KAMARAJ COLLEGE

(AUTONOMOUS)

Accredited with A+ Grade by NAAC

Among Top 150 Colleges in India - NIRF Ranking 2025

இந்து நாடார் சங்கங்களால் 1966-ல் தொடங்கப்பட்ட கல்லூரி

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)

THOOTHUKUDI - 628 003.

MINUTES OF THE BOARD OF STUDIES

DEPARTMENT OF COMMERCE

M.Com.,

Semester – I to IV

(for the students those who joined from the academic year 2024-2025)

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M.Com.,

Semester – I to IV

Syllabus

(For the Students those who joined from the academic year 2024 - 2025)

Department Profile

Name of the Programme : M. com.,

Programme Code : 09007

Year of Establishment : 1980

E-Mail id : kcaidedcommerce@gmail.com

College Mail id : kamarajcoll@gmail.com

College website : www.kamarajcollege.ac.in

Vision:

Provide conducive Environment for Quality Education in Commerce, Entrepreneurship and Research through Innovative and Healthy Practice with commitment.

Mission:

- Giving the students conceptual Clarity.
- Improving observation Skills, Practicing Book Reading Habit.
- Training on searching and developing self-concept.

Programme objective:

The M.Com. Degree Programme provide sample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

Tauscher regulations on learning out comes – based curriculum frame work guide lines based regulations for under graduate programme	
Programme Eligibility	**M. Com., General** **Eligibility Details** You must have passed B.Com. UG Degree in General stream and / or equivalent stream as per TANSCHE regulations
Programme Code:	09007
Duration:	**PG – 2years**
Programme Outcomes:	
PO1	**Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	**Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyses and evaluate evidence, arguments, claims, belief son the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	**Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	**Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6	**Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause – and – effect relationships, define problems, formulate hypotheses, test hypotheses, analyses, interpret and draw conclusions from data, establish hypotheses, predict cause-and- effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO7	**Cooperation/Teamwork:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
PO8	**Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
Programme Specific Outcomes:	
PSO1	**Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours and beliefs and apply diverse frames of reference to decisions and actions.
PSO 2	**Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
PSO3	**Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO4	**Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	**Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System for all Post – Graduate Courses including Lab Hours

Methods of evaluation			Marks
Internal Evaluation	Continuous Internal Assessment Test	15	25
	Assignments / Snap Test / Quiz	5	
	Seminars	5	
	Attendance and Class Participation		
External Evaluation	End Semester Examination **Practical Exams to be conducted by the Internal Examiners**		75
Total			100
Educational & Industrial Visits must be arranged and the Report to be submitted to the HOD within 7 Days.			

Extra Credits

Curricular Activities	Co-Curricular Activities	Extra-Curricular Activities
Paper Presentation	Cultural Competitions	NCC
Paper Publication	Domain Clubs	NSS
Placement Training		Sports
Quiz		YRC
Competitions		UBA
SWAYAM /NPTEL/MOOCs		

****Paper Presentation for each paper: 1 credit**

Level	Credit			
	Participation	III Prize	II Prize	I Prize
Intra college	1	2	3	4
Intercollegiate	2	3	4	5
District	3	4	5	6
University	4	5	6	7
State	5	6	7	8
National	6	7	8	9
International	7	8	9	10

Semester	Hours	Credits
I	30	22
II	30	22
III	30	26
IV	30	26
Total		96

Credit Distribution for PG Programmes– First Semester papers (M.COM)-2024–2026

Courses	Number of Courses	Hours / week	Credits
Core	4	22	19
Elective	1	04	03
Skill Enhancement	1	04	02
Internship	1	-	02
Total		30	26

Written Examination: Theory Paper (Bloom's Taxonomy based)

Continuous Internal Assessment (CIA) - 24% End- Semester examination (ESE) -75%

Theory Course:

For theory courses there shall be two tests conducted by the faculty concerned maximum of 50, that will be converted for 15 marks and the average can be taken as the Continuous Internal Assessment (CIA) 24 marks. The duration of each test shall be two hours.

Consolidated internal marks

Internal I - 30	Average = 15 Marks
Internal II - 30	
Assignment with PPT	5
GD	5
Total Internal Marks	24

For theory Papers:

- Part A15X1=15 Marks-Answer all questions
- Part B 5 X 4= 20 Marks-Choosing either (a) or (b)
- Part C 5X 8 = 40 Marks-Choosing either (a) or (b)
- **Total = 75 marks**

Laboratory Courses:

- Internal - 40 marks
- External - 60 marks

For Laboratory Courses, there shall be Continuous Internal Assessment Test and Record.

One test in Laboratory part, attendance and class participation.

The CIA for a maximum of 50 marks. The duration of each test shall be 3 hours

Pedagogy:

- Technology Based Learning (PPT)
- Peer Teaching (Chalk & Talk)
- Virtual Lab
- Blended Learning (Online & Offline)
- Group Learning
- Self - Study
- Games Based Learning

Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

First year –Semester- I

M. Com.,

Part	Course Code	Title of the Course	Credit	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Core I	24PMCO11	Business Finance	5	6	3	25	75	100
Core II	24PMCO12	Digital Marketing	5	6	3	25	75	100
Core III	24PMCO13	Banking and Insurance	4	6	3	25	75	100
EC I	24PECO 12 24PECO 11	Any One 1. Operations Research 2. Security Analysis and Portfolio	3	4	3	25	75	100
EC II	24PECO14 24PECO13	Any One 1. Export Import procedures and Documentation 2. Behavioural Finance	3	4	3	25	75	100
SEC	24PSCO11	Principles of Event Management	2	4	3	25	75	100
		Total	**22**	**30**				

SEC-Skill Enhancement Course **CIA- Continuous Internal Assessment**

EC –Elective Course **ESE- End Semester Examination**

Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

First Year – Semester- II

M.Com

Part	Course Code	Course	Credit	Hours	Duration of Hours for ESE	Marks Allotted		
						CIA	ESE	Total
Core IV	24PMCO21	Strategic Cost Management	5	6	3	25	75	100
Core V	24PMCO22	Advanced Corporate Accounting	5	6	3	25	75	100
Core VI	24PMCO23	Setting up of Business Entities	4	6	3	25	75	100
EC III	24PECO22 24PECO21	Any one 1.Digital Banking 2.Business Ethics and Corporate Sustainability	3	4	3	25	75	100
EC IV	24PECO24 24PECO23	Any one 1 Logistics and Supply Chain Management 2.Forensic Accounting	3	4	3	25	75	100
SEC	24PSCOL1	Advanced Excel	2	4	3	40	60	100
		Total	**22**	**30**				

SEC-Skill Enhancement Course **CIA- Continuous Internal Assessment**

EC –Elective Course **ESE- End Semester Examination**

Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

Second Year – Semester- III

M.Com.,

Part	Course Code	Course	Credit	Hours	Duration of Hours for ESE	Marks Allotted		
						CIA	ESE	Total
Part III Core VII	24PMCO31	Taxation	5	6	3	25	75	100
Core VIII	24PMCO32	Applied Costing	5	6	3	25	75	100
Core IX	24PMCOL1	Computerized Accounting System	5	5	3	40	60	100
Core X	24PMCO33	Business Research Method	4	5	3	25	75	100
EC V	24PECO31 24PECO32	1. Strategic Management (or) 2. International Financial Management	3	4	3	25	75	100
Part IV SEC	24PSCO31	Skills for Managerial Excellence	2	4	3	25	75	100
Internship	24PTCO31	Internship / Industrial Visit/Field Visit/Research Knowledge Updation activity	2	--	-	40	60	100
		Total	**26**	**30**				

SEC-Skill Enhancement Course **CIA- Continuous Internal Assessment**

EC –Elective Course **ESE- End Semester Examination**

Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

Second Year – Semester- IV

M.Com.,

Part	Course Code	Course	Credit	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Core XI	24PMCO41	*Corporate and Economic Laws	5	5	3	25	75	100
Core XII	24PMCO42	*Human Resource Analytics	5	5	3	25	75	100
Core XIII	24PMCO43	*International Business	5	6	3	25	75	100
Core XIV	24PMCOP1	Project with Viva	5	6	1.5	50	50	100
EC VI	24PECO41 24PECO42	*Any one 1. Organizational Behavior 2. Insolvency Law and Practice	3	4	3	25	75	100
SEC	24PSCOL2	**Skill Enhancement - E-Filling of Tax Returns	2	4	3	40	60	100
Extension Activity	24PEX41	Extension Activity	1	--	1.5	50	50	100
		Total	**26**	**30**				

SEC-Skill Enhancement Course **CIA- Continuous Internal Assessment**

EC –Elective Course **ESE- End Semester Examination**

Need: * Theory only

** External Viva only– (Internal – 40, External – 60)

Semester I

Business Finance

Title of the Course	**Business Finance**				
Course Type	**CORE I**				
Course Code	**24PMCO11**				
Year	**I**	**Semester**	**I**	**Credits**	**5**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		6	--	--	6

Learning Objectives	
LO1	To outline the of time value of money
LO2	To estimate and evaluate risk in investment proposals
LO3	To evaluate leasing as a source of finance and determine the sources of startup financing
LO4	To examine cash and inventory management techniques
LO5	To appraise capital budgeting techniques for MNCs

Unit	**Contents**
I	**Introduction to Business Finance and Time value 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.
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 minimize Risk (Single Asset and Portfolio) – Methods of Risk Management– Hedging currency risk
III	**Start-up Financing and Leasing** Start-up 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.
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.

