# CHRIST (Deemed to be University), Central Campus, Bengaluru School of Commerce, Finance and Accountancy Department of Commerce Academic Year 2020-2021

#### Introduction

The stakeholders of an educational institution are individuals or organisations having a legitimate interest in the process and their inputs and outcomes. It includes students, alumni, parents, teachers and employers. Each stakeholder in the education system is essential to the success of the educational goals.

A structured feedback form on the curriculum is circulated to students, alumni, parents, teachers and employers after the mid-semester examinations during the odd semester every year. The feedback is analysed and presented to the Curriculum Development Cell (CDC) for further deliberation and recommendation by the CDC members. The Action Taken Reports, which recommends the changes based on the feedback analysis, is presented in the forthcoming BOS.

This report is subdivided into the following parts -

- 1. Major suggestions given by all the stakeholders for the academic year 2020-2021.
- 2. Feedback Analysis Report for the academic year on Curriculum, Course, Teaching-Learning and Evaluation (Programme Wise- BCom, BCom (Honours), BCom (Strategic Finance Honours) and MCom).
- 3. Action Taken Reports (Programme Wise- BCom, BCom (Honours), BCom (Strategic Finance Honours) and MCom).

# Major suggestions given by all the stakeholders for the academic year 2020-2021

The stakeholders are of the opinion that the Industry 4.0's essence should be visible in the teaching-learning process and the social concerns can also include for the holistic development of the students.

The subject Business Environment can include topics from National Green Tribunal Act. Entrepreneurship is suggested to include Information and Communication Technology, Benefits of MSME, patents and copyright. Financial Systems and Services proposed to include topics like Fintech, Insuretech Regulatory Sandbox of RBI and IRDA Sociological and Global development, The subjects of Business Communication may include Nonverbal communication components, topics on effective writing and Office and Personal Correspondence International trade and also topics related to Foreign Exchange Market Advanced level Excel course like Applied Financial Modelling using Excel can be added and certificated jointly by EduedgePro and Moody's Analytics. New courses like Behavioural

Finance can be added include Prominent Case Studies for the assessment

#### **BCom Programme**

# Feedback Analysis Report for the academic year 2020-2021 on curriculum, Course, teaching-learning and evaluation for the BCom Programme

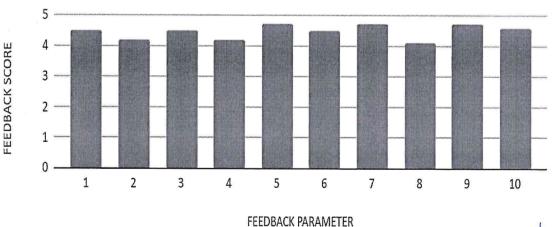
#### Students' Feedback Analysis BCom AY 2020 - 2021

Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve

- 1. Does the content of the curriculum satisfy the stated objectives and learning outcomes?
- 2. Does the curriculum cover advanced topics?
- 3. Whether the curriculum enhances your knowledge and skills in the relevant domain?
- 4. Is the curriculum effective in developing critical/ analytical thinking?
- 5. Are the textbooks and reference materials relevant to the content of the curriculum?
- 6. Does the curriculum orient towards higher education?
- 7. Does the curriculum enable the students to apply their knowledge in real life situations?
- 8. Is employability given weightage in the design and development of curriculum?
- 9. Does the curriculum promote self-study and attitude of research?
- 10. Does the curriculum meet your overall expectations?

# Students' Feedback Analysis Report BCom 2020-2021



Teachers' Feedback Analysis BCom AY 2020-21

Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve

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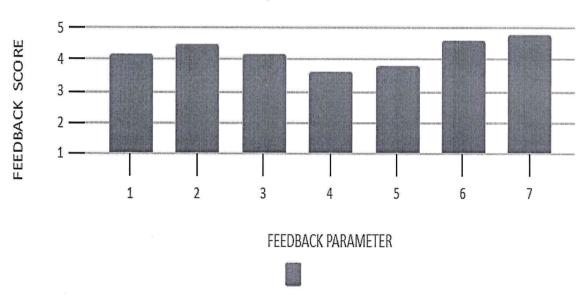
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- 1. Does the curriculum satisfy the stated objectives and learning outcomes?
- 2. Do you have continuous processes to propose, modify, suggest and incorporate new topics in the curriculum?
- 3. Is the curriculum effective in developing independent thinking?
- 4. Does the departmental level expert committee meet to review the curriculum?
- 5. Does the curriculum enhance your knowledge in the subject area?
- 6. Does the curriculum enable the students to apply their knowledge in real life?
- 7. Does the curriculum demand the teachers for research inclusive teaching?

### Teachers' Feedback Analysis BCom 2020-2021



#### Alumni Feedback Analysis BCom AY 2020 - 2021

Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3.Satisfactory 2. Average 1. Need to Improve

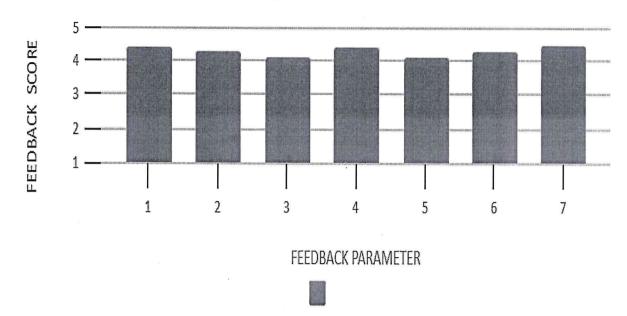
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- 2. Does the curriculum orient the students towards higher education?
- 3. Does the curriculum provide employability weightage?
- 4. Does the curriculum meet the expectations of the industry?
- 5. Does the curriculum enable the student to connect the knowledge to real life application??
- 6. Does the curriculum encourage entrepreneurship?
- 7. Do you think that the curriculum motivates the students for research and development?

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# Alumni Feedback Analysis BCom 2020-2021



#### Employers' Feedback Analysis BCom AY 2020-2021

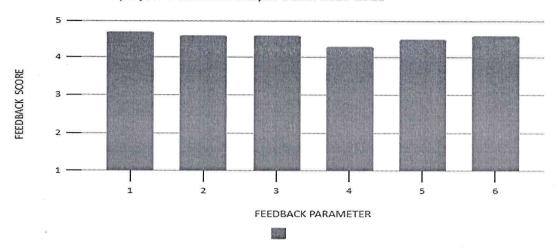
#### Feedback Parameter

Choose the appropriate option as per the following rating scale

- 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve
- 1. Is the curriculum aligned with the objectives of the programme?
- 2. Does the curriculum cover advanced topics and current trends?
- 3. How would you rate the relevance of the electives offered in the curriculum?
- 4. Is employability given weightage in the design and development of curriculum?
- 5. Does the curriculum meet the expectations of the industry?

6. Does the curriculum cater to the enhancement of skills of the students with respect to the industry needs?





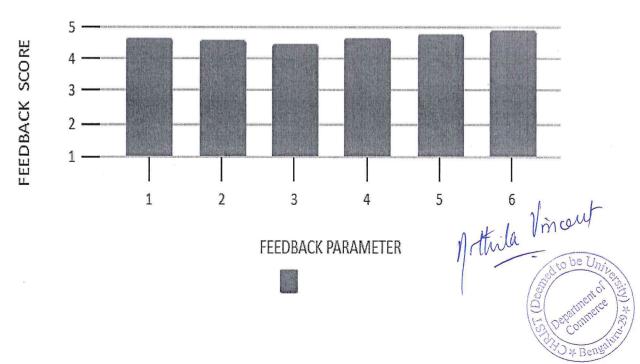
#### Parents' Feedback Analysis BCom AY 2020 - 2021

#### Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve

- 1. Does the syllabus orient the students towards higher education?
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- 4. Does the syllabus have components to serve the needs of the society?
- 5. Does the syllabus promote self-study and attitude of research?
- 6. Does the syllabus help the students to enhance their personality?

# Parents' Feedback Analysis BCom 2020-2021



# Action Taken Report for the BCom Programme AY 2020-21

SI	Course and Statements	Stakeholder	Action Taken
No			(Yes/No)
BCo	om Programme		
1	Business Environment (COM133): It is proposed to include topics on National Green Tribunal Act 2010 in Unit 3, start-up India in Unit 4, and international modes of entry into the business in Unit 5.	Teachers, and Industry experts	Yes
2	Business Law (COM232): It is proposed to include topics on the interpretation of statutes, change in the name of Unit 2 from the Indian Contract Act 1872: Law Specific Contract to Indian Contract Act 1872: Law of Special Contracts and in Unit 4, the Consumer Protection Act 1986 should be replaced by Consumer Protection Act 2019.	Teachers	Yes
2	Entrepreneurship (Submission Paper) COM311—As per the suggestions given by the external experts, should include topics on Information and Communication Technology in unit 1, Benefits of MSME under various laws in unit 2, patents and copyright in unit 3. Should also include sources of raising capital as a new unit.	Teachers and Industry experts	Yes
3	Company law (COM331) - It is proposed to include the fundamental concepts of Company Law in Unit 1 and in unit 5, the topic on winding up of companies and the topic related to administration of company law in unit 1 should be moved to unit 5.	Teachers and Students	Yes
4	Financial Systems and Services (COM333) – As per the recommendations, we should be including topics on credit policy on RBI in Unit 2 and technology-based topics like Fintech, Insuretech in unit 4. Regulatory Sandbox of RBI and IRDAI should be included on the basis of suggestions. The board should be accepting the proposals. Real-life investment should be there.	Teachers, Industry experts, Parents, and Alumni	Yes

5	Financial Management (COM432) - it is proposed to change the number of hours in unit 1 and unit 4	Teachers and Students	Yes
6	Practices of Banking and Insurance (COM434) – It is proposed to give an equal number of teaching hours to both the parts Banking and Insurance. It should be better to merge unit 3 with unit 4 and a new unit, types of insurance have to be added as unit 5.	Teachers	Yes
7	Communication in Business (COM561A) –It is proposed to include new topics on Sociological and Global development in unit 1, Nonverbal communication components in unit 3, topics on effective writing in unit 4, and Office and Personal Correspondence as a new unit.	Students, Teachers, Parents and Alumni	Yes
8	Strategic Human Resource Management (COM641A) – It is proposed by the experts to include a new unit Strategising the HR process: Recruitment and Retention Strategy as a new unit	Teachers, and Industry experts	Yes
9	International Financial Management (COM641C)  — It should change the title of Unit 1 to Introduction to International finance and International trade and also topics related to Foreign Exchange Market should be incorporated in Unit 4	Teachers	Yes

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#### **BCom (Honours) Programme**

Feedback Analysis Report for the academic year 2020-2021 on curriculum, Course, teaching-learning, and evaluation for the BCom (Honours) Programme

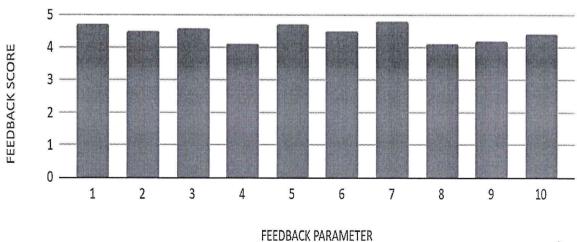
Students' Feedback Analysis BCom (Honours) AY 2020 - 2021

Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3.Satisfactory 2. Average 1. Need to Improve

- 1. Does the content of the curriculum satisfy the stated objectives and learning outcomes?
- 2. Does the curriculum cover advanced topics?
- 3. Whether the curriculum enhances your knowledge and skills in the relevant domain?
- 4. Is the curriculum effective in developing critical/ analytical thinking?
- 5. Are the textbooks and reference materials relevant to the content of the curriculum?
- 6. Does the curriculum orient towards higher education?
- 7. Does the curriculum enable the students to apply their knowledge in real life situations?
- 8. Is employability given weightage in the design and development of curriculum?
- 9. Does the curriculum promote self-study and attitude of research?
- 10. Does the curriculum meet your overall expectations?

