# **MINOR COURSES**

# MINOR GROUPING: (A) ENTREPRENEURSHIP

## **GROUP 1.ENTREPRENEURIAL FINANCE**

| Course Code    | COM1MN101  |   |  |  |  |  |  |
|----------------|--|---|--|--|--|--|--|
| Course Title   | FUNDAMENTALS OF ENTREPRENEURSHIP   |   |  |  |  |  |  |
| Type of Course | Minor  | Minor   |  |  |  |  |  |
| Semester       | Ι  | Ι   |  |  |  |  |  |
| Academic Level | 100-199  | 100-199   |  |  |  |  |  |
| Course Details | Credit   | CreditLecture per<br>weekTutorialPracticalTotal Hoursweekper weekper weekper week |  |  |  |  |  |
|                | 4 3 2 75   |   |  |  |  |  |  |
| Pre-requisites | Having a basic understanding of business concepts and principles can be<br>beneficial. An innate curiosity about how businesses work and a passion |   |  |  |  |  |  |

|                   | for creating something new are good.  |
|-------------------|---|
| Course<br>Summary | This course aims to develop students with the foundational knowledge<br>and skills needed to start new entrepreneurial ventures. It covers<br>essential concepts, tools, and strategies for identifying business<br>opportunities, developing innovative ideas, and successfully launching<br>and managing a business unit. |

| СО     | CO Statement  | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation<br>Tools used              |  |  |  |
|--------|---|---------------------|------------------------|---------------------------------------|--|--|--|
| CO1    | Gain a comprehensive<br>understanding of what<br>entrepreneurship entails, including<br>its definition, characteristics, and<br>significance in the business world.   | U                   | С                      | Examinations<br>Assignment            |  |  |  |
| CO2    | Ability to apply entrepreneurial<br>concepts and frameworks to real<br>world scenarios by developing<br>feasible business plans   | Ар                  | Р                      | Project<br>Case analysis              |  |  |  |
| CO3    | Learn how to recognize and<br>evaluate potential business<br>opportunities, including market<br>needs, trends, and gaps.  | An                  | Р                      | Examinations<br>Assignment<br>Project |  |  |  |
| CO4    | Developing the skills of<br>appreciation through success<br>stories of entrepreneurs  | E                   | Р                      | Case study                            |  |  |  |
| # - Fa | <ul> <li>stories of entrepreneurs</li> <li>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)</li> <li># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)</li> <li>Metacognitive Knowledge (M)</li> </ul> |                     |                        |                                       |  |  |  |

| Modul<br>e | Unit  | Content   | Hrs |  |  |
|------------|---|---|-----|--|--|
|            | Intro   | Introduction to Entrepreneurship  |     |  |  |
| I          | 1   | Entrepreneurship – Definition and characteristics of entrepreneurship-<br>Evolution of entrepreneurship- Different Types of Entrepreneurs | 3   |  |  |
|            | 2 Entrepreneurial Mind-set and Traits, Developing an Entrepreneurial<br>Mind-set-Traits of successful entrepreneurs |   | 2   |  |  |
|            | 3   | Overcoming Common Entrepreneurial Challenges  | 2   |  |  |
|            | 4   | Importance of entrepreneurship in the economy   | 1   |  |  |
|            | 5   | Ethical considerations in entrepreneurship  | 2   |  |  |
|            | Entre   | preneurial Decision-making Process & Competencies   | 10  |  |  |
|            | 6   | Entrepreneurial decision making process-Steps involved-Opportunity  | 2   |  |  |

| II  |       | Recognition and Idea Generation   |    |  |  |
|-----|-------|---|----|--|--|
|     | 7     | Identifying market needs and trends-Creativity and ideation techniques-<br>Feasibility study  | 3  |  |  |
|     | 8     | Business Planning- Resource mobilisation-Execution and implementation   | 2  |  |  |
|     | 9     | An overview of Entrepreneurial Competencies-Risk-taking and Decision-<br>making, Vision and Goal Setting-Adaptability and Change Management   | 3  |  |  |
|     | Entre | preneurial Support System   | 13 |  |  |
|     | 10    | Entrepreneurial support system in India-Role of various agencies-   | 3  |  |  |
| III | 11    | Incubators and Accelerators- Venture capital firms- Angel Investors-<br>Start-up Hubs and Clusters-Role of education institutions   | 3  |  |  |
|     | 12    | Overview of Kerala's Entrepreneurial Landscape-<br>Role of Government and Private agencies in supporting entrepreneurs  | 3  |  |  |
|     | 13    | Introduction to Kerala Start-up Mission (KSUM) and Other key organizations  | 2  |  |  |
|     | 14    | Role of industries/entrepreneur's associations and self-help Groups   | 2  |  |  |
|     | Dime  | nsions of Entrepreneurship  | 12 |  |  |
|     | 15    | Definition and Characteristics of Women Entrepreneurship-Significance of women's involvement in entrepreneurship-   | 2  |  |  |
| IV  | 16    | Challenges faced by women entrepreneurs-Overcoming self-limiting<br>beliefs-Steps taken by the Government to promote women<br>entrepreneurship  |    |  |  |
|     | 17    | Definition and Characteristics of Social Entrepreneurship-Significance of<br>Social Entrepreneurship  | 3  |  |  |
|     | 18    | Rural Entrepreneurship-Definition and characteristics-Importance of entrepreneurship in rural development   | 2  |  |  |
|     | 19    | An overview of new forms of entrepreneurship-Digital entrepreneurship-<br>Sustainable and Eco-Entrepreneurship-Health and Wellness<br>Entrepreneurship-Food and Agri-Entrepreneurship   | 2  |  |  |
|     | Open  | Ended Module for Practical Exercises  | 30 |  |  |
|     | Pract | ical Applications, Case Study and Course Project  |    |  |  |
| V   | 1     | <ul> <li>Seminar/Group discussions/debate on the topics:</li> <li>1. Role of Students in Entrepreneurship in economic development</li> <li>2. Conduct a seminar on new forms of entrepreneurship in Kerala</li> <li>3. Entrepreneurial Opportunities in Kerala</li> </ul> |    |  |  |
|     |       | Field visit:  |    |  |  |
|     | 2     | <ol> <li>Arrange field trips or invite successful entrepreneurs to the<br/>campus to bridge theory and real-world experiences.</li> </ol>   |    |  |  |
|     | 3     | Group Discussion:   |    |  |  |
|     |       | 1.Government Initiatives to Promote Entrepreneurship  |    |  |  |
|     | 4     | Role play /Simulations techniques:  |    |  |  |
|     |       | <ol> <li>Design role-playing exercises that simulate various<br/>entrepreneurial scenarios, allowing students to act as founders,</li> </ol>  |    |  |  |

|   | <ul> <li>investors, or customers.</li> <li>2. Conduct brainstorming sessions to help students generate creative and viable business ideas.</li> <li>3. Introduce unexpected challenges or scenarios, requiring students to adapt and solve problems on the spot.</li> </ul> |  |
|---|---|--|
| 5 | <ul><li>Case study:</li><li>1. Conduct case studies from various industries, encouraging students to propose solutions and strategies.</li><li>3. Analyzing successful and failed entrepreneurial ventures in nearby locality</li></ul>                                     |  |
| 6 | <b>Project work:</b><br>1. Visit Kerala Institute for Entrepreneurship Development (KIED) and<br>prepare a Report on their initiatives<br>2.Prepare a report on the functions of Kerala Start Up Mission  |  |

References

- 1. Anjan, R. *Managing New Ventures, Concepts and Cases in Entrepreeurship, New Delhi*, PHIL earning Private limited.
- 2. BhideA, The Origin and Evolution of New Businesses, New York, Oxford University Press.
- 3. Brandt,S.C.(1997).*Entrepreneuring:The10Commandments forBuilding a Growth Company*. New Delhi: Mc Millan Business Books.
- 4. Manjunath, N. (2008). *Entrepreneurship&Management*. Bangalore: SanguineTechnical Publishers.
- 5. KhankaSS-Entrepreneurial Development-S Chandand Sons.
- 6. Desai, Vasant-Small Scale Business and Entrepreneurship-Himalaya Publications.
- 7. AP Padnekar, Entrepreneurship, Himalaya Publishing House, Mumbai.
- 8. Rao, VSP-Business, Entrepreneurship and Management-Vika's Publishing House.
- 9. Pandya, Rameswary-. Skill Development and Entrepreneurship in India ,New Century Publications.

| Course Code       | COM2MN101   |                     |                      |                       |                |
|-------------------|---|---------------------|----------------------|-----------------------|----------------|
| Course name       | ACCOUNTING AND FINANCE FOR ENTREPRENEURS  |                     |                      |                       |                |
| Type of Course    | Minor   |                     |                      |                       |                |
| Semester          | II  |                     |                      |                       |                |
| Academic Level    | 100-199   |                     |                      |                       |                |
| Course Details    | Credit  | Lecture<br>per week | Tutorial<br>per week | Practical<br>per week | Total<br>Hours |
|                   | 4   | 3                   | -                    | 2                     | 75             |
| Pre-requisites    | Knowledge of basic b  | ousiness conc       | epts and terr        | ninology              |                |
| Course<br>Summary | The Course aims to explain the practical side of Entrepreneurial Accounting to gain insight into the recording and maintenance of Books of accounts, to get an awareness of the importance of financial reporting, understand the various sources of financing to help in financial decision-making |                     |                      |                       |                |

| СО     | CO Statement   | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation Tools<br>used        |
|--------|--|---------------------|------------------------|---------------------------------|
| CO1    | Gaining a basic knowledge of<br>the framework, application and<br>creation of accounting systems<br>for entrepreneurship   | U                   | С                      | Examinations<br>Quiz<br>Seminar |
| CO2    | Gain an understanding of the<br>various sources of financing<br>available to entrepreneurs,<br>including equity financing, debt<br>financing, and alternative<br>funding | U                   | С                      | Examinations<br>Assignment      |
| CO3    | Appreciate the importance of<br>accounting and finance in<br>entrepreneurship  | E                   | С                      | Assignment<br>Project           |
| CO4    | Identify the basic requirements<br>for the setting up of an<br>accounting system in<br>entrepreneurship  | Ар                  | Р                      | Examinations<br>Assignment      |
| CO5    | Identify various sources of finance and its feasibility for selection  | Ар                  | Р                      | Examinations<br>Assignment      |
| # - Fa | emember (R), Understand (U), Appl<br>actual Knowledge(F) Conceptual Kr<br>tive Knowledge (M)   |                     |                        |                                 |

| Modul<br>e | Unit | Content   |    |  |  |  |
|------------|------|---|----|--|--|--|
| Ι          | Foun | dations of Accounting for Entrepreneurs   | 10 |  |  |  |
|            | 1    | Overview of Accounting Principles and Assumptions-Importance of accounting in Entrepreneurship-Functions of Accounting-Types of Accounting: Financial, Cost, Managerial, and Tax accounting | 2  |  |  |  |
|            | 2    | Basic Accounting Concepts-Debits and Credits-Accounting Equation-Double-<br>entry accounting system   | 2  |  |  |  |
|            | 3    | Selection of Accounting Method for Business- Accrual and Cash basis<br>accounting-Advantages and disadvantages of each method- Steps to open a<br>Bank Account for Business                 | 3  |  |  |  |
|            | 4    | Recording transactions: Journal entries and Posting to Ledgers (an overview only)   | 3  |  |  |  |

