal documents, dispute resolutions and professional etiquettes. These courses also provide students with hands-on experience in practicing law.

- **Skill Development Courses (SDC):** Skill courses can provide students with the knowledge and skills which would enhance their legal and managerial proficiency, especially for students who are interested in pursuing a career in a particular field.

- **Project Research & Internships (PRI):** Project, Research and Internships can help students gain a better understanding of their chosen field by giving them the opportunity to apply their

knowledge and skills to real-world problems. These can help students explore their interests by giving them the opportunity to work on projects that they are passionate about.

- Value-Added Courses (VAC): Courses leading to certification and those which are conducted exclusively for employability are referred to as value added courses. Though “Satisfactory” completion of value-added courses doesn’t acquire any credit but they are part of the graduation requirements.

Course Precedence

The following are the guidelines for registering into courses with pre-requisites.

- Every course may have one or more of its preceding course(s) as pre- requisite(s).
- To register for a course, the student must successfully be promoted in these course(s) earmarked as pre-requisite(s) for that course.

CHAPTER 6

REQUIREMENTS FOR THE AWARD OF DEGREE

The student is awarded a B. Com degree provided she/he

- Must successfully earn 123 credits, as stipulated in the program structure.
- Must successfully complete minimum three (3) certificate courses in discipline domain areas.
- Must have successfully obtained a minimum CGPA of 4.75 at the end of the program.
- Must have finished all the above-mentioned requirements in less than twice the period mentioned in the Academic structure for each program, which includes deceleration period chosen by the student, deceleration imposed by KLEF or debarred from the KLEF.

Award of Degree

A student having cleared all the courses and met all the requirements for the award of degree with:

- $4.75 \leq \text{CGPA} < 5.75$ will be awarded Pass Class.
- $5.75 \leq \text{CGPA} < 6.75$ will be awarded Second-Class.
- $6.75 \leq \text{CGPA} < 7.75$ will be awarded First Class.
- $\text{CGPA} \geq 7.75$ will be awarded First class with Distinction, provided the student has cleared all the courses in first attempt and must have fulfilled all the program requirements within the specified minimum years duration.

CHAPTER 7

ATTENDANCE RULES AND DETENTION POLICY

Attendance Policy for Promotion in a Course

A candidate shall be deemed to have eligibility to appear for end-semester exams in any course if the student has attended a minimum of 70% of classes held in the course concerned, tutorials and practical training conducted in the course. If any student for any exceptional reasons fails to attend 70% of the classes held in any course, the HOD of the Department may allow the student to take the exam, if the student concerned attended at least 65% classes held in the course concerned and 70% of the classes in all the courses in entire semester taken together. In case of medical exigencies, the student/parent should inform the Principal of the College within a week by submitting necessary proofs and in such cases the attendance can be condoned up to an extent of 10% by HOD on the recommendation of the committee established for condonation.

- Attendance in a course shall be counted from the date of commencement of the class work only and not from the date of his/her registration.
- Attendance for the students who are transferred from other institutes and for new admissions, attendance must be considered from the date of his/her admission.
- In case of attendance falling marginally below 75% due to severe medical reasons or any other valid reasons, the Principal / Program chair may bring such cases, along with valid and adequate evidence to the notice of the Dean Academics. The condonation board formed by Vice-Chancellor under the chairmanship of Dean-Academics will consider any further relaxation in attendance from the minimum attendance percentage requirement condition after going through case by case.

Attendance Condonation for Participation in KLEF / National / International Events

Only those students nominated / sponsored by the KLEF to represent in various forums like seminars/ conferences / workshops / competitions or taking part in co- curricular / extra-curricular events will be given compensatory attendance provided the student applies in writing for such a leave in advance and obtain sanction from the Principal basing on the recommendations of the Head of the Department(HoD) for academic related requests; or from the Dean Student Affairs for extracurricular related requests. For participation in the KLEF's

placement process the names of students will be forwarded by the placement cell in-charge to the respective Heads of the Departments. Students participating in KLEF/National/International events like technical fests, workshops, conferences etc., will be condoned for 10% of total classes conducted for each course in the semester.

Course Based Detention Policy

In any course, a student must maintain a minimum attendance as per the attendance policy for promotion in a course, to be eligible for appearing in the Sem-End examination. Failing to fulfil this condition, will deem such student to be detained in that course and become ineligible to take semester end exam.

Eligibility for Appearing in Sem-End Examination

A Student registered for a course and maintained minimum attendance of 70% is eligible to write the Semester-End Examination for that course unless found ineligible due to one or more of the following reasons:

- Shortfall of attendance
- Detained
- Acts of indiscipline
- Withdrawal from a course

CHAPTER 8

ASSESSMENT AND EVALUATION PROCESS

The assessment is conducted in formative and summative modes with a weightage of 60% for Semester-In evaluation and 40% for Semester-End Evaluation. The distribution of weightage for various components of formative and summative modes are decided and notified by the course coordinator through the course handout after approval by the Dean Academics, prior to the beginning of the semester. Students are advised to refer the course handout to get more detailed information on assessment.

- Sem-In tests and the Semester-End Examinations will be conducted as per the Academic Calendar.
- Students may have to take more than one examination in a day during Sem-In exams, Semester-End Examinations /Supplementary examinations.
- Examinations may be conducted on consecutive days, beyond working hours and during holidays.

Semester-In Evaluation

The following are the guidelines for the Semester-In evaluation:

- The process of evaluation is continuous throughout the semester.
- The distribution of marks for Semester-In evaluation is 60% of aggregate marks of the courses.
- To maintain transparency in evaluation, answer scripts are shown to the students for verification, within one week of conduct of exam. If there is any discrepancy in evaluation, the student can request the course-coordinator to re-evaluate.
- The solution key and scheme of evaluation for all examinations are displayed by the Course-Coordinator in the appropriate web portal of the course, on the day of the conduct of examination.
- In case the student is unable to appear for any evaluation component owing to hospitalization, participation in extra/ co-curricular activities representing KLEF/ state/ country; the Dean Academics can permit to conduct of re- examination for such students.

- In case a student has missed any of the two in-semester evaluations, S/he is eligible for and will be provided with an opportunity of appearing for re- examination.

Semester End Examination

- The distribution of marks for Semester-End evaluation is 40% of aggregate marks of the Course.
- The pattern and duration of Sem End examination are decided and notified by the Course Coordinator through the Course handout, after approval from the Dean Academics.
- To maintain transparency in evaluation, answer scripts are shown to the students for verification. If there is any discrepancy in evaluation, the student can request the Controller of Examinations to re-evaluate.
- If a student earns 'F' grade in any of the courses of a semester, an instant supplementary exam (for only Semester End Exam component) will be provided within a fortnight of the declaration of the results.

Assessment of Project/Research-Based Subjects

All project or research-based subjects must have a defined time limit for completion. The specific time limits and schedule for monitoring and evaluating student performance will be announced each term. The final project report, after obtaining a plagiarism certificate, will be considered, and evaluated by the panel of examiners. Student project reports must follow the guidelines prescribed by the Dean of Academics.

Absence in Assessment and Examination

If a student fails to take any formative assessment component (due to ill-health or any valid reason), no second chance will be given, and zero marks will be awarded for the same. In cases of excused absence, the instructor may provide an opportunity to the student to reappear in quizzes or assignments or any other internal assessment criteria based on the approval from the principal & the concerned Head of the Department in written. If a student fails to write Sem-In Exam-I or obtained less than 50% marks in Sem-In Exam-I, he must attend remedial classes and maintain a minimum 85% of attendance in remedial classes to be eligible for Make-up test for Sem-In exam-I. Further, the number of remedial classes to be conducted shall be 50% of regular classes held till the Sem-In exam-I. However, there is no make-up test for Sem-In

Exam-II or for the Laboratory exams. A student's absence for Sem-In exams under the following circumstances are only considered for makeup test.