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.

Recommended Texts	
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", 10thEdition, 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", 12thEdition, Pearson India Education Services Pvt. Ltd, Noida
2	Kulkarni P. V. &Satyaprasad B. G., (2015), "Financial Management", 14thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	RustagiR. P., (2022), "Financial Management, Theory, Concept, Problems", 6thEdition, Taxmann Publications Pvt. Ltd, New Delhi
4	Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
Note: Latest Edition of Textbooks May be Used	

Web Resources	
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

Course Outcomes

CO No.	On Completion of the course, students will be able to
CO1	Explain the important finance concepts
CO2	Estimate risk and determine its impact on return
CO3	Examine leasing and other sources of finance for start-ups
CO4	Summaries cash, receivable and inventory management techniques
CO5	Evaluate techniques of long term investment decision incorporating risk factor

Mapping course outcome with Programme outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping with programme outcomes and Programme specific outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Digital Marketing

Title of the Course	**Digital Marketing**				
Course Type	**CORE II**				
Course Code	**24PMCO12**				
Year	**I**	**Semester**	**I**	**Credits**	**5**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		6	--	--	6

Learning Objectives	
LO1	To assess the evolution of digital marketing
LO2	To appraise the dimensions of online marketing mix
LO3	To infer the techniques of digital marketing
LO4	To analyse online consumer behaviour
LO5	To interpret data from social media and to evaluate game based marketing

Unit	**Contents**
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 challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - Opportunities for digital marketing professionals.
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 – Digitization and implication on online marketing mix decisions.
III	**Digital media channels** Digital media channels – Search engine marketing – EPR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing - Advantages and disadvantages of digital media channels – Metaverse marketing..

IV	**Online consumer behaviour** Online consumer behaviour – 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.
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.

Recommended Texts	
1	Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2nd Edition, 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.

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.
3	Alan Charlesworth,(2014), "Digital Marketing - A Practical Approach", Routledge, London.
4	Simon Kingsnorth, Digital Marketing Strategy,(2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
Note: Latest Edition of Textbooks May be Used	

Web Resources	
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
3	https://journals.ala.org/index.php/ltr/article/download/6143/7938

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Explain the dynamics of digital marketing
CO2	Examine online marketing mix
CO3	Compare digital media channels
CO4	Explain online consumer behaviour
CO5	Analyse social media data

Mapping course outcome with Programme outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping with programme outcomes and Programme specific outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

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Banking and Insurance

Title of the Course	Banking and Insurance				
Course Type	CORE III				
Course Code	24PMCO13				
Year	I	Semester	I	Credits	4
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		6	--	--	6

Learning Objectives	
LO1	To understand the evolution of new era banking
LO2	To explore the digital banking techniques
LO3	To analyse the role of insurance sector
LO4	To evaluate the mechanism of customer service in insurance and the relevant regulations
LO5	To analyse risk and its impact in banking and insurance industry

Unit	Contents
I	**Introduction to Banking** Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.
II	**Contemporary Developments in Banking** Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain –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
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-Survey or sand Loss Assessors- Third Party Administrators (Health Services) – Procedures-Code of Conduct.
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.

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.

Recommended Texts	
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.
4	Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

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.
4	Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
Note: Latest Edition of Textbooks May be Used	

Course Outcomes

CO No	**On Completion of the course, students will be able to**
CO1	Relate the transformation in banking from traditional to new age
CO2	Apply modern techniques of digital banking
CO3	Evaluate the role of insurance sector
CO4	Examine the regulatory mechanism
CO5	Assess risk mitigation strategies

Mapping Course Outcome with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome with Programme Specific Outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Operations Research

Title of the Course	**Operations Research**				
Course Type	**Elective I**				
Course Code	**24PECO12**				
Year	**I**	**Semester**	**I**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

Learning Objectives	
LO1	To outline the fundamentals of Operations Research
LO2	To use OR models for problem solving
LO3	To examine the role of sequencing and game theory
LO4	To design and apply network analysis
LO5	To apply modelling techniques

Unit	Contents
I	**Introduction and Linear Programming Problem** Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method.
II	**Transportation and Assignment Problems** Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem.
III	**Sequencing and Game Theory** Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games).
IV	**Network Analysis & Assignment** Network Analysis: PERT and CPM. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.
V	**Decision Tree Analysis and Queuing Theory** Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs.

Recommended Texts	
1	Gupta P.Kand Hira D.S.,(2022) "Operations Research", 7th Edition, S.Chand, Noida (UP).
2	Kapoor V.K., (2014) "Operations Research", 9th Edition, Sultan Chand, New Delhi.
3	Natarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2nd Edition, Pearson Education India, Noida.
4	Kothari C.R.,(2022) "An Introduction to Operational Research", 3rd Edition, S.Chand, Noida (UP)

Reference Books	
1	TulsianP.C. and Bharat Tulsian, (2022) "Fundamentals of Operations Research (Theory and Practice)",3rd Edition, S. Chand, Noida (UP).
2	Sharma J.K.,(2016) "Operations Research", 6th Edition, Lakshmi Publications, Chennai.
3	Nagarajan N.,(2017) "Text Book of Operations Research: A Self Learning Approach", New Age Publications, Chennai.
4	Rina Rani Rath,(2021) "Operations Research", 2nd Edition, Bhavya Books, New Delhi.
Note: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.bbau.ac.in/dept/UIET/EMER601%20Operation%20Research%20Queuing%20theory.pdf
2	https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-0634_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf
3	https://repository.up.ac.za/bitstream/handle/2263/24427/02chapter3.pdf?sequence=3
4	https://hbr.org/1964/07/decision-trees-for-decision-making

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Apply Linear Programming
CO2	Identify models for problem solving
CO3	Apply sequencing and game theory
CO4	Apply network analysis to enhance effectiveness
CO5	Examine the models for decision making

Mapping course outcome with programme outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome with Programme Specific Outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Security Analysis and Portfolio Management

Title of the Course	Security Analysis and Portfolio Management				
Course Type	Elective I				
Course Code	24PECO11				
Year	I	Semester	I	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	To become familiar with various Investment avenues and Portfolio Construction
LO2	To understand the Equity Shares, Preference Shares and Bonds valuation models
LO3	To learn about long-term and short-term investment analysis tools.
LO4	To analyse with Portfolio theories.
LO5	To gain knowledge in Portfolio performance methods.

Unit	Contents
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.
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.
III	**Fundamental Analysis and Technical Analysis** Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental 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.

IV	**Efficient Market Hypothesis** Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).
V	**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.

Recommended Texts	
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.

Reference Books	
1	Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7thEdition, Pearson Publication Pvt. Ltd., India, Noida
2	Avadhani V.A. (2016), "Securities Analysis and Portfolio Management", 12thEdition, Himalaya Publishing House, Mumbai
3	Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management",2ndEdition., Pearson Education India Pvt Ltd, Noida
4	Punithavathy Pandian (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
Note: Latest Edition of Textbooks May be Used	

Web Resources	
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

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Examine investment options and structure a portfolio
CO2	Assess the value of Equity Shares, Preference Shares and Bonds
CO3	Examine stock performance through fundamental and technical analysis
CO4	Examine the various Portfolio Theories.
CO5	Evaluate the portfolio performance.

Mapping with Course outcomes and Programme specific outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome with Programme Specific Outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Export Import Procedures and Documentation

Title of the Course	**Export Import Procedures and Documentation**				
Course Type	**Elective II**				
Course Code	**24PECO14**				
Year	**I**	**Semester**	**I**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

Learning Objectives	
LO1	To analyse the aspects of preliminaries for Exports and Imports
LO2	To analyse Export Import Documentation
LO3	To apply Export-Import Procedure
LO4	To utilise Pre-Import Procedure
LO5	To apply Policy and Institutional Framework for Exports and Imports Foreign Trade Policy

Unit	**Contents**
I	**Unit I: Preliminaries for Exports and Imports:** Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of Imports – Negative List for Imports – Categories of Importers –Special Schemes for Importers
II	**Unit II: Export Import Documentation:** Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration
III	**Unit III: Export-Import Procedure:** Steps in Export Procedure – Export Contract – Forward Cover Export Finance – Institutional framework for Export Finance Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System Negotiation of Documents – Realization of Exports Proceeds.

