

SENGUNTHAR ARTS AND SCIENCE COLLEGE

(Autonomous)

(Affiliated to Periyar University, Salem and Approved by AICTE, New Delhi)

An ISO 9001:2015 Certified Institution. Recognised under section 2(f) and 12(B) of the UGC Act, 1956 and

Accredited by NAAC with A⁺

TIRUCHENGODE – 637 205, NAMAKKAL DT., TAMILNADU

Website: www.senguarts.edu.in **Email id:** info@senguarts.co.in



SYLLABUS

M.COM

(CBCS – LOCF)

(With effect from the Academic Year 2024-25)

CHAIRMAN

C.D.C

PRINCIPAL

CORRESPONDENT

INTRODUCTION

Master of Commerce (M. Com) is a postgraduate academic degree program that focuses on advanced studies in commerce, finance, and business-related subjects. It is designed to provide students with a deeper understanding of various aspects of commerce, trade, and finance, enabling them to pursue specialized careers in areas such as accounting, finance, marketing, and management. The M. Com program typically includes a combination of theoretical knowledge and practical applications, offering students the opportunity to develop critical thinking, analytical skills, and a comprehensive understanding of the complexities of the business world. The curriculum often covers subjects such as accounting, economics, business management, financial management, taxation, marketing, and international business. During this period, students engage in coursework, research projects, and often have the option to undertake internships or practical training to gain hands-on experience. M.Com graduates are well-equipped to pursue a wide range of careers in the corporate sector, government agencies, financial institutions, and academia. The program not only hones their subject-specific knowledge but also enhances their communication skills, problem-solving abilities, and decision-making capabilities.

AIM

The syllabus of this program is aimed at preparing the students with the latest developments and put them on the right track to fulfill the present requirements.

ELIGIBILITY FOR ADMISSION:

A Candidate who has Passed Pass in B.Com, B.Com (CA), B.Com (e-com), B.B.A. B.B.M, BBA/BBM (CA), B.COM (Corporate Secretaryship), B.Com (Corporate Secretaryship) with CA, BCS, BCS (CA), B.A (Corporate Secretaryship), B.A (Corporate Secretaryship) with CA, and B.Com (Co-operation), B.Com (Banking & Insurance), B.Com (Accounting & Finance), B.Com (Security Marketing Practices) B.Com (Financial Marketing Analytics) B.Com (Business Process Services) and B.COM. (Professional Accounting).

PROGRAMME OUTCOMES

REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAME WORK (CBCS) FOR UNDER GRADUATE	
Programme	M.COM.
Programme Code	24PCOM
Duration	PG –Two Years
Programme Outcomes (POs)	PO1:Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context PO2:Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making PO3:Ethical Value Ability to incorporate equality, ethical and legal value-based perspectives to all organizational activities PO4:Communication Skill Ability to develop communication, managerial and interpersonal skills. PO5:Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals. PO6:Employability Skill Inculcate contemporary business practices to enhance employability Skill in the competitive environment.. PO7:Entrepreneurial Skill Equip with skills and competencies to become an entrepreneur PO8:Contribution to Society Succeed in career endeavors and contribute significantly to society. PO9: Multi cultural competence . Possess knowledge of the values and beliefs of multiple cultures and a global perspective. PO10:Moral and ethical awareness /reasoning Ability to embrace moral /ethical values in conducting one's life.

Programme Specific Outcomes (PSO)

Programme Specific Outcomes (PSOs)	PSO1–Placement: To prepare the students who will demonstrate respectful engagement others ideas, behaviours, beliefs and apply diverse frame Reference to decisions and actions. PSO2-Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate start-ups 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 to the society by collaborating with stake holders for mutual benefit
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	Pos										PSOs				
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	PS01	PS02	PS03	PS04	PS05
CLO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Level of Correlation between POs and PSOs (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*);

1 – Low, 2 – Medium, 3 – High, 0 – No Correlation

I YEAR
I - SEMESTER

S. No.	Course Category	Course Code	Course	Credit Distribution			Credits	Total Contact Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Core I	24S1PCOM01	Business Finance	4	3	0	5	7	25	75	100
2	Core II	24S1PCOM02	Digital Marketing	4	3	0	5	7	25	75	100
3	Core III	24S1PCOM03	Banking and Insurance	3	3	0	4	6	25	75	100
4	Elective I	24S1PCOME01	I A-Security Analysis and Portfolio Management	3	2	0	3	5	25	75	100
		24S1PCOME02	(or) I B – Operations Research								
5	Elective II	24S1PCOME03	II A - Labour Laws	3	2	0	3	5	25	75	100
		24S1PCOME04	(or) II B - Strategic Human Resource Management								
			TOTAL				20	30			500

II – SEMESTER

S. No.	Course Category	Course Code	Course	Credit Distribution			Credits	Total Contact Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Core IV	24S2PCOM04	Strategic Cost Management	3	2	0	5	5	25	75	100
2	Core V	24S2PCOM05	Advanced Corporate Accounting	3	3	0	5	6	25	75	100
3	Core VI	24S2PCOM06	Setting up of Business Entities	3	2	0	4	5	25	75	100
4	Elective III	24S2PCOME05	III A - Business Ethics and Corporate Sustainability	2	2	0	3	4	25	75	100
		24S2PCOME06	(or) III B –Audit and Due Diligence								
5	Elective IV	24S2PCOME07	IV A - Rural and Agricultural Marketing	2	2	0	3	4	25	75	100
		24S2PCOME08	(or) IV B - Logistics and Supply Chain Management								
6	(NME-I)	24S2PCOMNE1	Business Environment	1	1	-	2	4	25	75	100
7	Common paper	24S2PHR01	Fundamentals of Human Rights	1	1		1	2	25	75	100
			TOTAL				23	30			700

II YEAR
III - SEMESTER

S. No.	Course Category	Course Code	Course	Credit Distribution			Credits	Total Contact Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Core VII	24S3PCOM07	Taxation	3	3	0	5	6	25	75	100
2	Core VIII	24S3PCOM08	Research Methodology	3	3	0	5	6	25	75	100
3	Core IX	24S3PCOMP01	Computers Applications in Business	-	2	4	5	6	25	75	100
4	Core X	24S3PCOM09	International Business	3	2	0	4	6	25	75	100
5	Elective V	24S3PCOME09	V A – Strategic Management	2	1	0	3	3	25	75	100
		24S3PCOME10	V B –International Financial Management								
6	(NME–II)	24S3PCOMNE2	Business Communication	1	1	-	2	3	25	75	100
7	Add On	24S3PIT01	Internship/Industrial Activity (Credits)	-	-	0	2	-	-	-	-
TOTAL							26	30			600

IV - SEMESTER

S. No.	Course Category	Course Code	Course	Credit Distribution			Credits	Total Contact Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Core XI	24S4PCOM10	Corporate and Economic Laws	3	3	0	5	6	25	75	100
2	Core XII	24S4PCOM11	Human Resource Analytics	3	3	0	5	6	25	75	100
3	Core XIII	24S4PCOMPR1	Project with Viva-Voce			10	7	10	25	75	100
4	Elective VI	24S4PCOME11	VI A- Organizational Behaviour	3	2	0	3	4	25	75	100
		24S4PCOME12	VI B – Insolvency Law and Practice								
5	Professional Competency Skill	24S4PCOMSP01	E - Filling of GST Return	1	0	2	2	4	25	75	100
6		24S4PEX01	Extension Activity	-	-		1	-	-	-	-
TOTAL							23	30			500
Overall Total (Semester I to IV)							92	120			2300

CORE I – BUSINESS FINANCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCOM01	Core I	Theory	Y	Y	-	7	5

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember the important finance concepts	P01,P02,P03
CO2	Estimate risk and determine its impact on return	PO5,P06
CO3	Analyze the leasing and other sources of finance for start ups	PO2.P04
CO4	Summarize cash, receivable and inventory management Techniques	PO2,P03
CO5	Evaluate techniques Incorporating risk factor	PO5,P06

CORE I – BUSINESS FINANCE

Unit	Details	No. of Hours
I	Management of Corporate Finance: Business Finance: Meaning, Objectives, Scope-Time Value of money: Meaning, Causes Compounding–Discounting–Sinking F und Deposit Factor–Capital Recovery Factor Multiple Compounding–Effective rate of interest–Doubling period (Rule of 69 and Rule of 72) –Practical problems..	18
II	Risk Management and Sources of Finance: 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. Sources of Finance-Meaning,Classifications of Funds.	18
III	Financing , Leasing and Leverage: Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund)-Leasing: Meaning– Types of Lease Agreements– Advantages and Disadvantages of Leasing–Financial evaluation from the perspective of Lessor and Lessee.- Leverage-Meaning-Types of Leverage- ➤ A Case Study on Rent Pricing of Financial Leasing	18
IV	Working Capital Management,Cash, Receivable and Inventory Management: Working Capital-Meaning ,Types,Assessment of working capital Requirments.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: Techniques of inventory management.- ➤ Case Study – Understanding The Working Capital Financing Strategy.(Report Writing)	18
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 . Self Study- ARR-Accounting Rate Return)	18
	Total	90
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text books

