

A.V.V.M. Sri Pushpam College (Autonomous), Poondi – 613 503

PG & Research Department of Commerce

M.Com., Programme in Commerce

OUTCOME BASED EDUCATION - CHOICE BASED CREDIT SYSTEM

SCHEME OF PROGRAMME AND SYLLABUS

(For the candidates admitted from 2023-2024 onwards)

Vision and Mission of the College

Vision

To provide quality academic programmes and value oriented higher education to the rural community, equip them to encounter current regional, national and global demands upholding moral standards and intellectual competency.

Mission

- To provide conducive environment for quality teaching-learning process and innovative research.
- To bestow substantial educational experience that is intellectually, socially, and personally transformative.
- To strive to bring out the latent potentiality and core competency of the learners
- To foster the culture of research-based learning, independent academic inquiry by encouraging the students to involve in research activities ranging from hands on training, student projects, publications etc.,
- To nurture essential skills, competent minds and compassionate hearts.
- To impart a practical, demanding and overall development of the personality generated by love, consideration and care for the society.
- To serve the society by extending needful outreach programmes to the rural populace.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- Make the learners realise the transformative power of education.
- Acquire profound disciplinary, applied, integrative knowledge and intellectual competency and domain specific and generic skills.
- Pursue lifelong learning and generate innovative solutions for the problems at individual and social level.
- Create a collaborative and inclusive environment, and serve the betterment of the society with moral integrity.
- Motivate to become a committed professional with necessary ethics as a leader as well as a team player.

PROGRAMME OUTCOMES for M.Com., Programme

On the completion of the programme, the learners will be able to,

PO1: Problem Solving Skill:

Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context.

PO2: Decision Making Skill:

Foster analytical and critical thinking abilities to enable decision-making based on data.

PO3: Employability Skill:

Develop business acumen to enhance employability skills in the competitive environment.

PO4: Entrepreneurial Skill:

Equip with skills and competencies to become an entrepreneur.

PO5: Communication Skill:

Develop communication, managerial and interpersonal skills.

PO 6: Leadership readiness qualities:

Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission

PROGRAMME SPECIFIC OUTCOMES for M.Com., Programme

PSO 1 - Entrepreneurship:

Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.

PSO2 – Research and Development:

Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.

PSO3 - Contribution to Business World:

Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

Curriculum Structure for PG Programmes (OBE- CBCS) - 2023

	Nature of Course	Total No. of Courses	Total marks	Total credits	Total credits for the Programme
Part – A	Core Course	13	1300	51	80 (CGPA)
	Elective Course	05	500	15	
	Core Industry Module (CIM)	01	100	3	
	Extra Disciplinary Course	01	100	3	
Part – B (i)	Skill Enhancement Course (SEC)	04	400	8	
Part – B (ii)	Ability Enhancement Compulsory Course (AECC) – Soft Skill	04	400	8	10 (Non CGPA)
	Internship / Industrial Activity	--	--	2	
	Total	28	2800	90	90
Value Added Course (VAC)		01	100	--	
Extra Credit Course - MOOC / Field visit / Hands on Training		--	--	Max: 4	

Part A component and Part B (i) will be taken into account for CGPA calculation for the postgraduate programme and the other components Part B and Part C have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the PG degree.

Course Structure: M.Com. Commerce (2023)

S. No.	Semester	Category	Course Code	Title of the Course	Maximum Marks			Minimum Marks for Pass			Hours/Week	Credits
					CIA	EE	Total	CIA	EE	Total		
1	I	Core	23P1CMC1	Business Finance	25	75	100	10	30	50	6	4
2		Core	23P1CMC2	Digital Marketing	25	75	100	10	30	50	5	4
3		Core	23P1CMC3	Banking and Insurance	25	75	100	10	30	50	5	4
4		Elective	23P1CMEL1A/ 23P1CMEL1B	Security Analysis and Portfolio Management Consumerism and Consumer Protection	25	75	100	10	30	50	5	3
5		Elective	23P1CMEL2A/ 23P1CMEL2B	Labour Laws Strategic Human Resource Management	25	75	100	10	30	50	5	3
6		SEC 1	23P1CMSEC1	Computer Applications Practical -I-Office Package (Word, Excel and Power point)	25	75	100	10	30	50	2	2
7		AECC 1	23P1CMAECC1	Communicative Skill and Personality Development	25	75	100	10	30	50	2	2
		Extra Credit		Field visit / Hands on Training	-	-	-	-	-	-	-	-
8	II	Core	23P2CMC4	Strategic Cost Management	25	75	100	10	30	50	6	4
9		Core	23P2CMC5	Corporate Accounting	25	75	100	10	30	50	5	4
10		Core	23P2CMC6	Setting up of Business Entities	25	75	100	10	30	50	5	4
11		Elective	23P2CMEL3A/ 23P2CMEL3B	Business Ethics and Corporate Sustainability Audit and Due Diligence	25	75	100	10	30	50	5	3
12		Elective	23P2CMEL4A/ 23P2CMEL4B	Rural and Agricultural Marketing Logistics and Supply Chain Management	25	75	100	10	30	50	5	3
13		SEC 2	23P2CMSEC2	Commerce Practical	25	75	100	10	30	50	2	2
14		AECC 2	23P2CMAECC2	Language Lab	25	75	100	10	30	50	2	2

Internship/ Industrial Activity:

Students must complete in-plant training in any industry or organization where a programme related procedure is being used, and this training must be done during the summer vacation at the end of I Year. A minimum of 30 hours should be spent on training. Students must submit a report on their training together with a certificate from the relevant industry or organization authority.

Ability Enhancement Compulsory Course (AECC): (Communicative Skill and Personality Development, Language Lab and Research Methodology)

Mode of Assessment for these courses is Viva-Voce examination.

Components of Evaluation:

Internal Marks : 25

External Marks: 75

Total : 100

Field visit / Hands on Training:

In order to achieve experiential learning, these programmes with a minimum of 15 hours of contact time are offered as Extra Credit Courses in the I Semester.

Evaluation of visit report will be held at the end of II Semester.

Components of Evaluation:

Internal Marks: 25

External Marks: 75

Total : 100

MOOC:

Massive Open Online Course is offered in the III and IV Semester as an Extra Credit Course. Students can avail any one or more of the courses available in MOOC to equip their skill and knowledge themselves. To receive the extra credit, students must provide their MOOC course completion certificate at the end of the second year.

Skill Enhancement courses (SEC) offered by the Commerce Department

1. Computer Applications Practical -I-Office Package (Word, Excel and Power point)
2. Commerce Practical.
3. Personality Development -Facing of Interview in Private and Government Jobs.
4. Information Systems Control and Bank Audit

Extra Disciplinary Course (EDC) offered by the Commerce Department

*International Financial Management

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE
(AUTONOMOUS),POONDI, THANJAVUR DIST.
(NAAC Re-Accredited with A grade in 4th cycle)
Question Pattern for UG and PG Programmes
(For the students admitted from 2023 – 2024 onwards)**

Bloom's Taxonomy based Assessment pattern

Bloom's category	Section	Choice	Marks	Total
K1 to K6	A	Compulsory	10 x 2 = 20	75
	B	Either / Or	5 x 5 = 25	
	C	3 out of 5	3 x 10 = 30	

OBE QUESTION PATTERN

Total Marks: 75

SECTION – A (10 x 2 = 20) Answer All the questions (Two Questions from each units)			
CO	K Level	Q. No.	Questions
		1.	
		2.	
		3.	
		4.	
		5.	
		6.	
		7.	
		8.	
		9.	
		10.	
SECTION – B (5 x 5 = 25) Answer All the questions (One Question from each unit)			
		11(a).	
		(OR)	
		11 (b).	
		12.(a).	
		(OR)	
		12(b).	
		13 (a).	
		(OR)	
		13(b).	
		14.(a)	
		(OR)	
		14(b).	
		15(a)	
		(OR)	
		15(b).	
SECTION – C (3 x 10 = 30) Answer ANY THREE questions (One Question from each unit)			
		16.	
		17.	
		18.	
		19.	
		20.	