IV	**Unit IV: Policy and Institutional Framework for Exports and Imports:** Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils-Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank
V	**Unit V: Pre-Import Procedure:** Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents

Recommended Texts	
1	Handbook of Import-Export Procedures – Ministry of Commerce, - Government of India, New Delhi
2	Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi
3	Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi
4	Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi
5	Export Marketing, TAS Balagopal , Himalaya Publishing House

Course Outcomes

CO No	**On Completion of the course, students will be able to**
CO1	Explain Preliminaries for Exports and Imports
CO2	Choose the appropriate technique for Export Import Documentation
CO3	Make use of Export Import Documentation
CO4	Choose Polices and Institutional Framework for Exports and Imports Foreign Trade Policy
CO5	Construct Pre-Import Procedure

Mapping course outcome with programme outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome with Programme Specific Outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Behavioural Finance

Title of the Course	Behavioural Finance				
Course Type	Elective II				
Course Code	24PECO13				
Year	I	Semester	I	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	To outline the concept of behavioural finance
LO2	To know the theories based on utility
LO3	To examine the role of behavioural factors and financial markets
LO4	To analyse behavioural corporate finance
LO5	To apply emotions and decision making

Unit	Contents
I	**Unit I: Introduction to Behavioural finance:** Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting
II	**Unit II: Utility/ Preference Functions:** Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency
III	**Unit III: Behavioural Factors and Financial Markets:** The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.

IV	**Unit IV: Behavioural Corporate Finance:** Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioural factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psycho physiology and emotional regulation Active portfolio management – the source of the systematic under performance
V	**Unit V: Emotions and Decision – Making:** Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk- taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains

Recommended Texts	
1	Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
2	Understanding Behavioral Finance by Ackert The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
3	What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
4	Handbook of Behavioral Finance - Brian R. Bruce
5	Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
6	Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
7	Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Discriminate between a behavioral finance perspective and a traditional finance perspective.
CO2	Measure the influence of behavioral biases on individual investment decision making.
CO3	Critically analyse the financial factors and asset management
CO4	Identify behavioural factors in corporate decision making
CO5	Develop a framework for investing in the financial markets that minimizes “irrational” behaviour and maximizes risk adjusted returns.

Mapping Course Outcome with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome with Programme Specific Outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Principles of Event Management

Title of the Course	Principles of Event Management				
Course Type	Skill Enhancement Course				
Course Code	24PSCO11				
Year	I	Semester	I	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4		--	4

Learning Objectives	
LO1	Understand the fundamentals of event management including the roles of stakeholders and the scope of different types of events
LO2	Demonstrate knowledge of event planning procedures, permissions, legal compliance, and resource coordination.
LO3	Create and manage event plans through scheduling, budgeting, staffing, and using digital tools.
LO4	Apply public relations skills in event settings, including media handling and PR writing techniques.
LO5	Plan and execute corporate events ensuring guest safety, entertainment, budgeting, and professional reporting.

Unit	Contents
I	**Unit 1: Introduction to Event Management** Event – Meaning – Why Event Management? – Analysis of Event, Scope of Event, Decision Makers – Event Manager, Technical Staff – Establishing of Policies and Procedure – Developing Record Keeping Systems
II	**Unit 2: Event Management Procedure** Principles for holding an event General Details, Permissions – Policies, Government and Local Authorities – Phonographic Performance, License, Utilities – Fire Brigade, Ambulance, Catering, Electricity, Water, Taxes Applicable.
III	**Unit 3: Conduct of an Event** Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event – Checklist, Computer Aided Event Management, Roles and Responsibilities of Event Managers for Different Events
IV	**Unit 4: Public Relations** Introduction to Public Relations – Concept – Nature – Importance – Limitations – Media – Types of Media – Media Management, Public Relation Strategy and Planning. Brainstorming Sessions – Writings for Public Relations
V	**Unit 5: Corporate Events** Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blueprint, Need for Entertainment in Corporate Events and Reporting

Recommended Texts	
1	Event Management Annie Stephen , Hariharan .Himalaya publishing house Mumbai[2014]
2	Principles of Event Management Annie Stephen , Hariharan .Himalaya publishing house Mumbai[2016]
3	"What You Need to Know About New Degrees in Event Management". BizBash. 2017-11-21. Retrieved 2019-11-27.
4	The Business of Events Management | First Edition | By Pearson Paperback - [2019] by John Beech,Sebastian Kaiser , Robert Kaspar
5	Event Management Paperback - 1 January 2017 by C. P. Harichandan & Adam Musgrave

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Preparation of Event Plan for Wedding, Annual General Body Meeting of an MNC.
CO2	Preparation of Budget for Conduct of National Level Intercollegiate Sports Events.
CO3	Preparation of Event Plan for College Day Celebrations.
CO4	Preparation of Budget for Conducting Intercollegiate Commerce Fest
CO5	Organize and coordinate successful corporate events with attention to logistics, safety, and budgeting.

Mapping Course Outcome with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome with Programme Specific Outcomes

CO /PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Semester II

Strategic Cost Management

Title of the Course	**Strategic Cost Management**				
Course Type	**Core IV**				
Course Code	**24PMCO21**				
Year	**I**	**Semester**	**II**	**Credits**	**5**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		6	--	--	6

Learning Objectives	
LO1	To analyse the aspects of strategic and quality control management
LO2	To analyse and select cost control techniques
LO3	To apply activity-based costing for decision making
LO4	To utilise transfer pricing methods in cost determination
LO5	To apply cost management techniques in various sectors

Theory -60% Problem -40%

Unit	Contents
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.
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.
III	**Activity Based Cost Management** Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.
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.
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.

Recommended Texts	
1	Ravi M Kishore (2018), "Strategic Cost Management", 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2	Bandgar P. K., (2017), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	Sexena V. K., (2020), "Strategic Cost Management and Performance Evaluation", 1st Edition, Sultan Chand & Sons, New Delhi

Reference Books	
1	John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon &Schuster; Latest edition, UK
2	Jawahar Lal, (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",11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.accountingtools.com/articles/strategic-costmanagement.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

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Explain strategic cost management and QC
CO2	Choose the appropriate technique for cost control
CO3	Make use of activity-based costing in practice
CO4	Choose transfer pricing methods to solve problems
CO5	Construct cost structure for Agriculture and IT sector

Mapping With Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping With Programme Outcomes and Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	15	15	15
Average	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Corporate Accounting

Title of the Course	**Corporate Accounting**				
Course Type	**Core V**				
Course Code	**24PMCO22**				
Year	**I**	**Semester**	**II**	**Credits**	**5**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		6	**--**	**--**	**6**

Learning Objectives	
LO1	To understand the accounting treatment for issue of shares
LO2	To determine profits for fire and marine insurance
LO3	To prepare consolidated financial statements
LO4	To account for price level changes
LO5	To adopt financial reporting standards

Unit	Contents
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
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.
III	**Consolidated financial statements** Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.
IV	**Contemporary Accounting Methods** Accounting for price level changes – Social responsibility accounting – Inflation accounting - Forensic Accounting – Inflation Accounting.

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.

Theory -40% Problem -60%

Recommended Texts	
1	Arulanandam M.A &Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2	Shukla M C, Grewal T S and Gupta S (2022), "Advanced Accounts Volume II",19th Edition, Sultan Chand &Sons, New Delhi.
3	Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2nd Edition, Sultan

Reference Books	
1	Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14th Edition, Sultan Chand &Sons, New Delhi.
2	Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I &II", 11th Edition, Vikas PublishingHouse Pvt. Ltd., New Delhi.
3	Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "AdvancedAccountancy -Corporate Accounting – Volume - II", 22nd Edition, KalyaniPublishers, New Delhi.
4	Reddy T. S. &Murthy A., (2022), "Corporate Accounting – Volume I &II", 17th Edition, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
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%20o n%20forensic%20accounting%20by%20Anjali.pdf

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.
CO4	Analyze contemporary accounting methods
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act2013 with respect to Corporate Social Responsibility

Mapping Course Outcome with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping With Programme Outcomes and Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	15	15	15
Average	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Setting up of Business Entities

Title of the Course	**Setting up of Business Entities**				
Course Type	**Core VI**				
Course Code	**24PMCO23**				
Year	**I**	**Semester**	**II**	**Credits**	**4**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		6	--	--	6

Learning Objectives	
LO1	To understand the start-up landscape and its financing
LO2	To analyse the formation and registration of Section 8 company
LO3	To outline the concept of LLP and business collaboration
LO4	To understand the procedure for obtaining registration and license
LO5	To create awareness about the legal compliances governing business entities

Unit	**Contents**
I	**Start-ups in India** Types of business organisations –Factors governing selection of an organisation - Start- ups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-ups – Life cycle of a Start-up – Important points for Start-ups – Financing options available for Start-ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Start-ups in India.
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.
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.