- Pre-approved participation in University/State/National/International co- curricular and extra-curricular activities.
- Ill health and medical emergencies for the student leading to hospitalization with certification by the doctor stating inability of student to attend Sem-In exams clearly within the necessary dates.
- Death of immediate family member

Remedial Classes and Remedial Exam

The following categories of students are recommended to attend Remedial classes:

- Students who did not attend or obtain a minimum of 50% marks in the Sem-In examination-1.
- Students for whom the learning objectives of CO1/CO2 are not attained in the Sem-In examination-1.
- Any other student may also be permitted to attend remedial classes as per the discretion of the Principal.

The following are the guidelines to conduct remedial classes:

- Remedial classes are scheduled to be conducted usually one- or two- weeks after the conclusion of Sem-In exam-1.
- The number of remedial classes to be conducted shall be 50% of regular classes held until the Sem-In exam-I.
- Remedial classes MUST NOT be scheduled during regular class work hours. The following are the guidelines for remedial exams:
 - Students attending remedial classes must maintain attendance of minimum 80% in classes conducted under remedial classes, without fail for being eligible for attending remedial exam.

- After conduction of remedial test, the Sem-in exam-1 marks will be updated by considering the weightage of 75% of marks obtained by student in remedial exam, and 25 % of marks obtained by student in regular exam; with a CAP of 75% in overall marks.

Grading Process

At the end of all evaluation components based on the performance of the student, each student is awarded grade based on absolute/relative grading system. Relative grading is only applicable to a section of a course in which the number of registered students is greater than or equal to 25. Choice of grading system is decided by the Course-Coordinator with due approval of Dean Academics and is specified in the course handout.

Absolute Grading

The list of absolute grades and its connotation are given below

Performance	Letter Grade	Grade Point	Percentage of marks
Outstanding	O	10	90-100
Excellent	A+	9	80-89
Very Good	A	8	70-79
Good	B+	7	60-69
Above Average	B	6	50-59
Average	C	5	46-49
Pass	P	4	40-45
Fail	F	0	0-39
Absent	AB	0	Absent

Relative Grading

The following table lists the grades and its connotation for relative grading:

Letter Grade	Grade Point	Grade Calculation
O	10	total marks $\geq 90\%$ and total marks $\geq \text{mean} + 1.50\sigma$
A+	9	$\mu + 0.50\sigma \leq \text{total marks} < \mu + 1.50\sigma$
A	8	$\mu \leq \text{total marks} < \mu + 0.50\sigma$
B+	7	$\mu - 0.50\sigma \leq \text{total marks} < \mu$
B	6	$\mu - 1.00\sigma \leq \text{total marks} < \mu - 0.50\sigma$
C	5	$\mu - 1.25\sigma \leq \text{total marks} < \mu - 1.00\sigma$
P	4	$\mu - 1.50\sigma \leq \text{total marks} < \mu - 1.25\sigma$ or ≥ 40
F	0	total marks $< \mu - 1.50\sigma$ or total marks ≤ 39
AB	0	Absent

μ is the mean mark of the class excluding the marks of those students who scored $\geq 90\%$ and $\leq 40\%$ after rounding the percentages to the next highest integer. σ is the standard deviation of the marks.

SGPA and CGPA

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses and the sum of the number of credits of all the courses undergone by a student, in a semester. Where ' C_i ' is the number of credits of the i th course and ' G_i ' is the grade point scored by the student in the i th course. The CGPA is also calculated in the same manner considering all the courses undergone by a student over all the semesters of a program, where ' S_i ' is the SGPA of the i th semester and ' C_i ' is the total number of credits in that semester.

- The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.
- CGPA can be converted to percentage of marks: $10 \times \text{CGPA} - 7.5$
- A student appearing for a course having practical integrated with theory and in case obtains less than 40% in either of practical or theory component of semester end examination, and in such case the student must reappear for the component only in which he has secured less than 40%. Till successful attainment of minimum 40% of both components, the student remains in the F grade for that course.
- At the end of each semester, the KLEF issues a grade sheet indicating the SGPA and CGPA of the student. However, grade sheets will not be issued to the student if he/she has any outstanding dues.

Illustration of Computation of SGPA and CGPA

SGPA Computation

Course	Credits	Grade Letter	Grade Point	Credit Point (Credit X Grade)
Course 1	3	A	8	$3 \times 8 = 24$
Course 2	4	B+	7	$4 \times 7 = 28$
Course 3	3	B	6	$3 \times 6 = 18$
Course 4	3	O	10	$3 \times 10 = 30$
Course 5	3	C	5	$3 \times 5 = 15$
Course 6	4	B	6	$4 \times 6 = 24$
	20			139

Thus, $\text{SGPA} = 139/20 = 6.95$

CGPA Computation

Item	Semester					
	I	II	III	IV	V	VI
Credits	20	22	25	26	26	25
SGPA	6.9	7.8	5.6	6.0	6.3	8.0

$$CGPA = \frac{(20 \times 6.9 + 22 \times 7.8 + 25 \times 5.6 + 26 \times 6.0 + 26 \times 6.3 + 25 \times 8.0)}{(20 + 22 + 25 + 26 + 26 + 25)} = 6.73$$

Betterment

A student may reappear for semester end examination for betterment only in the theory part of the course for improving the grade, subject to the condition that, the student has passed the course, his/her CGPA is ≤ 6.75 and the grade in the respective course to be equal to or lower than "C". In the case of reappearing for a course, the best of the two grades will be considered. A Student can reregister in any course in any semester during the program for improvement of grade if the current grade in the course is lower than B+ and with due approval from Dean Academics in accordance with academic regulations. A student cannot reappear for semester end examination in courses with their L-T/ST-P-S Structure like 0-0-X-X, Project, and Seminar Paper.

Rustication

A student may be rusticated from the KLEF on disciplinary grounds, based on the recommendations of any empowered committee, by the Vice Chancellor.

Award of Medals

KLEF awards Gold and Silver medals to the top two candidates in each program after successful completion of their study. The medals are awarded based on their CGPA during the Annual Convocation with the following constraints:

- The grade obtained through betterment/ supplementary will not be considered for this award.
- S/he must have obtained first class with distinction for the award of Gold or Silver-medal.

Academic Bank of Credits

ABC helps the students to digitally store their academic credits from any higher education institute registered under ABC in order to award Certificate/Diploma/Degree/Honors based on the credits earned by the student. All the credits acquired by the students are stored digitally by registering into Academic Bank of Credits (ABC) portal. It also supports retaining the credits for a shelf period and continue their program study with multiple breakovers. Students may exit from their current program of study due to any unforeseen reasons or to focus on their chosen career path. In such cases, the student may break for a period of time (preferably not in the middle of an academic year) and may continue with the program of study at a later stage. Moreover, students must be able to complete their program by not exceeding the maximum duration of the program. If not, they may be issued with a Certificate, diploma, degree or honors based on the credits acquired over the period of time for all the programs approved by UGC.

CHAPTER 9

CREDIT TRANSFER

Credit Transfer between KLEF and other Institution

a. Credit transfer from KLEF to other institutions: Student studying in KLEF can take transfer to another institution under the following conditions:

- i. KLEF has signed MOU with the institution.
- ii. However, a student, after seeking transfer from KLEF can return to KLEF after a semester or year. Based on courses done in the other institution, equivalent credits shall be awarded to such students.

b. Credit transfer from another institution to KLEF: A student studying in another institution can take transfer to KLEF under the following conditions:

- i. When a student seeks transfer, equivalent credits will be assigned to the student based on the courses studied by the student.
- ii. The student, when transferred from other institutions, has to stick to the rules and regulations of KLEF.
- iii. To graduate from KLEF, a student must study at least half of the minimum duration prescribed for a program at KLEF.

Credit Transfer through MOOCs

Undergraduate students can get credits for MOOCs courses recommended by KLEF up to a maximum of 20% of their minimum credits required for graduation. The discretion of allocation of MOOCs courses equivalent to the courses in the curriculum lies with the office of the Dean Academics. A student may also be permitted to obtain 20 credits through MOOCs in addition to the minimum credits required for graduation. These 20 credits can also be utilized to acquire a Minor degree or an Honors degree if the courses are pronounced equivalent to those specified for the respective degrees by the office of the Dean Academics. These additional credits through MOOCs if to be considered for CGPA/Minor/Honors degree must be approved by Dean Academics prior to enrolment in the respective MOOCs.