Bloom's Taxonomy Action Verbs

K1 Remember	K2 Understand	K3 Apply	K4 Analyze	K5 Evaluate	K6 Create
Choose	Associate	Apply	Advertise	Agree	Adapt
Copy	Classify	Build	Appraise	Appraise	Build
Define	Compare	Calculate	Analyze	Assess	Change
Describe	Contrast	Change	Assume	Award	Choose
Discover	Convert	Choose	Break down	Choose	Combine
Duplicate	Demonstrate	Complete	Categorize	Compare	Compile
Enumerate	Describe	Construct	Classify	Conclude	Compose
Examine	Differentiate	Demonstrate	Compare	Convince	Construct
Find	Discuss	Develop	Conclusion	Criteria	Create
How	Distinguish	Discover	Connect	Criticize	Design
Identify	Estimate	Dramatize	Contrast	Decide	Develop
Label	Explain	Experiment	Differentiate	Deduct	Discuss
List	Express	Identify	Discover	Defend	Elaborate
Locate	Extend	Interview	Dissect	Determine	Estimate
Match	Identify	Interpret	Distinguish	Discriminate	Formulate
Memorize	Illustrate	Illustrate	Discriminate	Estimate	Generalize
Name	Indicate	Make use of	Divide	Evaluate	Hypothesize
Omit	Infer	Manipulate	Examine	Explain	Imagine
Recall	Interpret	Model	Explain	Find errors	Improve
Recognize	Outline	Modify	Function	Grade	Integrate
Relate	Paraphrase	Organize	Inference	Importance	Invent
Select	Predict	Paint	Inspect	Influence	Make up
Show	Relate	Plan	List	Interpret	Maximize
Spell	Rephrase	Prepare	Motive	Judge	Minimize
State	Show	Produce	Order	Justify	Modify
Tabulate	Summarize	Relate	Point out	Mark	Originate
Tell	Translate	Select	Prioritize	Measure	Organize
What		Show	Relationships	Order	Plan
When		Sketch	Select	Predict	Predict
Where		Solve	Separate	Prioritize	Prepare
Which		Use	Simplify	Prove	Produce
Who		Utilize	Subdivide	Rank	Propose
Why			Survey	Rate	Rearrange
			Take part in	Recommend	Rewrite
			Test for	Reframe	Role-play
			Theme	Select	Solution
				Summarize	Solve
				Support	Substitute
				Value	Write

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMC1	BUSINESS FINANCE	6	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To outline the fundamental concepts in finance
To estimate and evaluate risk in investment proposals
To evaluate leasing as a source of finance and determine the sources of startup financing
To examine cash and inventory management techniques
To appraise capital budgeting techniques for MNCs

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Business Finance and Time vale of money Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	20
II	Risk Management Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimiseRisk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.	15
III	Startup Financing and Leasing Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.	20

IV	Cash, Receivable and Inventory Management Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.	15
V	Multi National Capital Budgeting Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	20

Question pattern: Theory 40%; Problems: 60%

Text Books:

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Reference Books:

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Explain important finance concepts	K1, K2, K4
CO2	Estimate risk and determine its impact on return	K2, K3
CO3	Explore leasing and other sources of finance for startups	K2, K4, K5
CO4	Summarise cash receivable and inventory management techniques	K3, K4
CO5	Evaluate techniques of long term investment decision incorporating risk factor	K2, K4, K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMC2	DIGITAL MARKETING	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To assess the evolution of digital marketing
To appraise the dimensions of online marketing mix
To infer the techniques of digital marketing
To analyse online consumer behaviour
To interpret data from social media and to evaluate game based marketing

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Digital Marketing Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.	15
II	Online marketing mix Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.	15

III	Digital media channels Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing	15
IV	Online consumer behavior Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	15
V	Analytics and Gamification Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	15

Text Books:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2ndEdition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rdEdition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Reference Books:

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Explain the dynamics of digital marketing	K1, K2, K4
CO2	Examine online marketing mix	K2, K3
CO3	Compare digital media channels	K2, K4, K5
CO4	Interpret online consumer behavior	K6
CO5	Analyse social media data	K4, K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMC3	BANKING AND INSURANCE	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To understand the evolution of new era banking
To explore the digital banking techniques
To analyse the role of insurance sector
To evaluate the mechanism of customer service in insurance and the relevant regulations
To analyse risk and its impact in banking and insurance industry

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Banking Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.	15
II	Contemporary Developments in Banking Distributed Ledger Technology –Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain–Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking – Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	15

III	Indian Insurance Market History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors – Third Party Administrators (Health Services) – Procedures – Code of Conduct.	15
IV	Customer Services in Insurance Customer Service in Insurance – Quality of Service – Role of Insurance Agents in Customer Service – Agent’s Communication and Customer Service – Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management System – Insurance Ombudsman – Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	15
V	Risk Management Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	15

Text Books:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.

Reference Books:

1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai

Web references:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Relate the transformation in banking from traditional to new age	K4, K6
CO2	Apply modern techniques of digital banking	K5
CO3	Evaluate the role of insurance sector	K2, K4, K5
CO4	Examine the regulatory mechanism	K4 .K6
CO5	Assess risk mitigation strategies	K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	2	1	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3
CO 3	2	2	1	2	2	2	2	3	2
CO 4	3	2	2	1	2	2	2	3	2
CO 5	3	3	1	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMEL1A	Elective – I SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To become familiar with various Investment avenues and Portfolio Construction
To understand the Equity Shares, Preference Shares and Bonds valuation models
To learn about long-term and short-term investment analysis tools.
To analyse with Portfolio theories.
To gain knowledge in Portfolio performance methods.

SYLLABUS		
Unit	Content	No. of Hours
I	Investment and Portfolio Management Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management	15
II	Valuation of Securities Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.	15

III	<p>Fundamental Analysis and Technical Analysis Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differencesbetweenfundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.</p>	15
IV	<p>Efficient Market Hypothesis Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).</p>	15
V	<p>Portfolio Performance Evaluation Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.</p>	15

Books for study:

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand& Co. Ltd., New Delhi

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, PearsonPublicationPvt.Ltd., India, Noida
2. AvadhaniV.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. PunithavathyPandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Examine investment options and structure a portfolio	K1, K2, K4
CO2	Assess the value of Equity Shares, Preference Shares and Bonds	K2, K3
CO3	Forecast stock performance through fundamental and technical analysis.	K2, K4, K5
CO4	Examine the various Portfolio Theories.	K6
CO5	Evaluate the portfolio performance.	K4,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMEL1B	ELECTIVE – I CONSUMERISM AND CONSUMER PROTECTION	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the nature of consumers and consumerism
2. To know how consumers are exploited
3. To be familiar with consumer rights and duties
4. To learn about Consumer Protection Act
5. To gain insights into consumerism in India.

SYLLABUS

Unit	Content	Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services-Challenges of Consumer Exploitation.	9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
Total		75

Textbooks

1	Premavathy and MohiniSethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3.	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4.	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

Reference Books

1.	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2.	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3.	G B. Reddy and BaglekarAkash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

Web Resources

1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall aspects in consumerism	K1,K2
CO2	Identify the reasons for consumer exploitation	K3,K4, K6
CO3	Discover the rights and duties of a consumer	K1,K2. K5
CO4	Create an environment which protects the consumers in India	K5. K6
CO5	Critically appraise the consumer Protection Act	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMEL2A	Elective- II LABOUR LAWS	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To Understand the provisions of Trade Unions Act
To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
To learn different provisions relating to payment of wages and minimum wages to employees
To understand employee welfare measures with respect to provident fund, gratuity and bonus

SYLLABUS

Unit	Content	No. of Hours
I	Introduction and The Trade Unions Act, 1926 Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	15
II	The Factories Act, 1948 and Equal Remuneration Act, 1976 The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties..	15
III	The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948 The Workmen’s Compensation Act, 1923: Definitions – Objectives – Disablement – Employer’s liability for compensation – Amount of	15

	compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees’ State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation – Medical benefit council – Benefits under the Act – ESI court.	
IV	The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948 The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.	15
V	The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965 Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.	15