IV	**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.
V	**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.

Recommended Texts	
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 Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC),Taxmann, Chennai
4	Amit Vohra &Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6thEdition, Bharath Law House, New Delhi

Reference Books	
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	Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
4	Daniel Sitarz,(2011) "Sole Proprietorship: Small Business Start-up Kit", 3rdEdition, Nova Publishing, USA
5	The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
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%20 Partnership%20 Act,%202008.pdf
4	https://legislative.gov.in/sites/default/files/A1999-48.pdf
5	https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environ ment_protection_a ct%2C1986.pdf

Course Outcomes

CO No.	On Completion of the course, students will be able to
CO1	Compare the various avenues of acquiring finance to setup a business entity
CO2	Recall the legal requirements for Section 8 Company
CO3	Examine the provisions for LLP and joint venture
CO4	Analyze the registration and licensing procedure
CO5	Examine the compliance of regulatory framework regarding environment

Mapping Course Outcome with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping With Programme Outcomes and Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	15	15	15
Average	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Digital Banking

Title of the Course	Digital Banking				
Course Type	Elective III				
Course Code	24PECO22				
Year	I	Semester	II	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	To understand Banking Technology
LO2	To gain knowledge on Online Banking
LO3	To understand the Data Communication Network and EFT systems
LO4	To analyse Role of Technology Up gradation and its impact on Banks
LO5	To understand Security Considerations Risk Concern Areas

Unit	Contents
I	**Banking Technology:** Essentials of Bank computerization Computer Systems- LANs- WANs- UPS- Core Banking Payment Systems and Electronic Banking: ATMs- HWAK; PIN; Electromagnetic Cards- Electronic Banking; Signature Storage & amp; Retrieval System- CTS- Note & amp- Coin Counting Machines- Microfiche- NPC- RUPAY
II	**Online Banking:** Online Enquiry and Update Facilities – Personal Identification Numbers and their use in conjunction with magnetic cards
III	**Data Communication Network and EFT systems**: Components & amp; Modes of Transmission- Major Networks in India; Evolution of EFT System- Automated Clearing Systems- Recent Developments in India
IV	**Role of Technology Up gradation and its impact on Banks**: Trends in Technology Developments- Role & amp- Uses of Technology Up gradation- Global Trends- Impact of IT on Banks- Preventive Vigilance in Electronic Banking Phishing- Customer Education-Safety Checks- Precautions
V	**Security Considerations** Risk Concern Areas- Types of Threats- Control Mechanism- Computer Audit; IS Security- IS Audit-Evaluation Requirements Overview of IT Act – Gopalakrishna Committee Recommendations

Recommended Texts	
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
3	Saikumari V.(Dr), Purushothaman S (Prof)," Logistics and Supply Chain management", Sultan Chand and Sons, 2023
4	Kuldeepak Singh, " A Handbook on Supply Chain Management", Notionpress 1st edition, April 2021

Reference Books	
1	D.M.Mithani - The anatomy of Indian banking.
2	Varshney and sundaram - Banking Theory, Law and Practice.
3	M.L. Tanna - Banking Law and Practice in India
4	N.S. Toor - Information Hand Book for Bankers.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
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-activitiesw/
3	https://www.fcbco.com/services/warehouse-strategies.
4	https://cleartax.in/s/just-in-time-jit-inventory-management

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Compare Banking Technology tools
CO2	Assess the provisions relating to Online Banking
CO3	Recall the basics of Data Communication Network and EFT Systems
CO4	Explain the Role of Technology Up gradation and its impact on Banks
CO5	Examine Security Considerations Risk Concern Areas

Mapping course outcome with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping With Programme Outcomes and Programme Specific Outcome

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	15	15	15
Average	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Business Ethics and Corporate Sustainability

Title of the Course	Business Ethics and Corporate Sustainability				
Course Type	Elective III				
Course Code	24PECO22				
Year	I	Semester	II	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	To understand the concept and importance of business ethics
LO2	To enable ethical decision making based on various theories
LO3	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
LO4	To understand the concepts of corporate sustainability
LO5	To analyze sustainability information and prepare reports

Unit	Contents
I	**Introduction to Business Ethics** Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.
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.
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

IV	**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.
V	**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.

Recommended Texts	
1	Muraleedharan K P and SatheeshE K (2021), "Fernando's Business Ethics and Corporate Governance", 3rdEdition.,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	KhankaS S (2013), "Business Ethics and Corporate Governance (Principles and Practice)",1stEdition, S.Chand & Co. Ltd., New Delhi

Reference Books	
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	MandalS K (2017), "Ethics in Business and Corporate Governance", 2nd Edition.,
NOTE: Latest Edition of Textbooks May be Used	

Course Outcomes

CO No	On Completion of the course, students will be able to
CO1	Apply the concepts of business ethics in practice
CO2	Demonstrate ethical decision making by applying various theories
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO4	Explain the concepts of corporate sustainability
CO5	Construct reports disclosing sustainability information

Mapping with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping With Programme Outcomes and Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	15	15	15
Average	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1))

Logistics and Supply Chain Management

Title of the Course	**Logistics and Supply Chain Management**				
Course Type	**Elective IV**				
Course Code	**24PECO24**				
Year	**I**	**Semester**	**II**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4
Pre-requisite	Should have studied in B.Com (U.G.) or equivalent degree				

Learning Objectives	
LO1	To identify the primary differences between logistics and supply chain management
LO2	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
LO3	To evaluate the management components of supply chain management
LO4	To analyze the tools and techniques applied in implementing supply chain management.
LO5	To create awareness about the professional opportunities in supply chain management.

Unit	**Contents**
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.
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.
III	**Framework of Logistics** Logistics: Introduction –Logistics Information System (LIS) - Logistics Management: Concept and Process, Changing Logistics Environment, Importance of Inventory Control -Elements of inventory management – 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 Warehouses – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, 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.
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), 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.

Recommended Texts	
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
Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
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-activitiesw/
3	https://www.fcbco.com/services/warehouse-strategies.
4	https://cleartax.in/s/just-in-time-jit-inventory-management

Course Outcomes

CO No	On Completion of the course, students will be able to:
CO1	Recall the concepts and features of SCM
CO2	Summarize global and Indian perspectives of SCM
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution
CO4	Explain strategic warehousing for SCM
CO5	Outline the role of internet in SCM

Mapping course outcome with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping With Programme Outcomes and Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	15	15	15
Average	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Forensic Accounting

Title of the Course	**Forensic Accounting**				
Course Type	**Elective IV**				
Course Code	**24PECO23**				
Year	**I**	**Semester**	**II**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	**4**

Learning Objectives	
LO1	To understand the concepts of Forensic Accounting.
LO2	To understand the Financial Crime Investigation and Financial Statement Fraud
LO3	To gain knowledge on Computer Aided Forensic Accounting
LO4	To analyze the significance of forensic audit, stages of forensic audit and tools of forensic audit.
LO5	To understand the categories of cyber law and global issues of cyber space.

Unit	**Contents**
I	**Introduction to Forensic Accounting** Concepts, Meaning, role of forensic accountant, requisite for a successful forensic accountant, growth of forensic accounting, fraud, types of fraud, five accounting cycles.
II	**Financial Crime Investigation and Financial Statement Fraud** Business as a victim, Employee theft, payroll fraud, management thefts, corporate thefts, Identity thefts, the investigative process, auditor's responsibility and law. Financial statement fraud - Improper revenue recognition, revenue recognition detective techniques, revenue and receivable misappropriation, assets misstatement- Inventory, Investment, understatements of liabilities and expenses
III	**Computer Aided Forensic Accounting** Data mining- benefits and pitfalls, effective data mining, assessing data quality and format, data cleaning, eliminating duplicate information, testing the data for completeness and accuracy, skills of the forensic technologies, role of data analysis in the investigation, data cleaning.
IV	**Forensic Audit** Meaning of forensic audit - significance of forensic audit - stages of forensic audit, need for forensic audit- objectives of forensic audit - benefits of forensic audit - tools for forensic audit.
V	**Cyber Law** Comments of cyber law, categories of cyber law, information technology Act-2000, international aspects of electronic contracting, global issues of cyber space.