# Students' Feedback Analysis Report BCom (Honours) 2020-2021



Teachers' Feedback Analysis BCom (Honours) AY 2020-21

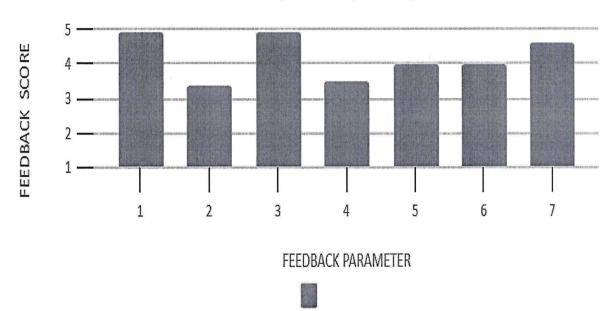
Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3.Satisfactory 2. Average 1. Need to Improve

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- 1. Does the curriculum satisfy the stated objectives and learning outcomes?
- 2. Do you have continuous processes to propose, modify, suggest and incorporate new topics in the curriculum?
- 3. Is the curriculum effective in developing independent thinking?
- 4. Does the departmental level expert committee meet to review the curriculum?
- 5. Does the curriculum enhance your knowledge in the subject area?
- 6. Does the curriculum enable the students to apply their knowledge in real life?
- 7. Does the curriculum demand the teachers for research inclusive teaching?

### Teachers' Feedback Analysis BCom (Honours) 2020-2021



#### Alumni Feedback Analysis BCom (Honours) AY 2020 - 2021

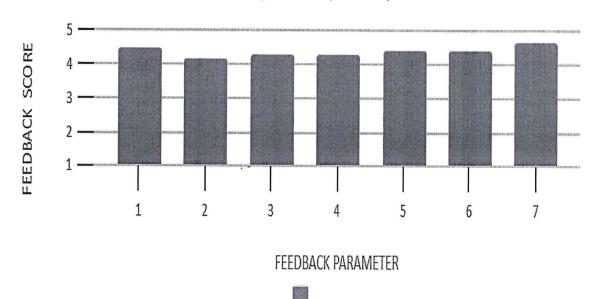
#### Feedback Parameter

Choose the appropriate option as per the following rating scale

- 5. Excellent 4. Good 3.Satisfactory 2. Average 1. Need to Improve
  - 1. Is the curriculum updated on a regular basis depending on the current trends and advanced topics?
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  - 4. Does the curriculum meet the expectations of the industry?
  - 5. Does the curriculum enable the student to connect the knowledge to real-life application??
  - 6. Does the curriculum encourage entrepreneurship?
  - 7. Do you think that the curriculum motivates the students for research and development?

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# Alumni Feedback Analysis BCom (Honours) 2020-2021



#### Employers' Feedback Analysis BCom (Honours) AY 2020-2021

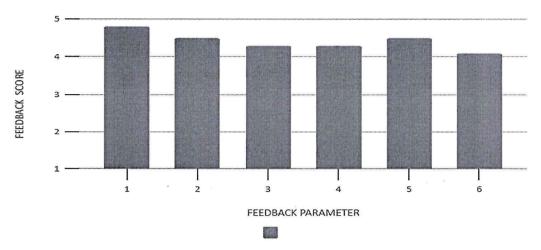
#### Feedback Parameter

Choose the appropriate option as per the following rating scale

- 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve
  - 1. Is the curriculum aligned with the objectives of the programme?
  - 2. Does the curriculum cover advanced topics and current trends?
  - 3. How would you rate the relevance of the electives offered in the curriculum?
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  - 5. Does the curriculum meet the expectations of the industry?
  - 6. Does the curriculum cater to the enhancement of skills of the students with respect to the industry needs?

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Employers' Feedback Analysis BCom (Honours) 2020-2021



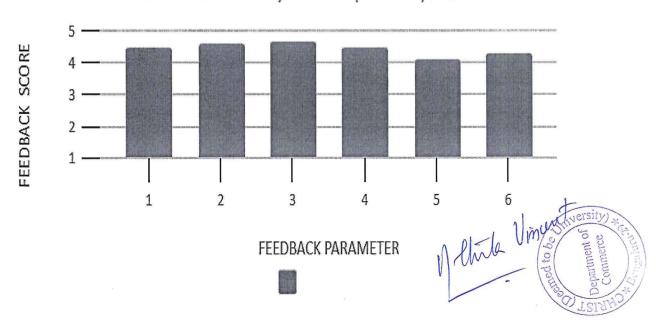
#### Parents' Feedback Analysis BCom (Honours) AY 2020-2021

#### Feedback Parameter

Choose the appropriate option as per the following rating scale

- 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve
- 1. Does the syllabus orient the students towards higher education?
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- 4. Does the syllabus have components to serve the needs of the society?
- 5. Does the syllabus promote self-study and attitude of research?
- 6. Does the syllabus help the students to enhance their personality?

# Parents' Feedback Analysis BCom (Honours) 2020-2021



# Action Taken Report for the BCom (Honours) Programme AY 2020-2021

Sl	Course and Statements	Stakeholder	Action Taken
No			(Yes/No)
BCo	om (Honours) Programme	<u>I</u>	
1	Financial Accounting (COH131): It is suggested to remove Unit 4 and replace Unit 5: Conversion of Double entry system of Bookkeeping in the place of Unit 4. A New Unit in the name of Automation in Accounting should be added as Unit	Teachers	Yes
2	Business Law (COH132): It is proposed to include topics on the interpretation of statutes, change in the name of Unit 2 from the Indian Contract Act 1872: Law Specific Contract to Indian Contract Act 1872: Law of Special Contracts and in Unit 4, the Consumer Protection Act 1986 should be replaced by Consumer Protection Act 2019.	Teachers	Partially Yes
3	Business Environment (COH133): It is decided to include topics on National Green Tribunal Act 2010 in Unit 3, start-up India in Unit 4, and International modes of entry into the business in Unit 5.	Teachers and Industry experts	Yes
4	Corporate Laws (COH232): It is proposed to incorporate the fundamental concepts of Company Law in Unit 1 and Unit 5, the topic on the winding up of companies should also be included and the topic related to administration of company law in unit 1 should be moved to Unit 5.	Teachers, and Students	Yes
5	Computer Applications in Business (COH332): It is proposed to transfer the module on the ERP system and SDLC from Unit 1 to Unit 2. As per the suggestion of experts, the topic of Data Privacy should be included in Unit 2.	Teachers, and Industry experts	Yes
6	Principles and Practice of Management (COH334): As per the recommendations of the experts it is decided to include a topic on the European Style of Management and the German-Style of Management in Unit 1 and in Unit 5 the change of	Industry experts	Yes

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	the title Staffing and Leading should be changed to Leadership and Motivation.		
7	Financial Systems and Services (COH335): It is suggested to include topics on credit policy on RBI in Unit 2 and technology-based topics like Fintech, Insuretech in Unit 4.	Teachers and Industry experts	Yes
8	Entrepreneurship (Submission Paper) COH412– It is suggested by the external experts to include topics on Information and Communication Technology in unit 1, Benefits of MSME under various laws in unit 2, patents and copyright in unit 3, and sources of raising capital as a new unit.	Teachers and Students	Yes
9	Practices of Banking & Insurance (COH433): It is proposed to give an equal number of teaching hours to both the parts Banking and Insurance and to merge unit 3 with unit 4 and a new unit, types of insurance should be added as unit 5.	Teachers, and students	Yes
10	Communication in Business (COH461C): It is proposed to include new topics on Sociological and Global development in unit 1, Non-verbal communication components in unit 3, topics on effective writing in unit 4, and Office and Personal Correspondence should be added as a new unit.	Teachers, Parents and Alumni	Yes
11	International Finance (COH641A): It is suggested by the experts to modify the title of Unit 1 as Introduction to International Finance and International Trade. Balance of Payment in India and measures taken by GOI and RBI should be included in Unit 2.	Teachers and Industry experts	Yes
12	Investment Analysis and Portfolio Management (COH643A)- the course can be modified the industry requirements.	Teachers	Yes



#### BCom (Strategic Finance Honours) Programme

Feedback Analysis Report for BCom (Strategic Finance Honours) Programme on curriculum, course, teaching-learning and evaluation 2020-2021

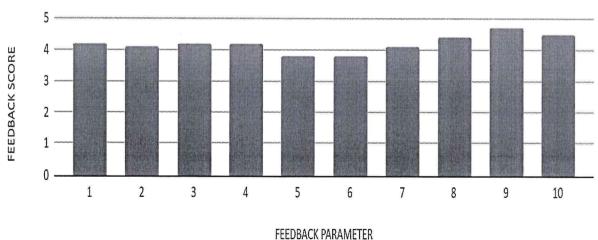
Students' Feedback Analysis BCom (Strategic Finance Honours) AY 2020 - 2021

Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve

- 1. Does the content of the curriculum satisfy the stated objectives and learning outcomes?
- 2. Does the curriculum cover advanced topics?
- 3. Whether the curriculum enhances your knowledge and skills in the relevant domain?
- 4. Is the curriculum effective in developing critical/ analytical thinking?
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- 8. Is employability given weightage in the design and development of curriculum?
- 9. Does the curriculum promote self-study and attitude of research?
- 10. Does the curriculum meet your overall expectations?