Students acquiring additional credits for Honors / Minor degree must adhere to the rules governing the award of the respective degree, otherwise, a student applying for registering into additional credits through MOOCs must possess a minimum CGPA of 7.5 till that semester.

CHAPTER 10

STUDENT COUNSELLING AND FEEDBACK

Student Counselling

Effective academic counselling, career counselling, and personal counselling foster student success and are an integral part of the institutional environment. Academic counselling provides students with clear pathways for successful and timely completion of their academic goals, through either degree or certificate programs at two-year colleges or transfer to four-year colleges or universities. Career counselling provides information about a wide variety of employment opportunities available in chemistry-based careers. Personal counselling leads to successful completion of educational and career goals with good moral and ethics. Mentors, Advisers, counsellors, and faculty members should help students (UG and PG) develop educational goals and guide their professional development via networking opportunities, confidence building, and career planning. A strong collaboration among faculty, counsellors, and advisers at the institution and their students and parents should be fostered and sustained in order to increase students' successful graduation, transfer, job placement, and achievement of career goals. The following are the various parameters that are taken into consideration in the respective counselling process:

Academic Counselling

A mentor or counsellor pays personal attention to and monitors student's academic progress. Students meet the allotted counsellor every fortnight and counsellor records the academic issues faced by the students, if any. The academic progress of the student is tracked by the counselor and the same is informed to the parents of the students every month. A consolidated counselling report is submitted by the Department Academic Counselling Board to the Office of Dean Academics through the Professor In-Charge of the Department. Office of Dean Academics discusses with the departments to understand the various aspects that contribute to the development of the students and the ways to address & resolve the issues faced by their students. The outcome of the meeting may be in identifying the best practices to be adopted by the mentors to effectively guide the students, training to be adopted for students and mentors, the repeat sessions to be arranged in consultation with psychologists, teaching learning practices to be improved, etc.

Career Counselling

The skill development and student progression division play an exemplary role in the overall progress and career growth of the students. SWEAR (Strengths, Weakness, Eligibility, Availability and Resources) analysis is done for the students at regular intervals in order to identify their strengths, weaknesses, interests, career category of interest (employability, research or entrepreneurship), pre-existing knowledge, aspects to improve, etc. The survey results are analysed and necessary insights are derived from it for the appropriate planning by the skill development and student progression division and communicated to the departments. Necessary training programs in areas like soft skills, communication, life skills like yoga, meditation are arranged under the aegis of skill and sports division through experts from appropriate industry as trainers.

Psychological Counselling

Mentors are encouraged to guide the students on various aspects mentioned below to ensure the overall development of the students. Mentors are given necessary professional development programs to effectively guide the students on these aspects to ensure the holistic development of the students. As the students go to the mentor for regular interaction as a part of their timetable, they establish a good connection with them and be ready to listen to the mentor on the areas they should focus upon in order to excel well in academics. Some of the various aspects the mentor advises the students upon are time management, classroom activities, anti-ragging policy, positive attitude, human values, motivational lectures, self-awareness, gender sensitization, family relations, peer relations, physical-emotional-mental health, sports, cultural activities, hostel room/home related. In spite of the best efforts of the mentor in guiding the students on the aspects mentioned above, in some of the cases the students may need the support of the psychologists to overcome their mental health issues. In such cases, the mentors are required to recommend those students to the psychologists for further action. Based on the counselling feedback received from the counsellors, the department chair recommends the student for personal or psychological counselling by psychologists, if required for the improvement of student's academic progress and behavioural process. The University appointed psychologists will counsel the student and provide few recommendations to improvise the personal attitude and professional career growth. The same will be forwarded to the parents of the student.

Feedback System

Monitoring of feedback is a continuous process. Feedback is obtained from students and parents on various aspects. Feedback is taken through personal interaction with students, interaction with parents in addition to mid-semester and end-semester feedback. The following are the different feedbacks:

- **Student General Feedback:** General Feedback is taken from the students on the aspects like Course Contents, Teaching Learning Process, Outcomes, Resources and Evaluation twice in every semester (Mid semester and End Semester Feedback) in a structured format floated by Office of Dean Academics.
- **Student Satisfaction Survey:** Student Satisfaction Survey to all innovative methods and approaches should be recorded at appropriate intervals and the process should be refined based on that. Students should be sensitized on the process and methods and their understanding of the same should be assured.
- **Student Exit Feedback:** Exit feedback is taken from the final year students on the aspects like entrance test, admission process, Course Contents, Teaching Learning Process, Outcomes, Resources and Evaluation, placements etc.
- **Stakeholders Feedback:** Stakeholders feedback for design and review of syllabus is taken at the end of every semester from Students, Alumni, Academic Peers, Parents and Industry Personnel.
- **Faculty Satisfaction Survey:** Satisfaction Survey is taken from the existing faculty on Course Contents, Teaching Learning Process, Outcomes, Resources and Evaluation once in every semester in a structured format floated by Office of Dean Academics.

The feedback collected from students and other stakeholders will be duly analyzed, classified, summarized and finally, a consolidated Action Taken Report will be prepared over the collective issues raised by the students and the stakeholders in the feedback. The finalized Action Taken Report will be forwarded to the Board of Studies and after obtaining approval in the Academic Council, suggested amendments will be made to the curriculum.

CHAPTER 11

PROGRAM STRUCTURE

DEPARTMENT OF COMMERCE												
NAME OF THE PROGRAMME: M. Sc. (F&C) & ACCA												
2023-25 PROGRAMME (COURSE) STRUCTURE (COMBINED)												
S N O	COUR SE CODE	COURSE NAME	Type	L	T	P	S	C R	C H	Prereq uisites	Cohort	
SEMESTER-I												
1	23MF5 101	Cost and Management Accounting	PC	3	1	0	0	4	4		Accounti ng	
2	23MF5 102	Financial Institutions and Markets	PC	3	0	0	0	3	3		Finance	
3	23ACC A BT	Business Technology	PC	4	0	0	0	4	4		Economi cs	
4	23ACC A FA	Financial Accounting (AFM)	PC	3	2	0	0	5	5		Accounti ng	
5	23ACC A FM	Financial Management	PC	3	2	0	0	5	5		Finance	
6	23UC1 151	Management Soft Skills	H SS	0	0	4	0	2	4		Service	
		TOTAL						2 3	2 5			
SEMESTER-II												
7	23MF5 201	Corporate Finance & Business Valuation	PC	2	1	0	0	3	3		Finance	
8	23MF5 202	Business Research methods	PC	2	1	0	0	3	3		Manage ment	
9	23ACC A FR	Financial Reporting	PC	3	2	0	0	5	5	23ACC A FA	Accounti ng	
10	23ACC A PM	Performance Management	PC	3	2	0	0	5	5		Accounti ng	
11	23ACC A LW	Corporate and Business Law	PC	4	0	0	0	4	4		Commer cial Law	
12	23ACC A AA	Audit and Assurance	PC	4	0	0	0	4	4		Accounti ng	
13	23 PT 1201	Practice School / SIP	Sk ill	0	0	2	4	2	6		Summer term	
		TOTAL						2 6	3 0			