Recommended Text	
1	Dalal, Chetan. (2015). Novel & Conventional Methods of Audit, Investigation and Fraud Detection. Wolters Kluwer India Pvt. Ltd.
2	Gupta, Sanjeev (2016). Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd
3	Kaul, Vivek (2013). Easy Money. Sage Publications, New Delhi
4	Manning, George A. (2010). Financial Investigation and Forensic Accounting. CRC Press: Taylor & Francis Group.
5	Sharma, B. R. (2014). Bank Frauds. Universal Law Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

Reference Books	
1	Howard Silveston et. al; Forensic Accounting and Fraud Investigation for Non Experts; Wiley Publication
2	Bee Lean Chew; Forensic Accounting and Finance; Kogan page Limited
3	Saurav K Datta; Statistical Techniques for forensic accounting' e book time moore
4	Daniel Calinson Ashely; Forensic Accounting and Fraud Investigation; sultan publication
5	Sikandar Sultan; Forensic Accounting; Sulthan Publication
NOTE: Latest Edition of Textbooks May be Used	

Web Sources	
1	https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/MC%20404%20AF%20(c)Forensic%20Accounting%20and%20Auditing.pdf
2	https://www.cpestore.com/pdf_courses/AA1245032/AA1245032_1378736012_book.pdf
3	http://kb.icai.org/pdfs/PDFFile5b2789bca7f334.80216010.pdf
4	https://www.hrmrajgurunagar.ac.in/uploads/student_corner/Forensic_Accounting.pdf
5	https://assets.ctfassets.net/rb9cdnjh59cm/69b1Shfdnn0b2IRka4gmI5/5205b8c5472986780826dd7547beed84/forensic-model-forensic-accounting-curriculum.pdf

Course Outcomes

CO No	On Completion of the course, students will be able to:
CO1	To understand the conceptual framework of Forensic accounting.
CO2	To identify, analyze and interpret indicators of financial fraudulent Activity
CO3	To identify, analyze and interpret indicators of investigation process and identify situations for their application
CO4	To understand the significance of forensic audit, stages of forensic audit and tools for forensic audit.
CO5	To know the categories of cyber law, Information Technology Act-2000 and global issues of cyber space.

Mapping With Programme Outcomes and Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping With Programme Outcomes and Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	15	15	15
Average	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Advanced Excel

Title of the Course	**Advanced Excel**				
Course Type	**Skill Enhancement Course**				
Course Code	**24PSCOL1**				
Year	**I**	**Semester**	**II**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
			--	**4**	4

Learning Objectives	
LO1	To analyse the aspects of Managing the Work book
LO2	To examine Functional Formulas
LO3	To apply Advanced Tables
LO4	To utilise Working with Macros
LO5	To apply Financial Modelling using Excel

Unit	Contents
I	**Managing the Work book** Worksheet- Basics, Protecting – Excel- Workbook and Worksheet, Importing and Exporting data, Co-authoring Data.
II	**Functional Formulas** Understanding formulas- Operators in Formula - Named ranges -Calculations- Functions in formulas - Relative and Absolute addressing; Referencing cells outside the worksheet and workbook.
III	**Advanced Tables** Create Pivot Tables- Modify field selections and options- Slicers – Group Pivot Table Data- Add Calculated fields - Format Data
IV	**Working with Macros** Overview - Recording and Running a Macro- Personal Macro Workbook-Macro Virus- Macro Security Settings - Digitally Signed Macros from Reliable sources - Enabling and Disabling alerts on Message bar.
V	**Financial Modelling using Excel** Introduction to Financial Modelling - Representation of Financial Statements - Balance sheet- Financial Statement Analysis - Comparative -Common size statements- Trend Analysis

Practical examination should be conducted by both internal and external examiners

Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

Practical	
1	Create advanced conditional formatting and data validation, and use SUMIF, SUMIFS, COUNTIF, and COUNTIFS functions, along with logical functions.
2	Create a common-size balance sheet to understand the relative proportions of assets, liabilities, and share capital.
3	Use financial modeling to prepare expected financial statements by predicting future financial performance.
4	Prepare an income statement using financial modeling in Excel.
5	Prepare a pay slip and enable the Excel worksheet's protection features.
6	Create a list of companies in Word, import the document into MS Excel, add monthly sales, and export the data
7	Create a name list in Notepad, import the document into MS Excel, add students' marks to the worksheet, and export the data
8	Make a mark statement by applying various operators in Excel with named ranges.
9	Prepare a pivot table for the dataset of ten different salespersons' orders received, region- wise, with sales volume.
10	Create an employee roster using recording and running macros in the personal workbook
11	Create a company balance sheet using MS Excel.
12	Make a financial statement analysis and apply trend analysis in Excel.

Reference Books	
1	MS Office 2010, Sanjay Saxena, Vikas Publications
2	Financial Modelling in Excel for Dummies - Daniel Stein Fairhurst
3	Manisha Nigam , Data Analysis with Excel, BPP Publications
NOTE: Latest Edition of Textbooks May be Used	

Recommended Text	
1	Ctrl+Shift+Enter Mastering Excel Array Formulas: Do the Impossible with Excel Formulas
2	Excel VBA Programming for Dummies
3	Excel 2022: The All In One Step-by-Step Guide From Beginner To Expert. Discover Easy Excel Tips & Tricks to Master the Essential Functions, Formulas and shortcuts to Save Time and Simplify Your Job
4	Excel 2022: The Ultimate all-in-one crash course for beginners to master Everything of Excel 2022. The Step-by-Step Advanced Skills workbook on how to create & manipulate Power Excel Formulas & Grids
NOTE: Latest Edition of Textbooks May be Used	

Web Sources	
1	https://www.shastacoe.org/uploaded/Dept/it/training_docs/Excel/Excel_Advanced_Training_Packet.pdf
2	https://www.yashada.org/yashada_2019/pdfs/e_library_cit/excel_Microsoft_Excel_2010_intermediate_YASHADA%20_June_2014%20(2).pdf
3	https://mcrhrdi.gov.in/group1-2019/Reading%20Material/IT/Adv.Excel%20-%20Handbook(7-6-17).pdf
4	https://icmai.in/upload/Students/SAP/Excel_Curriculum_15_Jan_21.pdf

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	Explain Managing the Work book
CO2	Select the Advanced Tables
CO3	Make use of Working with Macros
CO4	Select Functional Formulas
CO5	Construct Financial Modelling using Excel

Mapping course outcome with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

***S*-Strong (3) M-Medium (2) L-Low (1)**

Mapping With Programme Outcomes and Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	15	15	15
Average	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Semester III
Taxation

Title of the Course	Taxation				
Course Type	Core VII				
Course Code	24PMCO31				
Year	II	Semester	III	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		6	--	--	6

Learning Objectives	
LO1	To Compute tax for Agricultural Income, Firm, Company, Co-Operatives Society, AOP, BOI
LO2	To understand the concept of Tax Planning Tax avoidance and Tax Evasion.
LO3	To understand the procedure for filing of returns
LO4	To analyse the structure on international business taxation
LO5	To know the concept of Goods and Services Tax

Unit	Contents
I	**Assessment of persons** Tax Exemptions for Agricultural Income- Assessment of Firms, AOP, BOI, Company And Co-operative society.
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
III	**International business taxation** International business taxation - Taxation of Non-resident - 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.
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.

Recommended Texts	
1.	Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2.	MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra
3.	SekarG, "Direct Taxes" - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.

Reference Books	
1.	ShaR.G. and Usha DeviN., (2022) "Income Tax" (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2.	Girish Ahuja 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.	DatyV.S., "GST - Input Tax Credit",Taxmann Publishers, Chennai.
NOTE : Latest Edition of Textbooks May be Used	

Web Resources	
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_24102021.pdf

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Apply the provisions of income tax to determine taxable income
CO2	Generate ideas on the Planning , avoidance and Tax evasion
CO3	International business taxation
CO4	Apply the provisions of GST
CO5	Summarise the provisions of Customs Act

Mapping course outcome with programme outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Applied Costing

Title of the Course	Applied Costing				
Course Type	Core VIII				
Course Code	24PMCO32				
Year	II	Semester	III	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		6	--	--	6

Learning Objectives	
LO1	To be familiarised with the various cost concepts, and elements of cost.
LO2	To acquaint with cost accounting and different methods of costing.
LO3	To know the different methods of computing labour cost and overhead costing.
LO4	To comprehend the procedure for process costing and various related concepts.
LO5	To acquaint with the application of Marginal costing for Business decision making.