# Students' Feedback Analysis Report BCom (Strategic Finance Honours) 2020-2021

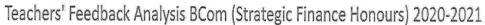


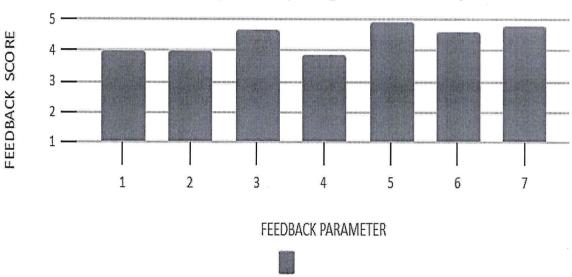
Ittila Vincont Teachers' Feedback Analysis BCom (Strategic Finance Honours) AY 2020-2021

Feedback Parameter

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- 1. Does the curriculum satisfy the stated objectives and learning outcomes?
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- 3. Is the curriculum effective in developing independent thinking?
- 4. Does the departmental level expert committee meet to review the curriculum?
- 5. Does the curriculum enhance your knowledge in the subject area?
- 6. Does the curriculum enable the students to apply their knowledge in real life?
- 7. Does the curriculum demand the teachers for research inclusive teaching?





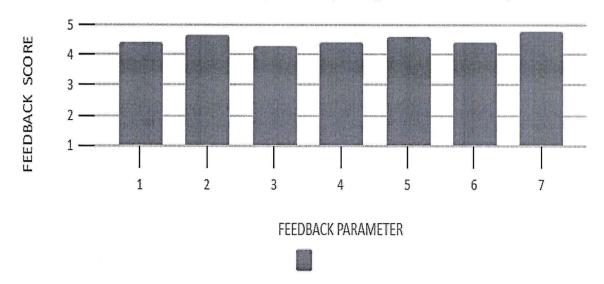
#### Alumni Feedback Analysis BCom (Strategic Finance Honours) AY 2020-2021

Feedback Parameter

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- 6. Does the curriculum encourage entrepreneurship?
- 7. Do you think that the curriculum motivates the students for research and development?

#### Alumni Feedback Analysis BCom (Strategic Finance Honours ) 2020-2021



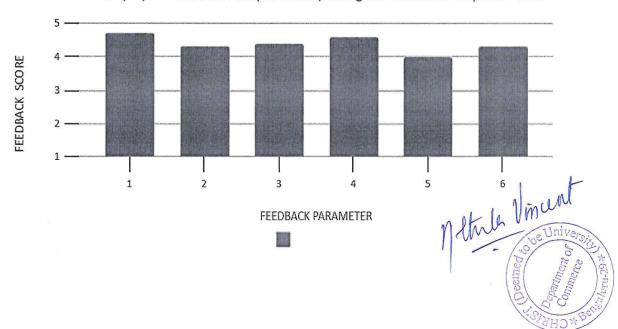
#### Employers' Feedback Analysis BCom (Strategic Finance Honours) AY 2020-2021

#### Feedback Parameter

Choose the appropriate option as per the following rating scale

- 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve
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Employers' Feedback Analysis BCom (Strategic Finance Honours) 2020-2021



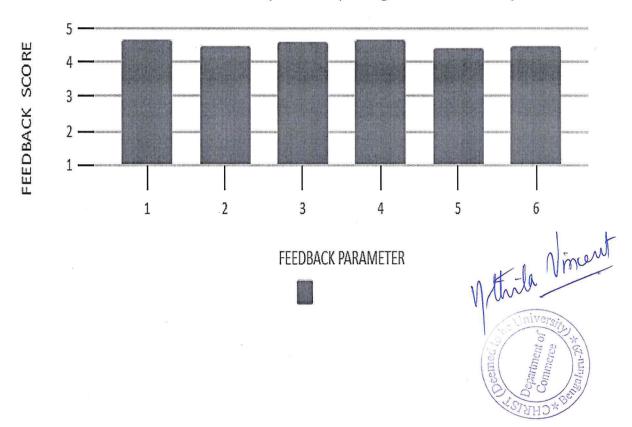
#### Parents' Feedback Analysis BCom (Strategic Finance Honours) AY 2020-2021

#### Feedback Parameter

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- 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve
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- 6. Does the syllabus help the students to enhance their personality?

Parents' Feedback Analysis BCom (Strategic Finance Honours) 2020-2021



# Action Taken Report for the BCom (Strategic Finance Honours) Programme AY 2020-2021

SI	Course and Statements	Stakeholder	Action Taken
No			(Yes/No)
BCo	om (Strategic Finance Honours) Programme		
1	Financial Accounting (COSF131): It is suggested to remove Unit 4 and replace Unit 5: Conversion of Double entry system of Bookkeeping in the place of Unit 4. A New Unit in the name of Automation in Accounting should be added as Unit 5	Teachers	Yes
2	Business Law (COSF132): It is proposed to include topics on the interpretation of statutes, and to change the name of unit 2 from the Indian contract Act 1872: Law Specific Contract to Indian contract Act 1872: Law of Special Contracts and in unit 4, the Consumer Protection Act 1986 should be replaced by Consumer Protection Act 2019.	Teachers	Partially Yes
3	Business Environment (COSF133): It is proposed to include topics on National Green Tribunal Act 2010 in Unit 3, start-up India in Unit 4, and International modes of entry into the business in Unit 5.	Teachers, and Industry Experts	Yes
4	Corporate Accounting- I and II (COSF331) and (COSF331): It is suggested to include new topics like SEBI and Companies Act, Preparation of Reconstruction scheme in Unit 1 and 2, and also it is suggested by experts to include accounting software solutions as a topic in Unit 6.	Teachers, and Industry experts	Yes
5	Computer Applications in Business (COSF332): It is proposed to transfer the module on ERP system and SDLC from Unit 1 to Unit 2. It is suggested by experts to include a topic on Data Privacy in Unit 2.	Teachers, and Industry experts	Yes
6	Financial Systems and Services (COSF335): It is suggested to include topics on credit policy on RBI in Unit 2 and technology-based topics like Fintech, Insuretech in unit 4.	Teachers, Alumni, and Students	Yes
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7	Entrepreneurship (Submission Paper) COSF412—It is suggested by the external experts to include topics on Information and Communication Technology in unit 1, Benefits of MSME under various laws in unit 2, patents and copyright in unit 3, and sources of raising capital as a new unit.	Teachers and Industry experts	Yes
8	Practices of Banking & Insurance (COSF433): It is proposed to give an equal number of teaching hours to both the parts Banking and Insurance. It would be better to merge unit 3 with unit 4 and a new unit, types of insurance can be added as unit 5.	Teachers, and students	Yes
9	Communication in Business (COH461C) It is proposed to include new topics on Sociological and Global development in unit 1, Non-verbal communication, components of nonverbal communication in unit 3, topics on effective writing in unit 4, and Office and Personal Correspondence should be added as a new unit.	Teachers, Parents, and Alumni	Yes
10	Corporate Laws (COSF632): It is proposed to incorporate the fundamental concepts of Company Law in Unit 1 and in unit 5, the topic on winding up of companies should be included and the topic related to administration of company law in unit 5 should be moved to unit 1.	Teachers, and students	Yes
11	International Finance (COH641A): It is suggested to modify the title of Unit 1 as Introduction to International Finance and International Trade and external experts suggested to include Balance of Payment in India and measures taken by GOI and RBI in Unit 2. The board also suggested to add topics related to the Foreign Exchange Dealers Association of India (FEDAI) in Unit 4.	Teachers and Industry experts	Yes

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#### **MCom Programme**

# Feedback Analysis Report for MCom Programme on curriculum, course, teaching-learning, and evaluation 2020-2021

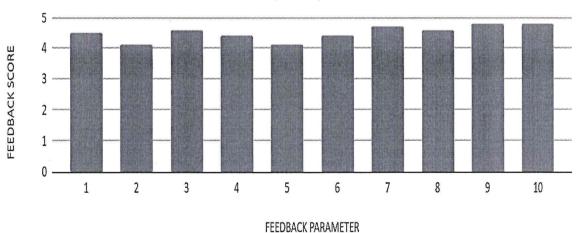
#### Students' Feedback Analysis MCom AY 2020 - 2021

Feedback Parameter

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  - 8. Is employability given weightage in the design and development of curriculum?
  - 9. Does the curriculum promote self-study and attitude of research?
  - 10. Does the curriculum meet your overall expectations?

### Students' Feedback Analysis Report MCom 2020-2021



#### Teachers' Feedback Analysis MCom AY 2020-21

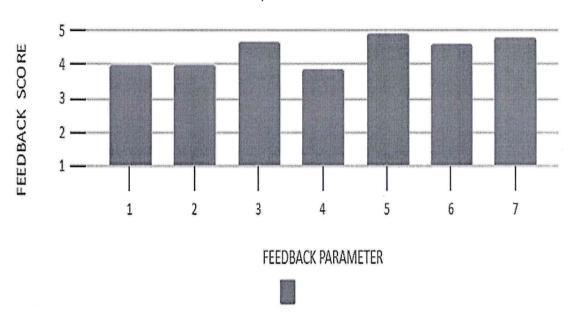
Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3.Satisfactory 2. Average 1. Need to Improve



- 1. Does the curriculum satisfy the stated objectives and learning outcomes?
- 2. Do you have continuous processes to propose, modify, suggest and incorporate new topics in the curriculum?
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- 4. Does the departmental level expert committee meet to review the curriculum?
- 5. Does the curriculum enhance your knowledge in the subject area?
- 6. Does the curriculum enable the students to apply their knowledge in real life?
- 7. Does the curriculum demand the teachers for research inclusive teaching?

### Teachers' Feedback Analysis MCom 2020-2021



#### Alumni Feedback Analysis MCom 2020 - 2021

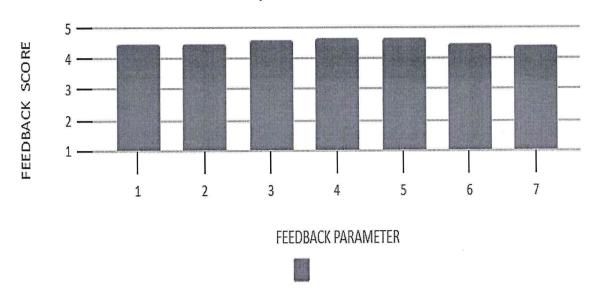
#### Feedback Parameter

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  - 6. Does the curriculum encourage entrepreneurship?
  - 7. Do you think that the curriculum motivates the students for research and development?