SEMESTER-III													
14	23MF6 101	Financial Analysis and Control	PC		2	1	0	0	3	3		Finance	
15	23MF6 102	Financial Strategy of Business	PC		3	0	0	0	3	3		Finance	
16	23MF6 103	Investment Analysis and Portfolio Management	PC		2	1	0	0	3	3		Finance	
17	23ACC A MA	Management Accounting	PC		3	2	0	0	5	5		Accounting	
18	23ACCA SBL	Strategic Business Leader	PC		3	2	0	0	5	5		Management	
19	23ACCA SBR	Strategic Business Reporting	PC		3	2	0	0	5	5	23ACC A FR	Management	
20	23MF6 107	Finance Research Project - I	PR		0	0	6	0	3	6		Management	
		TOTAL							27	30			
SEMESTER-IV													
21	23MF6 201	Empirical Methods in Finance	PC		2	1	0	0	3	3		Finance	
22	23ACC A TX	Taxation	PC		3	2	0	0	5	5		Taxation	
23	23MF6 104	Forensic Accounting	PC		2	1	0	0	3	3		Accounting	
24	23MF6 207	Finance Research Project - II	PR		0	0	6	0	3	6	23MF6 107	Management	
		TOTAL							14	17			
		Course Total							90				
25	23MF2 2xx	Elective - I											
26	23MF6 2N1	Corporate Re- structuring	PE 1		3	2	0	0	5	5		Accounting	
27	23MF6 2N2	Financial Engineering and Derivatives	PE 1		3	2	0	0	5	5		Finance	
28	23MF6 2N3	Human Resource Accounting	PE 1		3	2	0	0	5	5		Accounting	for non- ACCA speciali- zation
29	23MF6 2N4	Risk and Insurance Management	PE 1		3	2	0	0	5	5		Finance	
30	23ACCA P3	Advanced Financial Management	PE 1		3	2	0	0	5	5	23ACC A FM	Finance	for ACCA speciali- zation

31	23MF6 2XX	Elective - II											
32	23MF6 2N6	International Business	PE 2	4	0	0	0	4	4		Management	for non- ACCA speciali zation	
33	23MF6 2N7	International Economics	PE 2	4	0	0	0	4	4		Economi cs		
34	23MF6 2N8	International Banking	PE 2	4	0	0	0	4	4		Finance		
35	23MF6 2N9	International Environment of Business	PE 2	4	0	0	0	4	4		Manage ment		
36	23ACCA P6	Advanced Audit and Assurance	P E 2	4	0	0	0	4	4	23ACC A AA	Accounti ng	for ACCA speciali zation	
TOTAL							9	2 8					

CHAPTER 12

ARTICULATION MATRIX

Program Articulation Matrix:

DEPARTMENT OF COMMERCE												
NAME OF THE PROGRAMME: M. Sc. (F&C) & ACCA												
2023-25 PROGRAMME (COURSE) STRUCTURE (COMBINED)												
S N O	COUR SE CODE	COURSE NAME	Type	L	T	P	S	C R	C H	Prereq uisites	Cohort	
SEMESTER-I												
1	23MF5 101	Cost and Management Accounting	PC	3	1	0	0	4	4		Accounti ng	
2	23MF5 102	Financial Institutions and Markets	PC	3	0	0	0	3	3		Finance	
3	23ACC A BT	Business Technology	PC	4	0	0	0	4	4		Economi cs	
4	23ACC A FA	Financial Accounting (AFM)	PC	3	2	0	0	5	5		Accounti ng	
5	23ACC A FM	Financial Management	PC	3	2	0	0	5	5		Finance	
6	23UC1 151	Management Soft Skills	H SS	0	0	4	0	2	4		Service	
		TOTAL						2 3	2 5			
SEMESTER-II												
7	23MF5 201	Corporate Finance & Business Valuation	PC	2	1	0	0	3	3		Finance	
8	23MF5 202	Business Research methods	PC	2	1	0	0	3	3		Manage ment	
9	23ACC A FR	Financial Reporting	PC	3	2	0	0	5	5	23ACC A FA	Accounti ng	
10	23ACC A PM	Performance Management	PC	3	2	0	0	5	5		Accounti ng	
11	23ACC A LW	Corporate and Business Law	PC	4	0	0	0	4	4		Commer cial Law	
12	23ACC A AA	Audit and Assurance	PC	4	0	0	0	4	4		Accounti ng	

13	23 PT 1201	Practice School / SIP	Sk ill		0	0	2	4	2	6		Summer term	
		TOTAL							2	3			
		SEMESTER-III											
14	23MF6 101	Financial Analysis and Control	PC		2	1	0	0	3	3		Finance	
15	23MF6 102	Financial Strategy of Business	PC		3	0	0	0	3	3		Finance	
16	23MF6 103	Investment Analysis and Portfolio Management	PC		2	1	0	0	3	3		Finance	
17	23ACC A MA	Management Accounting	PC		3	2	0	0	5	5		Accounti ng	
18	23ACCA SBL	Strategic Business Leader	PC		3	2	0	0	5	5		Manage ment	
19	23ACCA SBR	Strategic Business Reporting	PC		3	2	0	0	5	5	23ACC A FR	Manage ment	
20	23MF6 107	Finance Research Project - I	PR		0	0	6	0	3	6		Manage ment	
		TOTAL							2	3			
		SEMESTER-IV											
21	23MF6 201	Empirical Methods in Finance	PC		2	1	0	0	3	3		Finance	
22	23ACC A TX	Taxation	PC		3	2	0	0	5	5		Taxation	
23	23MF6 104	Forensic Accounting	PC		2	1	0	0	3	3		Accounti ng	
24	23MF6 207	Finance Research Project - II	PR		0	0	6	0	3	6	23MF6 107	Manage ment	
		TOTAL							1	1			
		Course Total							9	0			
25	23MF2 2xx	Elective - I											
26	23MF6 2N1	Corporate Re- structuring	PE 1		3	2	0	0	5	5		Accounti ng	
27	23MF6 2N2	Financial Engineering and Derivatives	PE 1		3	2	0	0	5	5		Finance	
28	23MF6 2N3	Human Resource Accounting	PE 1		3	2	0	0	5	5		Accounti ng	for non- ACCA speciali zation

29	23MF6 2N4	Risk and Insurance Management	PE 1		3	2	0	0	5	5		Finance	
30	23ACCA P3	Advanced Financial Management	PE 1		3	2	0	0	5	5	23ACC A FM	Finance	for ACCA speciali zation
31	23MF6 2XX	Elective - II											
32	23MF6 2N6	International Business	PE 2		4	0	0	0	4	4		Manage ment	for non- ACCA speciali zation
33	23MF6 2N7	International Economics	PE 2		4	0	0	0	4	4		Economi cs	
34	23MF6 2N8	International Banking	PE 2		4	0	0	0	4	4		Finance	
35	23MF6 2N9	International Environment of Business	PE 2		4	0	0	0	4	4		Manage ment	
36	23ACCA P6	Advanced Audit and Assurance	PE 2		4	0	0	0	4	4	23ACC A AA	Accounti ng	for ACCA speciali zation
TOTAL								9	2	8			
TOTAL								9	1	1			
TOTAL								9	2	2			

Course Articulation Matrix:

DEPARTMENT OF COMMERCE
DETAILS OF COURSES ALLOTMENT TO FACULTY FOR ALL PROGRAMMES OF ODD
SEMESTER OF A.Y.2023-24

programme	COURSE CODE	COURSE NAME	Type	LTPS	CR	CH	Name of the faculty	ID
I M.SC (F&C)	23MF5201	Corporate Finance & Business Valuation	PC	2-1-0-0	3	3	Robert Edwin Chester	8049
(2023 batch)	23MF5202	Research Methodology	PC	2-1-0-0	3	3	Dr. S.Santha Kumari	5634
	23ACCAFR	Financial Reporting	PC	3-2-0-0	5	5	Dr. Vahed (DP)	5883
	23ACCAPM	Performance Management	PC	3-2-0-0	5	5	Dr. NSVN Raju	7992
	23MF5205	Corporate Accounting	PC	3-2-0-0	5	5	Dr. SVNMSastry	2946
	23ACCALW	Corporate and Business Law	PC	4-0-0-0	4	4	Prof. Dr A V N Murty	3670
	23ACCAAA	Audit and Assurance	PC	4-0-0-0	4	4	Dr. M. Subramanyam	8037

CHAPTER 13

SYLLABUS

SYLLABUS FOR M.SC (F&C).