Unit	Contents
I	**Introduction** Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.
II	**Labour Costing** Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – - Allocation - Apportionment – Re- apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.
III	**Process Costing** Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

IV	**Marginal costing** – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making – Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue.
V	**Cost Management** Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes.

Recommended Texts	
1.	Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pvt
2.	Jain S.P &Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
3.	Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

Reference Books	
1.	Jain. S.P and Narang.K.L:Advanced Cost Accounting
2.	Prasad.N.K:Advanced Cost Accounting
3.	Khan.M.Y and Jain.P.K:Advanced Cost Accounting
4.	Thulsian P.C:Practical Costing
NOTE : Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml
2.	https://www.wallstreetmojo.com/marginal-costing/
3.	https://www.shiksha.com/online-courses/articles/marginal-costing-meaning-and-advantages/

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Recall the various cost concepts, and elements of cost
CO2	Explain different methods of payment of wages and incentives
CO3	Apply different methods of wage payment and overhead allocation and apportionment
CO4	Differentiate between joint costing and Process costing, Normal loss and Abnormal loss and Cost control and cost reduction.
CO5	Evaluate alternate proposals and choosing the profitable one by application of marginal costing

Mapping course outcome with programme outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Computerized Accounting System

Title of the Course	Computerized Accounting System				
Course Type	Core IX				
Course Code	24PMCOL1				
Year	II	Semester	III	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		--	--	5	5

Learning Objectives	
LO1	To understand the fundamentals of SPSS
LO2	To perform parametric tests and non-parametric tests
LO3	To create company, groups and ledgers and obtain financial statements using Tally Prime
LO4	To understand inventory management and account for goods and services tax
LO5	To Generate payrolls

Unit	Contents
I	**Introduction to SPSS** Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file
II	**Parametric Tests in SPSS and Non-parametric Tests in SPSS** Table creation – Descriptive statistics: Frequency, Cronbach's Alpha (Reliability test) – Charts and graphs - Editing and copying SPSS output. Compare means: ANOVA, t – Test - Chi- square test - Mann Whitney's test for independent
III	**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, Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register – Practical problems.

IV	**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.
V	**Payroll management** Introduction to payroll management – Creating and maintaining employee's record – Define pay heads – Employee Attendants - Processing salaries - Creation of monthly vouchers – managing statues – Creation of pay slips - Generating payroll report.

Note: 100% Practical for External

Practical examination should be conducted by both internal and external examination

List of Practical:

1. Structuring the Data (Adding Variables),
2. Creation of Frequency table, Chart and Graphs
3. Creation of Parametric Test - ANOVA, t - Test
4. Creation of Non – Parametric Test - Chi-square test, Mann Whitney's test for independent
5. Creation, alter, Shut, Deleting of the Company
6. Creation of Groups, Creation of Ledgers and Vouchers
7. Report Generation: Displaying Trial balance, Profit and Loss Account, Balance sheet
8. Inventory Masters: Creation of stock group, Godown, unit of measurement, stock item and summary of Stock
9. Enabling GST, Entering Tax Details Generation of payrolls

Recommended Texts	
1.	Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
2.	Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
3.	Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Reference Books	
1.	Sundara Pandian. 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, 6thEdition, U.K
3.	Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
NOTE : Latest Edition of Textbooks May be Used	

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

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Use SPSS software to conduct data analysis and apply appropriate statistical techniques for research and decision-making.
CO2	Create tables, charts, and statistical reports in SPSS and interpret the results effectively.
CO3	Utilize Tally Prime for handling accounting operations, generating financial statements, and solving practical accounting problems.
CO4	Configure inventory systems and GST settings in Tally Prime and record relevant transactions accurately.
CO5	Implement payroll systems within Tally Prime to handle salary processing, generate reports, and ensure statutory compliance.

Mapping course outcome with programme outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Business Research Method

Title of the Course	Business Research Method				
Course Type	Core X				
Course Code	24PMCO33				
Year	II	Semester	III	Credits	4
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		5	--	--	5

Learning Objectives	
LO1	To understand the fundamentals of research
LO2	To construct theoretical design and formulate hypotheses
LO3	To evaluate the data collection techniques
LO4	To perform parametric and non-parametric tests
LO5	To enhance report writing skills and develop ethical conduct in research

Unit	Contents
I	**Introduction to Research Methodology Research**: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.
II	**Hypothesis Testing and Research Design** 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 or reliability and validity – Sampling errors.
III	**Data Collection** Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.
IV	**Data Analysis** Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t- test – Bi-variate analysis: Simple correlation, Simple Regression, Chi- square, Paired samples t-test, ANOVA, Man- Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems) Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

V	**Preparation of Research Report** Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, and Harvard) – Mechanics of report writing - Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Recommended Texts	
1.	Tripathi, (2014) "Research Methodology in Management and Social Sciences". Sultan Chand & Sons, New Delhi.
2.	Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods and Techniques. New Age International (P) Limited, New Delhi.
3.	Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.

Reference Books	
1.	Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP).
2.	Sashi K.Guptha and ParneetRangi, (2018) "Research Methodology", Kalyani Publisher, Ludhiana.
3.	SharmaR D and Hardeep Chahal, (2004) "Research Methodology In Commerce and Management", Anmol Publications, New Delhi
4.	Thulsian P.C:Practical Costing
NOTE : Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health science_students/ln_research_method_final.pdf
2.	https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology- Part1.pdf
3.	https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20N OTES%20first.pdf

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Recall the research concepts and recognize the research problem
CO2	Construct research hypothesis and determine the sample size
CO3	Select appropriate method for data collection
CO4	Interpret the results of statistical tests
CO5	Construct research report avoiding plagiarism

Mapping course outcome with programme outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Strategic Management

Title of the Course	Strategic Management				
Course Type	Elective V				
Course Code	24PECO31				
Year	II	Semester	III	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	To understand strategic management and its levels and phases
LO2	To analyse the dynamics of competitive strategic management techniques
LO3	To familiarize with the business and functional level strategies
LO4	To gain knowledge on organisational and strategic leadership
LO5	To apply latest concepts in strategy implementation and control

Unit	Contents
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.
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.

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
IV	**Organization and Strategic Leadership** Organization and Strategic Leadership: Organization Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.
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.

Recommended Texts	
1.	Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand &Sons, New Delhi.
2.	Cherunilam, Francis, (2021),"Strategic Management" 8thEdition, 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.	Ghosh P.K. (2014), "Strategic Management", 14thEdition, Sultan Chand & Sons, New Delhi
2.	Chandan J. S. and Nitish Sen Gupta (2022), "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi
3.	Fred R. David, (2017), "Strategic Management Concepts and Cases" 13th Edition, Prentice Hall, Pearson Education, London, England
NOTE : Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://resource.cdn.icai.org/66691bos53810cp2.pdf
2.	https://resource.cdn.icai.org/66693bos53810cp4.pdf
3.	https://resource.cdn.icai.org/66694bos53810cp5.pdf

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Summarise strategic management principles at different levels and phases
CO2	Explain the dynamics of competitive strategic management techniques
CO3	Examine business and functional level strategies
CO4	Identify strategic leadership and organizational skills
CO5	Apply latest concepts in strategy implementation and control

Mapping course outcome with programme outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S-Strong (3) M-Medium (2) L-Low (1)

International Financial Management

Title of the Course	International Financial Management				
Course Type	Elective V				
Course Code	24PECO32				
Year	II	Semester	III	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	To understand the importance and nature of international flow of funds
LO2	To gain knowledge on the various features and transactions in the foreign exchange market
LO3	To analyse the techniques of international investment decisions for building a better portfolio
LO4	To understand the flow of funds in the international banks
LO5	To become familiar with various international instruments

Unit	Contents
I	**International Financial Management** International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.
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.
III	**International Investment Decision** Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.
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

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.

Recommended Texts	
1.	Vyuptakesh Sharan, (2010), "International Financial Management" 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2.	Seth A K and Malhotra S K, (2000), "International Financial Management" 2ndEdition, Galgotia Publishing Company, Delhi
3.	Agarwal O P, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
.4	Apte P G, (2006), "International Financial Management" 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh

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
NOTE : Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://resource.cdn.icai.org/66691bos53810cp2.pdf
2.	https://resource.cdn.icai.org/66693bos53810cp4.pdf
3.	https://resource.cdn.icai.org/66694bos53810cp5.pdf

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Explain the importance and nature of international flow of funds
CO2	Analyze the fluctuations in exchange rate and impact on exchange markets
CO3	Analyze the techniques of international investment decisions for building a better portfolio
CO4	Explain the flow of funds in the international banks
CO5	Examine various international financial market instruments

Mapping course outcome with programme outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Skills for Managerial Excellence

Title of the Course	**Skills for Managerial Excellence**				
Course Type	**Skill Enhancement Course**				
Course Code	**24PSCO31**				
Year	**II**	**Semester**	**III**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

Learning Objectives	
LO1	To identify the essential skills required to become successful managers
LO2	To understand and describe self-assessment and motivational techniques
LO3	To illustrate SWOT analysis and JOHARI window and their benefits.
LO4	To understand the process of habit formation and the ways to develop good habits.
LO5	To identify the sources of stress and the different stress coping strategies.