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### Alumni Feedback Analysis MCom 2020-2021



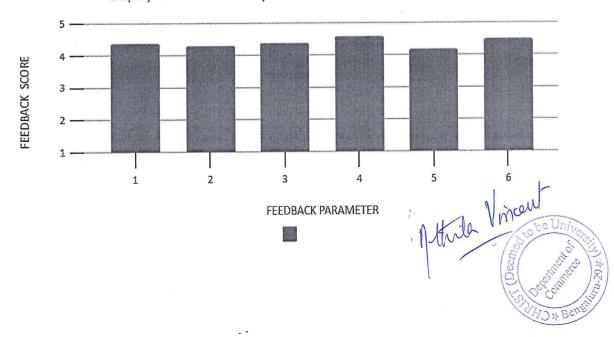
#### Employers' Feedback Analysis MCom AY 2020-2021

#### Feedback Parameter

Choose the appropriate option as per the following rating scale 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve

- 1. Is the curriculum aligned with the objectives of the programme?
- 2. Does the curriculum cover advanced topics and current trends?
- 3. How would you rate the relevance of the electives offered in the curriculum?
- 4. Is employability given weightage in the design and development of curriculum?
- 5. Does the curriculum meet the expectations of the industry?
- 6. Does the curriculum cater to the enhancement of skills of the students with respect to the industry needs?





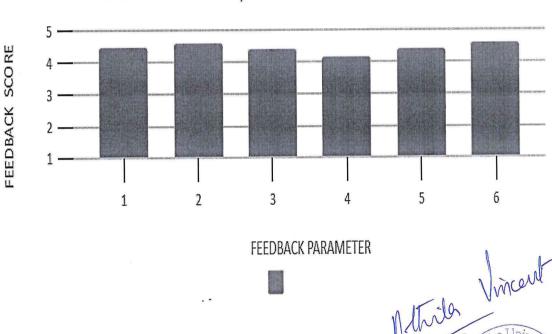
#### Parents' Feedback Analysis MCom AY 2020 - 2021

#### Feedback Parameter

Choose the appropriate option as per the following rating scale

- 5. Excellent 4. Good 3. Satisfactory 2. Average 1. Need to Improve
- 1. Does the syllabus orient the students towards higher education?
- 2. Is employability given weightage in the design and development of the syllabus?
- 3. Is the syllabus designed to have a component on value-based education?
- 4. Does the syllabus have components to serve the needs of the society?
- 5. Does the syllabus promote self-study and attitude of research?
- 6. Does the syllabus help the students to enhance their personality?

### Parents' Feedback Analysis MCom 2020-2021



# Action Taken Report for the MCom Programme AY 2020-2021

Sl	Course and Statements	Stakeholder	Action Taken
No			(Yes/No)
MC	om Programme		
1	Project Management (MCO232) – It is proposed to change the title of Unit 3 and Unit 4 and it would be better to include a topic on recent developments in the field of Information Technology in Unit 6.	Teachers and Industry experts	Yes
2	The existing course MCO313 Excel for Business Application [SEC for 30 hours, 50 marks and 02 credits] should be removed from third Semester MCom course structure, because students should be pursuing a more advanced level Excel course (Applied Financial Modelling using Excel) as a mandatory add-on certificate course jointly certified by EduedgePro and Moody's Analytics.	Teachers and Students	Yes
3	In place of the MCO313 Excel for Business Application, it is proposed to introduce a new course in Behavioural Finance (MCO333) as a core paper of 100 marks, 60 hours and 4 credits in the third semester to enhance research in the financial area of behavioral finance. It is suggested by experts to include Prominent Case Studies for the assessment.	Teachers and Industry experts	Yes
4	The course code for Teaching practice – I in the third semester should be changed from MCO314 to MCO313.	Teachers	Yes
5	It is proposed that starting from the Even Semester of the academic year 2020-21 CATS - Corporate and Academic Training Sessions should be introduced as a one-credit per semester course in all semesters of the first year and second year MCom programme instead of the Journal club the board is expected to accept and approve the changes.		Yes

# CHRIST (Deemed to be University)

# School of Commerce, Finance and Accountancy

# Board of Studies Meeting

24 February 2021

	24 February 2021			
SIN	0.	Name of the member	Designation	Signature
1.	.	Or Kavitha D	Chairman	Lawle 12
2.	F	Prof. Biju Toms	Member	- Canal
3.		or Nithila Vincent	Member	Phile Vm out
4.	D	r Sanjay Rastogi	Member	Attended online
5.	D	r Sumitra Binu	Member	Attended online
6.	Di	Anuradha Budaha	Member	Burade
7.	Dr	Sivaretinamohan R.	Member	Salmh-
8.	Dr.	Chidambaram N	Member	N. Erranj.
9.	Dr .	Abhishek Maheswar	Member	
10.	Dr 1	Rejoice Thomas	Member	Hu lumai
12.	Dr I	Bhagyalakshmi M	Member	11-13-6
13.	Dr S	ameena Tarannum	Member	David
14.	Prof.	Samreen Ayyesha	Member	Janveendyske 24/02/20

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1	5. Dr Jerlin Jose	Member	dal Mass
16	5. Dr Aarti Metha Sharma	Member	(linitium
17	Dr Sowmya Christina	Member	Jah.
18	Dr.Karthigai Prakasam	Member	Karnijam
19.	Dr Shaeril Almedeia	Member	Shirk
20.	Dr Vinnarasi B	Member	Sinaran B
21.	Dr Girish S	Member	family
22.	Dr Raghunandan G	Member	9 102 02 02 O2
23.	Dr Deepika Upadhaya	Member	Dieple 24/2/221
24.	Prof. Anson K J	Member	Jan 12/2/2021
25.	Dr Lakshmi B	Member	Jat 1-1 24/2/2021
26.	Prof. Naveen Kumara R	Member	1 12 12 12 12 12 12 12 12 12 12 12 12 12
27.	Dr Sunil M P	Member	Jun 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1
28.	Prof. Haresh R	Member	R. Haret
29.	Prof. Krishna Prasath	Member	Ano-1-1/2/21
30.	Prof. Nair Shreya Sunil	Member	24'
	Mathew Veytra	Mul Department of SE Commerce Commerce	Villey
		San Commerce Commerce Commerce	-

31.	Dr. Chabi Gupta	Member	that by phs
32.	Dr Vandana Vijay Bhagat	Member	Attended online
33.	Mr Deepak (Consultant)	Special Invitees	Attended online
34.	Mr Kapil Arora (Grant Thornton)	Special Invitees	Attended aline

### EXTERNAL EXPERTS

Sł.	Name	Designation	Signature		
No.					
1.	Dr K Nirmala Reddy Professor Department of Commerce Bangalore University Bengaluru	Member	Attended ordine		
2.	CA Narasimhan Elangovan Practicing Charted Accountant Chartered Accountants Partner at KEN & Co. Bengaluru	Member	E.Naraxinho		
3.	Mr. Suchit Manjmudar Partner Deloitte Haskins and Sells	Member	tejmide		
4.	Dr. Aloysius Edward J Dean of Commerce and Management Kristu Jayanti College (Autonomous) Bengaluru	Member	Altended orline		
	. Ex Officio Member				
1.	Dr Tomy K Kallarakal Professor & Dean School of Commerce, Finance and Accountancy CHRIST (Deemed to be University) Bengaluru - 29	Dean	Hallan ded		

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# SCHOOL OF COMMERCE, FINANCE AND ACCOUNTANCY DEPARTMENT OF COMMERCE BOARD OF STUDIES - FEBRUARY 2021

#### MINUTES OF MEETING

Minutes of the Meeting of the Board of Studies of the School of Commerce, Finance and Accountancy, Department of Commerce, held on 24 February 2021 at 9:30 AM in Room No.119/ on the WebEx Platform, Block IV, CHRIST (Deemed to be University), Bangalore Central Campus.

In the Chair: Dr. Kavitha Desai, Head - Department of Professional Studies.

The meeting commenced with a silent prayer on hybrid mode at the scheduled time. Dr. Kavitha Desai welcomed the External Experts, Dr. Tomy K Kallarakal, Dean; School of Commerce, Finance and Accountancy, Prof Biju Toms, Director Department of Professional Studies, Dr. Theresa Nithila Vincent, Head – Department of Commerce, and all the BOS members present. The matters on the agenda listed in the notice were taken up in the same serial order.

#### **External Experts Present**

#### **BOS** Members

- Dr. Nirmala Reddy, Assistant Professor, Department of Commerce, Bangalore University
- CA Narashiman Elangovan, Partner Ken & Co.

#### Special Invitees

- Dr. Aloysius Edward, Dean of Commerce, KristuJayanti College, Bangalore
- CA SuchintMajmudar, Partner, Deloitte India

#### CHRIST University Members Present:

Heads of the Departments, Curriculum Development Cell Coordinators, Programme Coordinators, CDC cluster heads and other members of BOS were present in person/online mode over the Cisco Webex meeting platform. All members as per the attendance list were present

# Declaration of Quorum and Calling the Meeting to Order:

The Chairperson declared the validity of the quorum and called the Meeting to Order.



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#### Matters on the Agenda

1. To consider and approve the Online meeting of the Board of Studies under the circumstance of COVID-19 restrictions until the pandemic ends and normalcy is restored as permitted by the Vice Chancellor

The Board approved the Online meeting of the Board of Studies under the circumstance of COVID-19 restrictions as approved by the Vice Chancellor until the end of the pandemic and restoration of normalcy.

2. To confirm the Minutes of the previous BOS meeting held on 17 February 2020 The minutes of the previous Board of Studies meeting held on 17 February 2020 were reviewed item wise. It was confirmed that the recommendations of the Board made in the previous year were duly implemented in the academic year 2020-21 odd and even semester syllabus as applicable. It was noted that no matters were arising out of the Minutes.

Dr. Theresa Nithila Vincent started the presentation of the matters on agenda with respect to the Department of Commerce giving a brief on the focus of the Curriculum Development Cell for BOS 2021 and the discussions on the agenda items:

#### CDC focus areas:

- Industrial relevance
- Skill orientation in theory papers
- Technology integration
- Internationalization of curriculum
- Blended learning
- 3. To ratify the BOS Resolutions by Circulation passed during the academic year 2020-21

Due to the unprecedented Coronavirus Pandemic, the Academic year 2020-21 was completely transformed to the online mode of instruction. Teaching-Learning -Evaluations were all conducted online. This necessitated certain systemic changes for internships and open electives applicable for the year 2020-21. Further, there were other policy changes to be effected with immediate effect in the academic year 2020-21. These changes were passed as Circular Resolutions and implemented with the approval of all the BOS members. The same is presented here for ratification and final approval. Please refer to Attachments for complete details.