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

Reference books

- ❖ Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
- ❖ Kulkarni P.V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- ❖ Rustagi R.P.,(2022),“Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
- ❖ Arokia mary Geetha Rufus, Ramani N. & Others,(2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

CORE II DIGITAL MARKETING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCOM02	Core II	Theory	Y	Y	-	7	5

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Analyze the dynamics of digital marketing	PO2,PO5
CO2	Gain knowledge of online marketing mix	P01,PO4
CO3	Acquire the digital media channels	PO4,P06
CO4	Demonstrate the online consumer behavior	PO2,PO3,P07
CO5	Analyse the social media data	PO2,PO5

CORE II DIGITAL MARKETING

Unit	Details	No. of Hours
I	Introduction to Digital Marketing: Digital Marketing – Transition from traditional to digital marketing – Rise of internet –Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool–Digital marketing channels–Digital marketing applications, benefits and 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–Digital Marketing for SMBs (Small & Medium Businesses)Career Opportunities in Digital Marketing Latest Trends In Digital Marketing	18
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 ononline Marketing mix decisions:7 P’S of marketing mix- Case Study-on 4P’S of Marketing Mix	18
III	Digital media channels: Digital media channels– Search engine marketing– PRE– 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 –Meta verse marketing–Advantages and Disadvantages of digital media channels–Meta verse marketing–Case Study-.PPC(Pay Per Click)	18
IV	Online consumer behavior: Online consumer behavior– Cultural implications of key website characteristics– Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process–Database marketing–Electronic consumer relationship management–Goals–Process–Benefits –Role–Next generation CRM.	18
V	Analytics and Gamification: Digital Analytics – Concept – Measurement framework – Demystifying webdata-Owned social metrics – Measurement metrics for Facebook, Twitter, You Tube, Slide Share, Pinterest, Instagram, Snap chat and Linked In – 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. Self study-Consumer perception on E-Marketing	18
	Total	90
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text books

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

Reference books

- ❖ Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press, London.
- ❖ Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
- ❖ Alan Charlesworth, (2014), “Digital Marketing-A Practical Approach”, Routledge, London.
- ❖ Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
- ❖ Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Web Resources

- ❖ <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
- ❖ <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
- ❖ <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	2	0	0	0
CO2	3	3	2	3	3	3	1	0	0	0
CO3	2	2	1	2	2	2	3	0	0	0
CO4	2	2	1	2	2	2	1	0	0	0
CO5	3	3	2	3	3	3	2	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

CORE III – BANKING AND INSURANCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCOM03	Core III	Theory	Y	Y	-	6	4

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Relate the transformation in banking from traditional to new age	PO2,P08
CO2	Apply modern techniques of digital banking	PO1,P03
CO3	Evaluate the role of insurance sector	PO5 ,PO6
CO4	Examine the regulatory mechanism	PO4,P07
CO5	Assess risk mitigation strategies	PO5,P06

CORE III – BANKING AND INSURANCE

Unit	Details	No. of Hours
I	Introduction to Banking: Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift –Fin tech Overview-Fin tech Outlook-The Financial Disruptors-Digital Financial Revolution- New Era of Banking. Digital Banking– Electronic Payment Systems–Electronic Fund Transfer System– Electronic Credit and Debit Clearing– E-Banking vs financial Services(NEFT–RTGS–VSAT–SFMS–SWIFT)	18
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 re imagined with AI. Cloud banking- Meaning - Benefits in switching to Cloud Banking.: ❖ Recent Trends in AI Banking Services.(PPT Presentation)	18
III	Indian Insurance Market: History of Insurance in India–Definition and Functions of Insurance–Insurance Contract–Indian Insurance Market–Reforms in Insurance Sector–Insurance Organization– Insurance organization structure .Insurance Intermediaries: Insurance Broker–Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services)–Procedures-Code of Conduct . ➤ .Case Study-on Insurance Policies.	18
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.	18

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..- Self-Study- IRDA EXAM	18
	Total	90
➤ Case studies , and ❖ PPT Related to the above topics are to be considered for Internal Exam Only		

Text books

- ❖ Indian Institute of banking and Finance(2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
- ❖ Mishra MN & Mishra SB,(2016), “Insurance Principles and Practice”, 22nd Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.
- ❖ Emmett, Vaughan, Therese Vaughan M.,(2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
- ❖ Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finan Fin Tech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

Reference books

- ❖ Sund Haram KPM & Varshney P.N.,(2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
- ❖ .Gord On & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- ❖ Gupta P.K.(2021), “ Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- ❖ Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology hand book for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web Resources

- ❖ <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
- ❖ https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH

%20IV% 20YEAR% 20II% 20SEM%20BCT%20(R18A0534)%20NOTES%20
Final%20 PDF.pdf

❖ [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page
No108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	1	3	3	3	1	2	0	0
CO2	3	3	3	3	3	3	2	2	0	0
CO3	2	2	1	2	2	2	3	1	0	0
CO4	3	2	2	1	2	2	2	2	0	0
CO5	3	3	1	3	3	3	3	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

ELECTIVE–I A– SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCOME01	Elective I-A	Theory	Y	Y	-	5	3

Learning Objectives

- ❖ To understand the various provisions of incorporation under Companies Act, 2013.
- ❖ To gain knowledge about the provisions relating to Directors.
- ❖ To evaluate the secretarial practice on meetings.
- ❖ To understand the provisions related to inspection and investigations.
- ❖ To provide insights on LODR regulations.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the investment options and structure a portfolio	PO2,P04
CO2	Summaries the value of Equity Shares, Preference Shares and Bonds	PO5
CO3	Develop the stock performance through fundamental and technical analysis	P04
CO4	Recall the various Portfolio Theories	PO2,PO4
CO5	Analyse the portfolio performance.	PO5

ELECTIVE–I A– SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Unit	Details	No. of Hours
I	Investment Meaning Nature and scope of Investment Investment vs Speculation - Type of Investors - Investment Avenues - Factors influencing the investment choice - Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management Strategic Vs. Tactical asset allocation Factors Affecting Investment Decisions in Portfolio Management.	15
II	Valuation of Securities Bond: Introduction - Reasons for issuing Bonds -Features of Bond - Types of Bonds Determinants of bond safety -Bond Prices, Yields and Interest Rates Measuring Price Volatility of Bonds-Macaulay Duration and Modified Duration -Preference Shares: Introduction Features of Preference Shares - Preference Shares Yield - Holding Period Return - Yield to Call-Concept of Present Value Case Study: Equity Share Valuation Models.	15
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 -Indicators and Support Line and Resistance Line Volume Analysis Oscillators Simple Moving Average - Exponential Moving Average Relative Strength Index - Bollinger Band - Elliott Wave Theory.	15
IV	Efficient Market Hypothesis Efficient Market Hypothesis Markowitz Model, Arbitrage Pricing Theory -Sharpe's Single index portfolio selection method -Capital Asset Pricing Model (CAPM).	15
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.	15
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP
- ❖ Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5th Edition, Sultan Chand & Sons, New Delhi.
- ❖ Bhalla V.K. (2019), "Investment Management", 19th Edition, S.Chand & Co. Ltd., New Delhi
- ❖ Gurusamy.S(2018), "Security Analysis and Portfolio Management", 1st Edition, Vijay Nicole Imprints Private Limited, Chennai

Reference books

- ❖ Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7th Edition, Pearson Publication Pvt.Ltd., India, Noida
- ❖ Avadhani V.A.(2016), "Securities Analysis and Portfolio Management", 12th Edition, Himalaya Publishing House, Mumbai
- ❖ Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management", 2nd Edition., Pearson Education India Pvt Ltd, Noida

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	0	0	0
CO2	3	3	3	3	3	3	3	0	0	0
CO3	3	3	3	3	3	3	3	0	0	0
CO4	3	3	3	3	3	3	3	0	0	0
CO5	3	3	3	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

ELECTIVE-I B – OPERATIONS RESEARCH

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCOME02	Elective I-B	Theory	Y	Y	-	5	3

Learning Objectives

- ❖ To facilitate understanding the concept and application of due diligence.
- ❖ To understand the viability of gathering information about an organization or party to identify issues during a contractual relationship.
- ❖ To understand the types of Global Depository Receipts and its regulatory framework.
- ❖ To analyse the importance of due diligence in Merger and Amalgamation process.
- ❖ To understand the concept of compliance management and preparation of due diligence report.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Apply finance, legal and management concepts of due diligence	P01,P03
CO2	Analyze due diligence concepts applied to issue of securities	PO4,PO5
CO3	Summarize the types of Global Depository Receipts and its regulatory framework	PO2,PO3,PO6
CO4	Identify the importance And Amalgamation process	P01,P03
CO5	Apply the concept of compliance management in the preparation of Due diligence report	PO3,P08