DEPARTMENT OF COMMERCE

DETAILS OF COURSES ALLOTMENT TO FACULTY FOR ALL PROGRAMMES OF ODD SEMESTER OF A.Y.2023-24

I M.SC(F&C)	23MF5101	Accounting for Managers (ACCA)	PC	3-2-0-0	4	4	Dr. S.Santha Kumari	5634
(2023 batch)	23MF5102	Business Technology (ACCA)	PC	3-2-0-0	5	5	Dr.NVSN Raju	7992
	23MF5103	Cost and Management Accounting	PC	3-1-0-0	3	3	Dr. Vahed	5883
	23MF5104	Financial Management (ACCA)	PC	3-2-0-0	5	5	Mr. A. Jagdish Mohan Rao (DP)	7595
	23MF5105	Financial Institutions and Markets	PC	3-0-0-0	3	3	Dr. I. Shyam Sundar	6352
	23UC1151	Management Soft Skills	HSS	0-0-4-0	2	4	SERVICE DEPT	

I M.SC(F&C) Y 23 BATCH

SYLLABUS

1	MF5101	Accounting for Managers	3	2	0	0	5
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Course Objectives:

CO No.	CO	PO	TL
C1	To make students understand fundamentals of accounting concepts and principles and subsidiary books	1	3
C2	To apply the preparation of trial balance and financial statements	3	3
C3	To impart knowledge in corporate accounting for issue of shares and debentures	1	3
C4	To develop the conceptual understanding in preparation of corporate financial statements	8	3

Course Rationale:

This course helps the students understand the fundamental concepts of accounting in corporate and non-corporate business entities. The focus is on financial statements that a firm prepares each year. It helps students understand the procedure for recording economic activities in proper set of financial books and the purpose of maintaining the records. It nurtures students to prepare accounting records independently. The students are able to apply the accounting concepts and conventions.

Syllabus:

Competency -I:

The context and purpose of financial reporting - The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, the main elements of financial reports, The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information - The qualitative characteristics of financial information

Competency -II:

The use of double-entry and accounting systems -Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information, Ledger accounts, books of prime entry, and journals. Recording transactions and events -Sales and purchases, Cash, Inventory, Tangible non-current assets, Depreciation, Intangible non-current assets and amortization, Accruals and prepayments, Receivables and payables, Provisions and contingencies, Capital structure and finance costs.

Competency -III:

Preparing a trial balance - Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts. Preparing basic financial statements - Statements of financial position, Statements of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records.

Competency – IV:

Analysis of financial statements - Calculate and interpret the relationship between the elements of the financial statements with regard to profitability, liquidity, efficient use of resources and financial position, draw valid conclusions from the information contained within the financial statements and present these to the appropriate user of the financial statements

Text Books:

1. R.L. Gupta & V.K. Gupta: Principles and Practice of Accounting, Sulthan Chand & Sons
2. S.P. Jain & K.L. Narang: Advanced Accountancy I, Kalyani Publishers

Reference books:

- a. Dr. V.K. Goyal : Financial Accounting, Excel Books
- b. T.S. Grewal : Introduction to Accountancy, S. Chand and Co
- c. Dr. V.K. Goyal : Financial Accounting, Excel Books
- d. T.S. Grewal : Introduction to Accountancy, S. Chand and Co
- e. Haneef and Mukherjee : Accountancy ñ I, Tata Mcgraw Hill Co

23MF5102	Business Technology L T P S 4 0 0 0	Credits 4
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Course Objectives: The course learners will be able to:

CO No.	CO	PO	BTL
CO1	To understand and apply The business organization, its stakeholders and the external environment	1	3
CO2	apply the Accounting and reporting systems, controls and compliance	3	3
CO3	Be able to apply the Professional ethics in accounting and business	6	3
CO4	Apply the Personal effectiveness and communication	3	3

COMPETENCY I

The business organization, its stakeholders and the external environment - The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors. Business organizational structure, functions and governance - The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business.

COMPETENCY II

Accounting and reporting systems, controls and compliance - The relationship between accounting and other business functions, Accounting and finance functions within business organizations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorization, security of data and compliance within business, Fraud and fraudulent behavior and their prevention in business, including money laundering.

COMETENCY III

Professional ethics in accounting and business - Fundamental principles of ethical behavior, the role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, corporate codes of ethics, Ethical conflicts and dilemmas. Leading and managing individuals and teams - Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business organizations, Team formation, development and management, motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance.

COMPETENY IV

Personal effectiveness and communication - Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, communicating in business.

Reference Books:

1. Accountant in Business - BPP Learning Media
2. Accountant in Business - Kaplan Publishing
- 3.Accountant in Business - Becker Professional Education
4. Accountant in Business - London School of Business and Finance
5. Accountant in Business - Emile Woolf International

4	MF5103	Cost and Management Accounting	3	2	0	0	5
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COURSE OBJECTIVES

C O No.	CO	PO	BTL
C1	To understand and apply the concept of cost and management accounting	1	3
C2	Understand and apply the various elements of cost for price determination	3	3
C3	apply the various methods of costing	5	3
C4	Apply the concepts of cost control techniques	7	3

Course Rationale:

This course helps the students understand the various management accounting techniques to all types of organizations for planning, decision making and control purposes in practical situations and develop ability to apply cost elements and control techniques.

SYLLABUS:

Competency – I

The nature, source and purpose of management information: Accounting for management – Sources of data – Cost classification – presenting information. Cost accounting techniques: Accounting for material, labor and overheads – absorption and marginal costing – cost accounting methods – alternative cost accounting principles.

Competency –II

Budgeting: Nature and purpose of budgeting - statistical techniques – budget preparation – flexible budgets – capital budgeting and discounted cash flow – budgetary control and reporting – behavioural aspects of budgeting.

Competency III

Standard Costing: Standard costing system – variance calculations and analysis – reconciliation of budgeted and actual profits.

Competency -IV

Performance measurement: Performance measurement – overview – performance measurement – application – cost reductions and value enhancement – monitoring performance and reporting.

Text books:

1.S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers,23, Daryaganj, New Delhi-110 002

2. V.K. Saxena& C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002

Reference books:

1.M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. BhaleraoMarg, Kelewadi, Girgaon, Mumbai-400 004.

2. S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.

3. I.M. Pandey : Management Accounting; Vikas Publishing House (P) Ltd. A-22, Sector 4, Noida – 201 301
4. Ravi M. Kishore : Advanced Management Accounting; Taxmann's, Taxmann Publication (P) Ltd. 59/32, New Rohtak Road, New Delhi – 110 005.

5. M.Y. Khan & P.K. Jain : Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, GautamBudh Nagar, Noida – 201 301.

6. JawaharLal : Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, GautamBudh Nagar, Noida – 201 301.
7. C.T. Horngren : Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi-110 092.
8. B.M. Lall Nigam & I.C. Jain : Cost Accounting Principles and Practice; Prentice Hall of India, M-97, Connaught Circus, New Delhi-110 001.

5	MF5104	Financial Management	3	2	0	0
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Course Objectives:

CO No.	CO	PO	BTL
C1	To develop the students' abilities to understand basic concepts of financial management and time value of money.	1	3
C2	To nurture students to understand the significance of capital budgeting techniques in financial decision making.	3	3
C3	To impart knowledge in theories of capital structure and cost of capital.	5	3
C4	To develop the conceptual understanding of working capital management and dividend decisions.	7	3

Course Rationale: Financial Management is an essential part of the economic and non economic activities which lead to decide the efficient procurement and utilization of finance with profitable manner. Financial Management has become a vital part of the business concern.

Syllabus

Competency Level-I:

Financial Management-The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organizations.

Financial Management Environment – The economic environment for business, the nature and role of financial markets and institutions, the nature and role of money market.

Competency Level-II:

Working capital management – The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies.

Investment appraisal – Investment appraisal techniques, allowing for inflation and taxation in investment appraisal, adjusting for risk and uncertainty in investment appraisal, specific investment decisions (lease or buy, asset replacement, capital rationing).

Competency Level-III:

Business finance – Sources of finance and raising business finance, Estimating the cost of capital, sources of finance and their relative costs, capital structure theories and practical considerations, finance for small and medium sized entities.