I Resolution by Circulation passed on 17 March 2020.

Approval forchanges in Summer internship and NGO internship for BCom, Finance Honours) **BCom** (Honours), **BCom** (Strategic Jetula Vincosi **MComprogrammes** 

Commerce

It was proposed to provide alternative options for NGO internships. Students shall form groups of three members and develop strategies for achieving any one of the UN's Sustainable development goals. Students shall prepare a secondary data based report using UN data / details and other data available online. This is applicable only for the academic year 2020-21. The same was approved by the board. (Refer to Annexure I for more details)

In lieu of Summer internship in the industry, students can do an online course from the GOI- UGC Swayam platform of minimum four weeks duration. Credits will be awarded based on the course completion certificate. This is applicable only for the academic year 2020-21. The same was approved by the board. (Refer to Annexure I for more details)

#### II Resolution by Circulation passed on 07 August 2020.

Revised Assessment Pattern for BCom (Strategic Finance Honours) Programme from the Batch of 2020-21 onwards - The assessment pattern was revised from 60:40 to 70:30. The reason for the change is to align the assessment pattern on par with the grading patterns of the University. The new assessment pattern shall be applicable from 2020-21 batch onwards. For the strategic finance students, 70% weightage is given for CIA and 30% weightage for the end semester examination. The same was approved by the board. (Refer to Annexure II for more details).

#### III Resolution by Circulation passed on 13 August 2020.

Approval for the mandatory add-on Analytics courses jointly certified by Eduedge Pro and Moody's for the MCOM programme - To offer four analytics courses to the MCOM students as mandatory add-on courses to leverage the skill sets of the students to meet the academic and industry standards. Courses would be jointly certified by Eduedge pro and Moody's analytics. The same was approved by the board. (Refer to Annexure III for more details).

#### IV Resolution by Circulation passed on 30 November 2020.

To approve Swayam Courses offered in lieu of Mandatory Open Electives for the academic year 2020-21 - It was proposed to provide alternative options for Open Electives offered from the Department of Commerce to students of other disciplines for a period of four to five weeks. On successful completion of the course in the Swayam Platform and submission of the Course Completion Certificate, the student will be awarded 2 credits under the Mandatory Open Elective course category. The same was approved by Adtala Vincens board. (Refer to annexure IV for more details)

V Resolution by Circulation passed on 04 January 2021.

Approval forCorporate and Academic Training Sessions as an alternate for the current Journal club in MCom programme - Corporate and Academic Training Sessions (CATS) - The students will be doing a corporate and academic training session as an alternate to the current journal club. This is to support the students with the required skills for competitive exams, placement interviews, and career progression. This shall be introduced as a one-credit per semester course in all semesters of the first year and second year MCom programme instead of the Journal club applicable from the even semester academic year 2020-2021. The same was approved by the board. (Refer to Annexure V for more details).

# VI Resolution by Circulation passed on 19 February 2021

- To consider and approve the proposal to make taking Competitive Examinations/ state/ national/ international level examinations as a curricular requirement - Keeping in view the UGC/ NAAC/NIRF requirement to make appearing for competitive examinations a curricular requirement, it is proposed to make writing NET examination as a mandatory requirement to complete the MCOM programme. Student may take up the NET exam either in the first or the second year of the programme. Passing the exam is not mandatory. This shall be applicable from the June 2021 batch. The same was approved by the board. (Refer to annexure VI for more details)
- 4. To consider and recommend the changes in curriculum and syllabus for semesters one to six of the BCom and BCom (Honours) and BCom (Strategic Finance Honours)

BCom Programme: The Board of studies reviewed the proposed curriculum changes in the courses COM133 Business Environment, COM232 Business Law, COM311 Entrepreneurship, COM331 Company Law, COM333 Financial System and Services, COM432 Financial Management, COM434 Practices of Banking and Insurance, COM561A Communication in Business, COM641A Strategic Human Resource Management and COM641C International Financial Management of the Bachelor of Commerce programme as presented at the meeting. The board has accepted the proposed changes.

BCom Honours Programme: The Board of studies reviewed the proposed curriculum changes in the courses COH131 Financial Accounting, COH132 Business Law, COH133 Business Environment, COH232 Corporate Law, COH332 Computer Applications in Business, COH334 Principles and Practices of Management, COH335 Financial System and Services, COH412 Entrepreneurship, COH433 Practices of Banking and Insurance, COH461C Communication in Business, COH641A International Finance, COH643A Investment Analysis and Portfolio Management of the Bachelor of Commerce (Honours) programme as presented at the meeting. The board having assessed the validity of the reasons for the changes in curriculum has accepted the changes in the above courses, Department of The Union Commerce Commerce

BCom Strategic Finance Honours Programme: It was proposed to change the course codes for all COH courses of the BCom (Strategic Finance Honours) programme from COH to COSF. Currently all the common courses of the BCom (Honours) and BCom (Strategic Finance Honours) have COH codes, since the Assessment Pattern has changed from 60: 40 to 70:30 and the weightage for CIA1, 2, 3 and ESE has changed, it is desirable to assign separate codes. The course code changes were made to 12 COH papers. These changes are applicable from the 2020 batch onwards. The board has accepted the same.

The Board of studies reviewed the proposed curriculum changes in the courses COSF131 Financial Accounting, COSF132 Business Law, COSF133 Business Environment, COSF231 Corporate Accounting - I, COSF331 Corporate Accounting - II, COSF332 Computer Applications in Business, COSF335 Financial System and Services, COSF412 Entrepreneurship, COSF433 Practices of Banking and Insurance, COH461C Communication in Business, COSF632 Corporate Laws, COH641A International Finance of the Bachelor of Commerce (Strategic Finance Honours) programme as presented at the meeting. The board has accepted the changes after reviewing the curriculum changes as presented.

5. To consider and recommend the changes in the curriculum and syllabus for the MCom programme.

The Board of studies reviewed the proposed curriculum changes in the course MCO232 Project Management the Board has reviewed and accepted the changes.

The existing course MCO313 Excel for Business Application [SEC for 30 hours, 50 marks and 02 credits] has been removed from third Semester MCom course structure, because students would be pursuing a more advanced level Excel course (Applied Financial Modelling using Excel) as a mandatory add-on certificate course jointly certified by EduedgePro and Moody's Analytics.

In place of the MCO313 Excel for Business Application, it is proposed to introduce a new course in Behavioural Finance (MCO333) as a core paper of 100 marks, 60 hours and 4 credits in the third semester to enhance research in the financial area of behavioral finance. The experts suggested including Prominent Case Studies for the assessment.

The course code for Teaching practice - I in the third semester has been changed from MCO314 to MCO313, the board has approved the same.

It was proposed that starting from the Even Semester of the academic year 2020-21 CATS - Corporate and Academic Training Sessions shall be introduced as a one-credit per semester course in all semesters of the first year and second year MCom programme instead of the Journal club the board has accepted and approved the changes.

6. To consider and recommend the change in curriculum for BCom Finance & Accountancy Programme Mila Vinant remed to be

Department of Commerce

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The Board of Studies reviewed the proposed changes in curriculum for courses COC131 Financial Accounting I, COC133 Business Law, COC161C Business Correspondence and Reporting is replaced with introducing a new course titled Business Management and Correspondence', COC231 Financial Accounting - II is replace with introducing a new course titled 'Financial Accounting and Reporting - 1', COC232 Cost Accounting, COC233 Business Management is replaced with introducing a new course titled 'Macro Economics', COC234 Auditing I in place of Auditing - I, a new course titled Financial Markets and Services is introduced, COC331 Financial Management, COC332 Human Resource Management, COC335 Management Accounting, COC311 Information Technology in Business, COC433 Marketing Management, COC434 Corporate Law -- II, COC435 Indian Financial System IFS is replaced by Corporate Reporting (CR shifted from Semester 6 to Semester 4), COC411 Entrepreneurship, COC531 Auditing-II, COC532 Research Methodology, COC543A Advanced Corporate Accounting, COC632 Strategic Management, Ethics and Corporate Governance SMECG is replaced by IFRS (SMECG shifted from Semester 6 to Semester 5), and COC633 Corporate Reporting is replaced by Risk Management of BCom Finance & Accountancy as presented at the meeting. Having considered the validity of the reasons for the suggested changes, the Board has resolved to recommend the suggested changes in the curriculum for the approval of the Academic Council.

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7. To consider and recommend the change in curriculum for BBA Finance & Accountancy Programme

The Board of Studies reviewed the proposed changes in curriculum for courses BBF132 Business Economics, BBF311 Business and Professional Skills, BBF411 IT in Business is replaced by Entrepreneurship and BBF432 Research Methodology of BBA Finance & Accountancy as presented at the meeting. Having considered the validity of the reasons for the suggested changes, the Board approved the same.

8. To consider and recommend the change in curriculum for BCom Professional Programme

The Board of Studies reviewed the proposed changes in curriculum for courses COP431 Operations Management was replaced with new course Advanced Management Accounting, COP433 Auditing, COP434 Business Communication – II replaced by Financial Management II which was in 5th semester, COP411 Information Technology in Business is replaced by new course Business and Professional Skills, COP531 Financial Management – II shifted to 4th semester and replaced by new course Managing Finance in a Digital World, COP532 Research Methodology, COP542B Insurance Management and COP632 Risk Management is replaced by new course Financial Reporting of BCom Professional as presented at the meeting. Having considered the validity of the reasons for the suggested changes, the Board approved the same subject to approval of the Academic Council

9. To consider and recommend the change in curriculum for BCom International Finance Programme

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The Board of Studies reviewed the proposed changes in curriculum for courses BIF332 Auditing and Attestation I, BIF432 Governmental and Not for Profit Accounting, BIF433 Auditing and Attestation II, BIF411 IT in Business, BIF481 Internship, BIF531 Equity Investment, BIF532 Fixed Income Investments, BIF533 Research Methodology, BIF541A International Financial Reporting Standards, BIF543B Insurance Management and BIF632 Portfolio Management & Wealth Planning of BCom IF as presented at the meeting. Having considered the validity of the reasons for the suggested changes, the Board approved the same.