ELECTIVE-I B – OPERATIONS RESEARCH

Unit	Details	No. of Hours
I	Introduction: Due Diligence: Introduction and Meaning – Purpose – Differences between Due Diligence and other Audits - Steps in Due Diligence - Important factors to be kept in mind before ,during and after Due Diligence-Types of Due Diligence–Finance ,Legal, Management And Other Benefits and Limitations in Due Diligence	15
II	Due Diligence on Issue of Securities: SEBI (Issue of Capital and Disclosure Requirements), Regulations: Due Diligence on IPO/FPO-Due Diligence on preferential issue. Investor complaints are handled in SEBI.	15
III	Due Diligence on Global Depository Receipts: Types of Depository Receipts- Regulatory framework of Depository Receipts within and Outside India-Indian Depository Receipts-Rights Issue of Indian DepositoryReceipts.	15
IV	Due Diligence on Mergers and Amalgamations: Due Diligence Process-Activity Chart for Due Diligence-Preparation of Scheme of Amalgamation-Impact of Due Diligence on Valuation-HR and Cultural Due Diligence-Corporate Governance –Due Diligence – Environmental Due Diligence. Case Study- Due Diligence on Acquisition	15
V	Due Diligence Report and Compliance Management: Due Diligence Report and Compliance Management -Format of Due Diligence Re Important Contents of Due Diligence Report-Possible Hurdles in Due Diligence-Meto overcome the hurdles in Due Diligence - Sample Due Diligence Questionnaire Compliance Management: Meaning-Significance of Corporate Compliance Management Role of Information. Self-Study: Legal Due Diligence	15
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Anoop Jain C.S,(2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19thEdition, AJ Publications Chennai, Tamilnadu.
- ❖ William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley& Sons,Inc.,New Jerse
- ❖ Chatterjee B. D(2020),“A Practical Guide to Financial Due diligence”, Blooms berry Publications,1st Edition, New Delhi
- ❖ AnoopJain CS (2022),“Governance, Risk Management, Compliance and Ethics” 15thEdition, A J Publications and environmental impact. 2nd ed., CRC press.

Reference books

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

Web Resources

- ❖ <https://www.icsi.edu/media/portals/70/241120123.pdf>
- ❖ <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
- ❖ https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html
- ❖ <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	0	2	0	0
CO2	3	3	3	3	3	3	0	2	0	0
CO3	3	3	3	3	3	3	0	1	0	0
CO4	3	3	3	3	3	3	0	2	0	0
CO5	3	3	3	3	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

Elective–II A – LABOUR LAWS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCOME03	Elective II A	Theory	Y	Y	-	5	3

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Recall the basic labour legislations pertaining to Trade Unions	PO1,PO3
CO2	Analyse various provisions of the Factories Act and Equal Remuneration Act	PO2
CO3	Assess provisions relating to the workmen's compensation and state insurance.	PO5,P06
CO4	Apply the provisions relating to payment of wages and minimum wages.	P04
CO5	Explain the provisions of provident fund, gratuity and bonus schemes.	PO2

Elective–II A – LABOUR LAWS

Unit	Details	No. of Hours
I	Introduction and The Trade Unions Act, 1926 Labour legislations: Origin - Nature - Scope - Need - Objectives -Principles - Labour policy and its special features - Constitution as the basis for labour legislation 1926:Definition - Objectives - Deficiencies - Registration of trade union The Trade Unions Act, Cancellation of registration and appeal obligations-Rights and privileges - Dissolution. Duties and obligations – Rights and Privileges – Dissolution.	15
II	The Factories Act, 1948 and Equal Remuneration Act, 1976 The Factories Act, 1948: Objects Definition Licensing and Registration of factories - Inspecting staff - Health, safety and welfare measures Working Provisions relating to hazardous processes hours Holidays Annual leave Employment of women and young persons. Equal Remuneration Act Payment of remuneration at equal rates to men and women workers - Advisory committee Offences and penalties.	15
III	The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948 The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948, The Workmen's Compensation Act, 1923: Definitions Objectives - Disablement Employer's liability for compensation Amount of compensation Disbursement of compensation - Notice and claims - Penalties - The Employees' State Insurance Act 1948: Objects Definitions - Administration of ESI Scheme ESI Fund ESI Corporation Medical benefit council Benefits under the Act - ESI court.	15
IV	The Payment of Wages Act, 1936 and The Minimum Wages Act. 1948 The Payment of Wages Act, 1936: Object and Scope-Definition Procedure regarding payment of wages Deduction from wages Mode of payment of wages. The Minimum Wages Act, 1948:Objects -Scope Definition Items to be included in the minimum wages Fixation and revision of minimum wages-Norms to be followed in the payments of minimum wages.	15
V	The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965 Provident Fund and Miscellaneous Provision Act, 1952: Definitions Scope Nature Objects -Various schemes – The payment of Gratuity Act, 1972: Definitions Scope circumstances of payment- Wages for computing gratuity Maximum gratuity Nomination Penalties The Payment of Bonus Act: Applicability of the Act- Eligibility and rate of Bonus Allocable surplus and available surplus Set and set off Offences and penalties.	15
Total		75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Chaturvedi R.N(2018), “Pleadings, Drafting & Conveyancing”, Central Law Publications, Allahabad.
- ❖ Murali Manohar (2004), “Art of Conveyancing and Pleading”, 2nd Edition, Eastern Book Company, Bangalore.

Reference books

- ❖ Agarwal P.K.(2014), “Drafting, Pleading and Conveyancing”, Samudhvab Publisher, Kolkata.
- ❖ Sarkar(2022), “Guide To Drafting, Pleading & Conveyancing (Forms & Precedents)”, Premier Publishing Company, Allahabad.
- ❖ ICSI Study Material -Drafting, Pleadings and Appearances.

Web Resources

- ❖ https://www.icsi.edu/media/webmodules/Drafting_Pleadings_Appearances_22112022.pdf
- ❖ <https://yusufaw.com/wp-content/uploads/2020/07/Law-on-Drafting-Pleading-Conveyancing-YAL.pdf>
- ❖ [http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20\(1\).pdf](http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20(1).pdf)

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	2	0	0	0
CO2	3	3	2	3	3	3	3	0	0	0
CO3	3	3	2	3	3	3	3	0	0	0
CO4	3	3	2	3	3	3	2	0	0	0
CO5	3	3	2	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

ELECTIVE -II B STRATEGIC HUMAN RESOURCE MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1PCOME04	Elective II B	Theory	Y	Y	-	5	3

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Analyse the fundamentals of strategic Human Resource Management	PO4,PO7
CO2	Examine the conceptual framework of Strategic Human Resource Management Models	PO3,P04
CO3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	P01,PO3,P05
CO4	Illustrate drafting of HR policies	PO2,P03
CO5	Analyze the latest trend in the strategic Human Resource Management.	PO2,P06

ELECTIVE -II B STRATEGIC HUMAN RESOURCE MANAGEMENT

Unit	Details	No. of Hours
I	SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers I Management, Front- line Management, HR Changing Role of HR Professionals.	15
II	Models of SHRM Models of SHRM-High Performance Working Model, Flight Commitment Management Model, High Involvement Management Model A Environment-Environmental trends and HR Challenges-Linking SPRM and Business Performance.	15
III	Strategic Planning and Compensation Resourcing Strategy: Meaning and Objectives Strategic PR Planning Meaning, Advantages, Interaction between Strategic Planning and RRP Managing HR Surplus and Shortages, Strategic Recruitment and Selection Meaning and Need Strategic Human Resource Development: Meaning, Advantages and Process-Strategic Compensation as a Competitive Advantage -Rewards Strategies: Meaning, Importance Employee Relations Strategy, Retention Strategies, Strategies for Enhancing, Case study: Employee Work Performance.	15
IV	Human Resource Policies Human Resource Policies Meaning, Features, Purpose of HR Policies. Process of Developing HR Policies, Factors affecting HR Policies, Areas off HR Policies in Organisation, Requisites of Sound HR Policies - Recruitment Selection, Training and Development, Performance Appraisal, Compensation. Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies Ways to Overcome these Barriers.	15
V	Latest trends in Strategic HRM Mentoring - Employee Engagement - Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement-Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role – New Approaches to Recruitment – Employer Branding.	15
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Mathur, SP Strategic Human Resource Management 1 Edition 2015. New Age International (P) Ltd Publishers, New Delhi.
- ❖ Catherine Truss, David Mankin & Clare Kelliher (2014), "Strategic Human Resource Management", Oxford University Press, India.
- ❖ . Anuradha Sharma and Aradhana Khandekar (2006), "Strategic Human Resource Management: An Indian Perspective", Sage Publications Pvt. Ltd. New Delhi.