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Recall the basic labour legislations pertaining to Trade Unions	K1, K2, K4
CO2	Discuss on various provisions of the Factory’s Act and Equal Remuneration Act	K2, K3
CO3	Assess provisions relating to the workmen’s compensations and state insurance.	K2, K4, K5
CO4	Examine provisions relating to payment of wages and minimum wages.	K6
CO5	Identify the provisions of provident fund, gratuity and bonus schemes.	K4, K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMEL2B	Elective- II STRATEGIC HUMAN RESOURCE MANAGEMENT	5	3

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	✓
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	✓
Relevant to regional need	✓	Skill development Oriented	✓	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To appreciate the importance of HRM as a field of study and as a central management function
To understand the implication of HRM on Government regulations and corporate decisions
To analyze the key elements of the HR functions
To gain knowledge about the elements, key concepts and terminology of HRM
To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

SYLLABUS		
Unit	Content	No. of Hours
I	Introduction to SHRM SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	15
II	Models of SHRM Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.	15
III	Strategic Planning and Compensation Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.	15

IV	Human Resource Policies Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	15
V	Latest trends in Strategic HRM Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding..	15

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Comprehend the fundamentals of strategic Human Resource Management	K1, K2, K4
CO2	Recognise the conceptual framework of strategic Human Resource Management	K2, K3
CO3	Integrate and apply the knowledge of various strategies in Human Resource Management in the corporate arena	K2, K4, K5
CO4	Assess drafting of HR policies	K6
CO5	Explore the latest trend in the strategic Human Resource Management.	K4, K6

Cognitive Level: **K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMSEC1	Skill Enhancement Course – Computer Applications Practical -I-Office Package (Word, Excel and Power point)	2	2

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	✓
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	✓
Relevant to regional need	✓	Skill development Oriented	✓	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

- The aim of this course is to introduce some of quantitative as well as qualitative methods of data analysis with the help of computer applications
- To equip skill in applying statistical tools to commerce using computers

SYLLABUS

Unit	Content	No. of Hours
I	<p>Word:</p> <p>1. Editing and Formatting a document, multipage orientation and styles</p> <p>2 Mail Merge with excel and access</p> <p>3 Drafting a questionnaire</p>	10
II	<p>Excel:</p> <ul style="list-style-type: none"> □ Calculation of total, average of semester marks using auto sum. Calculate Mean, Median, Mode, Standard Deviation and Correlation. □ Formatting , editing excel worksheet and copying the contents to different sheets <p>Change font as bold, Arrange the alignment as center, Rename the sheet, Insert a newsheet, Move a sheet, Delete a sheet, Hide/unhide columns, Change column width,</p> <p>Usage of sorting option for the “Name” field, Usage of filter for the field “City” and “Salary”, Wrap text and Shrink to fit.</p> <ul style="list-style-type: none"> □ Diagram and graphs and Break-even chart □ Creating Pivot Table to analyse sales report □ Advance Filter with Multi Criteria □ Creation of trend line to estimate share price using the functions Graph and Trend Setting. 	20

	<ul style="list-style-type: none"> □ Basic concepts related with user defined Macros by automating and recording Macros. <p>Power point:</p> <ul style="list-style-type: none"> □ Organization chart □ Slide show using custom animation to advertise a product. (minimum 5 slides) 	
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Textbook:

1. Myers, J.L., & Well, A.D., & Lorch, R.F., Jr. (2010). Research Design and Statistical Analysis (3rd Edition). Mahwah, NJ: Erlbaum. ISBN: 978-0-8058-6431-1
2. Urdan, T. (2010) Statistics in Plain English, 3rd Edition. New York: Routledge Psychology Press.

References:

1. Parsons J.; Oja D.; Ageloff R.; Carey P (2010) New Perspectives on Microsoft Office Excel 2010, Comprehensive, Course Technology (2010) First Edition
2. Manuals – SPSS, GRETL, R Program, SAS, E views, STATA
3. Lipschutz M.M. and S. Lipschutz (1982), Theory and problems of Data processing :Schaum’s Outline Series, McGraw Hill, New York.

Web Resources:

1. <http://dspace.vnbrims.org:13000/jspui/bitstream/123456789/4679/1/The%20SAGE%20Handbook%20of%20Social%20Research%20Methods.pdf>
2. https://archive.mu.ac.in/myweb_test/TYBA%20study%20material/Research%20Methodology%20-%20IX.pdf
3. <https://imotions.com/blog/statistical-tools/>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar. PPT presentation .Demonstrate Computer practical.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Create mail merge and different formatting letters and word.	K6
CO2	equip skill in applying statistical tools in Excel	K4.K6

Cognitive Level : K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23P1CMAECC1	Ability Enhancement Compulsory Course - Communicative Skill And Personality Development	2	2

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	
Relevant to regional need	✓	Skill development Oriented	✓	Addresses Environment and Sustainability	✓
Relevant to Global need	✓			Addresses Human Values	✓

Course Objectives

The main objectives of this course are to:

- Cultivate positive personality traits for successful life.
- Groom Winning Attitude among the learners.
- Assist the learners to identify their own potential and realize their aspirations.
- Enable a holistic development.
- Facilitate optimum means of improving personal performance.

SYLLABUS		
Unit	Content	No. of Hours
I	1. Personality- Definition. 2. Determinants of Personality. 3. Perceptual Process. 4. Personality Traits. 5. Developing Effective Habits. 6. Self Esteem (Freud and Erikson). 7. Self Appraisal and Self Development. 8. Dos and Don'ts to develop positive self esteem. 9. Interpersonal Relationship. 10. Difference between Aggressive, Submissive and Assertive behaviour. 11. Mind Mapping, Competency Mapping, 360 degree assessment. 12. Presentation Skills – Opening, ending, Handling nerves, Handling audience, Power Storytelling, Visual aids, Question and answer session	15
II	1. Projecting Positive Body Language. 2. Conflict Management. 3. Change Management. 4. Stress Management. 5. Time Management. 6. Goal Setting. 7. Assertiveness and Negotiating Skill. 8. Problem Solving Skill. 9. Decision Making Skills. 10. Leadership Qualities of a Successful Leader.	15

11. Attitudes – Positive Attitudes. 12. Public Speaking – Engaging, Connecting, and Influencing the audiences. 13. Employability Skill – Group Discussion, Interview Questions, Psychometric analysis.

Text Books:

1. Andrews, Sudhir. How to Succeed at Interviews. 21st (rep) New Delhi:Tata McGraw Hill 1988.
2. Hurlock.E.B (2006) :Personality Development, 28th Reprint. New Delhi: Tata McCraw Hill.
3. Kumar, Pravesh. All about Self Motivation. New Delhi:Goodwill Publication House. 2005.
4. Preston,David Lawrence.365 Steps to Self-Confidence. Mumbai: Jaico Publishers, 2007
5. Stephen.P.Robbins and Timothy. A.Judge: Organisation Behaviour.16thEdition.Prentice Hall. 2014

References:

1. Grellet ,Françoise. Developing Reading Skills. Cambridge: Cambridge University Press, 2007.
2. Kristine, Brown and Susan Hood.Academic Encounters Life in Society Reading, Study Skills, Writing. , New Delhi:Cambridge University Press,2010.
3. Little ,Graham R .Operations Team Leadership. Mumbai :Jaico Publishers, 2006 .
4. Nurnberg ,Maxwell and Morris Rosenblum How to Build a Better Vocabulary. New York :Warner Books, 1989.
5. O’ Connell ,Sue with LousieHashemi.Cambridge First Certificate: Listening and Speaking –, Cambridge University Press, Cambridge, 2000.
6. Pfeifer , William Sanborn and T.V.S.PadmajaTechnical Communication : A Practical Approach, (Sixth edition) New Delhi: Pearson, 2006.