| II  | Finar | ncial Statements   | 8  |
|-----|-------|--|----|
|     | 5     | Income Statement Essentials-Understanding Revenue, Expenses, and Net Profit  | 2  |
|     | 6     | An overview of Balance Sheet-Assets, Liabilities, and Equity (theoretical concepts only)- Cash Flow Management-Basics of Cash Flow Statement   | 3  |
|     | 7     | Preparation of Projected Financial Statements  | 3  |
| III | Finar | ncial Analysis and Decision Making   | 15 |
|     | 8     | Ratio Analysis for Entrepreneurs-Liquidity, Profitability, Solvency Ratios   | 4  |
|     | 9     | Budgeting for Entrepreneurs-Importance of budgeting in entrepreneurship-<br>Types of budgets: operating budget, cash budget, and capital budgets   | 2  |
|     | 10    | Cost of Financing- Overview of different types of financing costs-Factors influencing the cost of debt   | 3  |
|     | 11    | Basics of Business Taxation: Income Tax, GST   | 3  |
|     | 12    | Basics of IT and GST Returns-Tax Planning Strategies for Entrepreneurs   | 3  |
| IV  | Entre | epreneurial Finance  | 12 |
|     | 13    | Entrepreneurial Finance-Concept-Role of Finance in Entrepreneurship  | 4  |
|     | 14    | Sources of Financing for Entrepreneurship- Various Sources of Funding-<br>Bootstrapping and self-funding, Angel investors and venture capital-Crowd<br>funding and Alternative Financing | 2  |
|     | 15    | Financial Planning for Entrepreneurs- Importance of financial planning in entrepreneurship-Developing a financial plan: budgeting, types of budgets                                      | 2  |
|     | 16    | Capital Structure Decisions: Debt vs. Equity Financing   | 2  |
|     | 17    | Financial Forecasting Techniques-Forecasting sales and revenue projections   | 2  |
|     |       | -Cash flow forecasting and monitoring  |    |
| V   | Pract | tical Applications, Case Study And Course Project  | 30 |
|     | 1     | Interactive Sessions and Discussions<br>1.Exploring sources of funds available for entrepreneurship<br>2.Group discussions on financial challenges and experiences                       |    |
|     | 2     | Workshops and Visits<br>1.Workshops on commonly used financial tools<br>2.Visits to local businesses or financial institutions   | _  |
|     | 3     | <ul> <li>Visit:</li> <li>1. Organize visits to local businesses or financial institutions to give students a first-hand look at accounting and finance in action.</li> </ul>             |    |
|     | 4     | Case study:  |    |
|     |       | <ol> <li>Present real cases that entrepreneurs have faced and encourage<br/>students to analyse financial situations and propose solutions.</li> </ol>                                   |    |
|     | 5     | <ul><li><b>Project work:</b></li><li>1. Assign projects that require students to apply accounting and finance concepts to develop business plans or budget proposals.</li></ul>          |    |

#### **References:**

- 1. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
- 2. Reddy,T.S & Murthy ,Financial Accounting, Margham Publications.
- 3. Parthasarathy, S.& Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi
- 4. Miranda S Lam, Gina Vega, Entrepreneurial Finance- Concepts and Cases, 2<sup>nd</sup> Edition, Routledge
- 5. Desai Vasanth, Dynamics of Entrepreneurial development and Management
- 6. Arora Renu, Sood S K, Entreprenurial Development

| Course Code       | COM3MN201  |  |    |  |  |  |  |
|-------------------|--|--|----|--|--|--|--|
| Course Title      | Financial Strate   | egy for Start-u  | ps |  |  |  |  |
| Type of Course    | Minor  |  |    |  |  |  |  |
| Semester          | III  |  |    |  |  |  |  |
| Academic Level    | 200 - 299  | 200 - 299  |    |  |  |  |  |
| Course Details    | Credit   | Credit Lecture per Tutorial Practical Total Hours<br>week per week per week  |    |  |  |  |  |
|                   | 4  | 4 3 - 2 75   |    |  |  |  |  |
| Pre-requisites    | A basic understanding of accounting concepts and financial statements. |  |    |  |  |  |  |
| Course<br>Summary |  | This course is designed to equip students with the knowledge and skills necessary to effectively manage the financial aspects of their ventures. |    |  |  |  |  |

## **Course Outcomes (CO):**

| CO     | CO Statement  | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation<br>Tools used               |  |  |  |
|--------|---|---------------------|------------------------|--|--|--|--|
| CO1    | Build a basic foundation on<br>concepts and theories of Financial<br>Management for Entrepreneurs   | U                   | С                      | Instructor-<br>Created Exams /<br>Quiz |  |  |  |
| CO2    | Apply the theories of Financial<br>Management to carry out the<br>functions of Entrepreneurship   | Ар                  | Р                      | Assignment<br>Examinations             |  |  |  |
| CO3    | Appreciate the importance of<br>Financial management in<br>managing a New Business  | Ар                  | Р                      | Project<br>Case study                  |  |  |  |
| CO4    | Demonstrate analytical and critical<br>thinking required for financial<br>decision making for Entrepreneurs   | An                  | Р                      | Project                                |  |  |  |
| # - Fa | * - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)<br># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)<br>Metacognitive Knowledge (M) |                     |                        |  |  |  |  |

## **Detailed Syllabus:**

Modul Unit Content

| e   |       |  |    |
|-----|-------|--|----|
| Ι   | Intro | duction to Financial Management  | 9  |
|     | 1     | Financial Management-Definition and scope-Goals and objectives-Role in entrepreneurship  | 3  |
|     | 2     | Time Value of Money-Present value and future value concepts<br>Applications in financial decision-making   | 3  |
|     | 3     | Calculating the cost of capital-Time value of money applications in financial decision-making  | 3  |
| II  | Inves | tment Decisions for Entrepreneurs  | 15 |
|     | 4     | Capital Investment Evaluation Methods-Introduction to payback period method  | 3  |
|     | 5     | Net present value method   | 3  |
|     | 6     | Internal rate of return (simple problems only)   | 3  |
|     | 7     | Capital Rationing and Project Selection-Allocating limited resources to projects-Criteria for project selection  | 3  |
|     | 8     | Project cost calculation   | 3  |
| III | Worl  | king Capital Management for Entrepreneurs  | 11 |
|     | 9     | Understanding Working Capital-Meaning and nature-Factors affecting working capital requirement   | 2  |
|     | 10    | Determining Working Capital Requirement-(Simple problems only)   | 3  |
|     | 11    | Basics of Cash Management  | 2  |
|     | 12    | Inventory Management Techniques  | 2  |
|     | 13    | Receivables Management   | 2  |
| IV  | Finar | ncial Strategy   | 10 |
|     | 14    | Financial Strategy for Growth- Scaling the business: Financial considerations- Mergers, acquisitions, and strategic partnerships-Exit strategies for entrepreneurs | 4  |
|     | 15    | Introduction to Risk for Entrepreneurs-Types and sources of risk   | 2  |
|     | 16    | Risk Management Strategies-Meaning, characteristics, and significance<br>Objectives and principles   | 2  |
|     | 17    | Practical Risk Management-Strategies for mitigating risk in entrepreneurship   | 2  |
| V   | Open  | Ended Module-Practical Exercises   | 30 |
|     | 1     | <b>Case studies:</b><br>Analyse real-world financial challenges faced by entrepreneurs through case studies  |    |
|     | 2     | Financial Modeling:<br>Conduct workshops on financial modeling using spreadsheet software.   |    |
|     | 3     | Group projects:<br>Assign practical exercises to create budgets and financial forecasts for<br>business  |    |
|     | 4     | Conduct hands-on workshops on financial tools and technologies.  |    |

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| 5 | Create financial games that involve financial decision-making.            |  |
|---|---|--|
| 6 | Organize visits to financial institutions or meet with financial advisors |  |
| 7 | Conduct seminar, Debate, Discussion relating to the course                |  |

## References

- 1. Cornwall, "Entrepreneurial Financial Management", Laxmi Publications
- 2. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India, New Delhi.
- 3. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
- 4. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
- 5. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
- 6. Battacharya, Hrishikas: Working Capital Management Strategies and Techniques, Prentice Hall of India, New Delhi.
- 7. Jeffrey R. Cornwall David O Vang & Jean M. Hartman- Entrepreneurial Financial Management: An Applied Approach 4Th Edition T&F India
- 8. Steven Rogers, Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur, 4th Edition, McGraw Hill
- 9. W. M. Conradie, Welma Fourie, C. M. W. Fourie, Basic Financial Management for Entrepreneurs, Juta Publishers

| Course Code       | COM8MN301                        | COM8MN301  |                      |                       |             |  |
|-------------------|----------------------------------|--|----------------------|-----------------------|-------------|--|
| Course Title      | <b>BUSINESS M</b>                | ODEL DEVE  | LOPMENT              |                       |             |  |
| Type of Course    | Minor                            |  |                      |                       |             |  |
| Semester          | VIII                             |  |                      |                       |             |  |
| Academic<br>Level | 300-399                          |  |                      |                       |             |  |
| Course Details    | Credit                           | Lecture<br>per week  | Tutorial<br>per week | Practical<br>per week | Total Hours |  |
|                   | 4                                | 4  | -                    |                       | 60          |  |
| Pre-requisites    |                                  |  |                      |                       |             |  |
| Course<br>Summary | business mode<br>analysis, value | This course provides a comprehensive overview of key aspects of<br>ousiness model development, covering topics such as customer needs<br>analysis, value proposition design, market analysis, revenue models, and<br>esource assessment. |                      |                       |             |  |

## **Course Outcomes (CO):**

| CO | CO Statement | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation Tools used |
|----|--------------|---------------------|------------------------|-----------------------|
|----|--------------|---------------------|------------------------|-----------------------|

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| CO1    | Gain an understanding of what<br>constitutes a business model,<br>its components, and its<br>significance in creating and<br>sustaining successful ventures.         | U  | С | Examinations/Review<br>Questions<br>Assignment/Seminar |
|--------|--|----|---|--|
| CO2    | Learn how to identify and<br>understand customer needs,<br>segment markets effectively,<br>and develop value<br>propositions that resonate with<br>target customers. | An | Р | Examination<br>Case studies<br>Project                 |
| CO3    | Explore various revenue<br>models and develop the ability<br>to innovate and tailor revenue<br>streams to maximize<br>profitability and sustainability               | An | Р | Examination<br>Assignment<br>Project                   |
| # - Fa | emember (R), Understand (U), Ap<br>actual Knowledge(F) Conceptual I<br>cognitive Knowledge (M)   |    | , | ., .,  |

| Modul | Unit  | Content  | Hr |
|-------|-------|--|----|
| e     |       |  |    |
| Ι     | Intro | duction to Business Models                                   | 10 |
|       |       | 1.1 Definition of business model                             |    |
|       |       | 1.2 Importance of business model development                 |    |
|       |       | 1.3 Historical perspectives and evolution of business models |    |
|       |       | 1.4 Case studies of successful and failed business models    |    |
| II    |       | Understanding Customer Needs and Value Proposition           | 12 |
|       |       | 2.1 Customer discovery process                               |    |
|       |       | 2.2 Customer segmentation and profiling                      |    |
|       |       | 2.3 Techniques for gathering customer feedback               |    |
|       |       | 2.4 Identifying pain points and unmet needs                  |    |
|       |       | 2.5 Defining value proposition                               |    |
|       |       | 2.6 Creating compelling value propositions                   |    |
| III   |       | Market Analysis and Revenue models                           | 13 |
|       |       | 3.1 Market research methodologies                            |    |
|       |       | 3.2 Analyzing industry trends and dynamics                   |    |
|       |       | 3.3 Competitive analysis frameworks                          |    |
|       |       | 3.4 Identifying market opportunities and threats             |    |
|       |       | 3.5 Types of revenue models                                  |    |
|       |       | 3.6 Pricing strategies and tactics                           |    |
|       |       | 3.7 Forecasting revenue streams                              |    |
| IV    | Resou | urce and Capability Assessment                               | 13 |

|   | <ul> <li>4.1 Identifying key resources and capabilities</li> <li>4.2 Core competency analysis</li> <li>4.3 Resource allocation and management</li> <li>4.4 Sustainable business practices</li> <li>4.5 Balancing growth with sustainability</li> </ul> |    |
|---|--|----|
| V | Open Ended Module  | 12 |
|   | Analysis of real-world business model examples<br>Presentation of capstone projects  |    |

Reference book:

- 1. Design a Better Business: New Tools, Skills, and Mindset for Strategy and Innovation" by Patrick Van Der Pijl, Justin Lokitz, and Lisa Kay Solomon
- 2. Business Model Innovation: Concepts, Analysis, and Cases" by Allan Afuah and Christopher Tucci (Published by Sage Publications India Pvt Ltd)
- **3.** New Age Entrepreneurship and Business Models" by Dr. Vasant Desai (Published by Himalaya Publishing House)

| <b>GROUP 2: ENTREPRENEURIAL LEADERSHIP</b> |  |
|--|--|
|--|--|

| Course Code       | COM1MN102  |  |                      |                       |                |  |  |
|-------------------|--|--|----------------------|-----------------------|----------------|--|--|
| Course Title      | ENTREPRENEURI  | ENTREPRENEURIAL MARKETING  |                      |                       |                |  |  |
| Type of Course    | Minor  |  |                      |                       |                |  |  |
| Semester          | II   |  |                      |                       |                |  |  |
| Academic Level    | 100-199  | 100-199  |                      |                       |                |  |  |
| Course Details    | Credit   | Lecture<br>per week  | Tutorial<br>per week | Practical<br>per week | Total<br>Hours |  |  |
|                   | 4  | 3  | -                    | 2                     | 75             |  |  |
| Pre-requisites    | <ol> <li>Familiarity with entrepreneurial concepts and principles.</li> <li>Understanding the entrepreneurial mind-set, including risk-taking, innovation, and opportunity recognition.</li> </ol> |  |                      |                       |                |  |  |
| Course<br>Summary | understanding of mai   | This course is designed to provide students with a comprehensive<br>understanding of marketing principles tailored to the unique context of<br>entrepreneurial ventures. |                      |                       |                |  |  |

#### **Course Outcome (CO):**

| СО  | CO Statement  | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation Tools<br>used                    |
|-----|---|---------------------|------------------------|---|
| CO1 | Acquire basic knowledge about entrepreneurial marketing | U                   | С                      | Examinations/Quizzes/<br>Assignment/Seminar |

|         | concepts, and strategies   |    |   |                       |  |
|---------|--|----|---|-----------------------|--|
| CO2     | Apply skills in selection of appropriate marketing strategy.   | Ар | Р | Project<br>Assignment |  |
| CO3     | Demonstrate a market plans suitable for entrepreneurs.   | Ар | р | Project<br>Role play  |  |
| # - Fac | * - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)<br># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) |    |   |                       |  |

Metacognitive Knowledge (M)

| Modul<br>e | Unit   | Content  | Hrs |  |
|------------|--|--|-----|--|
|            | Intro  | oduction to Entrepreneurial Marketing  | 10  |  |
|            | 1  | Concept of Marketing-objectives of marketing-Scope of marketing-Role of Marketing in Modern Business               | 3   |  |
| I          | 2  | Definition and importance of entrepreneurial marketing-Characteristics of entrepreneurial marketing                | 2   |  |
|            | 3  | Identifying market opportunities-Customer segmentation and targeting-<br>marketing mix                             | 2   |  |
|            | 4  | Building a unique value proposition-Differentiation strategies-Positioning in the market                           | 2   |  |
|            | 5 Challenges Faced by Entrepreneurs in the Marketing Process                                   |  |     |  |
| II         | Prod   | uct Development and Branding   | 11  |  |
|            | 6  | Concept of product-Product life cycle –stages in new product development   | 2   |  |
|            | 7  | Branding and Positioning- Branding strategies  | 2   |  |
|            | 8  | Sales and Distribution Channels-Developing effective sales strategies-<br>E-commerce and online sales for startups | 3   |  |
|            | 9  | Development of marketing plan-steps in marketing planning process  | 4   |  |
|            | Mod  | ern Marketing Strategies   | 14  |  |
|            | 10   | Concept of Marketing strategies-Significance of marketing strategies   | 2   |  |
| III        | 11   | Features of Successful Marketing Strategy  | 2   |  |
|            | 12   | Pricing models and strategies  | 3   |  |
|            | 13 Content Marketing- Guerrilla Marketing- Partnerships and Collaborations<br>Agile Marketing- |  | 4   |  |
| IV         | 14   | Experiential marketing- Referral marketing, Data-driven decision-making-<br>Influencer marketing                   | 3   |  |
|            | Digit  | al marketing for entrepreneurs   | 10  |  |
|            | 15   | Meaning and Significance of Digital Marketing.   | 1   |  |
|            | 16   | Social media marketing and content strategies  | 3   |  |
|            | 17   | Role of Digital Marketing in advertising and promotion- search engine marketing (SEM)                              | 4   |  |

|   | 18  | Ethical Considerations in Entrepreneurial Marketing  |    |  |
|---|-----|--|----|--|
|   | Ope | n Ended Module, Practical exercises  | 30 |  |
|   | 1   | Case Study :<br>Analyze real-life or hypothetical case studies of successful and<br>unsuccessful entrepreneurial marketing strategies.   |    |  |
| v | 2   | Marketing Game:<br>Organize competitions where students present their entrepreneurial<br>marketing ideas or business plans.  |    |  |
|   | 3   | Role play :<br>Organize role-playing exercises where students take on the roles of<br>entrepreneurs, marketers, and customers.   |    |  |
|   | 4   | Institutional visit:<br>Arrange visits to start-ups, incubators, or small businesses to observe<br>entrepreneurial marketing in action.  |    |  |
|   | 5   | Debate/Discussion/Seminar:<br>1.The Impact of Influencer Marketing on Entrepreneurial Success<br>2.Role of social media marketing in Kerala<br>2. Discuss challenges faced by entrepreneurs and the marketing decisions<br>they made.  | -  |  |
|   | 6   | <ul> <li>Group project:</li> <li>1. Organize social media challenges where students create and execute a social media marketing campaign for a hypothetical product and analyze the impact of their campaigns and discuss lessons learned.</li> <li>2. Assign project on creating a promotional campaign where they apply entrepreneurial marketing concepts and prepare a report about it.</li> </ul> |    |  |

## **References:**

- 1. Principles Of Marketing Philip Kotler
- 2. Marketing Strategy Santino Spencer
- 3. Digital Marketing Strategy Simon Kingsnorth
- 4. Entrepreneurial Marketing Philip Kotler, Hermawan Karatajaya, Hooi Den Huan, Jacy Mussry
- 5. Entrepreneurial Marketing Ian Chaston
- 6. Entrepreneurship In Digital Era Daniel Schallmo, Jens Patzman

| Course Code    | COM2MN102                    |
|----------------|------------------------------|
| Course Title   | LEADERSHIP AND TEAM BUILDING |
| Type of Course | Minor                        |
| Semester       | Ι                            |

| Academic Level    | 200 - 299  |                     |                      |                       |                |
|-------------------|--|---------------------|----------------------|-----------------------|----------------|
| Course Details    | Credit   | Lecture<br>per week | Tutorial<br>per week | Practical<br>per week | Total<br>Hours |
|                   | 4  | 3                   | -                    | 2                     | 75             |
| Pre-requisites    | Having basic knowledge of various concepts of Human Resource<br>Management and Entrepreneurship  |                     |                      |                       |                |
| Course<br>Summary | This course explores deeper into leadership theory and practice<br>successful leadership models. Simultaneously, students will learn to<br>build teamwork skills as well. Teamwork depends on different,<br>complementary points of view to seize hidden opportunities, overcome<br>difficult obstacles, and achieve challenging objectives to reach a<br>common goal. Although this course focuses on leaders, it provides<br>anyone with more effective skills to succeed in corporate life. |                     |                      |                       |                |

| СО     | CO Statement   | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation<br>Tools used  |  |
|--------|--|---------------------|------------------------|---|--|
| CO1    | Understand leadership theories, styles, and approaches.  | U                   | С                      | Instructor-<br>created exams /<br>Quiz                          |  |
| CO2    | Apply team building skills through group collaboration.  | Ар                  | Р                      | Practical<br>Assignment /<br>Observation of<br>Practical Skills |  |
| CO3    | Apply leadership theories to real-world scenarios and case studies.  | Ар                  | Р                      | Seminar<br>Presentation /<br>Group Tutorial<br>Work             |  |
| # - Fa | * - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)<br># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta<br>cognitive Knowledge (M) |                     |                        |   |  |

| Module |   | Content   | Hrs |  |
|--------|---|---|-----|--|
|        |   | An overview of Leadership   | 12  |  |
|        | 1 | Leadership Basics-Definition and importance of leadership-Key features of effective leadership                        | 2   |  |
| I      | 2 | Leadership Theories-Transactional, Transformational, Contingency, Situational, Great Man, Trait, Behaviorist theories | 4   |  |
|        | 3 | Styles of leadership- Democratic, Autocratic, Laissez-faire, Transformational, Transactional leadership               | 4   |  |
|        | 4 | Importance of self-awareness in leadership  | 2   |  |
| II     |   | Team Building   |     |  |
|        | 5 | Concept of team-Types of Team: Manager-led Teams, Self-managing   | 2   |  |

|     | 1  |   | 1  |
|-----|----|---|----|
|     |    | Teams, Cross-functional Teams, Virtual Teams  |    |
|     | 6  | Characteristics of effective teams in business-Barriers to teamwork<br>and how to overcome them   | 2  |
|     | 7  | Concept of team building-Guiding principles-Steps to building an effective team   | 2  |
|     | 8  | Types of team-building activities-Core components of teamwork—<br>Teamwork skills   | 2  |
|     | 9  | Group dynamics and team work- Group cohesiveness  | 2  |
|     |    | Motivation and Goal Setting   | 12 |
|     | 10 | Theories of motivation (Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, Self-Determination Theory)   | 2  |
|     | 11 | Factors influencing motivation (biological, psychological, social)-<br>The role of motivation in personal and professional life   | 2  |
| III | 12 | Motivating teams and individuals in a workplace setting   | 2  |
|     | 13 | Introduction to Goal Setting-Importance of goal setting<br>Benefits of setting clear and achievable goals   | 2  |
|     | 14 | Goal Setting Techniques-SMART criteria for goal setting (Specific, Measurable, Achievable, Relevant, Time-bound)  | 2  |
|     | 15 | Strategies for overcoming obstacles and setbacks  | 2  |
|     |    | Communication and Conflicts Resolution  | 11 |
|     | 16 | Communication skills in leadership-Effective communication strategies   | 2  |
|     | 17 | Techniques for active listening and feedback  | 1  |
| IV  | 18 | Concept of conflict resolution-Techniques for managing conflicts constructively   | 2  |
|     | 19 | Ethical leadership principles   | 2  |
|     | 20 | Digital leadership skills   | 2  |
|     | 21 | Emerging trends in leadership and team building process   | 2  |
|     |    | Open Ended Module, Practical Exercises  | 30 |
|     | 1  | Seminar/Group discussions/debate<br>1.The role of recognition and rewards in team motivation<br>2.The impact of technology on leadership styles   |    |
| V   | 2  | <ul> <li>Role play/simulation training/ management game or any other hands-on training relating to leadership and team building process.</li> <li>1.Create role-playing exercises that simulate workplace scenarios and assign different leadership roles and challenge students to respond to dynamic situations.</li> <li>2.Conduct workshops focused on team-building exercises and activities.</li> </ul> |    |
|     | 3  | Conduct at least two case studies:<br>Design real or hypothetical leadership and team-building scenarios<br>for analysis and encourage students to discuss and solve problems<br>based on the cases.  |    |

| 4 | <ul> <li>Course Project</li> <li>1. Organize industrial visit to understand the corporate culture and<br/>HR practices.</li> <li>2. Use self-assessment tools to help students understand their<br/>leadership styles and develop action plans based on assessment<br/>outcomes for personal leadership development.</li> </ul> |  |
|---|---|--|
| 5 | Outdoor team building activities:<br>Plan team-building activities in an outdoor setting and explain the<br>experiences to extract lessons applicable to teamwork and<br>leadership.  |  |

#### **References :**

- 1) The 17 Indisputable Laws of Teamwork: Embrace Them and Empower Your Team by John C Maxwell
- 2) The Five Dysfunctions of a Team: A Leadership Fable by Patrick Lencioni
- 3) Crucial Conversations: Tools for Talking When Stakes are High by Kerry Patterson, Joseph Grenny, et al
- 4) Talking to Strangers: What We Should Know about the People We Do Not Know by Malcolm Gladwell
- 5) Team of Teams: New Rules of Engagement for a Complex World by Stanley McChrystal, Tantum Collins, et al.

| Course Code       | COM3MN202   |                     |                      |                       |             |
|-------------------|---|---------------------|----------------------|-----------------------|-------------|
| Course Title      | SOCIAL ENT  | REPRENEU            | RSHIP                |                       |             |
| Type of Course    | Minor   |                     |                      |                       |             |
| Semester          | III   |                     |                      |                       |             |
| Academic<br>Level | 200-299   |                     |                      |                       |             |
| Course Details    | Credit  | Lecture<br>per week | Tutorial<br>per week | Practical<br>per week | Total Hours |
|                   | 4   | 3                   | -                    | 2                     | 75          |
| Pre-requisites    |   | I                   |                      |                       |             |
| Course<br>Summary | This course equips students with the knowledge, skills, and mindset<br>necessary to tackle pressing social and environmental challenges<br>through entrepreneurial solutions. Through a blend of theoretical<br>concepts, practical applications, case studies, and interactive exercises,<br>students will develop a deep understanding of the principles and<br>practices of social entrepreneurship. |                     |                      |                       |             |

| CO  | CO Statement  | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation Tools used   |  |
|-----|---|---------------------|------------------------|---|--|
| CO1 | Understand the concept of<br>social entrepreneurship<br>and its role in addressing<br>social and environmental<br>challenges.   | U                   | С                      | Internal Examinations/Review<br>Questions/Quizzes/<br>Assignment/Seminar/External<br>Examinations |  |
| CO2 | Identify and analyze<br>various models and<br>approaches to social<br>entrepreneurship,<br>including business<br>models, innovative<br>strategies, and ethical<br>considerations. | An                  | Р                      | Examination<br>Case studies<br>Project  |  |
| CO3 | Develop practical skills in<br>project management,<br>marketing, and<br>communication for social<br>ventures.   | Ар                  | Р                      | Project   |  |
|     | * - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)<br># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)                |                     |                        |   |  |
|     | cognitive Knowledge (M)   |                     | 5e (3) 110eeuu         |   |  |

| Modul<br>e | Unit                                  | Content  | Hrs |  |  |
|------------|---------------------------------------|--|-----|--|--|
| I          | Intro                                 | duction to Social Entrepreneurship                           | 10  |  |  |
|            | 1.1. Defining Social Entrepreneurship |  |     |  |  |
|            |                                       | 1.2. Difference between Social and Business Entrepreneurship |     |  |  |
|            |                                       | 1.3. Evolution of Social Entrepreneurship in India           |     |  |  |
|            |                                       | 1.4. Process and Types of Social Entrepreneurship            |     |  |  |
|            |                                       | 1.5. Challenges in Social Entrepreneurship                   |     |  |  |
|            |                                       | 1.6. Strategies for Overcoming Challenges                    |     |  |  |
|            |                                       | 1.7. Future Trends in Social Entrepreneurship                |     |  |  |
| II         | 2. Bu                                 | ilding Blocks of Social Enterprise                           | 12  |  |  |
|            |                                       |  |     |  |  |
|            |                                       | 2.1. Social Enterprise as a Business Model                   |     |  |  |
|            |                                       | 2.2. Types of Business Models in Social Enterprise           |     |  |  |
|            |                                       | 2.3. Understanding Pricing Models for Social Enterprises     |     |  |  |
|            |                                       | 2.4. Creating Delivery Channels for Social Enterprises       |     |  |  |

|     | 2.5. Financing Social Enterprises  |    |
|-----|--|----|
|     | 2.6. Strategies for Competitiveness in Social Enterprises  |    |
|     | 2.7. Communication Strategies for Social Enterprises   |    |
| III | Social Entrepreneurship and its Linkage with NGO's, Microfinance, et   | 13 |
|     | 3.1. Role of NGOs in Social Entrepreneurship   |    |
|     | 3.2. Impact of Microfinance on Social Entrepreneurship   |    |
|     | 3.3. Integration of ICT in Social Entrepreneurship   |    |
|     | 3.4. Empowerment through Self-Help Groups (SHGs)   |    |
|     | 3.5. Case Studies on Successful Social Entrepreneurship Models   |    |
| IV  | Future Trends and Innovations in Social Entrepreneurship   | 10 |
|     | 4.1 Emerging Technologies in Social Impact   |    |
|     | 4.2. Globalization and Cross-cultural Perspectives   |    |
|     | 4.3. Collaborations and Partnerships in Social Innovation  |    |
|     | 4.4.Role of Government and Policy in Fostering Innovation Ecosystems   |    |
| V   | Open Ended Module for Practicum  | 30 |
|     | <ol> <li>Study real social businesses to see how they work.</li> <li>Visit local communities and talk to people. Students will find out<br/>what problems they have and think of ways to help. Prepare a<br/>report about it.</li> </ol> |    |

Reference book:

- 1. Doherty B., George Foster, Chris Mason (2009); Management for Social Enterprise; Sage Publication; U.K.
- 2. Nicholls Alex (2008);Social Entrepreneurship: A New Model of Sustainable Social Change; Oxford University Press; New York.
- 3. Agarwal A., Kumar P. (2018); Social Entrepreneurship and Sustainable Business Models: The Case of India; Palgrave Mac Millian.

| Course Code    | COM8MN302          |
|----------------|--------------------|
| Course Title   | PROJECT MANAGEMENT |
| Type of Course | Minor              |
| Semester       | VIII               |
| Academic Level | 300 - 399          |

| Course Details    | Credit   | Lecture per<br>week | Tutorial<br>per week | Practical<br>per week | Total Hours |
|-------------------|--|---------------------|----------------------|-----------------------|-------------|
|                   | 4  | 4                   | -                    | -                     | 60          |
| Pre-requisites    | A basic understanding of various concepts of entrepreneurship and financial management.  |                     |                      |                       |             |
| Course<br>Summary | This course provides a comprehensive understanding of proj-<br>management concepts and practices. Learners will gain knowledge a<br>skills necessary to successfully lead and execute projects in vario<br>industries. |                     |                      |                       |             |

| CO   | CO Statement  | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation Tools<br>used  |  |  |
|--|---|---------------------|------------------------|---|--|--|
| CO1  | Gain an understanding of the<br>fundamental principles,<br>concepts, and methodologies<br>of project management | U                   | С                      | Instructor-created<br>exams / Quiz                                  |  |  |
| CO2  | Gain knowledge about<br>various dynamics of Project<br>Management   | U                   | С                      | Examinations<br>Seminar<br>Presentation /<br>Group Tutorial<br>Work |  |  |
| CO3  | Equip students for applying<br>appropriate analytical tools<br>for Project Appraisal                            | Ар                  | P                      | Practical<br>Assignment<br>/Project                                 |  |  |
| CO4  | Prepare and Communicate<br>Business Plan  | Ар                  | С                      | Project   |  |  |
| * - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)<br># - Factual Knowledge(F) Conceptual<br>Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M) |   |                     |                        |   |  |  |

| Module | Unit  | Content   |   |  |  |
|--------|-------|---|---|--|--|
| Ι      | Funda | Fundamentals of Project Management  |   |  |  |
|        | 1     | Meaning, Characteristics, and Importance of Project Management<br>-Key Characteristics of Projects-Importance in Modern Business<br>Context                 | 2 |  |  |
|        | 2     | Classification of Projects, Need, and Significance-Types of Projects:<br>Based on Size, Nature, Complexity-Understanding the Need for<br>Project Management | 2 |  |  |
|        | 3     | Project Life Cycle Stages-Phases: Initiation, Planning, Execution,  | 2 |  |  |

| Monitoring & Controlling, Closure |  |
|-----------------------------------|--|
|                                   |  |

| II  | Proje | Project Appraisal   |    |  |  |  |
|-----|-------|---|----|--|--|--|
|     | 4     | Appraisal of Projects – Market Feasibility-Market Analysis<br>Techniques-Assessing Market Potential and Demand  | 2  |  |  |  |
|     | 5     | Technical Feasibility, Financial Feasibility - Feasibility Report   | 3  |  |  |  |
|     | 6     | <ul><li>-Technical Analysis and Evaluation</li><li>Financial Appraisal of a Project-Financial Statement Analysis</li></ul>  | 2  |  |  |  |
|     |       | Capital Budgeting Techniques: NPV, IRR, Payback Period  |    |  |  |  |
|     | 7     | Project Evaluation Techniques-Comparative Analysis Methods<br>Sensitivity Analysis, Scenario Analysis   | 4  |  |  |  |
|     | 8     | Project Implementation-Strategies for Effective Implementation  | 3  |  |  |  |
| III | Time  | e, Cost and Quality Aspects   | 13 |  |  |  |
|     | 9     | Time Management - Developing Project Schedules-Work Breakdown<br>Structure (WBS)-Critical Path Method (CPM) and Program Evaluation<br>and Review Technique (PERT) | 4  |  |  |  |
|     | 10    | Cost Management - Estimating and Budgeting for Projects-Cost<br>Estimation Techniques-Budget Preparation and Monitoring   | 3  |  |  |  |
|     | 11    | Cost Control Strategies-Cost Control Techniques and Tools<br>-Variance Analysis and Corrective Actions  | 2  |  |  |  |
|     | 12    | Quality Management - Planning for Quality Assurance   | 2  |  |  |  |
|     | 13    | Quality Control Measures-Quality Control Tools and Techniques   | 2  |  |  |  |
|     |       | -Continuous Improvement Strategies  |    |  |  |  |
| IV  | Proje | ect Report  | 12 |  |  |  |
|     | 14    | Definition and Importance of Project Reports-Purpose and Significance   | 2  |  |  |  |
|     | 15    | Types of Project Reports: Business Plans, Feasibility Studies, Progress<br>Reports-Content and Structure  | 2  |  |  |  |
|     | 16    | Methods of project reporting  | 4  |  |  |  |
|     | 17    | General Principles of a Good Reporting System, Structure of a Project<br>Report-Best Practices in Reporting-Components of a Comprehensive<br>Project Report       | 4  |  |  |  |
| V   | Oper  | Open Ended Module   |    |  |  |  |
|     | 1. Ad | 1. Advanced topics in Project Management  |    |  |  |  |
|     |       | 2.Case Studies: Design a case study of successful and unsuccessful projects, allowing students to identify key lessons from it.                                   |    |  |  |  |
|     | 3.Gro | 3.Group project:  |    |  |  |  |
|     |       | Assign group projects where students work together to plan, execute, and review a project. For example,   |    |  |  |  |
|     | -     | Prepare a funding proposal for establishing a new business venture in nearby locality.  |    |  |  |  |

# **References:**

- 1. Project Planning, Analysis, Selection, Implementation and Review Chandra Prasanna: Tata McGraw Hill.
- 2. Entrepreneurial Development Gupta C.B. &. Sreenivasan N.P: Sultan Chand.
- 3. Dynamics of Entrepreneurial Development- Desai Vasanth: Himalaya Publishing House
- 4. Innovation and Entrepreneurship by Drunker F.P
- 5. S.Anil Kumar, Entrepreneurship Development, New Age Publishers
- 6. E Gordon & K Natarajan, Entrepreneurship Development, Himalaya Publishing House

# MINOR COURSE GROUPING: (B) PROFESSIONAL ACCOUNTING

# **GROUP 3: FINANCIAL REPORTING**

| Course Code       | COM1MN103   |                     |                      |                       |                |  |
|-------------------|---|---------------------|----------------------|-----------------------|----------------|--|
| Course Title      | FUNDAMENTALS OF FINANCIAL ACCOUNTING  |                     |                      |                       |                |  |
| Type of Course    | Minor   |                     |                      |                       |                |  |
| Semester          | 1   | 1                   |                      |                       |                |  |
| Academic Level    | 100-199   |                     |                      |                       |                |  |
| Course Details    | Credit  | Lecture<br>per week | Tutorial<br>per week | Practical<br>per week | Total<br>Hours |  |
|                   | 4   | 3                   | -                    | 2                     | 75             |  |
| Pre-requisites    | It is beneficial to have a basic understanding of certain concepts related<br>to business and also have certain basic mathematical and analytical<br>skills                                       |                     |                      |                       |                |  |
| Course<br>Summary | This course demonstrates a solid understanding of the fundamental accounting principles and concepts. It helps to apply the principles of accounting to record financial transactions accurately. |                     |                      |                       |                |  |

#### **Course Outcomes (CO):**

| СО  | CO Statement  | Cognitive<br>Level* | Knowledge<br>Category# | Evaluation Tools<br>used                             |
|-----|---|---------------------|------------------------|--|
| CO1 | Demonstrate a solid<br>understanding of the fundamental<br>accounting principles and<br>concepts. | U                   | С                      | Instructor-<br>created exams /<br>Quiz<br>Case study |