Reference books

- ❖ Jean M Phillips & Stan M Gully, "Strategic staffing", Pearson International Edition, India.
- ❖ Ananda Das Gupta (2021), "Strategic Human Resource Management Formulating and Implementing HR Strategies for a Competitive Advantage", Productivity Press: 1st edition, Routledge.

Web Resources

- ❖ <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
- ❖ <https://samples/toolkits/pages/practicingstrategichumanresources.aspx>
- ❖ <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
- ❖ <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	2	0	0	0
CO2	3	3	2	3	3	3	3	0	0	0
CO3	3	3	2	3	3	3	3	0	0	0
CO4	3	3	2	3	3	3	2	0	0	0
CO5	3	3	2	3	3	3	3	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

Core– IV STRATEGIC COST MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCOM04	Core IV	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To understand the aspects of strategic and quality control management.
- ❖ To analyse and select cost control techniques.
- ❖ To apply activity based costing for decision making.
- ❖ To utilize transfer pricing methods in cost determination.
- ❖ To evaluate the cost management techniques in various sectors.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the strategic cost management and QC	PO2,P03,P04
CO2	Utilize the appropriate technique for cost control	PO3,PO5
CO3	Make use of activity based costing in practice	PO3,P06
CO4	Evaluate the transfer pricing methods to solve problems	P01,PO3,P05
CO5	Construct cost structure for Agriculture and IT sector	PO3,PO8

Core– IV STRATEGIC COST MANAGEMENT

Unit	Details	No. of Hours
I	Introduction to Strategic Cost Management: Introduction to Strategic Cost Management (SCM)– Need for SCM– Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality–Indian Cost Accounting Standard21 on Quality Control- Introduction to Lean System–Benefits of Lean System–Justin Time (JIT) – ➤ Case Study: on Standard Costing in Profit Planning	15
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 Kaizen Costing -Meaning and Definition – Principles –Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits–Learning Curve: Meaning, Learning curve ratio and applications..5 C's of cost. Case Study: Cost Volume Profit Analysis.	15
III	Activity Based Cost Management: Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting–Practical problems: ABC Formula – ➤ case Study :on Cost Benchmarking	15
IV	Transfer Pricing: Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price ontransfer price, Negotiated pricing and Pricing based on opportunity costs- Practical Problems.	15
V	Cost Management in Agriculture and IT sector: Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective– Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective. Self Study-Pricing Decisions	15
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

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

Reference books

- ❖ John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
- ❖ Ahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- ❖ Arora M.N., (2021), "A Text Book of Cost and Management Accounting 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi..

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	0	2	0	0
CO2	3	3	2	3	3	3	0	2	0	0
CO3	3	3	2	3	3	3	0	2	0	0
CO4	3	3	2	3	3	3	0	1	0	0
CO5	3	3	1	3	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

Core– V– ADVANCED CORPORATE ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PC0M05	Core V	Theory	Y	Y	-	6	5

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	P02,P05
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	PO1,P03
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	PO5,P06
CO4	Analyze contemporary accounting methods	PO4,P08
CO5	Evaluate the Financial Reporting based on Appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	PO4,P07

Core– V– ADVANCED CORPORATE ACCOUNTING

Unit	Details	No. of Hours
I	Issue of Shares and Final Accounts of Companies: Issue of Shares :ESOPs - ESPS – Sweat Equity Shares – Book Building-Buy-back of Shares -Conversion of debentures into shares-Final accounts of Companies as Per Schedule III of the Companies Act,2013–Managerial remuneration: Profit prior Incorporation ➤ Case Study-Kinds of Shares	18
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. ➤ Case Study-Ind AS 104 Insurance	18
III	Consolidated financial statements: Consolidated financial statements as per AS21: Consolidated Profit and Loss Account–Minority interest–Cost of control–Capital reserve–Inter-company holdings–Preparation of consolidated Balance Sheet.	18
IV	Contemporary Accounting Methods: Accounting for price level changes–Social responsibility accounting–Human resource accounting-Forensic Accounting. Valuation of Intangible Assets and Shares: Value Added Statement, Economic Value Added, Market Value Added, and Shareholder Value Added.	18
V	Financial reporting: Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS5, AS10, AS19, AS20) Corporate Social Responsibility: Meaning ,Key provisions of Companies Act,2013, Accounting for CSR expenditure, Reporting of CSR, Presentation And disclosure in the financial statements. Self-Study-Preference shares –Kinds	18
	Total	90
THEORY: 20%; PROBLEMS: 80%		
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Gupta R.L.& Radhaswamy M.(2021), “Corporate Accounting–Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
- ❖ Maheshwari S.N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy- Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
- ❖ Jain S.P., Narang K.L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy- Corporate Accounting – Volume -II”, 22nd Edition, Kalyani Publishers, New Delhi.
- ❖ .Reddy T.S. & Murthy A., (2022), “Corporate Accounting– Volume I & II”, 17th Edition, Margham Publications, Chennai.

Reference books

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

Web Resources

- ❖ <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
- ❖ <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- ❖ <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	1	1	0	0
CO2	3	3	3	3	2	3	2	2	0	0
CO3	3	3	2	3	3	3	3	1	0	0
CO4	3	3	3	3	3	3	2	2	0	0
CO5	3	3	3	3	3	3	2	1	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Core– VI – SETTING UP OF BUSINESS ENTITIES

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCOM06	Core VI	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the start-up landscape and its financing.
- ❖ To analyse the formation and registration of Section company.
- ❖ To outline the concept to LLP and business collaboration.
- ❖ To understand the procedure for obtaining registration and license.
- ❖ To create ware ness about the legal compliances governing business entities.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Compare the various avenues of acquiring finance to setup a business entity	P02,P05
CO2	Recall the legal requirements for Section8 Company	PO1,P03
CO3	Examine the provisions for LLP and joint venture	PO4,P07
CO4	Analyze the registration and licensing procedure	PO4,P06
CO5	Evaluate the compliance of regulatory framework regarding environment	PO4,P07

Core– VI – SETTING UP OF BUSINESS ENTITIES

Unit	Details	No. of Hours
I	Startups in India: Types of business organizations–Factors governing selection of an organization- Startups – Evolution – Definition of a Startup – Startup landscape in India – Start up India policy – Funding support and incentives – Indian states with Startup policies –Exemptions for startups– Life cycle of a Startup– Important points for Startups–Financing options available for Startups – Equity financing – Debt financing – Venture capital financing– IPO–Crowd funding–Incubators- Mudra banks– Successful. Case Study- Factories Act, 1948;	15
II	Not-for-Profit Organizations: 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 :Difference between NGO and NPO	15
III	Limited Liability Partnership and Joint Venture: Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages–Procedure for incorporation–LLP agreement– Annual compliances of LLP–Business collaboration: Definition– Types– Joint venture: Advantages and disadvantages– Types–Joint venture agreement- Successful joint ventures in India– Special Purpose Vehicle–Meaning–Benefits – Formation.- Hindu Undivided Family; Sole Proprietorship;	15
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 . Case study: Form 61A	15

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. Self-Study- IEC (Import and Export Code)	15
	Total	75
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
- ❖ Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
- ❖ Zad N. Sand Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai.
- ❖ .Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi.

Reference books

- ❖ Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
- ❖ The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal / Lexis Nexis, Noida
- ❖ The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal / Lexis Nexis, Noida
- ❖ Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA

- ❖ Daniel Sitarz,(2011)“Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA.