Web Resources:

- <https://www.managementstudyguide.com/personality-development.htm>
<https://www.artofliving.org/in-en/personality-development>
<https://study.com/academy/lesson/what-is-conflict-management-definition-styles-strategies.html>
<https://www.hays.com.au/career-advice/upskilling/soft-skills>
<https://www.skillsyouneed.com/presentation-skills.html>

Pedagogy: Teaching / Learning methods

Lecture, Tutorial, Assignment, PPT presentation, Quiz, Group Discussion, e-content Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	understand the significance of developing progressive and positive personality, gain self confidence and broaden perception of life.	K1,K2
CO2	maximize their potential and steer that into their career choice, enhance one’s self image and self esteem.	K2,K3, K4

Cognitive Level :K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23P2CMC4	STRATEGIC COST MANAGEMENT	6	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	√
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

To analyse the aspects of strategic and quality control management
To analyse and select cost control techniques
To apply activity based costing for decision making
To utilise transfer pricing methods in cost determination
To apply cost management techniques in various sectors

SYLLABUS		
Unit	Content	No. of Hours
I	Introduction to Strategic Cost Management Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	20
II	Cost Control and Reduction Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.	15
III	Activity Based Cost Management Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decisionmaking and its Application in Budgeting – Practical problems.	20

IV	Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems..	15
V	Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	20

Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, TaxmannPublicationsPvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, HimalayaPublishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and PerformanceEvaluation”, 1stEdition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan(2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. JawaharLal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Discuss strategic cost management and QC	K1, K2, K4
CO2	Choose the appropriate technique for cost control	K2, K3
CO3	Utilise activity based costing in practice	K2, K4, K5
CO4	Adopt transfer pricing methods	K6
CO5	Build cost structure for Agriculture and IT sector	K4,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	2	3
CO 5	3	3	1	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23P2CMC5	CORPORATE ACCOUNTING	5	4

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	✓
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	
Relevant to regional need	✓	Skill development Oriented	✓	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	✓

Course Objectives

The main objectives of this course are:

To understand the accounting treatment for issue of shares
To determine profits for fire and marine insurance
To prepare consolidated financial statements
To account for price level changes
To adopt financial reporting standards

SYLLABUS

Unit	Content	No. of Hours
I	Issue of Shares and Final Accounts of Companies Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	15
II	Insurance Company Accounts Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet- Final accounts of Fire, Marine and miscellaneous Insurance Companies.	15
III	Consolidated financial statements Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	15
IV	Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	15
V	Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	15

<p>Books for study:</p> <ol style="list-style-type: none"> 1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi. 2. Maheshwari S. N., Sharad K. Maheshwari&Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Jain S. P., Narang K. L., SimmiAgrawal and Monika Sehgal (2019), “AdvancedAccountancy – Corporate Accounting – Volume - II”, 22ndEdition, KalyaniPublishers, New Delhi. 4. Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. ArulanandamM.A&Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai. 2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand &Sons, New Delhi. 3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2ndEdition, Sultan Chand & Sons, New Delhi.
<p>Web references:</p> <ol style="list-style-type: none"> 1. https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf 2. https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf 3. https://resource.cdn.icai.org/66638bos53803-cp1.pdf 4. http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013	K1, K2, K4
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.	K2, K3
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.	K2, K4, K5
CO4	Assess contemporary accounting methods	K6
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4, K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze;

K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23P2CMC6	SETTING UP OF BUSINESS ENTITIES	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need		Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To understand the startup landscape and its financing
To analyse the formation and registration of Section 8 company
To outline the concept of LLP and business collaboration
To understand the procedure for obtaining registration and license
To create awareness about the legal compliances governing business entities

SYLLABUS

Unit	Content	No. of Hours
I	Startups in India Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	15
II	Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	15
III	Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.	15

IV	<p>Registration and Licenses Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.</p>	15
V	<p>Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.</p>	15

Books for study:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and DivyaBajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. AmitVohra&RachitDhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz,(2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Assess the various avenues of acquiring finance to setup a business entity	K1, K2, K4
CO2	Recall the legal requirements for Section 8 Company	K2, K3
CO3	Examine the proceedings for LLP and joint venture	K2, K4, K5
CO4	Describe the registration and licensing procedure	K6
CO5	Examine the compliance of regulatory framework	K4,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23P2CMEL3A	Elective- III Business Ethics and Corporate Sustainability	5	3

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	✓
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	
Relevant to regional need	✓	Skill development Oriented	✓	Addresses Environment and Sustainability	
Relevant to Global need	✓			Addresses Human Values	✓

Course Objectives

The main objectives of this course are:

To understand the concept and importance of business ethics
To enable ethical decision making based on various theories
To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
To understand the concepts of corporate sustainability
To analyse sustainability information and prepare reports

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Business Ethics Business Ethics- n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour- Ethical issues.	15
II	Ethical Theories Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	15
III	Moral Issues in Business Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading. Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	15

IV	<p>Corporate Sustainability Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions-Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.</p>	15
V	<p>Sustainability Reporting Sustainability Reporting - Investors, customers, government and media-Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.</p>	15

Books for study:

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi.

Books for reference:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandala S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India

Web references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Apply the concepts of business ethics in practice	K1, K2, K4
CO2	Demonstrate and recommend ethical decision making by applying various theories	K2, K3
CO3	Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K2, K4, K5
CO4	Discuss the concepts of corporate sustainability	K6
CO5	Construct reports disclosing sustainability information	K4, K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23P2CMEL3B	Elective - III AUDIT AND DUE DILIGENCE	5	3

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	✓
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	
Relevant to regional need		Skill development Oriented	✓	Addresses Environment and Sustainability	
Relevant to Global need	✓			Addresses Human Values	✓

Course Objectives

The main objectives of this course are:

To understand different types of audit
To gain knowledge on secretarial audit
To understand the basics of due diligence
To analyse different types of due diligence
To understand due diligence for take overs and due diligence report

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Audit Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.	15
II	Secretarial Audit Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	15
III	Introduction to Due Diligence Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.	15
IV	Types of Due Diligence Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	15
V	Due Diligence for Takeovers and Due Diligence Report Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.	15

Books for study:

1. AnoopJainC. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi
4. AnoopJainC S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.

Books for reference:

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” , Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley& Sons, Incorporated, John, New Jersey.

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1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Analyse different types of audit	K1, K2, K4
CO2	Assess the provisions relating to secretarial audit	K2, K3
CO3	Recall the basics of due diligence	K2, K4, K5
CO4	Evaluate the various types of due diligence	K6
CO5	Examine due diligence for take overs and prepare due diligence report	K4,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching /Cycle	No. of Credits
II	23P2CMEL4A	Elective – IV RURAL AND AGRICULTURAL MARKETING	5	3

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	✓
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	
Relevant to regional need	✓	Skill development Oriented	✓	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	✓

Course Objectives

The main objectives of this course are:

To understand the concepts of Rural marketing and its environments.
To understand the buying behaviour of rural consumers
To gain knowledge on strategies relating to rural product, branding, packaging, etc.
To analyse the functioning of food processing industry including distribution and promotion in the rural market.
To understand the principles and functioning of cooperative marketing

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Rural marketing Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	15
II	Rural buyer behaviour Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	15
III	Rural product strategy and pricing Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	15

IV	<p>Food processing industry infrastructure in India Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.</p>	15
V	<p>Cooperative marketing Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.</p>	15

Books for study:

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. Debarun Chakraborty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

Books for reference:

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. [Dogra Balram](#) and [Karminder Ghuman](#) (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Recall the concepts of rural marketing	K1, K2, K4
CO2	Analyse the buying behaviours of rural consumers	K2, K3
CO3	Appraise the strategies relating to rural product, branding, packaging, etc.	K2, K4, K5
CO4	Design distribution and promotional mix in the rural market relating to food processing industry	K6
CO5	Assess the principles and functioning of cooperative marketing	K4, K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23P2CMEL4B	Elective- IV LOGISTICS AND SUPPLY CHAIN MANAGEMENT	5	3

Nature of the course

Relevant to Local need	✓	Employability Oriented	✓	Addresses Professional Ethics	✓
Relevant to national need	✓	Entrepreneurship Oriented	✓	Addresses Gender Sensitization	
Relevant to regional need	✓	Skill development Oriented	✓	Addresses Environment and Sustainability	
Relevant to Global need	✓			Addresses Human Values	✓

Course Objectives

The main objectives of this course are:

To identify the primary differences between logistics and supply chain management
To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
To evaluate the management components of supply chain management
To analyse the tools and techniques applied in implementing supply chain management.
To create awareness about the professional opportunities in supply chain management.