10. To consider and recommend the change in curriculum for MSc Innovation & Entrepreneurship Programme

The Board of Studies reviewed the proposed changes in curriculum for courses MIE151 Experiential Learning-I, MIE251 Experiential Learning-II and MIE351 Experiential Learning-II of MSc IE as presented at the meeting. Having considered the validity of the reasons for the suggested changes, the Board approved the same.

11. To consider and recommend the change in curriculum for MCom International Finance Programme

The Board of Studies reviewed the proposed changes in curriculum for courses MIF151 Experiential Learning-I, and MIF251 Experiential Learning-II of MCom IF as presented at the meeting. Having considered the validity of the reasons for the suggested changes, the Board approved the same.

12. To consider and recommend the change in curriculum for MSc Strategic Management Programme

The Board of Studies reviewed the proposed changes in curriculum for courses MSM131 Management and Organizational Behavior, MSM132 Managerial Economics, MSM133 Accounting for Business Decisions, MSM231 Financial Management, MSM233 Human Resource Management, MSM332 Quantitative Techniques for Managers and MSM533 Business Analytics and Data Governance of MSc SM as presented at the meeting. The board has accepted the changes after reviewing the curriculum changes as presented.

13. To consider and recommend the change in curriculum for BCom (Financial Analytics) Program

The Board of Studies reviewed the proposed changes in curriculum for courses of COA 112L Foundations of Data Science, COA113L Spreadsheet Application in Analytics, COA161LA Innovation and Creativity in Business, COA161LB Business Communication, COA212L Global Capital Markets and Investment Banking, COA213L Basics of R Progr mming for Analytics, COA261LA Design Thinking, COA261LB Intellectual Property Rights, COA333L Introduction to Database Management Systems, 100 A335L Machine Learning, COA361LB Management Information System, COA433L Practice of Banking and Lisurance, COA434L Principles and Practice of Auditing, 100 A361 Business Law, COA461LA Web Scraping for Data Analytics, COA461LB

Corporate Governance, COA5311. Taxation Management, COA5321. Strategic Financial Management, COA5331. Financial Securities and Derivatives, COA541LA Financial Risk Management, COA541LB International Financial Management, COA541LC Financial Modelling, COA541LD Introduction to Fintech, COA511L Financial Modelling, Using PowerBI, COA631L Accounting Standards and Financial Reporting, COA6321. Investment Analysis and Portfolio Management, COA633L Corporate Valuation, COA641LA Technical Analysis, COA641LB Debt Market and Valuation, COA641LC Financial Econometrics, COA 641LD Quantitative Techniques for Finance. BCom Financial Analytics, Lavasa Campus has presented the above changes at the meeting. The board has accepted the same, having considered the validity of the reasons for the suggested changes; the Board accepted the same, subject to approval of the Academic Council. The board having assessed the validity of the reasons for the changes in curriculum has accepted the changes in the above courses.

14. To consider and recommend the curriculum for the new Post Graduate Programme MSc (Finance & Analytics) as per the Programme Document

The Board of Studies reviewed the proposed new Programme MSc (Finance & Analytics) presented at the Meeting. Having considered the validity of the reasons for the new programme and the curriculum, the Board approved the same subject to approval of the Academic Council and the Board of Management.

15. To consider and recommend for the new Advanced Diploma in Business Accounting

Details of the proposed new Advanced Diploma in Business Accounting was presented at the Meeting by the Coordinator was discussed in detail. Having considered the validity of the reasons, the Board approved the same subject to approval of the Academic Council.

16. To review the results of the December 2020 End Semester Examination for all

The December 2020 End semester exam for the Odd semester was conducted through online mode in the Mettl platform for 50 marks, 2 hours duration. The evaluation was also done through the Mettl platform. The Result Analysis of the End Semester Examinations December 2020 for all the Undergraduate and Postgraduate Programmes of School of Commerce, Finance & Accountancy was reviewed by the Board. The Board applauded the school for the good results.

17. To review the students progression in the professional programmes CA, CIMA, nthula Vice CPA, III, CS, CFA and ACCA

Department of Commerce

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	The students' progression in the professional programmes like CA, CIMA, CPA, III, CS,
_	CFA and ACCA was reviewed by the Board. The Board applauded the department for
	the good results.
	the good results.
_	18. To propose and approve the panel of external examiners for PG programmes
	The list of external examiners for PG programmes was presented to the Board and was
	approved. (Refer to Annexure VII for more details)
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	as me in the state of the state
	19. To review the research and publications progress of faculty and students and
	approve the RAC for PhD
	1. Patents: 4 - Four patents were published during 2020-2021.
	2. Copyrights: 2 – Two copyrights were granted during 2020-2021
	3. Faculty joint Publications during 2020-2021:
	a. SCOPUS Indexed Journals: 20
	b. UGC Care List Journals: 10
	4. Awarded Ph.D. in 2020-2021: 04
	a. Dr. Lakshmi B
	b. Dr. Sandeep Singh
	c. Dr. Deep JyotiGurung
	d. Dr. Sunil MP
	5. Number of faculty submitted Ph.D.
	a. Thesis: 1, Prof. AnushaSrinivasanIyer
	b. Synopsis- 1, Prof. Anson KJ
	6. Major Research Projects funded by CU to Commerce faculty - 4 (joint projects)
	7. Ph.D.
	a. Number of Scholars Currently pursuing: 72
	b. The list of the Research Advisory Committee for the 2019 Ph.D. batch
	was approved by the expert panel. (Refer to Annexure VIII for more
	details)
	20. To introduce two new Open elective courses in Entrepreneurship
-	To empower college students with an entrepreneurial mindset and the knowledge
	to build practice ventures which have the potential to transform into real ventures,
	it is proposed to introduce two new Practitioner's Courses aligned with the
	Wadhwani Foundation.
	a) Foundational Course in Entrepreneurship COMOE1106 - 4 Credits (as per
	annexure IX)
	b) Advanced Course in Entrepreneurship COMOE2106 - 4 Credits (as per
	annexure IX)
	Course Facilitation Details:
	Department of Section 1
*	annexure IX)  Course Facilitation Details:    Month   Semed to be   Seme

- Credits Offered by the Department of Commerce
- Course content and Training provided by Wadhwani Foundation.
- Course promoted by CIESC CHRIST Incubation and Entrepreneurship Centre
- Course Coordinator from the Department of Commerce.
- The course will be open to Commerce students and students from other Departments of CHRIST (Deemed to be University).

# 21. To approve the Student Exchange Credit Transfers

- To accept the Credit Transfer from Baldwin Wallace University, the USA for 5 students who pursued the fourth semester under the student exchange arrangement. (January to May 2020). (as per annexure X).
- To accept the Credit Transfer from IESEG School of Management, France, for 4 students who pursued the fourth semester under the student exchange arrangement. (January to May 2020). (as per annexure X)
- 22. To consider and approve Value Added Certificate Programs and Open Electives offered by the department in the Odd and Even semesters.

The Board considered the proposed Value Added Certificate Programmes and approved the same. The Board appreciated the value added certificates offered by the department. (as per annexure XI)

23. To consider any other matter with the permission of the Chair.

With no other matters to discuss the Chairperson adjourned the meeting thanking all the participants. The Chairperson particularly thanked Dr Nirmala Reddy, CA Narashiman Elagovan, Dr. Aloysius Edward and CA Sunchit Majmudarfor their presence and valuable suggestions.

Kavitha Desai

Chairperson

Board of Studies

School of Commerce, Finance & Accountancy

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## CHRIST (Deemed to be University), Bengaluru School of Commerce, Finance and Accountancy Department of Commerce Academic Year 2020-2021

# Supplementary Board of Studies Minutes Date- 24th February 2021

This document is a supplementary document along with the original Minutes of the Meeting of the Board of Studies held on 24th February 2021.

The Department after conducting a need analysis and incorporating suggestions from various stakeholders proposed the need for introduction/revision of courses to make it industry-relevant incorporating recent developments and technology integration in courses. The proposals were discussed in the Curriculum Development Cell (CDC). After its due process and approval, the CDC members framed the necessary content considering employability/entrepreneurship/skill development aspects and submitted it for the approval of the Board of Studies of Commerce. These changes will be incorporated in the forthcoming academic year (2021-2022).

## List of courses that are revised is presented below

#### **BCom Programme**

SI No	Course name and Course code
1	Business Environment (COM133)
2	Entrepreneurship (Submission Paper) COM311
3	Company law (COM331)
4	Financial Systems and Services (COM333)
5	Financial Management (COM432)
6	Practices of Banking and Insurance (COM434)
7	Communication in Business (COM561A)
8	Strategic Human Resource Management (COM641A)
9	International Financial Management (COM641C)

Department of Commerce

## **BCom (Honours) Programme**

Sl	Course name and Course code
No	
1	Financial Accounting (COH131)
2	Business Law (COH132)
3	Business Environment (COH133)
4	Corporate Laws (COH232)
5	Computer Applications in Business (COH332)
6	Principles and Practice of Management (COH334)
7	Financial Systems and Services (COH335)
8	Entrepreneurship (Submission Paper) COH412
9	Practices of Banking & Insurance (COH433)
10	Communication in Business (COH461C)
11	International Finance (COH641A)

# BCom (Strategic Finance Honours) Programme

SI	Course name and Course code
No	
1	Financial Accounting (COSF131)
2	Business Law (COSF132)
3	Business Environment (COSF133)
4	Corporate Accounting-II (COSF331)
5	Computer Applications in Business (COSF332
6	Financial Systems and Services (COSF335)
7	Entrepreneurship (Submission Paper) COSF412.
8	Practices of Banking & Insurance (COSF433)
nent of herce	Atula Vinary

9	Communication in Business (COH461C)	4.0		
10	Corporate Laws (COSF632)			
11	International Finance (COH641A)			

# MComProgramme

Sl No	Course name and Course code
1	Project Management (MCO232)
2	Excel for Business Application (MCO313)
3	Teaching practice – I (MCO314 to MCO313)

Department of Commerce Commerce

## List of courses that are newly introduced are presented below

## **BCom Programme**

SI No	Cours	se name and Course code	
1	NIL		

## **BCom (Honours) Programme**

SI No	Course name and Course code	
1	NIL	

## **BCom (Strategic Finance Honours) Programme**

SI No	Course name and Course code
1	NIL

## MComProgramme

SI No	Course name and Course code
1	Excel for Business Application (MCO313)) Renamed, Behavioural Finance (MCO333)
2	Advanced Financial Management (MCO 234)