Web Resources

- ❖ https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
- ❖ https://www.mca.gov.in/MinistryV2/incorporation_company.html3
- ❖ <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
- ❖ https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	2	0	0	0
CO2	3	2	2	3	2	3	1	0	0	0
CO3	3	3	2	3	3	3	2	0	0	0
CO4	3	3	3	3	3	3	2	0	0	0
CO5	3	3	3	3	3	3	1	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Elective –III A BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCOME05	Elective III A	Theory	Y	Y	-	4	3

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Apply the concepts of business ethics in practice	PO2,P05
CO2	Demonstrate ethical decision making by applying various theories	PO3,P04
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	P01,PO3,P05
CO4	Explain the concepts of corporate sustainability	P01,PO3,P05
CO5	Construct reports disclosing sustainability information.	PO2,P04,P06

Unit	Details	No. of Hours
I	Business Ethics- Meaning and Definition of Business Ethics Business Ethics Role and importance of Business Ethics and values in Business Causes of unethical behaviour - Ethical issues.	12
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 of Business Ethics Stakeholder Theory Stockholder Theory - Lawrence Normative Theories Kohlberg's Theory Model- Development	12
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 Workers Rights and Duties Greenmail-Golden Parachute. HR: Work place Safety Equal Employment Opportunity- Preferential hiring. Environmental Protection -Sexual Harassment-Safety and acceptable risk-Environmental Harm, Pollution and its Control. Case Study: Product Safety and Corporate Liability.	12
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, Industrialization, Globalization and Environment.	12
V	Sustainability Reporting Sustainability Reporting Investors, customers, government and media-Disclosing sustainability information report and website - Transparency and Financial and non-financial together - Sustainability Accountability - One Report movement Triple bottom line concept for Sustainable Business Reporting: Flavor of GRI, BRR, BRSR.	12
	Total	60
➤ Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

- ❖ Muraleedharan KP and Satheesh EK (2021), "Fernando's Business Ethics and Corporate Governance", 3d Edition., Pearson India Education Services Pvt. Ltd, Noida.
- ❖ John G. Cullen (2022), "Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations", Sage Publications Pvt. Ltd, New Delhi.
- ❖ Khanka S S (2013), "Business Ethics and Corporate Governance (Principles and Practice)", 1 Edition, S.Chand & Co. Ltd., New Delhi.

Reference books

- ❖ ICSI Study Material, "Governance, Risk Management, Compliances and Ethics", New Delhi.
- ❖ David Chandler (2016), "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th Edition., Sage Publications Pvt. Ltd, New Delhi.
- ❖ Mandal S K (2017), "Ethics in Business and Corporate Governance", 2nd Edition., McGraw Hill Education, India.
- ❖ Sundar.K (2019), "Business Ethics and Values" 1st Edition. Vijay Nicole Imprints Private Limited, Chennai.

Web Resources

- ❖ <https://www.icsi.edu/media/website/businessmanageentethics&Entrepreneurship.pdf>
- ❖ <https://ddccutkal.ac.in/Syllabus/BECG-MBA.pdf>
- ❖ <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
- ❖ https://sdgs.un.org/sites/default/files/documents/1387bp_cclnNSDS.pdf
- ❖ <https://wedocs.unep.org/handle/20.500.11822/9435>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	0	0	0	0
CO2	3	3	3	3	3	2	0	0	0	0
CO3	3	3	3	3	3	2	0	0	0	0
CO4	3	3	3	3	3	2	0	0	0	0
CO5	3	3	3	3	3	2	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

Elective –III B – AUDIT AND DUE DILIGENCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCOME06	Elective III B	Theory	Y	Y	-	4	3

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Compare different types of audit	PO2,P04,P06
CO2	Assess the provisions relating to secretarial audit	PO2,P03
CO3	Recall the basics of due diligence	PO4,P05,P07
CO4	Explain the various types of due diligence	P01,PO3
CO5	Examine due diligence for take overs and prepare due diligence Report	P01,PO3

Elective –III B – AUDIT AND DUE DILIGENCE

Unit	Details	No. of Hours
I	Introduction to Audit Audit: Meaning Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives: Insider Trading Audit: An introduction Law audit: Meaning, process and benefits Labour Environment Audit: Meaning and Need Social Audit: Meaning and implications Introduction to Takeover Audit.	12
II	Secretarial Audit Secretarial Audit: Meaning Need Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-The process of Secretarial Audit - Scope and Benefits of Secretarial Audit.	12
III	Introduction to Due Diligence Due diligence: Meaning, Need, Objectives and Scope - Factors to be considered while conducting due diligence Process of due diligence-Techniques of due diligence.	12
IV	Types of Due Diligence Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	12
V	Due Diligence for Take overs and Due Diligence Report Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation Due diligence for take overs Guidance on diligence reporting -Format of diligence report.	12
	Total	60

Text Books

- ❖ Anoop Jain C.S. (2022), "Secretarial Audit, Compliance Management and Due Diligence", 19th Edition, A J Publications Chennai, Tamilnadu.
- ❖ William J Gole; Paul J Hilger (2009), "Due Diligence, An MA Value Creation", John Wiley & Sons, Inc., New Jersey
- ❖ Chatterjee B.D (2020), "A Practical Guide to Financial Due diligence", Bloomsberry Publications, 1" Edition, New Delhi
- ❖ Anoop JainC S (2022), "Governance, Risk Management, Compliance and Ethics" 15th Edition, A J Publications, Chennai, Tamilnadu..

Reference Books

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

Web Resources

- ❖ Web Resources
- ❖ <https://www.icsi.edu/media/portals/70/241120123.pdf>
- ❖ <https://www.icsi.edu/media/webmodules/publications/fullbook-PP-DD&CCM-PDFFILE.pdf>
- ❖ <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
- ❖ <https://www.icsi.edu/media/webmodules/pes/guidancnote20ondiligencereportforbanks.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	2	0	0	0
CO2	3	3	3	3	3	2	2	0	0	0
CO3	3	3	3	3	3	2	1	0	0	0
CO4	3	3	3	3	3	2	1	0	0	0
CO5	3	3	3	3	3	2	2	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution To Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

Elective –IV A – RURAL AND AGRICULTURAL MARKETING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCOME07	Elective IV A	Theory	Y	Y	-	4	3

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Identify the different strategies of Corporate Restructuring	PO3,P05
CO2	Analyse the buying behaviour of rural consumers	PO2,P06
CO3	Develop the strategies relating to rural product, branding. packaging, etc.	P01,PO2.P03
CO4	Construct distribution and promotional mix in the rural market relating to food processing industry	PO4.P08
CO5	Explain the principles and functioning of cooperative marketing	PO3,P05

Elective –IV A – RURAL AND AGRICULTURAL MARKETING

Unit	Details	No. of Hours
I	Introduction to Rural marketing Rural marketing Meaning Definition Concept and nature of rural marketing - Taxonomy of rural markets - Urban vs Rural marketing - Rural marketing environment - Becoming a successful rural marketer.	12
II	Rural buyer behavior Rural buyer behaviour Rural Aspects of rural buyer behaviour consumer decision making process Environmental factors affecting rural consumers Buyer characteristics and innovation adoption Rural STP approach Guidelines for effective segmentation and emerging rural market segments.	12
III	Rural product strategy and pricing Rural product strategy - Rural product classification and decisions - Product innovation strategies Customer value strategies Rural branding and packaging strategies - Role of Agricultural Price Commission in India(APC) - Introduction to APC Basic objectives of the Commission Determination of Minimum Support Price (MSP) - Non price measures- Minimum support price of selected commodities - Benefit to the farmers Rationale of support pricing- Limitations of MSP.	12
IV	Food processing industry infrastructure in India Food processing industry infrastructure in India Meaning of processing Advantages of food processing Processing of agricultural commodities (Wheat, Paddy. Pulses and Oilseeds) Importance of cold chains Rural distribution strategy Rural distribution and logistics Direct vs Indirect marketing - Organised rural retailing - Types of retail outlets - Rural malls -e-tailing and training for rural retailers Rural supply chain management ITC e-choupal Rural promotion mix Marketing communication challenge in rural markets.	12
V	Cooperative marketing Cooperative marketing: Meaning Role of cooperatives Structure of cooperative marketing societies - Types of Co-operative marketing societies - Membership - Functioning Agri export zones Small Farmers Agri Business Consortium - eNAM. Case Study: Tamil Nadu State Agricultural Marketing Board.	12
	Total	60
Case studies Related to the above topics are to be considered for Internal Exam Only		

Text Books

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

Reference books

- ❖ Rahman K S (2019), "Rural Marketing in India", Himalaya Publishing House, Mumbai
- ❖ Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida.

Web Resources

- ❖ [https://www.iare.ac.in/sites/default/files/lecture_notes/TARE_RM_NOTES 2.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/TARE_RM_NOTES%20.pdf)
- ❖ <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
- ❖ <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	0	2	0	0
CO2	3	3	2	3	3	3	0	2	0	0
CO3	3	3	2	3	3	3	0	2	0	0
CO4	3	3	2	3	3	3	0	2	0	0
CO5	3	3	2	3	3	3	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Elective –IV B – LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCOME08	Elective IV B	Theory	Y	Y	-	4	3

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Recall the concepts and features of SCM	PO1, PO4
CO2	Summarize global and Indian perspectives of SCM	P02,P05
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	PO4,P05,P06
CO4	Explain strategic warehousing for SCM.	P03,PO4
CO5	Outline the role of internet in SCM.	PO5,P07

Unit	Details	No. of Hours
I	Supply Chain Management Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management Principles, Supply Chain Strategies - Organizations, Coordination, Innovation and Forecasting Supply chain intermediaries Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	12
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.	12
III	Framework of Logistics. Logistics: Introduction Positioning of Information in Logistics and Supply Chain Management Logistics Information System (LIS)- Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management 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.	12
IV	SCM-Warehousing Introduction-Concepts of Warehousing- Types of Warehouse Functions of Warehousing- Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning, Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	12

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. Self-Study-SWOT Analysis	12
	Total	60

Text Books

- ❖ Christopher Martin, "Logistics and Supply Chain Management" (2016) 5th Edition, FT Publishing International, India
- ❖ Chopra, Sunil, Meindi, Peter and Kalra, D.V.; Supply Chain Management: Strategy. Planning and Operation; Pearson Education Pvt. Ltd, Noida.