SYLLABUS		
Unit	Content	No. of Hours
I	Supply Chain Management Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	15
II	Global perspectives Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM..	15
III	Framework of Logistics Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management –	15

	Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	
IV	SCM-Warehousing Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	15
V	SCM-Plan SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto’s Law - Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.	15

Books for study:

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J.,Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activities/>
3. <https://www.fcbo.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Recall the concepts and features of SCM	K1, K2, K4
CO2	Assess global and Indian perspectives of SCM	K2, K3
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K2, K4, K5
CO4	Assess strategic warehousing for SCM including global level	K6
CO5	Assess the role of internet in SCM	K4,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23P2CMSEC2	Skill Enhancement Course - Commerce Practical	2	2

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To enable the students to learn about how to fill the various forms in Banking sectors, Insurance sectors, Railway sectors and Income tax department
To gain practical knowledge about fill up the RTO applications form, Election and municipality application forms
To provide knowledge about fill up the post office forms, BSNL and Education department Forms..

SYLLABUS

Unit	Content	No. of Hours
I	<p>BANKING</p> <ol style="list-style-type: none"> Opening of Savings Bank Account. Opening of Current Account. Know your Customer (KYC)* Pay in Slip. Withdrawal form and cheque. Application for ATM. Application for Demand Draft (DD). Application for Fixed Deposit (Term Deposit) Application for NEFT / RTGS Application for Loan* (Jewel, Housing loan and Education loan) <p>INSURANCE:</p> <ol style="list-style-type: none"> Proposal for insurance on own life. Proposal for fire insurance* Proposal for vehicle insurance policy* Proposal for Medi Claim policy* Application for Loan against policy* Application for Surrender of policy. <p>RAILWAY RESERVATION:</p>	15

	<ol style="list-style-type: none">1. Reservation / Cancellation Requisition form2. Takkal Reservation / Cancellation Requisition form.3. Application for season Ticket and undertaking by season ticket holders*4. Forwarding note for General Merchandise (Parcel Booking) <p>INCOME TAX:</p> <ol style="list-style-type: none">1. Application for PAN*2. Filling of IT Return (ITR 28)*3. Filling of Treasury form* <p>RTO APPLICATIONS:</p> <ol style="list-style-type: none">1. Form of Applicant for the Grant of Learners License.2. Form of Applicant for License to derive a motor vehicle.3. Form of Application for the renewal of driving license.4. Intimation of loss or destruction of driving License and Application for Duplicate.	
II	<p>MUNICIPALITY:</p> <ol style="list-style-type: none">1. Application of Birth Certificate*2. Application of Death Certificate <p>POST OFFICE:</p> <ol style="list-style-type: none">1. Account opening / purchase of certificate application form from individual.2. Know Your Customer.3. Pay-in-Slip and withdrawal forms..4. TD/RD maturity claim.5. Electronic Money order form. <p>BSNL:</p> <ol style="list-style-type: none">1. Consumer agreement form for new land line telephone connection.2. Form for new Broadband Connection (Data one)3. Customer application form for new SIM card.4. Application form for additional facilities / SIM replacement.5. Application form for permanent closure of Telephone connection.6. Form for shifting of Telephone connection. <p>EDUCATIONAL INSTITUTIONS:</p> <ol style="list-style-type: none">1. Application form for admission to UG*2. Application form for admission to PG*.3. Application form for examination*.4. Application form for consolidated mark statement*.5. Application form for applying provisional certificate*.6. Application form for applying convocation*.	15

<p>Books for study:Related Forms collected from websites, concern company like Banking, Insurance,BSNL, Municipality office, Post office and Education department</p>
<p>Books for reference: Related Forms Related Forms are collected from Various Websites and concern companies</p>
<p>Web references: https://www.hdfcbank.com https://www.myloancare.in http://megtransport.govt.in http://www.dhsodisha.nic.in https://apost.in https://www.bsnlteleservices.com</p>

Pedagogy:

Lecture, PPT presentation, e-content seminar and Assignment,

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Understand the students how to fill up the opening of saving bank account Railway Reservation forms and insurance sectors forms.	K1, K2
CO2	Familiarize the students to fill up the application of birth certificate and death certificate.	K2
CO3	Student Should acquire knowledge about Fill up IT Returns forms and Application of PAN.	K2, K4
CO4	Grasp the knowledge about Form of Applicant for the Grant of Learners License and License to derive a motor vehicle.	K2
CO5	Explain the knowledge about various forms like Postal sectors, BSNL and Education forms.	K2 &K4,

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23P2CMAECC2	Ability Enhancement Compulsory Course - Language Lab	2	2

Nature of the course

Employability Oriented	✓	Relevant to Local need	✓	Addresses Gender Sensitization	
Entrepreneurship Oriented	✓	Relevant to national need	✓	Addresses Environment and Sustainability	
Skill development Oriented	✓	Relevant to regional need	✓	Addresses Human Values	✓
		Relevant to Global development need	✓	Addresses Professional Ethics	✓

Course Objectives

The main objectives of this course are to:

- ☒ To facilitate computer-assisted multi-media instruction enabling individualized and independent language learning
- ☒ To sensitize students to the nuances of English speech sounds, word accent, intonation and rhythm
- ☒ To bring about a consistent accent and intelligibility in students' pronunciation of English by providing an opportunity for practice in speaking
- ☒ To improve the fluency of students in spoken English and neutralize their mother tongue influence
- ☒ To train students to use language appropriately for public speaking and Interviews

Unit – I LSRW

Listening Skills: Introduction to Phonetics – Speech Sounds – Vowels and Consonants, Listen to News, poem, songs, Motivational speech, stories, movies, interesting facts, sign of zodiac, dialogues, idioms, dictation – Common errors

Speaking Skills: Stress, Intonation, Homophone, Silent Letters, Greetings, Small Talk, Telephone English, Role Play, Tongue Twisters, Welcome Speech & Vote of Thanks, Compering, Declamation, Sing Along, Brain Storming, JAM (Just A Minute)

Reading Skills: Reading test, Skit, Proof Reading, Oral Reading Fluency, Reading Stories,

Writing Skills: learn English Grammar through Tamil Translation, Reading Comprehension-short stories, informational passages, Advanced Critical reading – Intelligence Augmentation, Dialogues, Sentence Completion, Word Definition, Classic Analogy Bridges, Sentence Analogies, Same Sound, Divided Syllables, Finish the Story, Answering the questions, Practical Writing, Making a formal Argument, Free Writing, Using Precise Language

Unit – II Career and Soft Skills

Career Skills: Body Language (BL) : BL Interview, BL Model, BL Tips, Business English, Communication skills, GD, Interview Skills

Soft Skills: Assertiveness, Creativity, Critical Thinking and Problem Solving, Empathy, Enthusiasm and attitude, Goal Setting, Great interviews, Negotiation Skills, Personality Development, Professionalism, Self Esteem, Stress Management, Team Building, Time Management, Motivation and Attitude, Interpersonal relationship and skills, Networking,

Reference:

1. Materials prepared by the Department of English for Writing skills
2. Soft Skills – Know Yourself and know the world, Dr.K.Alex, Chand Publications, 3rd revised edition 2014
3. Software : Express Pro Lite

The **Language Lab** focuses on the production and practice of sounds of language and familiarizes the students with the use of English in everyday situations both in formal and informal contexts.

Learning Outcomes: Students will be able to attain

- ☞ Better understanding of nuances of English language through audio- visual experience and group activities
- ☞ Neutralization of accent for intelligibility
- ☞ Speaking skills with clarity and confidence which in turn enhances their employability skills

Minimum Requirement of infrastructural facilities for Language Lab:

1. Computer Assisted Language Learning (CALL) Lab:

The Computer Assisted Language Learning Lab has to accommodate 40 students with 40 systems, with one Master Console, LAN facility and English language learning software for self- study by students.