Unit	**Contents**
I	**Introduction to Managerial Skills** Concepts of Skills and Personal Skills –Importance of competent managers - Skills of effective managers: Conceptual Skills, Technical Skills, Human Skills, Professional Skills – Critical thinking and Problem solving.
II	**Self-Awareness and Self-Motivation** Concept of Self – Types of self-concept –SWOT analysis – JOHARI window – Goal setting – SMART Principle – Logo Therapy – Transcendental Meditation.
III	**Interpersonal Skills and Emotional Intelligence** Importance of Interpersonal Relationship – Interpersonal Skills: negotiation skills, Social Skills, Empathetic Skills, Listening Skills, Assertive Skills, Multi-culture communication - Emotional Intelligence: Meaning – Importance – Aspects of Emotional Intelligence – Ways of Enhancing Emotional Intelligence.
IV	**Habit and Time Management** Meaning and Features of habits – Formation of Habits – Ways to Develop Good Habits - Meaning and Importance of Time management: Block to Time Management – Time Wasters – Time Management Techniques.

V	**Stress Management and Work-Life-Balance** Meaning of Stress – Types – Stages of Stress – Sources – Organisational Stress and Causes – Impact of Stress –Stress coping strategies: Reduction – Resilience – Recuperation – Techniques of Stress Management –Meaning of Work-Life-Balance – Barriers to Work-Life-Balance - Work-Life- Balance Strategies.

Recommended Texts	
1.	Time Management, Shankar Digambar Bagade
2.	The 7 Habits of Highly effective people, Stephen R. Covey.
3.	Soft Skills, Hariharan, MJP Publishers
4.	Personality Development, John Aurthen, Lotus Prentice, New Delhi

Reference Books	
1.	Management Skills, by David Rohlander, Publisher(s): Alpha, December 2014
2.	The Effective Manager: Management skills for high performance Soft skills for IT professionals, Author
NOTE : Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://www.risely.me/the-top-10-crucial-soft-skills-for- managers/
2.	https://www.happi.com/issues/2014-09-01/view_human-capital-management/how-to- achieve-management-excellence/
3.	https://www.betterup.com/blog/soft-management-skills

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Remember the concepts of Critical Thinking, Logo therapy, Interpersonal Skills, Emotional Intelligence, Stress and Work life balance.
CO2	Identify the skills for a successful manager.
CO3	Employ Good Habits for personal growth.
CO4	Analyse the time wasters and adopt Time Management techniques.
CO5	Assess interpersonal relationship and enhance emotional intelligence.

Mapping course outcome with programme outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Internship / Industrial Visit /Field Visit/Research-Knowledge Updation Activity

Title of the Course	**Internship / Industrial Visit/Field Visit/Research Knowledge Updation Activity**				
Course Type	**Internship**				
Course Code	**24PTCO31**				
Year	**II**	**Semester**	**III**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		-	--	--	-

Learning Objectives	
LO1	To familiarize the institutional/industrial environment
LO2	To provide students an insight into the organizational structure of an institution/industry
LO3	To build a record of work experience
LO4	To Learn to appreciate work and its function in the economy
LO5	To gain practical knowledge on institution/industrial operations

Course Outcomes

CO No	**On Completion of this Course, Students will be able to**
CO1	Rate theoretical concept with practice
CO2	Understand the organizational structure of an institution / industry
CO3	Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing
CO4	Gain practical knowledge about institutional/industrial operations
CO5	Synthesize the theoretical knowledge with practical knowledge

Mapping course outcome with programme outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S-Strong (3) M-Medium (2) L-Low (1)

Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S-Strong (3) M-Medium (2) L-Low (1)

CONDITIONS TO BE FULFILLED BY STUDENTS CUM TRAINEES

1. The students have to enroll themselves with an Industrial Unit working under Public/Private/Cooperative sector or Joint Sector for Two weeks (15 working days) as an industrial trainee with either H R Department or Marketing or Finance Department (and the students can select their Institutions of their choice in their native Districts/ states)
2. Student – Trainees have to collect necessary Information about the Institution from the Annual Reports and Periodical Publications for preparing the Training Report.
3. The students have to prepare the Training / Internship Report for about 30 pages and Submission of the same at least one month before the last working day of the III Semester **through the Guide Teachers**.
4. The Period of Institutional Training / Internship will be at least 15 working days in the Institution and after completion of the training, the students have to obtain a **Trainee Certificate from Manager or General Manager of the Institution** with Seal.
5. A Maximum of Three Students can join the same institution for Training / Internship at a time. However, they have to produce the Report based on training taken in different divisions' viz., H R, Marketing and Finance.

Semester IV

Corporate and Economic Laws

Title of the Course	**Corporate and Economic Laws**				
Course Type	**Core XI**				
Course Code	**24PMCO41**				
Year	**II**	**Semester**	**IV**	**Credits**	**5**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		5	--	--	5

Learning Objectives	
LO1	To analyze current and capital account transactions and dealings in foreign currency under FEMA
LO2	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
LO3	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
LO4	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
LO5	To explain the registration and related procedures under Real Estate Act

UNIT	**CONTENTS**
I	**Introduction to Foreign Exchange Management Act, 1999** Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realization, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorized person – Adjudication and Appeal.
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.

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 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.
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.

Recommended Texts	
1	Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2	Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3	Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Reference Books	
1	Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi
2	Taxmann (2021), FEMA & FDI Ready
3	AhujaV.K. and ArchaVashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
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

CO No.	On Completion of the course, students will be able to:
CO1	Recall important provisions of FEMA
CO2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
CO3	Summarise the process relating to obtaining copyrights and patents.
CO4	Examine the provisions of Money Laundering Act
CO5	Analyse the provisions relating to regulation of real estate

MAPPING WITH PROGRAMME OUTCOMES

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-**Strong (3) M-Medium (2) L-Low (1)**

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	**3**	**3**	**3**	**3**	**3**
CO2	**3**	**3**	**3**	**3**	**3**
CO3	**3**	**3**	**3**	**3**	**3**
CO4	**3**	**3**	**3**	**3**	**3**
CO5	**3**	**3**	**3**	**3**	**3**
Total	**15**	**15**	**15**	**15**	**15**
Average	**3**	**3**	**3**	**3**	**3**

S-Strong (3) M-Medium (2) L-Low (1*)*

Human Resource Analytics

Title of the Course	Human Resource Analytics				
Course Type	Core XII				
Course Code	24PMCO42				
Year	II	Semester	IV	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		5	--	--	5

Learning Objectives	
LO1	To understand the concept and framework of human resource analytics
LO2	To evaluate the process of human resource analytics and the relevant research tools
LO3	To illustrate the evolution, types and design of HR metrics
LO4	To deal with data collection and transformation
LO5	To adopt tools and techniques for predictive modelling

UNIT	CONTENTS
I	**Introduction to Human Resource Analytics** Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.
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.
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.
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.
V	**HR Analytics and Predictive Modelling** HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data – Steps involved in predictive analytics.

Recommended Texts	
1	Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2	Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. 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	Anshul Saxena (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.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
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

CO No.	Course Outcomes On Completion of the course, students will be able to
CO1	Examine the concept of human resource analytics
CO2	Apply the HR tools and techniques in decision making
CO3	Examine the different types of HR metrics and their relative merits
CO4	Make use of HR data in report preparation
CO5	Build models for predictive analysis

MAPPING WITH PROGRAMME OUTCOMES

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	13	15	15	15
AVERAGE	3	3	3	3	2.6	3	3	3

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	**3**	**3**	**3**	**3**	**3**
CO2	**3**	**3**	**3**	**3**	**3**
CO3	**3**	**3**	**3**	**3**	**3**
CO4	**3**	**3**	**3**	**3**	**3**
CO5	**3**	**3**	**3**	**3**	**3**
Total	**15**	**15**	**15**	**15**	**15**
Average	**3**	**3**	**3**	**3**	**3**

S-Strong (3) M-Medium (2)L-Low (1*)*

International Business

Title of the Course	International Business				
Course Type	Core XIII				
Course Code	24PMCO43				
Year	II	Semester	IV	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		6	--	--	6

Learning Objectives	
LO1	To understand the concepts of International Business and International Business Environment
LO2	To analyse the different theories of International Business.
LO3	To understand the legal procedures involved in International Business.
LO4	To evaluate the different types of economic integrations.
LO5	To analyse the operations of MNCs through real case assessment.