Reference books

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

Web References:

- ❖ <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
- ❖ <http://www.marketing91.com/logistics-activitiesw/>
- ❖ <https://www.fcbo.com/services/wa.ehouse-strategies>.
- ❖ <https://cleartax.in/s/just-in-time-jit-inventory-management>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	2	3	2	0	0	0
CO2	3	3	1	3	2	3	1	0	0	0
CO3	3	3	2	3	2	3	2	0	0	0
CO4	2	3	1	3	2	2	1	0	0	0
CO5	3	3	1	3	2	2	2	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution toPOs	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

NON-MAJOR ELECTIVE – I: BUSINESS ENVIRONMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCOMNE1	NME - I	Theory	Y	Y	-	4	2

Learning Objectives

- ❖ To understand the nexus between environment and business.
- ❖ To know the Political Environment in which the businesses operate.
- ❖ To gain an insight into Social Environment.
- ❖ To learn the trends in Global Environment.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember the nexus between environment and business.	PO2,PO5
CO2	Apply the knowledge of Political Environment in which the businesses operate.	PO2,P04
CO3	Analyst the various aspects of Social Environment.	PO1,P06
CO4	Evaluate the parameters in Economic Environment.	PO3.P08
CO5	Create a conducive environment for business to operate globally.	PO4,P05

NON-MAJOR ELECTIVE – I: BUSINESS ENVIRONMENT

Unit	Details	No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance Brief Overview of Political - Cultural - Legal - Economic and Social Environments and their Impact on Business and Strategic Decisions.	12
II	Political Environment Political Environment Government and Business Relationship in India- Provisions of Indian Constitution Pertaining to Business.	12
III	Social and Cultural Environment Social and Cultural Environment Impact of Foreign Culture Castes and Communities - Linguistic and Religious Groups - Types of Social Organization - Social Responsibilities of Business.	12
IV	Economic Environment Economic Environment Economic Systems and their Impact of Business Macro Economic Parameters like GDP Growth Rate Population Urbanization Fiscal Deficit Plan Investment - Per Capita Income and their Impact on Business Decisions.	12
V	Technological Environment Technological Environment Meaning- Features of Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India-Determinants of Technology Environment.	12
	Total	60

Text Books

- ❖ C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
- ❖ Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
- ❖ Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
- ❖ Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing Mumbai
- ❖ Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyan Publications, New Delhi

Reference books

- ❖ Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
- ❖ Shaikhsaleem, Business Environment, Pearson, New Delhi
- ❖ S. Sankaran, Business Environment, Margham Publications, Chennai
- ❖ Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
- ❖ lam Worthington, Chris Britton, Ed Thompson, The Business Environment,
- ❖ FT Prentice Hall, New Jersey.

Web References:

- ❖ www.mbaofficial.com
- ❖ www.yourarticlelibrary.com
- ❖ www.businesscasestudies.co.uk

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	2	3	0	1	0	0
CO2	3	3	1	3	2	3	0	2	0	0
CO3	3	3	2	3	2	3	0	1	0	0
CO4	2	3	1	3	2	2	0	2	0	0
CO5	3	3	1	3	2	2	0	2	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution To Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

COMPULSORY PAPER – FUNDAMENTALS OF HUMAN RIGHTS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PHR01	Fundamentals of Human Rights	Theory	Y	Y	-	2	1

Learning Objectives

- ❖ To learn about Basic Facets of Human Rights.
- ❖ To understand the development of human rights in India.
- ❖ To know the various rights pertaining to marginalized and other disadvantaged people.
- ❖ To help the students to know various human rights movements.
- ❖ To make the students to be aware of human rights redressal mechanisms.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the basic facets of human rights	PO1
CO2	Comprehend the Constitutional provisions of human rights in India	PO1,PO2
CO3	Grasp the rights of the marginalized and other disadvantaged people in India	PO4,PO6
CO4	Know the historical background of the various human rights movement in India.	PO4,PO5,PO6
CO5	Understand the redressal mechanism of the human rights violations	PO3,PO8

Unit	Details	No. of Hours
I	Introduction: Meaning and Definitions of Human Rights – Characteristics and Importance of Human Rights – Evolution of Human Rights – Formation, Structure and Functions of the UNO - Universal Declaration of Human Rights – International Covenants– Violations of Human Rights in the Contemporary Era	6
II	Human Rights in India: Development of Human Rights in India – Constituent Assembly and Indian Constitution Fundamental Rights and its Classification – Directive Principles of State Policy Fundamental Duties.	6
III	Rights of Marginalized and other Disadvantaged People: Rights of Women – Rights of Children – Rights of Differently Abled – Rights of Elderly - Rights of Scheduled Castes – Rights of Scheduled Tribes – Rights of Minorities – – Rights of Prisoners – Rights of Persons Living with HIV/AIDS – Rights of LGBT.	6
IV	Human Rights Movements: Peasant Movements (Tebhaga and Telangana) – Scheduled Caste Movements (Mahar and Ad-Dharmi) – Scheduled Tribes Movements (Santhal and Munda) – Environmental Movements (Chipko and Narmada Bachao Andolan) – Social Reform Movements (Vaikom and Self Respect).	6
V	Redressal Mechanisms: Protection of Human Rights Act, 1993 (Amendment 2019) – Structure and Functions of National and State Human Rights Commissions – National Commission for SCs – National Commission for STs – National Commission for Women – National Commission for Minorities – Characteristics and Objectives of Human Rights Education	6
	Total	30

Text Books

- ❖ Dr. S. Mehartaj Begum, Human Rights in India: Issues and perspectives, APH Publishing Corporation, New Delhi, 2010
- ❖ Asha Kiran, The History of Human Rights, Mangalam Publications, Delhi, 2011
- ❖ Bani Borgohain, Human Rights, Kanishka Publishers & Distributors, New Delhi-2,2007
- ❖ Jayant Chudhary, A Textbook of Human Rights, Wisdom Press, New Delhi, 2011
- ❖ Anju Soni, Human Rights in India, Venus Publication, New Delhi, 2019.

Reference books

- ❖ Sudarshanam Gankidi, Human Rights in India: Prospective and Retrospective, Rawat Publications, Jaipur, 2019.
- ❖ Satvinder Juss, Human Rights in India, Routledge, New Delhi, 2020.
- ❖ Namita Gupta, Social Justice and Human Rights in India, Rawat Publications, Jaipur, 2021
- ❖ Mark Frezo, The Sociology of Human Rights, John Willy & Sons, U.K.2014.
- ❖ Chiranjivi J. Nirmal, Human Rights in India: Historical, Social and Political Perspectives, Oxford University Press, New York, 2000.

Web References:

- ❖ www.un.org/rights/HRToday
- ❖ www.amnesty.org
- ❖ www.hrweb.org
- ❖ <https://www.youtube.com/watch?v=vDizUvyQTuo>
- ❖ <https://www.youtube.com/watch?v=WJsUfck01Js>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	2	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	2	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	2	3	2	3	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POs	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

CORE VII – TAXATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCOM07	Core-VII	Theory	Y	Y	-	6	5

Learning Objectives

- ❖ To identify deductions from gross total income and computation of income for different classes of assesses
- ❖ To understand the procedure for filing of returns and tax planning
- ❖ To analyse the structure on international business taxation
- ❖ To assess Goods and Services Tax and filing GST returns
- ❖ To compute customs duty as per Customs Act.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Apply the provisions of income tax to determine taxable income	P01
CO2	Plan taxes	PO2
CO3	Illustrate the nuances of international business taxation	PO3,PO4
CO4	Apply the provisions of GST	PO2,P03
CO5	Summarize the provisions of Customs Act	PO5,PO6

Unit	Details	No. of Hours
I	Assessment of persons Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.	18
II	Tax Returns and Tax planning Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.	18
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. ➤ Case Study on Tax and Development	18
IV	Goods and Services Tax Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.	18
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. ➤ Case Study on Customs Duty (Report Writing)	18
	Total	90

Text Books

- ❖ Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
- ❖ Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
- ❖ Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt. Ltd., Chennai.
- ❖ Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
- ❖ Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II), Aadhya Prakashan, Prayagraj(UP).