May be emed to be Department of Commerce

## CHRIST (DEEMED TO BE UNIVERSITY) DEPARTMENT OF COMMERCE

RESOLUTION BY CIRCULATION ATTENDANCE SHEET - 30 JANUARY 2020

S.No	heresa Nithila Vincent (Chairpe NAME	Signature -	S.No	- NAME	Signature
1	Dr Tomy K Kallarakal		25	Mr Michael Zimik	12 100
2	Dr Theresa Nithila Vincent	. 0	26	Dr Natchimuthu N	VI WO CAR
3	Dr Anuradha P.S	Anung	27	Mr Naveen Kumara R	100.4
4	Dr Alice Mani	Mire Mari	28	Dr Namitha K Cheriyan	Patta Can
5	Mr Anson K J	many	29	Dr Pooja Jain	Pinh
6	Ms Anusha Srinivasan Iyer	The state of	30	Dr Prakash M	a. Revis
7	Dr Aruna P	spring.	31	Dr Raghunandan G	110
8	Dr Akanksha Khanna	Murete	32	Mr Rishikesh K B	a also
9	Dr Anand Shankar Raja M	I. Alnord Mans.	33	Dr Sathish Kumar B Dr Shaeril Michael Almeida	June !!
10	Dr Deepika Upadhyay	xeyiba	34	Mr Saravanakrishnan V	Week
11	Mr Dinesh Kumar R		35	Mr Sandeep Kumar Singh	Selin
12	Mr Deep Jyoti Gurung	seef.	36	Dr Shijumon K J	203-1122·
13	Dr Geetanjali Purswani	Telayale,	37	Mr Sunil M P	- Juni
14	Dr Girish. S	Janony,	39	Dr Suresh G	BABA
15	Dr Ginu George	gun ger	40	Dr Sushin M	1
16	Mr Haresh R	Paulo	41	Dr Valarmath-i B (Sharon)	Adamab
17	Dr Karthigai Prakasam C	1 XONUTE!	1	Dr Uma V.R	Eve
18	Dr Kavitha Jayakumar	301		Dr Veerta Tantia	Veertas
19	Mr Krishna Prasath S	500	44	Dr Vinnarasi B	
20		Monolita	45	Dr Vincent G	
21	Ms Lakshmi B	Harry	P		
22	Dr Lijeesh P	Hanny	-		
23	Dr Mary Rani Thomas	Lysevat	4		
24	Dr Mynavathi. L	Minana	1		

**Expert Members** 

1. Dr Aloysius Edward J Dean of Commerce and Management Kristu Jayanti College (Autonomous) Bangalore 560077

Special Invitées

1. CA. Narasimhan Elangovan DipIFR (UK), CISA Practicing Chartered Accountant Bangalore 560 029

2. Mr Suchint Majmudar Deloitte, Level 19, Prestige Trade Tower, 46 Palace Road, Bangalore 560001

Ex-Officio Member

1. Dr Tomy K Kallarakal, Associate Dean Commerce, Department of Commerce, CHRIST (Deemed to be University)



# SCHOOL OF COMMERCE, FINANCE AND ACCOUNTANCY BOARD OF STUDIES 17<sup>TH</sup> FEBRUARY 2020

Minutes of the Meeting of the Board of Studies of the Department of Commerce and Department of Professional Studies held on 17 February 2020 at 9:00 AM in Room No.119, Block IV, CHRIST (Deemed to be University), Bangalore Central Campus, Bangalore.

In the Chair: Dr. Theresa Nithila Vincent, Head Department of Commerce

The meeting commenced on the scheduled time with a silent prayer. Dr. Nithila Vincent welcomed the External Experts, Dean Dr Tomy K Kallarakal, Director Prof. Biju Toms, HOD (Department of Professional Studies) Dr Kavitha Desai, the programme coordinators, academic coordinators and the faculty members. Dr. Shaeril Almeida, the Secretary for Board of Studies, introduced the external experts to the board. The matters on the agenda listed in the notice were taken up in the same serial order.

#### **External Experts Present**

#### **BOS Members**

- · Dr. Nirmala Reddy, Department of Commerce, Bangalore University
- CA Narashiman Elangovan, Partner Ken & Co.

#### Special Invitees

- Dr Aloysius Edward, Dean of Commerce, Kristu Jayanti College, Bangalore
- · CA Suchint Majmudar, Partner, Deloitte India

#### University Members Present

All the programme coordinators and CDC cluster heads were present.

Declaration of Quorum and Calling the Meeting to Order

The Chairperson declared the validity of the quorum and called the Meeting to Order.

#### MATTERS ON THE AGENDA

1. To confirm the Minutes of the previous BOS meeting held on 30 January 2019.

The minutes of the previous Board of Studies meeting held on 30 January 2019 were duly reviewed item wise. The Chairperson confirmed that the recommendations of the Board made in the previous year have been duly implemented in 2019-20. It was noted that there were no matters arising out of the Minutes.

Department of

 To ratify the BOS Resolution by Circulation passed during the academic year 2019-20

# I Resolution by Circulation passed on 24 August 2019.

- (a) Approval of Student Exchange and Credit Transfer Agreement with IESEG School of Management, France
- (b) Approval of Student Exchange and Credit Transfer Agreement with Baldwin Wallace College, Ohio, USA

The same was approved by the board. (Refer annexure for more details).

# II Resolution by Circulation passed on 30 January 2020.

The board approved the resolution by circulation for the following matters, without any alterations or modification

- (a) Business Analytics (COH631): Approval of changes in the evaluation system of Business Analytics (COH631) was made. The students will be appearing for an internally arranged end semester practical examination instead of the centralized end semester examination. The same was approved by the board.
- (b) International Business (MCO431): Approval of changes in the evaluation system of International Business (MCO431) was made. The students will be appearing for an internally arranged end semester case-based examination in place of the centralized end semester examination. The same was approved by the board. (Refer annexure for more details).
- 3. To consider and recommend the changes in curriculum and syllabus for semesters one to six of the BCom and BCom (Honours) programmes.

#### **BCom Programme**

The board presented the following changes that were suggested in the draft syllabus of various subjects of BCom programme.

- Financial Accounting II (COM231): It was proposed to include topics on Tally (Computerized Accounting) in Financial Accounting II (COM231). Also, it was suggested to remove practical problems under Installment System, and to retain the theoretical portions. The board accepted the same.
- Business Law (COM232): In order to accommodate more number of hours for Contract
  Act the topics on Partnership Act and LLP were suggested to be removed, the experts
  advised to retain LLP and to go ahead with the removal of Partnership Act. The board
  accepted the same.

Corporate Accounting (COM332): It was proposed to remove topics on Redemption of preference shares as it is outdated and cover redemption of debentures in Idetail. The changes were accepted by the board as proposed.

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- Financial Systems and Services (COM333): The order of the units 2 and 3 were suggested to be swapped, in order to assure streamlined flow of the concepts in financial markets. The same was accepted by the board.
- Principles and Practice of Auditing (COM431): The number of units has been reduced from 7 to 6 in order to assure uniformity in the course curriculum. Unit 7 Accounting Standards and Compliance is removed. The topic on 'Professional Ethics' has been shifted to Unit 1. The experts suggested including management audit, audit standards and computerized audit. The faculty members clarified that the topic on management audit cannot be included as the scope of the paper is restricted to financial audit.
- Financial Management (COM432): The board accepted the changes as proposed.
- Management Accounting (COM532): The relevance of funds flow statements in the
  business context was discussed and as per the suggestions of the experts, the board
  agreed to retain funds flow statements, as it is required for internal management
  reporting and working capital analysis. However, the number of hours allotted to this
  unit is reduced.
- Business Analytics (COM512): The experts suggested to use Zoho tools for practical exposure and also suggested to include topics on Data Mart and Data Lake. The board accepted the same.
- Strategic Branding and Retailing (COM541A): The chapters on advertising management
  have been replaced with retail management and the course title has been renamed as
  'Strategic Branding and Retailing' (COM541A). The board accepted the same.
- Organizational Behaviour (COM542A): The chapters in Organizational Behaviour (COM542A) were reorganized considering the CDC policy that each subject should have not more than six units. The board accepted the same.
- Financial Securities and Derivatives. (COM542C): It was proposed to include relevant problems under valuation of futures and options. The experts accepted the changes and suggested that swaps should be taught along with options instead of commodities. The suggestions were accepted.
- Graphic Designing (COM561B): The changes with regard to the removal of few topics, considering the time constraint, were accepted as proposed.
- Web Designing (COM661B): Topics on 'Lampstack' were replaced with Java Script considering the relevance. The experts accepted the same.
- Strategic Human Resources Management (COM641A): It was suggested to include a module on E-HRM considering the impact of digitalization in HRM. The experts accepted the same and suggested the department to apply for software licenses in relevant fields. The board agreed to consider the same in future.

- Banking Law and Practice (COM641B): A unit on the risks involved in banking sector
  has been included in the paper and has been renamed as Banking Law and Operations
  (COM641B) and the same was accepted by the experts.
- Taxation Laws II (COM631): Restructuring of contents, clarity in description of topics were proposed. The board accepted the changes as proposed.

#### **BCom Honours Programme**

The Chair presented the following changes in the draft syllabus of various subjects of BCom Honours programme.

- Business Law (COH132): In order to accommodate more number of hours for Contract
  Act the topics on Partnership Act and LLP was suggested to be removed, the experts
  advised to retain LLP and to go ahead with the removal of Partnership Act. The board
  accepted the same.
- Corporate Accounting (COH231): It was proposed to remove topics on Redemption of
  preference shares as it is outdated and cover redemption of debentures in detail. The
  changes were accepted by the board as proposed.
- Financial Systems and Services (COH335): The order of the units 2 and 3 were suggested to be swapped, in order to assure streamlined flow of the concepts in financial markets. The same was accepted by the board.
- Graphic Designing (COH361B): The changes with regard to the removal of few topics, considering the time constraint, were accepted as proposed.
- Web Designing (COH361B): Topics on 'Lampstack' were replaced with Java Script considering the relevance. The experts accepted the same.
- Financial Management (COH431): The board accepted the changes as proposed.
- Management Accounting (COH532): The relevance of funds flow statements in the
  business context was discussed and as per the suggestions of the experts, the board
  agreed to retain funds flow statements, as it is required for internal management
  reporting and working capital analysis. However, the number of hours allotted to this
  unit is reduced.
- Taxation Laws 1 (COH533): Considering the time constraints in teaching the elaborate syllabus, it was suggested to increase the teaching hours from 60 hours to 75 hours, accordingly, the credits were increased from 4 to 5 credits.
- Contemporary Trends in Finance (COH542A): The experts suggested including the following topics, (a) Cooperative Banks for Microfinance (b) Ayushman Bharat Scheme (c) PMC Bank Case Study (d) Social Venture Financing (e) Alternative Investment Modes (e) Angel Investors. Further, the experts opined that the title of the paper is not appropriate and suggested renaming. It is agreed to rename the course title as 'Financial Services & Alternative Investments' (COH542A).