UNIT	CONTENTS
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.
II	**Theoretical Foundations of International business** Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage- Haberler's Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.
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.

IV	**Multi-Lateral Agreements and Institutions** Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union- Regional Blocks: Developed and Developing Countries-NAFTA- EU- SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates-IFC, MIGA and ICSID – ADB- Regulatory role played by WTO and UNCTAD.
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.

Recommended Texts	
1	Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2	Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3	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,Mc Graw Hill Education, NewYork
2	Alan M Rugman &Simon Collinson, International Business: Pearson Education, Singapore
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
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

Course Outcomes

CO No.	On Completion of the course, students will be able to
CO1	Recall the concepts of International Business and International Business Environment
CO2	Analyze different theories of International Business
CO3	Explain the legal procedures involved in international business
CO4	Explain the different types of economic integrations.
CO5	Identify the operations of MNCs through real case assessment

MAPPING WITH PROGRAMME OUTCOMES

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	13	15	15	15
AVERAGE	3	3	3	3	2.6	3	3	3

S-Strong (3) **M-Medium (2)** **L-Low (1))**

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
TOTAL	15	15	15	15	15
AVERAGE	3	3	3	3	3

S-Strong (3) **M-Medium (2)** **L-Low (1))**

Project with Viva

Title of the Course	**Project With Viva**				
Course Type	**Core XIII**				
Course Code	**24PMCOP1**				
Year	**II**	**Semester**	**IV**	**Credits**	**5**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		6	--	--	6

Organisational Behaviour

Title of the Course	**Organisational Behaviour**				
Course Type	**Elective VI**				
Course Code	**24PECO41**				
Year	**II**	**Semester**	**IV**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

Learning Objectives	
LO1	To understand the various aspects of human behavior at work.
LO2	To understand the role of motivation and job satisfaction in organizational commitment
LO3	To analyze different forms of organizational structure and contemporary Communication tools.
LO4	To analyze the importance of transactional analysis in facilitating negotiations and Conflict management.
LO5	To gain knowledge on recent trends in organizational change and development.

UNIT	**CONTENTS**
I	**Introduction to Organizational Behavior and Learning** Introduction to Organizational Behavior – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organizational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, three levels of learning) Introduction to learning organization
II	**Motivation and Job Satisfaction** Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom,Porterand Lawler)– Job Satisfaction- Organizational commitment.
III	**Organizational structure and Communication** Organizational structure- Factors, Forms. Importance of virtual organizations - Organizational communication- Importance, Forms, Functions. Organizational climate and culture. Business communication: Harnessing Business Emails and Corporate Communication tools.

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.
V	**Contemporary practices in Organisational Change and Development** International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions.

Recommended Texts	
1	Aswathappa, (2021) "Organizational Behaviour (Text, Cases and Games)", 7th Edition, Hmalaya Publication, Mumbai.
2	Subba Rao, (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)
2	Fred Luthans, (2017) "Organizational Behaviour", 12thEdition, McGraw Hill International Edition, New York (USA).
3	Stephen
4	Mishra M. N. (2001), "Organizational Behaviour", 1st Edition, S. Chand, Noida (UP).
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	http://www.nwlink.com/~donclark/leader/leadob.html
2	https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scor
3	https://www.workvivo.com/blog/corporate-communication/

Course Outcomes

CO No.	On Completion of the course, students will be able to:
CO1	Identify the effect of OB models and organizational learning on human behaviour
CO2	Assess theories of motivation and their impact on job satisfaction.
CO3	Examine effective communication tools for better organizational climate.
CO4	Analyse interpersonal transactions at workplace.
CO5	Analyse the various OB models for change management and development in the organization.

MAPPING WITH PROGRAMME OUTCOMES

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	13	15	15	15
AVERAGE	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
TOTAL	15	15	15	15	15
AVERAGE	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Skill Enhancement- E-Filling of Tax Returns

Title of the Course	**Skill Enhancement- E-Filling of Tax Returns**				
Course Type	**Skill Enhancement Course**				
Course Code	**24PSCOL2**				
Year	**II**	**Semester**	**IV**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		2	--	**2**	4

Learning Objectives	
LO1	To understand the concept of E-Filing
LO2	To assimilate knowledge on different types of assesses.
LO3	To be familiar with different Income Tax return forms.
LO4	To know the concept of TDS and the provision of the act regarding it.
LO5	To know the importance of PAN and Statement of Financial Transactions.

UNIT	**CONTENTS**
I	**Introduction, Nature and Scope** Introduction- Definition - importance and scope of returns--Types of Assesses- under Income Tax.
II	**Returns filing under Income Tax** Income tax Return forms – ITR 1, ITR 2, ITR 3, ITR 4 and ITR 5 – E- payment of tax – Challan forms - ITNS 280, 281.
III	**Tax Deducted at Source (TDS)** TDS – Sec.192 (Salary), Sec.194 (Bank Interest), Sec.194 H (Commission and Brokerage), 194I (Rent), 194 J (Professional fees)
IV	**E-Filing of TDS** E-Filing of TDS forms – 24Q, 26Q.
V	**PAN and SFT** Importance of PAN – Statement of Financial Transaction (SFT) – E- Filling of forms 61A, 61B

(Practical only)

There is *no external written examination* for this subject. Only VIVA shall be conducted as external examination.

Practical list on e-filing of tax returns

1. Register a taxpayer in the e filing portal.
2. Prepare ITR 1 form for a salary taxpayer.
3. Prepare ITR 2 form for a various house property income taxpayer.
4. Prepare ITR 3 form for a sole proprietorship business concern.
5. Prepare ITR 4 form for a business person.
6. Prepare ITR 4 form for a professional person.
7. Prepare ITR 4 form for a goods transport agency.
8. Create a challan for payment of TDS, TCS.
9. Prepare 24 Q in the OTLAS portal.
10. Prepare 26 Q in the OTLAS portal.

Recommended Texts	
1	Varun Panwar , Jyothi Mahajan, Introduction to efiling retums, MKM Publishers, New Delhi
2	Tax Audit & E-Filing (AY-2024-2026) Edition 2024 Paperback – 23 April 2024, CA Kamal Garg, Bharat Law House Pvt. Ltd.

Web Resources	
1	www.incometaxindiafiling.gov.in
2	www.taxguru.in
3	www.bharatlaws.com

Reference Books	
1	Hemachandjain and H.N.Tiwari , Computer Application in Business ,Taxman's publication
NOTE: Latest Edition of Textbooks May be Used	

Course Outcomes

CO No.	On Completion of the course, students will be able to:
CO1	Remember the concepts of E-filing, Assessee, TDS and PAN.
CO2	Understand and describe the importance and scope of income tax returns.
CO3	Interpret the sections of Income Tax Act related to TDS.
CO4	Compare and contrast different forms of Income tax Returns.
CO5	Value the various deductions from the income tax

Mapping with Programme Outcomes

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3
Total	15	15	15	15	13	15	15	15
Average	3	3	3	3	2.6	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

MAPPING WITH PROGRAMME SPECIFIC OUTCOMES

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
TOTAL	15	15	15	15	15
AVERAGE	3	3	3	3	3

S-Strong (3) M-Medium (2) L-Low (1)

Blue Print

Class: P.G. **Time: 3 Hours** **Max. Marks: 75**

Section A **(10 × 1 = 10)**

Answer all questions.

Choose the correct answer. (With four options)

	Unit I	**Unit II**	**Unit III**	**Unit IV**	**Unit V**
Question Nos.	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10

Section B **(5 × 5 = 25)**

Answer ALL questions choosing either (a) or (b).

Answer should not exceed 250 words

	Unit I	**Unit II**	**Unit III**	**Unit IV**	**Unit V**
Question Nos.	11 (a) & 11 (b)	12 (a) & 12 (b)	13 (a) & 13 (b)	14 (a) & 14(b)	15 (a) & 15(b)

Section C **(5 × 8 = 40)**

Answer ALL questions choosing either (a) or (b).

Answer should not exceed 500 words.

	Unit I	**Unit II**	**Unit III**	**Unit IV**	**Unit V**
Question Nos.	16 (a) & 16 (b)	17 (a) & 17 (b)	18 (a) & 18 (b)	19 (a) & 19 (b)	20 (a) & 20 (b)