Reference books

- ❖ Sha R.G. and Usha Devi N., (2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
- ❖ Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
- ❖ Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
- ❖ Datt V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
- ❖ Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.
- ❖ Charlas L.J., “Essentials of Goods and Services Tax”(2022), Vijay Nicole Imprints Private Limited, Chennai.

Web Resources

- ❖ https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
- ❖ https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
- ❖ https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

CORE VIII – RESEARCH METHODOLOGY

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCOM08	Core-VIII	Theory	Y	Y	-	6	5

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Recall the research concepts and recognise the research problem	P01, P02
CO2	Construct research hypothesis and determine the sample size	P03, P04
CO3	Select appropriate method for data collection	P02, P04
CO4	Interpret the results of statistical tests	P02, P03
CO5	Construct research report avoiding plagiarism	P01, P06

Unit	Details	No. of Hours
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 a research problem – Literature Review – Reasons for review –Reference management tools - Identification of research gap – Framing of objectives.	18
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 of reliability and validity – Sampling errors.	18
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. Self study : Methods of Data collection	18
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. ➤ Case Study on CFA	18
V	Preparation of Research Report Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.	18
	Total	90

Text books

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

Reference books

- ❖ Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).
- ❖ Sashi K.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
- ❖ SharmaR D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

Web Resources

- ❖ https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
- ❖ <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
- ❖ https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
- ❖ <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

CORE IX – COMPUTERS APPLICATIONS IN BUSINESS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCOMP01	Core-IX	Practical	-	Y	Y	6	5

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Construct data file in SPSS	P01, PO3
CO2	Examine Means of samples	PO2,
CO3	Apply non-parametric tests	PO2, PO4
CO4	Construct a company, form groups and get automated financial statements	P01, P06
CO5	Plan for automation of inventory	PO3, PO5

Unit	Details	No. of Hours
I	Introduction to SPSS Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.	18
II	Parametric Tests in SPSS Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression. ➤ PowerPoint Presentation – SPSS	18
III	Non-parametric Tests in SPSS Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test	18
IV	Introduction to Tally Prime Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.	18
V	Inventory and GST in Tally Prime Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems. ➤ PowerPoint Presentation – GST	18
	Total	90

100% Practical* This paper should be handled by the Commerce Faculty. Question paper setting and Valuation should be done by the Commerce Faculty.

Text books

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

Reference books

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

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

CORE X – INTERNATIONAL BUSINESS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCOM09	Core-X	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand the concepts of International Business and International Business Environment
- ❖ To analyse the different theories of International Business.
- ❖ To understand the legal procedures involved in International Business.
- ❖ To evaluate the different types of economic integrations.
- ❖ To analyse the operations of MNCs through real case assessment.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Recall the concepts of International Business and International Business Environment	P01, PO2, PO3
CO2	Analyze different theories of International Business	PO3, P06
CO3	Explain the legal procedures involved in International business	PO2, PO4
CO4	Explain the different types of economic integrations.	PO2, P03
CO5	Identify the operations of MNCs through real case assessment	PO6

Unit	Details	No. of Hours
I	Introduction to International business International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analysing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	18
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.	18
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. Self Study : Legal framework for marketing behaviour	18
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. ➤ PowerPoint Presentation – NAFTA	18
V	Multinational Companies (MNCs) and Host Countries Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.	18
	Total	90

Text books

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

Reference books

- ❖ Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
- ❖ Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

ELECTIVE V (A) – STRATEGIC MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCOME09	ELECTIVE V (A)	Theory	Y	Y	-	3	3

Learning Objectives:

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Summarise strategic management principles at different levels and phases	P01, PO2, PO3
CO2	Explain the dynamics of competitive strategic management Techniques	PO3, P06
CO3	Examine business and functional level strategies	PO2, PO4
CO4	Identify strategic leadership and organisational skills	PO2, P03
CO5	Apply latest concepts in strategy implementation and control	PO6

Unit	Details	No. of Hours
I	Introduction to Strategic Management Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	9
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.	9
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.	9
IV	Organisation and Strategic Leadership Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.	9
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.	9
	Total	45

Text Books:

1. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand & Sons, New Delhi.

2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.

Reference Books:

1. Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi

Web References:

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	2	0	0	0	0
CO2	3	3	2	3	2	2	0	0	0	0
CO3	3	3	3	3	3	3	0	0	0	0
CO4	3	3	3	3	3	3	0	0	0	0
CO5	3	3	2	3	3	2	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

ELECTIVE V (B) – INTERNATIONAL FINANCIAL MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3PCOME10	Elective - V (B)	Theory	Y	Y	-	3	3

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the importance and nature of international flow of funds	PO1, PO3
CO2	Analyse the fluctuations in exchange rate and impact on exchange markets	PO2, P06
CO3	Analyse the techniques of international investment decisions for building a better portfolio	PO4
CO4	Explain the flow of funds in the international banks	PO2, P03
CO5	Examine various international financial market instruments	PO5

Unit	Details	No. of Hours
I	International Financial Management International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	9
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.	9
III	International Investment Decision Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment. ➤ Case Study – International Investment	9
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.	9
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.	9
	Total	45

Text books

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

- ❖ Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

Reference books

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

Web Resources

- ❖ <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
- ❖ <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
- ❖ https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

NON-MAJOR ELECTIVE – II: BUSINESS COMMUNICATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2PCOMNE2	NME - II	Theory	Y	Y	-	3	2

Learning Objectives

- ❖ To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- ❖ To develop the students to understand about trade enquiries
- ❖ To make the students aware about various types of business correspondence.
- ❖ To develop the students to write business reports.
- ❖ To enable the learners to update with various types of interviews.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Acquire the basic concept of business communication.	PO2
CO2	Exposed to effective business letter.	PO2
CO3	Paraphrase the concept of various correspondences.	PO2
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	PO2
CO5	Acquire the skill of preparing an effective resume.	PO2

NON-MAJOR ELECTIVE – II: BUSINESS COMMUNICATION

Unit	Details	No. of Hours
I	Introduction to Business Communication Definition - Meaning - Importance of Effective Communication - Modern Communication Methods Barriers to Communication - E-Communication - Business Letters: Need Functions - Essentials of Effective Business Letters – Layout	9
II	Trade Enquiries Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters.	9
III	Banking Correspondence Insurance Types Structure of Banking Correspondence - Elements of a Good Banking Correspondence Meaning and Types Insurance Correspondence - Difference between Life and General Insurance Meaning of Fire Insurance Terms of Agency Kinds Correspondence Relating to Marine Insurance Agency Correspondence Introduction Kinds Stages of Agent Correspondence Correspondence.	9
IV	Secretarial Correspondence Company Secretarial Correspondence Secretary Specimen letters Introduction Duties of Classification of Secretarial Correspondence Agenda and Minutes of Report writing - Introduction Types of Reports case study: Preparation of Report Writing	9
V	Application Letters Application Letters - Preparation of Resume Interview: Meaning Objectives and Techniques of Various Types of Interviews Public Speech-Characteristics of a Good Speech.	9
	Total	45

Text Books

- ❖ Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
- ❖ Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi
- ❖ K.P. Singha, Business Communication, Taxmann, New Delhi.
- ❖ R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
- ❖ M. S. Ramesh and R. Pattanshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
- ❖ Sundar K and Kumararaj A, Business Communication, Vijay Nicole Imprints Private Limited, Chennai

Reference books

- ❖ V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
- ❖ Rithika Motwani, Business communication, Taxmann, New Delhi.
- ❖ Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
- ❖ Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi.
- ❖ Penrose, Rasbery. Myers, Advanced Business Communication, Bangalore.

Web References:

- ❖ <https://accountingseekho.com/>
- ❖ <https://www.testpreptraining.com/business-communications-practice-exam-questions>
- ❖ <https://bachelors.online.amims.edu/degree-programs>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	2	2	3	2	2	3
CO2	2	2	1	2	3	3	2	3	3	2
CO3	2	1	2	3	2	2	3	2	2	3
CO4	1	3	1	2	1	1	2	1	1	2
CO5	3	2	1	2	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution To Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

CORE X1 – CORPORATE AND ECONOMIC LAWS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCOM10	Core - X1	Theory	Y	Y	-	6	5

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Recall important provisions of FEMA	P01, PO2
CO2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	PO3, P06
CO3	Summarise the process relating to obtaining copyrights and patents.	.PO4
CO4	Examine the provisions of Money Laundering Act	PO2
CO5	Analyse the provisions relating to regulation of real estate	PO3, PO5

Unit	Details	No. of Hours
I	Introduction to Foreign Exchange Management Act, 1999 Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.	18
II	Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.	18
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. ➤ Case Study on The Patents Act	18
IV	Prevention of Money Laundering Act, 2002 Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure– Appellate Tribunal.	18

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. ➤ PowerPoint Presentation – Specimen Agreement	18
	Total	90

Text books

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

Reference books

- ❖ Sekar G and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
- ❖ Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
- ❖ Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)
- ❖ Balachandran.V., “Economic and Other Legislations” Vijay Nicole Imprints Private Limited, Chennai.