System Requirement (Hardware component):

Computer network with LAN facility (minimum 40 systems with multimedia) with the following specifications:

- i) Computers with Suitable Configuration
- ii) High Fidelity Headphones

2. Interactive Communication Skills (ICS) Lab:

The Interactive Communication Skills Lab: A Spacious room with movable chairs and audio-visual aids with a Public-Address System, a LCD and a projector etc

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23P3CMC7	TAXATION	6	4

Nature of Course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

	Learning Objectives
1	To identify deductions from gross total income and computation of income for different classes of assesses
2	To understand the procedure for filing of returns and tax planning
3	To analyse the structure on international business taxation
4	To assess Goods and Services Tax and filing GST returns
5	To compute customs duty as per Customs Act

Syllabus

UNIT	CONTENT	No.of Hours
I	Assessment of persons Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.	18 hrs
II	Tax Returns and Tax planning Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.	18 hrs
III	International business taxation International business taxation - Taxation of Non-resident -	18 hrs

	Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.	
IV	Goods and Services Tax Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.	18 hrs
V	Customs Act, 1962 Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	18 hrs

Question pattern: Theory 40%; Problems: 60%

Text Books:

1. VinodSinghania and KapilSinghania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, SahityaBhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. VandanaBangar and YogendraBangar, “Comprehensive Guide to Taxation” (Vol. I and II), AadhyaPrakashan, Prayagraj (UP).

Reference Books:

1. Sha R. G. and Usha Devi N.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. GirishAhuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Daty V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
5. AnuragPandy, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Pedagogy: Teaching / Learning methods

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Estimate taxable income	K1, K2, K4
CO2	File returns and plan taxes	K2, K3
CO3	Illustrate the nuances of international business taxation	K4, K3
CO4	Apply the provisions of GST	K6,
CO5	Assess the provisions of Customs Act	K5

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23P3CMC8	OPTIMIZATION TECHNIQUES	6	4

Nature of the course

Employability Oriented	√	Relevant to Local need		Addresses Gender Sensitization	
Entrepreneurship Oriented	√	Relevant to regional need		Addresses Environment and Sustainability	
Skill development Oriented		Relevant to national need		Addresses Human Values	
		Relevant to Global development need	√	Addresses Professional Ethics	

Course Objectives

The main objectives of this course are:

<ol style="list-style-type: none"> 1. To educating the students with various uses of optimization techniques. 2. To study Linear Programming, transportation problem and assignment problems 3. To study various methods for solving algebraic equations, interpolation of polynomials and sampling techniques.
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SYLLABUS

Unit	Content	No. of Hours
I	Linear Programming: Introduction – modelling in OR – Methodology of OR – Applications and limitations of OR – Formulation of LPP – Model formulation – solved problems – Graphical solution method – simple problems only.	18
II	Transportation and Assignment problem: Transportation problem – Initial basic feasible solution-North West Corner method,Least Cost Method,Vogle’s approximation method – Unbalanced transportation problem – simple problems only – Assignment algorithm – Assignment problem _ unbalanced assignment problems – <i>Self-study: unbalanced assignment problems</i>	18
III	Network scheduling by PERT / CPM: Network – Critical Path Method – PERT Calculations – PERT algorithm – simple problems.	18
IV	Interpolation: Newton’s divided difference interpolation – Lagrange’s interpolation – Fourth order R.K method simple problem only.	18
V	Sampling and large sampling test: Test of significance – Null hypothesis and Alternative hypothesis – error in sampling – test of significance for single proportion and difference of proportion – test of significance for single mean and difference of means.	18

***Note:** Questions may be asked from the *Self-Study* content for only CIA test (Mid and End semesters) and **NOT** for the external (Semester Examinations)

Textbook:

1. *Problems in Operations Research* - PK. Gupta and Manmohan, Sultan Chand & Sons (Fourteenth Edition), 2014.
2. *Numerical methods*, P. Kandasamy, Thilagavathi and Gunavathi, S. Chand, 2007
3. *Fundamentals of Mathematical Statistics*, S.C. Gupta, V. K. Kapoor, Sulthan, 2014.

Units	Text book	Chapter
I	1	0,1,2(Pages: 1 – 19, 43 – 53)
II	1	15,16(Pages: 293 – 300, 349 – 358)
III	1	27 (Pages: 691 – 702)
IV	2	8(Sec: 8.5,8.7),11(sec :11.13)(Pages:263-264,266-278,382-389)
V	3	14 (Sec: 14.4,14.4.1,14.4.2,14.7.1,14.7.2,14.8.3,14.8) (pages :14.6-14.7,14.11-14.36)

References:

Kantisarup, PK. Gupta and ManMohan, Operation Research, Sultan Chand & Sons, New Delhi.

Web resources:

1. <https://web.stanford.edu/group/sis1/k12/optimization/#!index.md>
[Standard University]
2. https://courses.rice.edu/courses/ISWKSCAT.cat?p_action=COURSE&p_term=201910&p_crm=14054 [Rice]

Pedagogy: Teaching / Learning methods:

Chalk and Board, Virtual Class room, LCD projector, Video Conference, Guest Lectures, Tutorial, Assignment, Seminar. Library, Net Surfing, NPTEL Course Materials, Use of Mathematical software

CourseOutcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Formulate the Linear programming problems and solve it.	K2,K1
CO2	Understand transportation problem and Assignment Problems.	K3
CO3	Solve Network Problem by PERT/CPM.	K4
CO4	Identity problems in Interpolation with equal and unequal intervals .	K5
CO5	Understand and analyze sampling and large sampling test	K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	3	3	1	3	3	2	1
CO2	2	1	3	1	1	2	3	2	1
CO3	3	1	3	1	2	2	3	2	1
CO4	3	1	3	2	1	3	3	2	1
CO5	3	1	3	3	2	1	3	2	1

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23P3CMC9	COMPUTERS IN BUSINESS	5	4

Nature of Course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To understand the fundamentals of SPSS
To compare the values obtained in t-test and ANOVA
To perform regression and non-parametric tests
To create company, groups and ledgers and obtain financial statements using Tally Prime
To understand inventory management and account for goods and services tax

Syllabus

UNIT	CONTENT	No.of Hours
I	Introduction to SPSS Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.	18 hrs
II	Parametric Tests in SPSS Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.	18 hrs
III	Non-parametric Tests in SPSS Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test	18 hrs
IV	Introduction to Tally Prime Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems	18 hrs

V	Inventory and GST in Tally Prime Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.	18 hrs
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Question Pattern: 100% Practical

Text Books:

1. SundaraPandian. P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi

Reference Books:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Pedagogy: Teaching / Learning methods

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Create data file in SPSS	K2, K4
CO2	Examine Means of samples	K4, K3
CO3	Conduct non-parametric tests	K1, K3
CO4	Create a company, form groups and get automated financial statements	K3, K4, K5
CO5	Automate inventory management and GST filing	K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	3	2	2	3	3	2	2	3
CO2	3	3	2	2	3	3	2	2	3
CO3	3	3	2	2	3	3	3	2	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23P3CMCIM	Industry Module - STRATEGIC MANAGEMENT	4	3

Nature of Course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To understand strategic management and its levels and phases
To analyse the dynamics of competitive strategic management techniques
To familiarize with the business and functional level strategies
To gain knowledge on organisational and strategic leadership
To apply latest concepts in strategy implementation and control

Syllabus

UNIT	CONTENT	No.of Hours
I	Introduction to Strategic Management Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	12 hrs
II	Techniques for Strategic Management Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level- Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.	12 hrs
III	Different Levels of Strategies Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.	12 hrs

IV	Organisation and Strategic Leadership Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.	12 hrs
V	Strategy Implementation and Control Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.	12 hrs

Text Books:

1. Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and AmitaMital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

Reference Books:

1. Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and NitishSen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

Web references:

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

Pedagogy: Teaching / Learning methods

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Discuss strategic management principles at different levels and phases	K3, K4
CO2	Interpret the dynamics of competitive strategic management techniques	K1, K2, K3
CO3	Examine business and functional level strategies	K5
CO4	Identify strategic leadership and organisational skills	K4, K5
CO5	Apply latest concepts in strategy implementation and control	K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	2	2	2	1	2
CO2	3	3	2	3	2	2	2	1	2
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	1	3
CO5	3	3	2	3	3	2	3	1	2