Competency Level-IV

Business valuation – Nature and purpose of the valuation of business and financial assets, models for the valuation of shares, The valuation of debt and other financial assets, efficient market hypothesis (EMH) and practical considerations in the valuation of shares.

Risk management – The nature and types of risk and approaches to risk management, causes of exchange rate differences and interest rate fluctuations hedging techniques for foreign currency risk, hedging techniques for interest rate risk.

Text Books:

I.M.Pandey, Financial Management; Vikas Publishing House, New Delhi, 2018.

Reference books:

- a. Prasanna Chandra: Financial Management; Tata McGraw Hill, New Delhi, 2018.
- b. M. Y. Khan and P. K. Jain Financial Management – Text, problems and cases, Tata McGraw Hills 2008, 5th Edition, New Delhi.
- c. James C Van Horne, Financial Management and Policy, Pearson Education, 2010, 12th edition, New Delhi.
- d. Brealey and Myers, Principles of Corporate Finance, McGraw Hill, 2007, 1st edition, New Delhi.
- e. Financial Management – BP Learning Media
- f. Financial Management – Kaplan Publishing
- g. Financial Management – Becker Professional Education

6	MF5105	Financial Institutions and Markets	3	0	0	0	3
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COURSE OBJECTIVES

CO No.	CO	PO	BTL
C1	Understand and apply the the capital and money market information for functioning	1	3
C2	Understand and apply the equity and fixed income bearing securities	3	3
C3	be able to apply foreign exchange market and exchange rate and forex market	10	3
C4	apply the functioning of merchant bankers, investment banks and international banking.	3	3

Course Rationale:

The purpose of this course is to provide an understanding of the structure, operations and trends in the Capital market, fixed income securities market, forex market and an overview of derivatives market and the role played by financial institutions in these markets.

SYLLABUS :

Competency –I:

Money Markets- Indian money market – Instruments – Institutions – Functioning of Indian money market – Changes in the regulatory framework- - Structure and trends - G-sec market - Call Money Market, TB Market, Repo and CBLO.

Competency -II:

Capital Market – Equity market - primary and secondary markets – process of initial public offer – Book Building - Fixed Income securities market- Bonds market - stock market functioning – stock indices – Derivatives Markets - Mortgage Markets., Trading in G-sec market. Interest rate - theories, determinants, dynamics of short term and long term rates. Trading in bond market - term structure of interest rates - yield curve - trends. Debt securitization and Structured Products

Competency -III:

Foreign Exchange Market Exchange rate – types – determination of exchange rate – nature of forex market - nature of forex inflow and outflow – examples ECBs and NREs – RBI and exchange rate management.

Competency -IV:

Merchant bankers, Insurance and Investment bankers Functions, Merchant Banking in India, SEBI guidelines for Merchant Bankers - Role of merchant bankers in fund raising -Managing public issue- Pre and Post issue –Book Building - private placement raising of Funds through Bonds and public deposits. An Overview of the Banking Industry - The Relationship between Commercial and Investment Banking - Insurance Companies and Pension Funds - Regulation of Financial Institutions- Need and Development of International Banking - Commercial Bank Operations - International Markets.

TEXT BOOKS:

1. David S. Kidwell, David W. Blackwell, David A. Whidbee, Richard W. Sias (2012), “Financial Institutions, Markets, and Money”, 11th Edition ,Wiley Publication, New York.
2. Jakob de Haan, Rijksuniversiteit Groningen (2012), Financial Markets and Institutions, 2nd Edition The Netherlands

Reference Books:

1. Bhole, L.M (2002). Indian Financial Institutions and Markets, Tata McGraw Hill Lts, New Delhi.
2. Jeff Madura (2010), Financial Markets and Institutions, 10th ed. – Western Cengage .
3. Khan M.F, (2006), Indian Financial Institutions, Tata McGraw Hill Ltd, New Delhi
4. Pathak, Bharathi V., (2007), The Indian Financial System: Markets, Institutions and services, 2/e, Pearson Education India, New Delhi.

	23UC1151	Management Soft Skills	0	0	4	0	2
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Course objectives:

Sl No.	CO	PO	BTL
C1	Understand and apply the concepts of effective communication and development of proficiency in English	4	3
C2	Understand and apply the written communication skill and components of effective communication	5	3
C3	Apply the presentation skill practice, preparing in presentation.	6	3
C4	To apply the telecommunication skills and facilitate self-management	7	3

Course Rationale:

This course helps the students understand the concepts of effective communication and development of proficiency in English, written communication skill, presentation skills and telecommunications skills to facilitate self-employment.

Syllabus

Competency -1: Development of Proficiency in English : • Practice on Oral and spoken communication skill & testing – voice & accent, voice clarity, voice modulation & intonation , word stress etc. • Feedback and questioning Technique • Objectiveness in Argument • Development etiquettes and manners • Study of different pictorial expression of non-verbal communication and its analysis.

Concepts of effective communication: • Components of effective communication • Communication process and handling them • KISS (Keep it short and sweet) in communication – Composing effective messages. • Non – Verbal Communication : its importance and nuances : Facial Expression , Posture , Gesture , Eye contact, appearance (dress code).

Competency -2:Written Communication Skill Practice for: • Correction of errors • Making of Sentences • Paragraph Writing • Leave Application and simple letter writing

Grammatical use: • Punctuation • Meaning & opposites • Real Life conversations • Vocabulary building
Understanding the Audience, Need analysis through pre presentation feedback form.

Competency -3: Presentation Skill practice • Preparing in presentation • Delivery of presentation
Concept of 4 method for presentations • Preparation & introduction • Presentation • Evaluation / feedback
• Summarization / Conclusion Team Building games, Together Everyone Achieves Miracle (TEAM) ,
issues when there is no team work, Leadership emerging through team, How to identify team players-Team
Building / Coordination Skills • Team Building Practices through group exercises, team task / role play •
Ability to mixing & accommodation • Ability to work together. Concept of • Group • Group Dynamics •
Team building.

Competency -4: Telecommunication Skills • Tele – etiquette • Receiving Calls • Transferring calls • Taking
Message/ Voice Mails • Making Outgoing Calls • Receiving Fax • Working principle of Mini exchange
and its features and facilities. Self Management • Self Evaluation • Self Discipline • Self Criticism •
Recognition of one’s own limits and deficiencies • Independency etc. • Thoughtful & Responsible • Self
Awareness • Identifying one’s strengths and weaknesses • Planning & Goal setting • Managing self –
emotions, ego, pride.

Team Management Technique Practice by gameplay & other learning methodology for achieving targets
and getting of right first time. Attendance , Discipline & Punctuality • Act in time on commitment • Quality/
Productive Tim

Text Book(s):

Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz

Reference Books:

1. Personality Development and Soft skills , Oxford University Press by Barun K. Mitra
2. The Time Trap : the Classic book on Time Management by R. Alec Mackenzi

AY: 2023-24

I M.Sc. (F&C) - EVEN SEM - SYLLABUS (2023-24 batch)

SEMESTER – II

Course Code: 23MF5201 Course Title: Corporate Finance and Business Valuation L-T-P-S: 2-1-0-0 Credits: 3

Course Objectives: The course learners will be able to:

CO No.	CO	PO	BTL
CO1	To understand and apply the corporate finance and corporate plans	1	3
CO2	Understand and apply the financial planning in all business aspects	3	3
C03	Be able to apply the capital structure and valuation of the firm.	11	3
C04	Apply the Business valuation and corporate restructuring.	3	3

SYLLABUS

Competency Level-I: Introduction to Corporate Finance –Nature and importance of corporate finance-Principles of Corporate Finance-Maximization of Profits and Maximisation of Value of the firm – Investment decision, Financing decision and Dividend decisions.

Competency Level-II: Financial Planning: Short term financing in Working Capital – Investments in Capital Expenditures – NPV, PI and IRR – Investment decisions in R&D. Financial analysis of pricing and product strategies with reference to marketing information for making better financial decisions -assessing and increasing the financial value of human capital -Assessing the financial pay-offs with reference to corporate strategy.

Competency Level-III: Capital Structure: Debt and equity mix - theories of capital structure, optimal capital structure; determinants of capital structure. Cost of capital and importance of cost of capital in valuation-Bonds and bond valuation-equity valuation and firm valuation - financial leverage and its impact on the valuation of firm;

Competency Level-IV: Business Valuation & Corporate Restructuring: Mergers & Acquisitions: Strategic Issues – Valuing an Acquisition – Leveraged Buyouts and Private Equity – Corporate Restructuring – Governance and Corporate Control – Strategic Financial bidders in takeover auctions – post-merger performance: Sensible Movies for Mergers – Mechanics of a mergers – Merger and the economy – Cross border acquisitions –Strategic Alliances.

Recommended Text Books:

- arkowitz, H.M., Portfolio Selection: Efficient Diversification of Investments,Wiley
- andey, I.M., Financial Management, Vikas, 9thedition.
- rzac R. Enrique, Valuation for Margers, Buyout and restructuring, wiley studentedition.
- realey Myers, Allen and Mohanty, Principles of Corporate Finance, The McGraw HillCompanies

Reference Text Books:

- amodaran, On valuation, JohanWiley
- ohra& Bagri, Options and Futures, Tata McGrawHill
- handra, Prasanna, Financial Management: Theory and Practice ,TMH, 7thed.
- han M.Y. and Jain, P.K., Financial Management : Text Problems and Cases, TMH, 5thed.



Course Code: 23MF5202 Course Title: Research Methodology L-T-P-S: 2-1-0-0 Credits: 3

COURSEOUTCOMES(COs):

CONO	Course Outcome (CO)	PO/PSO	BloomsTaxonomy Level(BTL)
CO1	Students will be able to articulate the meaning, objectives, and utility of research in diverse academic and professional contexts.		2

CO2	Students will be capable of selecting and justifying appropriate research designs, including exploratory, descriptive, and experimental designs.		3
CO3	Students will acquire the ability to address issues related to measurement, distinguish between levels of measurement, and apply various sampling techniques, including probability sampling.		3
CO4	Students will demonstrate competence in preparing data for analysis, performing univariate and bivariate analyses, and effectively interpreting and communicating research findings.		3



**K L Deemed to be
University Department of Commerce--
KLVZA Course Handout
2023-2024, Even Sem**

Course Title	: Research Methodology
Course Code	: 23MF5202, I M.Sc(F&C)
L-T-P-S Structure	: 2-1-0-0
Pre-requisite	:
Credits	: 3
Course Coordinator	: Dr.RVN Sailaja
Team of Instructors	:
Teaching Associates	:

Syllabus:

Co 1: Foundations of Research: Meaning, Objectives, Motivation, Utility. Concept of theory, empiricism, deductive and inductive theory. Characteristics of scientific method - Understanding the language of Research - Concept, Construct, Definition, Variable. Research Process. Problem Identification & Formulation - Research Question - Investigation Question - Measurement Issues - Hypothesis - Qualities of a good Hypothesis Null Hypothesis & Alternative Hypothesis. Hypothesis Testing - Logic & Importance.

CO 2: Research Design: Concept and Importance in Research - Features of a good research design - Exploratory Research Design - concept, types and uses, Descriptive Research Designs - concept, types and uses. Experimental Design: Concept of Independent & Dependent variables. Qualitative and Quantitative Research: Qualitative research - Quantitative research - Concept of measurement, causality, generalization, replication. Merging the two approaches.

Co 3: Measurement: Concept of measurement- what is measured? Problems in measurement in research- Validity and Reliability. Levels of measurement Nominal, Ordinal, Interval, Ratio. Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non-Response. Characteristics of a good sample. Probability Sample- Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Determining size of the sample Practical considerations in sampling and sample size.

Co 4: Data Analysis: Data Preparation - Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis- Cross tabulations and Chi-square test including testing hypothesis of association.

Text Books:

1. Research Methodology: Methods and Techniques (Paperback) by C.R. Kothari
2. Research Methodology: (Kindle Edition) by R. Panneerselvam
3. Research Methodology: by Ranjit Kumar

Reference Books:

1. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, by John W. Creswell

2- Qualitative Research: A Guide to Design and Implementation, by Sharan B. Merriam, Elizabeth J. Tisdell

3. Krippendorff, K. (2004a). Content analysis: An introduction to its methodology (2nd ed.). Thousand Oaks, CA: Sage.

4. The Research Methods Knowledge Base, by William M. K. Trochim, James P. Donnelly

Course Rationale: Research Methodology is an indispensable course designed to equip students with the essential knowledge and skills required for effective and systematic inquiry. In today's dynamic academic and professional landscape, the ability to conduct rigorous research is a critical competency for scholars and practitioners alike. This course is carefully crafted to provide a comprehensive understanding of the foundational principles, methods, and techniques involved in the research process.

Mapping course outcomes with PO/PSO

Course Objectives:

1. To understand the fundamentals of research.
2. To apply features that constitutes a good research design.
3. To apply knowledge of probability sampling techniques, such as simple random, systematic, and stratified sampling.
4. To demonstrate the ability to prepare data for analysis, including data cleaning and transformation.

Course Code: 23ACCAFR Course Title: Financial Reporting L-T-P-S: 3-2-0-0 Credits: 5

Course Outcomes (CO):

CO No.	CO	PO	BTL
C1	To understand the conceptual and regulatory framework for financial reporting.	1	3
C2	To develop the students' abilities to understand the Accounting for transactions in financial statements.	7	3
C3	To make students understand the analyzing and interpreting the financial statements of single entities and groups.	10	3
C4	To impart knowledge in preparation of financial statements.	7	3

Syllabus

COMPETENCY I - The conceptual and regulatory framework for financial reporting - The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework, the concepts and principles of groups and consolidated financial statements.

COMPETENCY II - Accounting for transactions in financial statements - Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Foreign currency transactions.

COMPETENCY III - Analyzing and interpreting the financial statements of single entities and groups - Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities.

COMPETENCY IV - Preparation of financial statements - Preparation of single entity financial statements. Preparation of consolidated financial statements including an associate.

Reference books:

1. Financial Reporting - BPP Learning Media
2. Financial Reporting - Kaplan Publishing
3. Financial Reporting - Becker Professional Education
4. Financial Reporting - London School of Business and Finance
5. Financial Reporting - Emile Woolf International



Course Code: 23ACCAPM Course Title: Performance Management L-T-P-S: 3-2-0-0 Credits: 5

COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO1	Identify cost and management accounting techniques	1	3
CO2	Apply decision making to increase production and sales levels, considering incremental costs, incremental revenues	3	3
CO3	Make use of the short-term decision-making techniques.	5	3
CO4	Apply the decision tree in decision- making process	7	3

Syllabus

Competency I - Specialist cost and management accounting techniques – Types of costing: Activity based costing – Target costing - Life-cycle costing - Throughput accounting - Environmental accounting; Decision Making techniques: Relevant cost analysis - CVP Analysis - nature - contribution to sales ratio - break-even point - margin of safety - single and multi-product situations - target profit – use - break even charts - limitations of CVP analysis – Planning and decision making by using break even analysis;

Decision-making techniques -1: Limiting factors: Optimal production plan by a single limiting factor - make or buy decisions - shadow prices (dual prices) impact on decision-making - slack in decision-making - Pricing decisions - factors influencing the price of a product or service - price elasticity of demand - straight line demand equation - total cost function (including volume-based discounts).

Competency II - Decision-making techniques- 2: - optimum Selling price and optimum quantity - marginal cost and marginal revenue - incremental costs & incremental revenues - price and output levels for profit maximization using the demand-based approach to pricing (both tabular and algebraic methods) - price strategies - cost-plus and relevant cost - Make-or-buy decisions – comparison - other issues - relevant costing principles in situations involving shut down - one-off contracts - joint products. Dealing with risk and uncertainty in decision- making - research techniques - Focus groups, market research – simulation – Application of expected values and sensitivity to decision-making problems.

Decision-making techniques 3 - Techniques of Maximax, maximin, and minimax – regret to decision-making problems including the production of profit tables - decision tree to solve a multi-stage decision problem - the value of perfect and imperfect information.

Competency III - Budgeting and Control: Budgetary systems and types of budget - Budgetary systems and performance hierarchy - Appropriate budgetary systems for an organization (including top-down, participative, negotiated) - Types of budgets (including fixed, flexible, zero-based, activity- based, incremental, rolling, master, cash , sales, production)) flexible budgets, rolling budgets and activity based budgets - Beyond budgeting model, advantages and disadvantages of beyond budgeting model - Difficulty level for a budget - Difficulties of the participation of employees in the negotiation of targets - Changing a budgetary system or type of budget used - Budgetary systems and uncertainty in the environment.

Quantitative analysis in budgeting: Analysis of fixed and variable cost elements from total cost data using high/low method - Estimation of learning rate and learning effect – Application of the learning curve to a budgetary problem including calculations on steady states - Reservations with the learning curve – Application of expected values and problems and benefits - Benefits and dangers inherent in using spreadsheets in budgeting.

Competency IV - Standard costing: Use of standard costs - Methods used to derive standard costs and types of cost possible - Importance of flexing budgets in performance management - Principle of controllability in the performance management system; **Material mix and yield variances:** Material mix and yield variances - Cost, quality and performance measurement issues in changing material mix - Relationship of the material usage variance with the material mix and yield variances - Alternative methods of controlling production processes; **Sales mix and quantity variances:** Sales mix and quantity variances - Relationship of the sales volume variances with the sales mix and quantity variances - Planning and operational variances - Revised budget - factors that could and could not be allowed to revise an original budget - planning and operational variances - Sales including market size and market share – Materials – Labour - Effect of the learning curve - manipulation issues involved in revising budgets.

Performance analysis: Variance analysis – Assessment of future performance of an organization – Factors influencing behavior – Effect of variances on staff motivation and action – Variances in the modern environment of JIT and TQM - Behavioral problems in using standard costs in rapidly changing environments;

Performance Measurement and Control: Performance management information systems - Accounting information requirements - Types of information systems used for strategic planning - Management control, Operational control and decision-making - Characteristics of transaction processing systems - Management information systems - Executive information systems - Enterprise resource planning systems - Merits and problems with open and closed systems of performance management.

Text books:

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers,23,Daryaganj, New Delhi - 02
2. S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.

Reference Books:

1. Performance Management- BPP Learning Media
2. Performance Management – Kaplan Publishing
3. Performance Management - Becker Professional Education
- 4 Performance Management - London School of Business and Finance
- 5.Performance Management – Emile Woolf International



Course Code: 23MF5205 Course Title: Corporate Accounting L-T-P-S: 3-2-0-0 Credits:

5

Course Outcomes:

CO No.	CO	PO	BTL
CO1	To understand and apply the preparation of simple consolidated financial statements	1	3
CO2	To apply elimination of intra-group trading balances	3	3
CO3	To make use of associates and describe principle of equity accounting	9	3
CO4	To apply and interpretation of financial statements	3	3

Syllabus

Competency I - Preparing simple consolidated financial statements – Subsidiaries – Define and describes the following terms in the context of group accounting: Parent, Subsidiary, Control, Consolidated or group financial statements, non-controlling interest, Trade / simple investment. Identify subsidiaries within a group structure. Describe the components of and prepare a consolidated statement of financial position or extracts thereof including: Fair value adjustments at acquisition on land and buildings (excluding depreciation adjustments), Fair value of consideration transferred from cash and shares (excluding deferred and contingent consideration),

Competency II - Elimination of intra-group trading balances (excluding cash and goods in transit), Removal of unrealized profit arising on intra-group trading, Acquisition of subsidiaries part way through the financial year, Calculate goodwill (excluding impairment of goodwill) using the full goodwill method only. Describe the components of and prepare a consolidated statement of profit or loss or extracts there of including: Elimination of intra-group trading balances (excluding cash and goods in transit), Removal of unrealized profit arising on intra-group trading, Acquisition of subsidiaries part way through the financial year

Competency III - Associates - Define and identify an associate and significant influence and identify the situations where significant influence or participating interest exists, Describe the key features of a parent-associate relationship and be able to identify an associate within a group structure, Describe the principle of equity accounting.

Competency IV - Analysis of financial statements - Calculate and interpret the relationship between the elements of the financial statements with regard to profitability, liquidity, efficient use of resources and financial position, draw valid conclusions from the information contained within the financial statements and present these to the appropriate user of the financial statements

Interpretation of financial statements - Importance and purpose of analysis of financial statements - Describe how the interpretation and analysis of financial statements is used in a business environment, explain the purpose of interpretation of ratios. Ratios - Calculate key accounting ratios: Profitability, Liquidity, Efficiency, and Position. Explain the interrelationships between ratios.

Reference books:

1. Financial Accounting - BPP Learning Media
2. Financial Accounting - Kaplan Publishing
3. Financial Accounting- Becker Professional Education
4. Financial Accounting–London School of Business and Finance
5. Jain, S. P., & Narang, K. L. (2015). ADVANCE ACCOUNTANCY (Corporate Accounting). New Delhi: Kalyani Publishers.



Course Code: 23ACCALW Course Title: Corporate and Business Law L-T-P-S: 4-0-0-0 Credits: 4

Course Outcomes:

CO No.	CO	PO	BTL
CO1	Knowledge and apply of essential elements of legal system	1	3
CO2	Knowledge and apply of essential elements for formation of contract	2	3
CO3	To apply corporate and legal personality	3	3
CO4	To apply essentials of insolvency law	3	3

Syllabus

Competency I - Essential elements of the legal system-Law and the legal system-Sources of law-The law of obligations-Formation of contract-Content of contracts-Breach of contract and remedies

Competency II - The law of torts and professional negligence-Employment law-Contract of employment-Dismissal and redundancy-Agency law-Partnerships Act.

Competency III - Corporations and legal personality-The formation and constitution of a company-Capital and the financing of companies-Share Capital-Loan capital-Capital maintenance and dividend law-Management, administration and the regulation of companies-Company directors-Other company officers-Company meetings and resolutions

Competency IV - Insolvency law- Insolvency and administration-Corporate fraudulent and criminal behavior Fraudulent and criminal behavior

Reference Books:

1. Tulsian,P.C., Business LawTMH
2. Chandra P.R., Business Law, Galgotia
3. Mathur, Satish B., Business Law, TMH
4. Kapoor, N.D., Business Law, Sultan Chand
5. Gulshan, S.S., Business Law, Excel Books
6. Kapoor, N.D., Corporate Law, Sultan Chand
7. Sen & Mitra, Commercial Law including Company



Course Code: 23ACCAA Course Title: Audit and Assurance L-T-P-S: 4-0-0-0 Credits: 4

Course Outcomes:-

CO No.	CO	PO	BTL
C1	Understand and apply the framework of audit framework and regulations	1	3
C2	Be able to understand and apply the planning and risk assessment	3	3
C3	Acquaint with analysis of internal control and systems	2	3
C4	Apply the reporting system for review process	3	3

Syllabus

Competency I

Audit framework and regulation-The concept of audit and other assurance engagements-External Audits-Corporate governance-Professional ethics and ACCA’s Code of Ethics and Conduct-Internal audit and governance and the differences between external audit and internal audit - The scope of the internal audit function, outsourcing and internal audit assignments.

Competency II

Planning and risk assessment-Obtaining, accepting and continuing audit engagements-Objective and general principles-Assessing audit risks-Understanding the entity and its environment-Fraud, laws and regulations-Audit planning and documentation.

Competency III

Internal control-Internal control systems-The use and evaluation of internal control systems by auditors-Tests of control-Communication on internal control-Audit evidence-Financial statement assertions and audit evidence-Audit procedures-Audit sampling and other means of testing-The audit of specific items-Computer-assisted audit techniques-The work of others-Not-for-profit organisations.

Competency IV

Review and reporting-Subsequent Events-Going concern-Written representations-Audit finalisation and the final review-The Independent Auditor’s Report.