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

CORE X1I – HUMAN RESOURCE ANALYTICS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCOM11	Core - XII	Theory	Y	Y	-	6	5

Learning Objectives

- ❖ To understand the concept and framework of human resource analytics
- ❖ To evaluate the process of human resource analytics and the relevant research tools
- ❖ To illustrate the evolution, types and design of HR metrics
- ❖ To deal with data collection and transformation
- ❖ To adopt tools and techniques for predictive modelling

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Examine the concept of human resource analytics	P01, P02
CO2	Apply the HR tools and techniques in decision making	P03, P05
CO3	Examine the different types of HR metrics and their relative merits	P02.P04
CO4	Make use of HR data in report preparation	P01, P03
CO5	Build models for predictive analysis	P06

Unit	Details	No. of Hours
I	Introduction to Human Resource Analytics Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.	18
II	Business Process and HR Analytics Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques – Statistics and Statistics Modelling for HR Research.	18
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. ➤ PowerPoint Presentation – HR Research	18
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. Self study : Types of HR Reporting	18
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.	18
	Total	90

Text books

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

Reference books

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

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

ELECTIVE VI (A) – ORGANIZATIONAL BEHAVIOUR

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCOME11	Elective - VI(A)	Theory	Y	Y	-	4	3

Learning Objectives

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

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Identify the effect of OB models and organizational learning on human behaviour	P01, PO3
CO2	Assess theories of motivation and their impact on job satisfaction.	PO2, P04
CO3	Examine effective communication tools for better organizational climate.	PO2.PO5
CO4	Analyse interpersonal transactions at workplace.	PO3, P06
CO5	Analyse the various OB models for change management and development in the organization.	PO4

Unit	Details	No. of Hours
I	Introduction to Organizational Behaviour and Learning Introduction to Organizational Behaviour – 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.	12
II	Motivation and Job Satisfaction Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction-Organizational commitment.	12
III	Organisational 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. ➤ PowerPoint Presentation - Organizational Structure	12
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 Work place Spirituality.	12
V	Contemporary practices in Organisational Change and Development International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development– Meaning, Models and Interventions.	12
	Total	60

Text books

- ❖ Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Hmalaya Publication, Mumbai.
- ❖ Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
- ❖ S.S.Khanka, (2021) “Organizational Behaviour(Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
- ❖ L.M.Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.
- ❖ Sundar.K and Srinivasan.J., “Elements of Organisational Behaviour”, 1st Edition, Vijay Nicole Imprints Private Limited, Chennai.

Reference books

- ❖ Kavitha Singh, (2022) “Organizational Behaviour(Text and Cases)”, 3rd Edition, Sulthan.Chand, New Delhi.
- ❖ Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA).
- ❖ Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
- ❖ Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).

Web Resources

- ❖ <http://www.nwlink.com/~donclark/leader/leadob.html>
- ❖ [https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.s corl](https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.s%20corl)
- ❖ <https://www.workvivo.com/blog/corporate-communication/>
- ❖ <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
- ❖ <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

ELECTIVE – VI B: INSOLVENCY LAW AND PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCOME12	Elective – VI (B)	Theory	Y	Y	-	4	2

Learning Objectives

- ❖ To gain knowledge on Insolvency and Bankruptcy Code
- ❖ To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
- ❖ To understand the legal, procedural and practical aspects of Insolvency and its resolution
- ❖ To analyse cross border insolvency laws and insolvency resolution
- ❖ To evaluate code of conduct laid down for Insolvency practitioners.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Recall the concepts, need for the insolvency and BankruptcyCode2016.	PO1
CO2	Analyze the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies	PO2
CO3	Analyze the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	PO4
CO4	Summarize the provisions relating to Cross Border Insolvency	PO2
CO5	Examine the Professional and Ethical Practices for Insolvency Practitioners.	PO2

ELECTIVE – VI B: INSOLVENCY LAW AND PRACTICE

Unit	Details	No. of Hours
I	Introduction to Insolvency and Bankruptcy Code Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.	12
II	Corporate Insolvency Resolution Process Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan -Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	12
III	Liquidation and Adjudication of Corporate Persons Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary 82 Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders..	12
IV	Cross Border Insolvency Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.	12
V	Professional and Ethical Practices for Insolvency Practitioners Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.	12
	Total	60

Text Books

- ❖ Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi.
- ❖ Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
- ❖ Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.

Reference books

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

Web References:

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution To Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator**BOS Chairman**

PROFESSIONAL COMPETENCY SKILL – E-FILING OF GST RETURNS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCOMSP01	SEC	Practical	Y	-	Y	4	2

Learning Objectives

- ❖ To comprehend the concept and relevance of the Goods and Services Tax
- ❖ To teach the learners how to prepare data for GSTR Forms.
- ❖ To gain knowledge regarding filing GST returns
- ❖ To comprehend the procedures involved in GST filing,
- ❖ To learn about the penalties for late filing of GST returns

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Prepare students to file their GST returns online.	P01, PO3
CO2	Aids in the completion of GSTR forms (GSTR 1 -GSTR 11).	PO2, P04
CO3	Describe the procedures for GSTR filing.	PO2.PO5
CO4	Learn about the penalties for late filing of GST returns.	PO3, P06
CO5	Understand the concept of interest on past-due taxes.	PO4

PROFESSIONAL COMPETENCY SKILL – E-FILING OF GST RETURNS

Details	No.of Hours
Content 1. Forms and due dates 2. GSTR Registration Forms 3. ITC Forms 4. Steps involved in filing GST return 5. GSTR1:Return for Outward Supplies 6. Difference between GSTR2A and GSTR2B 7. GSTR3B:Summary of Inward and Outward Supplies 8. GSTR4:Return For Composition Dealers 9. GSTR5:ReturnFor Non-Resident Taxable Persons 10. GSTR6:Return For Input Service Distributors 11. GSTR7:Return For Taxpayers Deducting TDS 12. GSTR8:Return For E-Commerce Operators Collecting TCS 13. GSTR10:Return For Registered Person Whose GST Registration gets Cancelled 14. GSTR11:Return For UIN (Unique Identification Number) Holders 15. Penalty for late Filing of GST Return 16. Interest on Outstanding Tax 17. GSTR9C-ReconciliationStatement 18. GSTR 9B – Filed by Electronic Commerce Operators	60
TOTAL	60

Text books

- ❖ BalachandranV., 2024,IndirectTaxes,SultanChand and Sons, NewDelhi
- ❖ SatrangiG., Goods and Services Tax Precept and Practice 2024,CentaxPublications, NewDelhi
- ❖ Anandada Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, NewDelhi
- ❖ Raj.C.A.,Agarwa.K,2019,Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, NewDelhi.

Reference books

- ❖ Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
- ❖ Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
- ❖ Mishra. SK, 2024, Simplified Approach to GST, Education Publishing, New Delhi
- ❖ Viswanthan. B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi.

Web Resources

- ❖ <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- ❖ <https://cleartax.in/s/gst-book-online-pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	3	3	3	0	0	0	0
CO2	3	3	2	3	3	3	0	0	0	0
CO3	2	2	1	2	2	2	0	0	0	0
CO4	2	2	1	2	2	2	0	0	0	0
CO5	3	3	2	3	3	3	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	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
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Coordinator

BOS Chairman

Core-XIII PROJECT WITH VIVA VOCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PCOMPR1	Core-XIII	Project	-	Y	Y	10	7

"Project Work" has been prescribed as part of the syllabi to make the students understand the scientific and systematic method of finding out solutions to problems faced by the corporate sectors on various issues relating to functional areas. The candidate has to submit a Project Report at the end of the completion of project for evaluation. Candidates will be subjected to comprehensive oral examination on the basis of Project Report submitted by them. A Panel of examiners consisting of the HOD, the faculty member concerned and an external examiner will jointly evaluate the candidates and award the marks.

Course Coordinator

BOS Chairman

EXTENSION ACTIVITY

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4PEX01	Extension Activity	Theory	-	-	-	-	1

It includes

- ❖ NSS/NCC/YRC/Physical Education (PYE)/ Eco Club (ECC)/ Red Ribbon
- ❖ Club(RRC)Women Empowerment Cell(WEC)
- ❖ Other Extra-curricular activities

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of these mester examinations.

- ❖ 20% of marks for Regularity of attendance.
- ❖ 60% of marks for Active Participation in Classes/Camps/Games/special Camps/ programmes in the college/District/State/University activities.
- ❖ 10%of marks for Employer wards/Certificates/Prizes.
- ❖ 10%of marks for Other Social components such as Blood Donations, Fine Arts,etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

Course Coordinator

BOS Chairman