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23P3CMEDC	EDC - INTERNATIONAL FINANCIAL MANAGEMENT	5	3

Nature of Course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To understand the importance and nature of international flow of funds
To gain knowledge on the various features and transactions in the foreign exchange market
To analyse the techniques of international investment decisions for building a better portfolio
To understand the flow of funds in the international banks
To become familiar with various international instruments

Syllabus

UNIT	CONTENT	No. of Hours
I	International Financial Management International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	12 hrs
II	Foreign Exchange Market Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	12 hrs
III	International Investment Decision Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	12 hrs
IV	International Financial Decisions Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	12 hrs
V	International Financial Market Instruments Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	12 hrs

Text Books:

1. MunishBandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. AmitVohra and RachitDhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. PankajGarg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Reference Books:

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

Pedagogy: Teaching / Learning methods

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Explain the importance and nature of international flow of funds	K1, K2, K3
CO2	Assess the fluctuations in exchange rate and impact on exchange markets	K3, K3
CO3	Analyse the techniques of international investment decisions for building a better portfolio	K4, K5
CO4	Determine the flow of funds in the international banks	K6
CO5	Evaluate various international financial market instruments	K4, K5

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	2	2	3	2	2	2	1	2
CO2	1	2	2	3	2	2	2	1	2
CO3	2	3	2	3	2	2	2	2	2
CO4	1	2	2	3	2	2	2	1	2
CO5	2	3	2	3	2	2	2	2	2

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23P3ECSEC3	Skill Enhancement Course - Personality Development-Facing of Interview in Private and Government Jobs	2	2

Nature of the course

Relevant to Local need.		Employability oriented		Address professional Ethics	
Relevant to regional need	√	Entrepreneurship oriented		Addresses Gender Sensitization.	
Relevant to National need	√	Skill development oriented	√	Addresses Environment and sustainability	
Relevant to Global development need.	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are to:

- Mark the student's able and effective leadership and personality development.
- Learn the self-evaluation skill

SYLLABUS

Unit	Content	No. of Hours
I	Concept of Personality:- Personality - Definition and meaning, Importance, Leadership and Management, Leader vs Manager, Qualities of Personality Development:- Essential qualities of an effective leader- Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Character building -Team-work – Time management - Work ethics and etiquette.	15
II	Aspects of Employability:- Resume building- Interactive session – Facing the Personal (HR & Technical) Interview – Self Introduction - Psychometric Analysis - Mock Interview Sessions	15

Text book:

1. Parikh, M., & Gupta, R. K. (2010). Organisational behaviour. Tata McGraw Hill Education Pte. Limited.
2. Mullins, L. J., & McLean, J. E. (2019). Organisational behaviour in the workplace. Harlow: Pearson.

References:

1. Hofmann, D. A., & Jones, L. M. (2005). Leadership, collective personality, and performance. Journal of Applied psychology, 90(3), 509.
2. Aurther, J. (2006). Personality development. Lotus Press.

3. Roberts, B. W. (2006). Personality development and organizational behavior. Research in organizational behavior, 27, 1-40

Web Resources:

1. <https://hbr.org/2017/09/could-your-personality-derail-your-career>
2. <https://au.indeed.com/career-advice/resumes-cover-letters/personal-skills-127>
3. [https://socialsci.libretexts.org/Courses/College_of_the_Canyons/COMS_246%3A_Interpersonal_Communication_\(Leonard\)/2%3A_Communication_and_the_Self/2.1%3A_Self-Concept%2C_Self-Esteem_and_Self-Efficacy](https://socialsci.libretexts.org/Courses/College_of_the_Canyons/COMS_246%3A_Interpersonal_Communication_(Leonard)/2%3A_Communication_and_the_Self/2.1%3A_Self-Concept%2C_Self-Esteem_and_Self-Efficacy)

Pedagogy: Teaching / Learning methods

Lecture, Tutorial, Assignment, PPT presentation, Quiz, Group Discussion, e-content Seminar etc.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Understand the importance of personality development, Describes the concept of Qualities of Personality Development	K1,K2,K3
CO2	Create the self-evaluation and Organizational Context of Leadership and Personality	K1,K4,K5, K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create.

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23P3CMAECC3	Ability Enhancement Compulsory Course – RESEARCH METHODOLOGY	2	2

Nature of Course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To understand the fundamentals of research
To construct theoretical design and formulate hypotheses
To evaluate the data collection techniques
To perform parametric and non-parametric tests
To enhance report writing skills and develop ethical conduct in research

Syllabus

UNIT	CONTENT	No.of Hours
I	Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives	6 hrs
II	Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.	6 hrs

Text Books:

1. C.R. Kothari (2002), Research Methodology Vikas publishing House, New Delhi.
2. Goode W. J and Hatt(1952), Methods in Social Research, Mcgraw Hill Book Co, Tokyo.

References:

1. Young, Pauline V., Scientific Social Surveys and Research, 4th Edition, Prentice Hall of India, 1977.
2. Bryman, Alan, Social research methods, 4th Edition, Oxford University Press, 2008.
3. Patton, M.Q., Qualitative Research and Evaluation Methods, 3rd Edition Sage 41 Publications, 2002.

Web Resources:

1. www.socialresearchmethods.net
2. www.ualberta.ca
3. <http://finmin.nic.in>

Pedagogy: Teaching / Learning methods

Lecture, Tutorial, Assignment, PPT presentation, Quiz, Group Discussion, e-content Seminar.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	To understand what are all the basic concepts in Research and explain means of data collection,	K1,K2, K3, K4
CO2	Demonstrate, construct, and explain the functions of presenting data in different methods	K2, K4, K5, K6

Cognitive Level : K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23P4CMC10	CORPORATE AND ECONOMIC LAWS	6	4

Nature of Course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To analyse current and capital account transactions and dealings in foreign currency under FEMA
To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
To explain the registration and related procedures under Real Estate Act

Syllabus

UNIT	CONTENT	No.of Hours
I	Introduction to Foreign Exchange Management Act, 1999 Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.	18 hrs
II	Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.	18 hrs
III	Law relating to intellectual property rights Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and	18 hrs

	the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks..	
IV	Prevention of Money Laundering Act, 2002 Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.	18 hrs
V	Real Estate (Regulation and Development) Act, 2016 Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	18 hrs

Text Books:

1. MunishBandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. AmitVohra and RachitDhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. PankajGarg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Reference Books:

1. Sekar G and SaravanaPrasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. 3.Ahuja V.K. and ArchaVashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web references:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Recall important provisions of FEMA	K1, K2, K3
CO2	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K3, K4
CO3	Recall the process relating to obtaining copyrights and patents.	K2, K4
CO4	Examine the provisions of Money Laundering Act	K6
CO5	Analyse the provisions relating to regulation of real estate.	K5, K4

M.Com.,

**Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze;
K5 – Evaluate; K6 – Create**

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	2	3	3	3	2	3
CO2	3	3	3	2	2	3	2	2	3
CO3	3	3	2	2	2	3	2	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	2	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23P4CMC11	HUMAN RESOURCE ANALYTICS	5	4

Nature of Course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	√
Relevant to regional need		Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

Learning Objectives	
1	To understand the concept and framework of human resource analytics
2	To evaluate the process of human resource analytics and the relevant research tools
3	To illustrate the evolution, types and design of HR metrics
4	To deal with data collection and transformation
5	To adopt tools and techniques for predictive modelling

Syllabus

UNIT	CONTENT	No.of Hours
I	Introduction to Human Resource Analytics Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.	18 hrs
II	Business Process and HR Analytics Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research.	18 hrs
III	Introduction to HR Metrics HR Metrics: Introduction - Historical Evolution of HR metrics-Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards..	18 hrs
IV	HR Analytics and Data HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.	18 hrs
V	HR Analytics and Predictive Modelling HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques	18 hrs

	– Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.	
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Text Books:

1. NishantUppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur PublicationPvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Reference Books:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. AnshulSaxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Web references:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Examine the concept of human resource analytics	K1, K2, K3
CO2	Apply the HR tools and techniques in decision making	K2, K3
CO3	Examine the different types of HR metrics and their relative merits	K4, K3
CO4	Collect and transform data leading to HR reporting	K2, K4
CO5	Build models for predictive analysis	K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	2	2	3	3	3	3	2	3
CO2	3	3	2	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	2	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23P4CMC12	INTERNATIONAL BUSINESS	5	4

Nature of Course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

Learning Objectives	
1	To understand the concepts of International Business and International Business Environment
2	To analyse the different theories of International Business.
3	To understand the legal procedures involved in International Business.
4	To evaluate the different types of economic integrations.
5	To analyse the operations of MNCs through real case assessment.