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- Business Analytics (COH631): The experts suggested to use Zoho tools for practical exposure and also suggested to include topics on Data Mart and Data Lake. The board accepted the same.
- Taxation Laws II (COH633): Restructuring of contents, clarity in description of topics were proposed. The board accepted the changes as proposed.
- · A unit on the risks involved in banking sector has been included in the paper and has been renamed as Banking Law and Operations (COM641B) and the same was accepted by the experts.
- Financial Securities and Derivatives (COH642A): It was proposed to include relevant problems under valuation of futures and options. The experts accepted the changes and suggested that swaps should be taught along with options instead of commodities. The suggestions were accepted.

#### 4 (a) To consider and recommend the changes in curriculum and syllabus for semesters 1 to 4 of the BCom (Strategic Finance Honours) Programme

- Business Law (COH132): In order to accommodate more hours for Contract Act the topics on Partnership Act and LLP was suggested to be removed, the experts advised to retain LLP and to go ahead with the removal of Partnership Act. The board accepted the same.
- Corporate Accounting (COH231): It was proposed to remove topics on Redemption of preference shares as it is outdated and cover redemption of debentures in detail. The changes were accepted by the board as proposed.
- Digital Marketing and EHRM (COSF432): The proposed changes were accepted and it was suggested not to use Abbreviation E in the title of the course. Accordingly, the course title was changed to Digital Marketing and HRM.
- Business Statistics and Mathematics (COSF435): The board accepted the changes as proposed.

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## 4 (b) To propose and approve the curriculum and syllabus for 5th and 6th semesters of BCom (Strategic Finance Honours) programme.

The courses relating to fifth and sixth semester were presented before the board. The following deliberations took place before approving the syllabus.

- Research Methodology (COH531): The suggestions were accepted as proposed.
- Ind-AS and IFRS I (COSF542B): The board accepted the changes as proposed.
- Corporate Laws (COSF632): The board accepted the changes as proposed.

 Taxation Laws II (COSF633): The experts suggested changing the sequence of units. Tax planning which is currently taught as unit -1 to be taught after assessment (unit 4) Attila Vincent The changes have been incorporated.

Commerce

- Contemporary Trends in Accounting (COSF642B): The experts suggested including the
  topics on Accounting Analytics, Cloud Accounting and Triple ledger accounting and to
  change the course title. Accordingly, the suggested topics were added and the course
  title was changed to Accounting Analytics (COSF642B).
- Forensic Audit (COSF643B): The experts also suggested that the subject should be renamed as Forensic and IT Audit, and appreciated the syllabus content of the abovementioned subject. The board is of the opinion that only one module focuses on IT Audit, renaming the course title will not be feasible. Hence it is accepted without any modifications.
- To consider and recommend the changes in the curriculum and syllabus for MCom Programme.

#### MCom Programme

- Marketing Management (MCO133): The topics on Retail Management are getting replaced with topics on Service Marketing. The experts agreed for the same.
- Advanced Financial Management (MCO234): The paper titled Financial Management is being renamed as Advanced Financial Management (MCO234), as advanced topics including financial modeling & forecasting and ethical issues in decision making are added along with. The experts agreed for the same.
- International Finance and Institutions (MCO236): The changes were accepted as proposed by the board.
- Project Management (MCO331): The paper titled Project and Operations Management (MCO331) is renamed as Project Management (MCO331) as two units on Operations Management was removed since the major part of the syllabus focused only on Project Management. The experts agreed for the same.
- Management Accounting and Financial Analysis (MCO343A): The board accepted the changes as accepted, and suggested teaching Fund Flow Analysis and Cash Flow Analysis in the same chapter.
- To review the Results of the October 2019 End Semester Examination for all the programmes.

The Result Analysis of the End Semester Examinations October 2019 for BCom, BCom (Honours), BCom (Strategic Finance Honours) and MCom programmes were reviewed by the Board. The Board applauded the department for its good results. The experts advised us to discuss the results of 'Even Semester' End Semester Examinations from the next BOS.

7. To propose the panel of external examiners for MCom and MPhil programmes

The list of external examiners (as per annexure) for MCom and MPhil programmes was approved.

8. To review the research and publications progress of faculty and students.

Mithila Vincent

The details were presented by the Chair:

Faculty Publications in ICI/SCOPUS/UGC Indexed during 2019-2020: 19

Number of faculty with PhD: 32 (Out of 45)

Awarded PhD in 2019-2020: 04

Dr. Natchimuthu, Dr.Geetanjali, Dr.Sushin, Dr.Shijumon

Number of faculty submitted PhD Thesis: 02; Synopsis- 03

Major Research Projects funded by CU to commerce faculty - 04

Working papers completed - NA

MPHIL & PHD

Number of MPhil scholars admitted during 2018-2019:

02

Number of PhD scholars admitted during 2018-2019:

36

9. To consider any other matter with the permission of the chair.

Proposal for Credit Transfer from VCU to CHRIST (Deemed to Be University)

#### Background

CHRIST (Deemed to be University) and the Virginia Commonwealth University (VCU), USA have created an opportunity for the students in CHRIST MCOM program to study the second year at VCU, USA through the credit transfer articulation arrangement. Under the credit transfer articulation arrangement, students complete the first year (Semesters 1&2) in Christ MCOM program and thereafter go over to VCU for the second year (summer term and semesters 3 & 4) in VCU MS in Finance Program.

#### Credit Transfer

It is proposed that the credits earned by students in VCU during second year studies in VCU MS in Finance program be transferred towards granting CHRIST M.COM Degree. The board accepted the proposal, without suggesting for any amendments.

10. To consider and approve the course structure and syllabus of the BCom (Financial Analytics) programme and MSC (Finance) programme offered at the CHRIST Pune Lavasa campus.

Having considered the validity of the reasons for the new programme and the curriculum, the Board approved the same subject to approval of the Academic Council and the Board of Management.

The BOS meeting continued with the presentation of the Department of Professional Mathida Vincent Studies Programmes.

Department of Commerce

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## CHRIST (Deemed to be University), Bengaluru School of Commerce, Finance and Accountancy Department of Commerce Academic Year 2019-2020

## Supplementary Board of Studies Minutes Date- 30th January 2020

This document is a supplementary document along with the original Minutes of the Meeting of the Board of Studies held on 30th January 2020.

The Department after conducting a need analysis and incorporating suggestions from various stakeholders proposed the need for introduction/revision of courses to make it industry-relevant incorporating recent developments and technology integration in courses. The proposals were discussed in the Curriculum Development Cell (CDC). After its due process and approval, the CDC members framed the necessary content considering employability/entrepreneurship/skill development aspects and submitted for the approval of the Board of Studies of Commerce. These changes will be incorporated in the forthcoming academic year (2020-2021).

## List of courses that are revised is presented below

### **BCom Programme**

Sl No	Course code and course name	**************************************
1	Business Law (COM232)	
2	Financial Accounting (COM231)	
3	Corporate Accounting (COM332)	
4	Financial Systems and Services (COM333)	
5	Business Analytics (COM512)	
6	Financial Securities and Derivatives. (COM542C)	
7	Principles and Practice of Auditing (COM 431)	
8	Financial Management (COM 432)	esmed to be

9	Management Accounting (COM 532)	
10	Advertising Management (COM 541A)	
11	Organizational Behaviour (COM542A)	
12	Graphic Designing (COM561B)	
13	Web Designing (COM661B)	-
14	Strategic Human Resource Management (COM641 A)	
15	Banking Law and Practice (COM641B)	
16	Taxation Laws-II (COM631)	

# BCom (Honours) Programme

SI No	Course name and Course code
1	Business Law (COH132)
2	Corporate Accounting (COH231)
3	Financial Systems and Services (COH335)
4	Financial Management (COH 431)
5	Graphic Designing (COH361B)
6	Web Designing (COM661B)
7	Financial Managemnet (COH431)
8	Management Accounting (COH 532)
9	Taxation laws-I (COH533)
10	Contemporary Trends in Finance (COH542A)
11	Business Analytics (COH631)
12	Taxation Laws-II (COH633)
13	Financial Securities and Derivatives (COH642 A)
Com	ment of of merce with the said Derivatives (COH642 A)

# BCom (Strategic Finance Honours) Programme

SL No	Course name and Course code	
1	Business Statistics and Mathematics (COSF435)	
2	Business Law (COH132)	
3	Digital Marketing and EHRM (COSF432)	
4	Research Methodology (COH531)	
5	Ind-AS and IFRS I (COSF542B)	
6	Corporate Laws II (COSF632)	
7	Taxation Laws II (COSF633)	
8	Contemporary Trends in Accounting (COSF 642B)	
9	Forensic Audit (COSF643B)	

## MComProgramme

SI No	Course name and Course code
1	Advanced Financial Management (MCO234)
2	Management Accounting and Financial Analysis (MCO343A)

Department of Commerce Commerce

# List of courses that are newly introduced are presented below:

## **BCom Programme**

SI No	Course name and Course code
1	Strategic Branding and Retailing (COM541A)

# BCom (Honours) Programme

SI No	Course name and Course code
1,	Banking Laws and Operations (COM641B)

# BCom (Strategic Finance Honours) Programme

SI No	Course name and Course code
1	Research Methodology (COH531)
2	Financial Services And Alternative Investments (COH542A)
3	Strategic Financial Management (COH543A)
4	Taxation Laws I (COSF532)
5	Financial Securities And Derivatives (COSF541A)
6	Advanced Financial Accounting (COSF541B)
7	Ind As AndIfrs I (COSF542B)
8	Auditing And Corporate Governance (COSF543B)
9	Summer Internship (COSF581)
10	Business Analytics (COH631)
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12	Investment Analysis And Portfolio Management (COH643A)
13	Corporate Laws (COSF632)
14	Taxation Laws II (COSF633)
15	Ind As And IFRS II (COSF641B)
16	Financial Modelling (COSF642A)
17	Accounting Analytics (COSF642B)
18	Forensic Audit (COSF643B)
19	Research Work (COSF681)

## MComProgramme

SI No	Course name and Course code	No
l	Advanced Financial Management (MCO 234)	9