Syllabus

UNIT	CONTENT	No.of Hours
I	Introduction to International business International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	18 hrs
II	Tax Returns and Tax planning Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return-Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.	18 hrs
III	Legal framework of International Business Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.	18 hrs
IV	Goods and Services Tax Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of	18 hrs

	Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.	
V	Multinational Companies (MNCs) and Host Countries Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.	18 hrs

Question pattern: Theory 40%; Problems: 60%

Text Books:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, McGraw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York
- Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Reference Books:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, McGraw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore
- Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501/INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Pedagogy: Teaching / Learning methods

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Recall the concepts of International Business and International Business Environment	K1, K2
CO2	Analyze different theories of International Business	K3, K4
CO3	Evaluate the legal procedures involved in International Business.	K2, K3
CO4	Explain the different types of economic integrations.	K5, K4
CO5	Identify the operations of MNCs through real case assessment	K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze;

K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23P4CMEL5A	Elective – V ORGANISATIONAL BEHAVIOUR	5	3

Nature of Course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

Learning Objectives	
1	To understand the various aspects of human behaviour at work.
2	To understand the role of motivation and job satisfaction in organisational commitment
3	To analyse different forms of organisational structure and contemporary communication tools.
4	To analyse the importance of transactional analysis in facilitating negotiations and conflict management.
5	To gain knowledge on recent trends in organisational change and development.

Syllabus

UNIT	CONTENT	No.of Hours
I	Introduction to Organizational Behaviour and Learning Introduction to Organizational Behaviour – OB Models - Challenges facing management –Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.	12 hrs
II	Motivation and Job Satisfaction Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction-Organisational commitment.	12 hrs
III	Organisational structure and Communication Organisational structure- Factors, Forms. Importance of virtual organisations –Organisational communication- Importance, Forms, Functions. Organisational Climate and Culture. Business communication: Harnessing Business Emails and Corporate Communication tools.	12 hrs
IV	Transactional Analysis and Organizational Conflicts Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Workplace Spirituality.	12 hrs
V	Contemporary practices in Organisational Change and Development International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions	12 hrs

Text Books:

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Himalaya Publication, Mumbai.
2. SubbaRao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
3. S.S. Khanka, (2021) “Organizational Behaviour (Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
4. L.M. Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.

Reference Books:

1. Kavitha Singh, (2022) “Organizational Behaviour (Text and Cases)”, 3rd Edition, Sulthan.Chand, New Delhi.
2. Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, EharikaVohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).AnuragPandy, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communication/>
4. <https://www.mbaknol.com/management-concepts/concept-of-workplace-spirituality/>
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

Pedagogy: Teaching / Learning methods

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Identify the effect of OB models and organizational learning on human behaviour.	K1, K2, K3
CO2	Assess theories of motivation and their impact on job satisfaction.	K2, K3
CO3	Examine effective communication tools for better organisational climate.	K4, K5
CO4	Analyse interpersonal transactions at workplace.	K6
CO5	Evaluate the various OB models for change management and development in the organization.	K4, K5

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	2	3
CO2	3	3	2	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	2	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	2	3	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated; 1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23P4CMEL5B	Elective – V INSOLVENCY LAW AND PRACTICE	5	3

Nature of Course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

Learning Objectives	
1	To gain knowledge on Insolvency and Bankruptcy Code
2	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
3	To understand the legal, procedural and practical aspects of Insolvency and its resolution
4	To analyse cross border insolvency laws and insolvency resolution
5	To evaluate code of conduct laid down for Insolvency practitioners

Syllabus

UNIT	CONTENT	No.of Hours
I	Introduction to Insolvency and Bankruptcy Code Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions	12 hrs
II	Corporate Insolvency Resolution Process Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	12 hrs
III	Liquidation and Adjudication of Corporate Persons Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation;	18 hrs

	Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.	
IV	Cross Border Insolvency Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.	12 hrs
V	Professional and Ethical Practices for Insolvency Practitioners Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.	12 hrs

Question pattern: Theory 40%; Problems: 60%

Text Books:

1. Prasad Vijay Bhat, DivyaBajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, KhushbooRajani and AlkaAdatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. SumantBatra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.

Reference Books:

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Pedagogy: Teaching / Learning methods

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Recall the concepts, Need for the Insolvency and Bankruptcy Code 2016 and Important Definitions.	K1, K2, K3
CO2	Discuss the provisions relating to Corporate Insolvency Resolution Process, Insolvency Resolution of Corporate	K3, K4
CO3	Analyse the legal provision of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K5
CO4	Discuss the powers and duties of a liquidator relating to procedures of liquidation for companies	K3, K5
CO5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	2	3
CO2	3	3	2	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	2	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

3 - Strongly Correlated; **2** - Moderately Correlated; **1** - Weakly Correlated; **0** – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23P4CMSEC4	Skill Enhancement Course - INFORMATION SYSTEMS CONTROL AND BANK AUDIT	2	2

Nature of the course

Relevant to Local need.		Employability oriented		Address professional Ethics	
Relevant to regional need	√	Entrepreneurship oriented		Addresses Gender Sensitization.	
Relevant to National need	√	Skill development oriented	√	Addresses Environment and sustainability	
Relevant to Global development need.	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are to:

- To understand Information systems control techniques
- To evaluate the different dimensions of Auditing in Banking Companies

SYLLABUS

Unit	Content	No. of Hours
I	Meaning and importance of Information System (IS) - Role of Information Technology (IT) and IS strategy in banking - Banking value from use of IT - Types of Information Systems Risks - Impact of IS risks on banking- IT compliance overview – Role and responsibilities of top management as regards IT-GRC - Role of Information Systems Assurance for banks- Control objective for Information System technology (COBIT) – Information systems control techniques -Role of technology systems in control, monitoring and segregation of duties - Impact of IT controls on Internal controls over financial reporting, cyber frauds, and control failures.	15
II	Introduction to Information system Audit - Objectives- Process- Audit technique scope - Role of Information system Auditor - Cyber laws relating to security aspects of banking: Approaches - Accounting system in banks – Approaches to bank audit – Conducting an bank audit – BASEL III framework – Computation and audit of drawing power Audit tools - Audit of balance sheet items - Audit of income statement items - Auditing of branches of authorized dealers - Audit of NPAS – Audit of disclosure of the prior period items	15

Text books:

1. Angel R Otero, (2019). Information Technology Control and Audit, 5th Edition, CRC Press, United States.
2. Anil K. Saxena (2017) Bank Audit “A Practical guide for Bank Auditors”, 5th Edition, Taxmann Publications, New Delhi.
3. Ron Weber, (2002), “Information system control and audit”, Pearson Education India, Singapore.

Reference books:

1. Indian Institute of Banking & Finance (2018), “Bankers’ Handbook on Auditing”, Taxmann Publications, New Delhi.
2. Shiva Chaudhari, (2017), “A Guide to Risk Based Internal Audit System in Banks”, Notion Press, Chennai.
3. Jyotsna Sethi, NishwanBhalia, (2012), Elements of Banking and Insurance, 2nd Edition, Prentice Hall of India Pvt. Ltd, NewDelhi.

Web Resources :

1. www.icaai.org
2. <https://www.taxmann.com/post/blog/an-overview-of-bank-statutory-audit/>
3. <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/26986.pdf>
4. <https://financialservices.gov.in/sites/default/files/BOA-280612.pdf>

Pedagogy: Teaching / Learning methods Lecture, Tutorial, Assignment, PPT presentation, Quiz, Group Discussion, e-content Seminar etc.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Cognitive Level
CO1	Analyse the Information systems control techniques	K1,K2,K3
CO2	Explain the different dimensions of Auditing in Banking Companies.	K1,K4,K5, K6

Cognitive Level: **K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create.

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation