

*Post Graduate &  
Research Department of  
Commerce*

*M.Com*

**ACADEMIC YEAR 2025-2026**

**I – IV Semesters**

**SCHEME AND SYLLABUS**

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## **INSTITUTION**

### **VISION**

To impart value-based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and Universal brotherhood.

### **MISSION**

To ensure sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emerge as an institution with potential for excellence.

## **POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE**

### **VISION**

To impart value based quality academia in commerce and to empower students to align with the current business scenario.

### **MISSION**

<b>M1</b>	Smart Learning in digital environment and Conduct Skill based training to students
<b>M2</b>	Pioneering the students to align their thoughts to reach out to the global business practices
<b>M3</b>	Channelizing e-content and Modules for the commerce curriculum

### **PROGRAM EDUCATION OBJECTIVES (PEOs)**

<b>PEO1</b>	Strong financial analytical ability to work in Knowledge Process Outsourced and Shared Services. (KPOSS)
<b>PEO2</b>	Holistic professional services such as chartered accountants, management accountants, Company Secretaries, Tax practitioners, Information systems security professionals.
<b>PEO3</b>	Skilled services in Banking & Financial Services, Marketing, Logistics and Supply Chain Management Services, Customer Relationship Managers, Portfolio Managers, Security Analyst.
<b>PEO4</b>	Policy makers and Administrative services such as IAS, IRS, IA & AS, ICLS, ICOAS, IRS.
<b>PEO5</b>	Teachers and Academic Administrators

### PEO TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	2	3	3
M2	3	3	3	3	2
M3	3	3	3	3	1

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

### PROGRAM OUTCOMES (PO) IN RELATION TO GRADUATE ATTRIBUTES

<b>PO1</b>	<p><b>Decision Making Skill:</b> Foster analytical and critical thinking abilities for data-based decision-making</p>
<b>PO2</b>	<p><b>Communication Skill:</b> Ability to develop communication, managerial and interpersonal skills.</p>
<b>PO3</b>	<p><b>Employability Skill:</b> Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p>
<b>PO4</b>	<p><b>Entrepreneurial Skill:</b> Equip with skills and competencies to become an entrepreneur.</p>
<b>PO5</b>	<p><b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team</p>
<b>PO6</b>	<p><b>Research related Skills :</b> Attain ability to exercise in research investigations and innovations</p>

### Mapping of POs TO PEOs

PEO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
PEO 1	3	3	3	3	3	1
PEO 2	3	3	2	3	3	1
PEO 3	3	3	3	3	3	1
PEO 4	3	3	3	2	3	3
PEO 5	3	3	3	2	3	3

3-Strong Correlation    2- Medium Correlation    1- Low Correlation

### PROGRAM SPECIFIC OUTCOMES

<b>PSO1</b>	To enable the students to undertake teaching as a career after completion of the course
<b>PSO2</b>	To cater to the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Banking and Financial Services, Taxation, Logistics & Supply Chain Management, Services Marketing, Security Analysis and Portfolio Management at Managerial Level
<b>PSO3</b>	To inculcate Research Skills and pursue Ph.D. in commerce and/ or to engage in the field of Research Analyst, Investment Manager and Portfolio Analyst

### POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

#### ELIGIBILITY FOR ADMISSION

Candidates who have passed B.Com (General or with any specialization) degree of this University or its equivalent course recognized by the University of Madras are eligible to apply for M.Com in Commerce.

#### DURATION OF THE COURSE

The duration of the course for two academic years consisting of four semesters and each semester comprises of 90 days.

#### M.COM CURRICULUM

The Programme provides knowledge of finance, economics, business laws, and commerce disciplines. The programme prepares the students for a variety of career paths such as Chartered Accountant, Company Secretary, Teaching, etc. The graduates also provided with knowledge of

entrepreneurial principles, which allow them to establish their own business. Students can also apply for higher studies such as a PhD in relevant disciplines.

## **DISSERTATION**

Semester IV consists of project and dissertation for 100 marks. Students are allocated individually to dissertation with the faculty of department. The format for dissertations is similar to the thesis style incorporating introduction, materials & methods, results, discussion and bibliography. The dissertation is submitted in a type written and bound form after plagiarism check and a copy of each dissertation is submitted to the Department for permanent record. Each student should present/ publish a paper on his/her project.

## **ELIGIBILITY FOR THE AWARD OF DEGREE**

The M.Com degree is awarded on completion of 91 Credits from Part I and Part II in all the Four semesters.

### **SCHEME ON EXAMINATIONS**

As per the University Regulation the following split up of marks are to be followed.

#### **(i) SPLIT UP FOR INTERNAL AND EXTERNAL MARKS FOR THEORY AND PRACTICAL PAPER:**

<b>Sl. No.</b>	<b>Paper</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>1.</b>	<b>Theory</b>	<b>50</b>	<b>50</b>	<b>100</b>

#### **(ii) SPLIT UP FOR INTERNAL ASSESSMENT MARKS FOR THEORY**

##### **CIE- Continuous Internal Evaluation (50 Marks)**

<b>CIA</b>	<b>30</b>
<b>Generic Skill</b>	<b>15</b>
<b>Attendance</b>	<b>5</b>
<b>Total</b>	<b>50</b>

## SCHEME OF I SEMESTER M.COM PROGRAM

<b>SEMESTER I</b>												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
<b>Part I</b>	<b>Core Course I</b>		Advanced Corporate Accounting I	4		6			6	50	50	100
	<b>Core Course II</b>		Financial Management	4		6			6	50	50	100
	<b>Core Course III</b>		Consumer Behaviour	4		6			6	50	50	100
	<b>Core Course IV</b>		Logistics and Supply Chain Management	4		6			6	50	50	100
	<b>Discipline Specific Elective I</b> Employability Course I (A)		1. Resource Management Techniques	3	6	6	6	50	50	100		
		OR	2. Quantitative Techniques									
	<b>Discipline Specific Elective I</b> Employability Course I (B)											
		OR	3. Statistical Analysis									
	<b>Discipline Specific Elective I</b> Employability Course I (C)											
<b>Part II</b>	<b>Soft Skill I</b>		Effective Communication in English	2						50	50	100
<b>Total</b>				<b>21</b>					<b>30</b>	<b>300</b>	<b>300</b>	<b>600</b>

## SCHEME OF II SEMESTER M.COM PROGRAM

<b>SEMESTER II</b>												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
<b>Part I</b>	<b>Core Course V</b>		Advanced Corporate Accounting II	4		6			6	50	50	100
	<b>Core Course VI</b>		Service Marketing	4		6			6	50	50	100
	<b>Core Course VII</b>		Corporate Laws	4		6			6	50	50	100
	<b>Core Course VIII</b>		Strategic Management	4		6			6	50	50	100
	<b>Discipline Specific Elective II</b> Entrepreneurship Course II (A)		1. Advanced Business Statistics	3		6			6	50	50	100
		OR	2. Operations Research for Managerial Decisions									
	<b>Discipline Specific Elective II</b> Entrepreneurship Course II (B)											
		OR	Mathematical Finance									
	<b>Discipline Specific Elective II</b> Entrepreneurship Course II (C)											
<b>Part II</b>	<b>Soft Skill II</b>		English for Competitive Exams	2						50	50	100
<b>Total</b>				<b>21</b>					<b>30</b>	<b>300</b>	<b>300</b>	<b>600</b>

### SCHEME OF III SEMESTER M.COM PROGRAM

<b>SEMESTER III</b>												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
<b>Part I</b>	<b>Core Course IX</b>		Accounting for Managers I	4		5			5	50	50	100
	<b>Core Course X</b>		Research Methodology	4		5			5	50	50	100
	<b>Core Course XI</b>		Income tax Law and Practice	4		5			5	50	50	100
	Discipline Specific Elective III - Employability Course III (A)		Corporate Governance, Ethics and Social Responsibility in Business	3					5	50	50	100
		OR										
	Discipline Specific Elective III - Employability Course III (B)		India's Foreign Trade and Investment									
		OR										
	Discipline Specific Elective III - Employability Course III (C)		Intellectual Property Rights									
	<b>Multi Discipline Elective/Open Elective I</b>		Managerial Economics	3		5			5	50	50	100
	<b>Internship</b>			2								
<b>Part II</b>	<b>Skill Enhancement Course-Discipline Specific I</b>		Fundamentals of Information Technology	2			5		5	50	50	100
	<b>Soft Skill III</b>		Computer Skills	3						50	50	100
<b>Total</b>				<b>25</b>					<b>30</b>	<b>350</b>	<b>350</b>	<b>700</b>

## SCHEME OF IV SEMESTER M.COM PROGRAM

<b>SEMESTER IV</b>												
Component	Course Category	Course Code	Name of the course	Over All Credits	Hrs Distribution				Total contact Hours	Marks		
					L	T	P	S		CIA	ESE	Total
<b>Part I</b>	<b>Core Course XII</b>		Accounting for Managers II	4		5			5	50	50	100
	<b>Core Course XIII</b>		Advertisement and Salesmanship	4		5			5	50	50	100
	Discipline Specific Elective IV - Entrepreneurship Course IV(A)		Organizational Behaviour	3		5			5	50	50	100
		OR										
	Discipline Specific Elective IV - Entrepreneurship Course IV (B)		Digital Marketing									
			OR									
	Discipline Specific Elective IV - Entrepreneurship Course IV (C)		Forensic Auditing									
	Discipline Specific Elective V - Employability Course V(A)		Goods and Service Tax and Customs Law	3		5			5	50	50	100
		OR										
	Discipline Specific Elective V - Employability Course V (B)		Entrepreneurship and Small Business Promotion									
			OR									
	Discipline Specific Elective V - Employability Course V(C)		Banking and Insurance									
	<b>Core Project</b>			4			5	5	50	50	100	

<b>Part II</b>	<b>Skill Enhancement Course-Discipline Specific II</b>		Advanced Information Technology	3			5		5	50	50	100
	<b>Soft skill IV</b>		Logical and Analytical Reasoning	2						50	50	100
	<b>Industrial Visit</b>			1								
<b>Total</b>				<b>24</b>					<b>30</b>	<b>350</b>	<b>350</b>	<b>700</b>

### OVERALL SEMESTER WISE CREDIT DISTRIBUTION

Component	Credits
<b>Part I</b>	<b>76</b>
<b>Part II</b>	<b>15</b>
<b>Total</b>	<b>91</b>

Si No	Category	Course Category	No of Courses	Credits	Total Credits
1.	<b>Part I</b>	<b>Core Theory</b>	13	4	52
2.		<b>Core Project</b>	1	4	4
3.		<b>Core Internship</b>	1	2	2
4.		<b>Discipline Specific Elective</b>	5	3	15
5.		<b>Multi Disciplinary Elective</b>	1	3	3
6.	<b>Part II</b>	<b>Skill Enhancement Course - Discipline Specific</b>	2	3	6
7.		<b>SOFT SKILL</b>	4	2	8
8.		<b>INDUSTRIAL VISIT</b>	1	1	1
9.	<b>Total Mandatory Credits</b>			<b>91</b>	
10.	<b>Extra Credits</b>				

**Note: Students can take extra credit course from their own department or from other department as per the Admitting Body / University norms.**

**Self-Study course (2C)** - (Department specific , curriculum and Evaluation scheme and assessment to be framed by the department)

**Value added course** - minimum 30hrs **(2C)**

**Certificate Course/Short-Time Course** - minimum of 15 days (minimum 45 hrs) **(3C)** - preferred online

**Swayam/NPTEL/MOOC courses (2C)** - maximum of 12 credits

**Skilled based vocational courses (2C)** e.g. basic computing skill, tailoring, jewel making, beauty parlour course, interiors etc., through skill development cell of college.

**Other languages (2C)**

**International HRD program** – 30hrs **(2C)**

## FIRST SEMESTER

### CORE - I

**Course Title: ADVANCED CORPORATE ACCOUNTING I**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:6:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

#### LEARNING OBJECTIVES:

- To develop a deeper understanding of complex corporate accounting practices.
- To apply accounting standards and regulations to corporate financial statements.
- To interpret and analyze advanced financial data for decision-making.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"><li>• Understand the issue of share, Employee Stock Option Plan and Stock Purchase Scheme and Underwriting of shares and debentures in situations of capital issue to public at premium, at discount and buy back of securities and equity shares.</li></ul>
<b>CO2</b>	<ul style="list-style-type: none"><li>• Analyze company's redemption of debentures, purchase and cancellation of own debentures, conversion of debentures and redemption of preference shares.</li></ul>
<b>CO3</b>	<ul style="list-style-type: none"><li>• Employ company final accounts as per schedule III, computation of managerial remuneration and depreciation.</li></ul>
<b>CO4</b>	<ul style="list-style-type: none"><li>• Evaluate critical skills in Preparing problems of Amalgamation, Absorption and Reduction of Share Capital.</li></ul>
<b>CO5</b>	<ul style="list-style-type: none"><li>• Develop the skill of recording financial transactions and preparation of reports in accordance with IFRS, convergence to Ind AS.</li><li>• Knowledge on Social responsibility, Human Resources and Mechanized accounting.</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>ISSUE OF SHARES</b> Issue of shares (IPO/ Lump Sum Method) – Accounting for Bonus Issue – Accounting for Right Issue - Employee Stock Option Plan and Stock Purchase Scheme – Buy back of Securities and equity shares with differential rights - Underwriting of shares and debentures – Underwriting commission – Types of underwriting – Complete Underwriting – Partial Underwriting – (Comprehensive Problems)	15	CO1
2	<b>REDEMPTION OF DEBENTURES AND PREFERENCE SHARES</b> Redemption of Debentures – Sinking fund – Purchase and cancellation of own debentures – Cum Interest and Ex Interest – Conversion of debentures - Preference Shares – Redemption of Preference Shares – Provision of Companies Act (Section 55)	15	CO2
3	<b>COMPANY FINANCIAL STATEMENTS</b> Preparation of company final accounts as per Schedule III Companies Act 2013– Computation of managerial remuneration – Depreciation as per Schedule II of Companies Act 2013, Computation of deferred tax – Valuation of Intangibles (AS 26)	15	CO3
4	<b>AMALGAMATION, ABSORPTION, EXTERNAL AND INTERNAL RECONSTRUCTION</b> Acquisition, Amalgamation, Absorption and External Reconstruction- Applicability of AS 14 - Lump sum method, Net Asset Method, Net Payment Method, Intrinsic Value Method – Purchase Consideration Alteration of Share Capital and Internal Reconstruction – Reduction of Share Capital– Procedure	15	CO4
5	<b>INTERNATIONAL ACCOUNTING STANDARDS</b> Accounting standards setting up Process - List of Accounting Standards – International Financial Reporting Standards – Convergence to IFRS to Ind AS – Concept of Ind AS – List of Ind AS - Social Responsibility Accounting – Human Resources Accounting –Mechanized Accounting	15	CO5

**TEXT BOOKS:**

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
4. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)

**REFERENCE BOOKS:**

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)

## FIRST SEMESTER

### CORE - II

**Course Title: FINANCIAL MANAGEMENT**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:6:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

#### LEARNING OBJECTIVES:

- To understand basic concepts of financial management and their application in investment, financing and dividend decisions.
- To know the concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximization of wealth of an organization.
- To acquaint the preparation of working capital and estimate the same for an organization.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"><li>• Explain the functions and role of a finance manager in an organisations Categorize various sources of raising fund</li><li>• Analyse the Corporate Financial needs by understanding the Components of the Financial Markets and Manage funds effectively</li></ul>
<b>CO2</b>	<ul style="list-style-type: none"><li>• Demonstrate understanding of capital structure, its source and leverage concepts.</li><li>• Explain the concept of dividend policy, its relevance and various models associated with dividend policy.</li></ul>
<b>CO3</b>	<ul style="list-style-type: none"><li>• Compute cost of individual source of capital and also their overall averages based on specific information.</li><li>• Compare various Long term sources of raising funds and compute the WACC.</li></ul>
<b>CO4</b>	<ul style="list-style-type: none"><li>• Solve the given problems on capital budgeting and investment decision</li><li>• Evaluate investment proposals by using capital budgeting techniques</li></ul>
<b>CO5</b>	<ul style="list-style-type: none"><li>• Determine factors affecting working capital &amp; Prepare an estimate of working capital requirements</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>THEORETICAL ASPECTS OF FINANCIAL MANAGEMENT</b></p> <p>Functions of manager – Methods and sources of raising finance – sources of short term and long term finance – critical appraisal of different securities and bonds as source of finance – equity shares – convertible and non– convertible debentures – preferred stock. Objectives / goals of finance – function – financing decisions – investment decision – importance of financial planning – problems in financial forecasting (Theory only)</p>	15	CO1
2	<p><b>CAPITAL STRUCTURE</b></p> <p>Capital Structure decisions –Traditional, NI, NOI and MM approaches – current views – determinants – capital structure – overtrading – under capitalization– leverage analysis EBIT –EPS analysis. (Theory &amp; Simple Problems only)</p>	15	CO2
3	<p><b>COST OF CAPITAL</b></p> <p>Cost of capital measurement WACC– MCC and value of the firm – factors influencing dividend policy of firm – dividend relevancy – company law provisions on dividend – Tax implication on Dividend (Theory &amp; Problems)</p>	15	CO3
4	<p><b>INVESTMENT DECISION</b></p> <p>Investment decisions – risk – required rate of return – estimating cash flows – present value of cash flows – evaluation of alternative investment proposals – sensitivity analysis – simulation – decision making under conditions of risk and uncertainty – inflation and investment decisions. (Theory &amp; Simple Problems)</p>	15	CO4
5	<p><b>WORKING CAPITAL MANAGEMENT</b></p> <p>Working capital management– working capital cycle– forecasting of working capital requirement– factors influencing working capital– different components– inventory – cash – receivables – credit policies – collection policies. (Theory &amp; Problems)</p>	15	CO5

### **TEXT BOOKS:**

1. Pandey, I. M. (2021) Financial Management. 25th Ed. Pearson Education, New Delhi, India. (ISBN: 978-93-9057-725-5)
2. Berk, Jonthan., & Demarzo, Peter. (2016) Financial Management. Pearson Education, New Delhi, India. (ISBN: 978-93-3257-650-6)
3. Rustagi, R. P. (2020) Taxmann's Fundamentals of Financial Management. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9012-836-5)
4. Chandra, Prasanna. (2019) Financial Management, Theory and Practice. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-652-6)
5. Chandra, Prasanna. (2020) Fundamentals of Financial Management. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-126-1)

### **REFERENCE BOOKS:**

1. Maheswari, S. N. (2018) Financial Management. Sultan Chand & Sons Publishers, New Delhi, India.
2. Khan, M. Y., & Jain, P. K. (2018) Financial Management: Text, Problems and Cases. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-218-4)
3. Kishore, Ravi M. (2020) Taxmann's Financial Management-Theory/Problems/Cases. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-8992-174-8)

## FIRST SEMESTER

### CORE - III

**Course Title: CONSUMER BEHAVIOUR**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:6:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

#### LEARNING OBJECTIVES:

- To highlight the importance of understanding consumer behavior in Marketing.
- To analyze the psychological and social factors influencing consumer decisions:
- To assess market segmentation and consumer research techniques and apply consumer behaviour knowledge in real-world marketing

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"><li>• Understand the factors influencing consumer behaviour; its evolution and stages of consumer behaviour.</li></ul>
<b>CO2</b>	<ul style="list-style-type: none"><li>• Explain the importance of consumer decision making process and levels of consumer decision making models</li></ul>
<b>CO3</b>	<ul style="list-style-type: none"><li>• Analyze the psychological influence on consumer behavior such as motivation, personality, consumer learning, concept and self-image, perception, attitude, beliefs, consumer Communication</li></ul>
<b>CO4</b>	<ul style="list-style-type: none"><li>• Identify consumer group, reference group, social class, lifestyle analysis, culture, subculture, cross culture, interpersonal communication, opinion leadership</li><li>• Recognize social and ethical implication of marketing actions on Consumer behavior. Use most appropriate techniques to apply market solutions.</li></ul>
<b>CO 5</b>	<ul style="list-style-type: none"><li>• Define consumer orientation, diffusion process, adoption decision – its stages barriers to adoption, innovators</li><li>• Prepare profile of consumer innovators; multiplicative innovation adoption (MIA model)</li></ul>

### Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>INTRODUCTION:</b> Definition, Scope and Application of the consumer behaviour – Evolution of Consumer Behaviour as a field of study and its relationship and Marketing; Behavioural Dimension– Interdisciplinary nature of Consumer Behaviour Studies	15	CO1
2	<b>THE CONSUMER DECISION MAKING PROCESS:</b> Buying Motives - Buying roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives – Models	15	CO2
3	<b>PSYCHOLOGICAL INFLUENCES ON CONSUMER DECISION MAKING:</b> Consumer’s Needs & Motivation, emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self – Concept and Self – Image; Consumer Perception, risk and Imagery; Consumer Attitude: Belief; Attitude and Intention, formation – Change – Consumer Communication	15	CO3
4	<b>SOCIOLOGICAL INFLUENCES:</b> Consumer groups – Consumer reference groups, Family and Life cycle, social class and mobility, lifestyle analysis – Culture, Sub – culture, cross culture – Interpersonal Communication and influence, Opinion Leadership	15	CO4
5	<b>DIFFUSION OF INNOVATION:</b> Consumer Orientation – Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA)Model	15	CO5

**TEXT BOOKS:**

1. Schiffman, Leon G. (2010). Consumer behavior. Upper Saddle River, N.J. :Pearson Education/Prentice Hall,
2. East, Robert, Vanhuele, Marc, and Wright, Malcolm. 2008. Consumer Behaviour. London: SAGE
3. Peter Paul J and Olson Jerry C Consumer Behaviour and Marketing Strategy, Irwin/ McGraw Hill Higher Education

**REFERENCE BOOKS:**

1. Gupta S.L.& Pal Sumitra, Consumer Behaviour: An Indian Perspective Text and cases; Sultan Chand.
2. Solomon, M.R Consumer Behaviour: Buying, Having and Being, PHI Learning
3. Loudon, David, Bitta Albert Della, Consumer Behaviour: Concepts and Applications; Tata McGraw Hill Education Private Limited

## FIRST SEMESTER

### CORE - IV

**Course Title: LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:6:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

#### LEARNING OBJECTIVES:

- To understand the basic concepts of logistics and supply chain Management
- To enlighten the nature of supply chain, its functions and supply chain systems
- To discuss the global trends in logistics and supply chain management

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"><li>• Define various concepts in Logistics management; it gives the wider idea about the logistics.</li></ul>
<b>CO2</b>	<ul style="list-style-type: none"><li>• Discuss the inventory control, demand forecasting, distribution management, and logistics in 21<sup>st</sup> century.</li></ul>
<b>CO3</b>	<ul style="list-style-type: none"><li>• Analyse supply chain management and its global applications</li></ul>
<b>CO4</b>	<ul style="list-style-type: none"><li>• Explain the role of manager, drivers, and key enablers in supply chain management.</li></ul>
<b>CO 5</b>	<ul style="list-style-type: none"><li>• Generate ideas about aligning the supply chain with business strategy and compare and contrast about SCOR Model, 3PLS, Fourth Party Logistics.</li><li>• Develop and apply analytical techniques to design and operate integrated supply chains. Analyse and improve supply chain processers.</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>LOGISTICS MANAGEMENT</b> Origin– Definition– Types of Logistics– Logistics Management– Warehouse Management– Automation and Outsourcing– Customer Service and Logistics Management– Perspective– Concepts in Logistics	15	CO1
2	<b>INVENTORY CONTROL</b> Types of Inventory Control– Demand Forecasting– Warehousing and Stores Management– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 <sup>st</sup> Century	15	CO2
3	<b>SUPPLY CHAIN MANAGEMENT</b> Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications	15	CO3
4	<b>SUPPLY CHAIN</b> Role of a Manager in Supply Chain – Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain	15	CO4
5	<b>BUSINESS STRATEGIES</b> Aligning the Supply Chain with Business Strategy – SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications	15	CO5

### TEXTBOOK

1. G. Raghuram & N Rangaraj: Logistics and Supply Chain Management – Cases and Concepts – Macmillan
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FT Press
3. D.K.Agrawal: Textbooks of Logistics and Supply Chain Management, Mac Millan

### REFERENCE BOOKS

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Prentice hall
3. Dalmina Sanjay, Financial Supply Chain Management, MC Graw Hill Publishing Co. Pvt., Ltd.,

**FIRST SEMESTER**  
**DISICIPLINE SPECIFIC ELECTIVE I (A)**

**Course Title: RESOURCE MANAGEMENT TECHNIQUE**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 3:3:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- Understand basic knowledge of Transportation problem and Assignment problems.
- Understand game theory and replacement models.
- Understand the concepts of Network theory.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• Able to Solve Transportation problem.
<b>CO2</b>	• Solving Assignment problems and Demonstrate the concepts of sequencing problems
<b>CO3</b>	• Able to understand Game Theory with pure and mixed strategy.
<b>CO4</b>	• Able to distinguish between Replacement models of four kinds and solve them.
<b>CO 5</b>	• Able to establish the network theory using PERT and CPM.

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	2	2	3	3	2	3	2
CO2	3	2	2	1	2	2	2	2	3	3	2
CO3	3	3	2	1	1	1	3	2	2	3	2
CO4	3	2	1	2	2	2	2	2	2	3	2
CO5	3	2	1	1	2	2	2	3	3	3	2

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Transportation model – Balanced and Unbalanced Transportation problems – Initial basic feasible solution – North west corner rule, the row minima ,column minima, least cost method and Vogel’s approximation methods – Optimum solution – Modi method	16	CO1
2	Assignment Problem– Balanced and Unbalanced – Minimization and Maximization – restricted assignment problem – travelling salesman problem. Sequencing problem: – Processing of n jobs through 2 machines– Processing of n jobs through 3 machines– Processing each of njobs through m machines – Processing 2 jobs through m machines	16	CO2
3	Game Theory– Pure & Mixed Strategies – Dominance– Graphical method	16	CO3
4	Replacement Model 1– Model– Replacement of an item whose maintenance cost increases with time and money value is not changed. Model 2–Replacement of an item whose maintenance cost increases with time and money value is changes with time. Model 3 – Replacement of items due to sudden Failure – Model 4– Staff replacement	16	CO4
5	PERT and CPM–Project Network diagram–Critical Path (Crashing Excluded)– PERT computations	16	CO5

### TEXBOOK

1. G. Raghuram & N Rangaraj: Logistics and Supply Chain Management – Cases and Concepts – Macmillan
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FT Press
3. D.K.Agrawal: Textbooks of Logistics and Supply Chain Management, Mac Millan

### REFERENCE BOOKS

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Prentice hall
3. Dalmina Sanjay, Financial Supply Chain Management, MC Graw Hill Publishing Co. Pvt., Ltd.,

**FIRST SEMESTER**  
**DISCIPLINE SPECIFIC ELECTIVE I (B)**

**Course Title: QUANTITATIVE TECHNIQUES**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 3:3:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:** Upon successful completion of this course, students will be able to:

- Analyze and interpret quantitative data.
- Apply statistical inference techniques.
- Utilize foundational multivariate analysis concepts

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Calculate and interpret various measures of central tendency.</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Construct and interpret different types of index numbers, and perform tests for consistency.</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Select and apply appropriate parametric tests.</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Select and apply appropriate non-parametric tests.</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Comprehend the theoretical concepts of multivariate analysis.</li> </ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	2	2	2	3	3	2	3	2
CO2	3	2	1	2	2	2	3	2	3	3	2
CO3	3	2	1	1	2	1	3	1	2	3	2
CO4	3	2	1	1	2	1	2	2	2	3	2
CO5	3	2	1	2	2	2	3	2	2	3	2

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Measures of Central Tendency & Dispersion Measures of Central Tendency: Arithmetic Mean - Weighted Mean, Geometric Mean, Median — Mode. Measures of Dispersion: Range, Quartile deviation, Average deviation, Standard deviation, Coefficient of variance. Skewness and Kurtosis.	16	CO1
2	Index numbers Index numbers: uses and types, tests for consistency, Base shifting, splicing and deflating of index numbers. Time series analysis: introduction and components, method of simple averages, moving averages and ratio to moving averages.	16	CO2
3	Parametric Test Basic sampling concepts- Z test for single mean, two sample means single proportions, two sample proportions - Student's t test for single mean, two sample mean - Paired t test - F test – ANOVA - One way and two way - applications problems only.	16	CO3
4	Non Parametric Test Chi-Square test - Goodness of fit - Independence of Attributes - Non-parametric test - sign test - one sample run test, Kruskal Wallis H test - Mann Whitney U test - Kolmogorov Smirnov (K-S) test.	16	CO4
5	Multivariate Analysis Multivariate analysis (Theory only) - Partial and Multiple Correlations - Elementary concepts of Factor analysis - Multiple Regression analysis - Discriminant analysis - Cluster analysis.	16	CO5

#### TEXBOOK

1. GHogg, R. and A. Craig, Introduction to Mathematical Statistics, McGraw-Hill.
2. Richard I. Levin; 2006, "Statistics for Managers", Prentice Hall, India.

#### REFERENCE BOOKS

1. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company.
2. Aczel, Amir D., Complete Business Statistics, McGraw Hill, 1999.

**FIRST SEMESTER**  
**DISCIPLINE SPECIFIC ELECTIVE I (C)**

**Course Title: STATISTICAL ANALYSIS**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 3:3:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES: At the end of the Course, the Student will be able to:**

- Apply sampling techniques and estimation methods.
- Conduct hypothesis tests using various statistical methods.
- Utilize statistical tools for decision-making and quality control.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• Identify and apply various sampling methods.
<b>CO2</b>	• Select and apply appropriate non-parametric tests.
<b>CO3</b>	• Understand concepts of risk and uncertainty.
<b>CO4</b>	• Construct and interpret control charts for both variables and attributes.
<b>CO 5</b>	• Perform and interpret simple and multiple linear regression analysis.

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	2	3	2	3	3	2	3	2
CO2	3	2	1	2	1	2	3	2	3	2	2
CO3	3	3	2	1	1	2	3	1	2	3	2
CO4	3	3	2	1	2	2	2	2	2	2	2
CO5	3	2	2	2	2	2	3	2	2	3	2

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Sampling and Sampling Distributions Sampling and Sampling Distributions: Methods of sampling, Sampling distribution of a statistic and its standard error. Point Estimation and interval estimation, Properties of an estimator	16	CO1
2	Non-Parametric Tests Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test.	16	CO2
3	Statistical Decision Theory Statistical Decision Theory: Risk and uncertainty, Expected value approach, Marginal analysis, Decision tree.	16	CO3
4	Statistical Quality Control Statistical Quality Control: Control charts for variables and attributes, Acceptance sampling.	16	CO4
5	Regression Analysis Regression Analysis: Simple and multiple linear regression analysis up to three variables	16	CO5

#### **TEXBOOK**

1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
2. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company.

#### **REFERENCE BOOKS**

- 1 Aczel, Amir D., Complete Business Statistics, McGraw Hill, 1999.
3. Hogg, R. and A. Craig, Introduction to Mathematical Statistics, McGraw-Hill

## SECOND SEMESTER

### CORE - V

**Course Title: ADVANCED CORPORATE ACCOUNTING II**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:6:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

#### LEARNING OBJECTIVES:

- To provide deep understanding on the accounting procedure for corporate restructuring.
- To apply the applications of Accounting Transactions in Corporate Sector.
- To provide theoretical knowledge of International Financial Reporting Standards.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"><li>• Define and understand the concepts relating to preparation of consolidated financial statement and treatment of dividend.</li></ul>
<b>CO2</b>	<ul style="list-style-type: none"><li>• Analyse the preparation of final accounts in Banking Companies.</li></ul>
<b>CO3</b>	<ul style="list-style-type: none"><li>• Understand IRDA's regulations regarding Fire, Marine and Life Insurance Companies.</li></ul>
<b>CO4</b>	<ul style="list-style-type: none"><li>• Equip with knowledge in preparing problems relating to Profits before Incorporation and understand its various legal issues.</li></ul>
<b>CO 5</b>	<ul style="list-style-type: none"><li>• Identify the liquidation problems of the company and the Legal issues inhibiting its Preparation.</li><li>• Acquire the techniques of restructuring and liquidating the Corporate entities</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>CONSOLIDATED FINANCIAL STATEMENTS</b> Consolidated financial Statement (AS 21) – Calculation of Goodwill/Capital Reserve – Minority Interest – Profit and Loss of Subsidiary Company- treatment of dividend – (Inter-company owing included) – Preparation of Consolidated Balance Sheet – Consolidated Profit and Loss	15	CO1
2	<b>ACCOUNTING OF BANKING COMPANIES</b> Classification of Assets and provisioning [Basel III Norms] – Accounting for Rebate on Bills discounted – Preparation of Profit and Loss Account and Balance Sheet [as per 3 <sup>rd</sup> Schedule of the Banking Regulation Act, 1949] – Capital Adequacy Norms - Capital Funds – Tier I and Tier II Capital – Rebate on Bills Discounted	15	CO2
3	<b>FINAL STATEMENT OF INSURANCE COMPANIES</b> Insurance companies (As per New provisions) – Regulation of Insurance Business in India – Duties, Powers and Functions of IRDA – IRDA Regulations 2002 – Fire Insurance – Life Insurance – Marine Insurance with schedules – Insurance new provisions.	15	CO3
4	<b>PROFIT PRIOR TO INCORPORATION</b> Relevance of date of incorporation and commencement of business – methods of ascertaining profits prior to incorporation – basis of apportionment of expenses – preparation of profit and loss account bases on pre & post incorporation.	15	CO4
5	<b>LIQUIDATION OF COMPANIES</b> Liquidation – Methods of Winding up – Winding up by Tribunal – Petition for Winding up– Voluntary Winding up — Liquidators Final Statement of Account – Order of Payment- Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP]	15	CO5

**TEXT BOOKS:**

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
4. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)

**REFERENCE BOOKS:**

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

## SECOND SEMESTER

### CORE - VI

Course Title: **SERVICE MARKETING**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:6:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

#### LEARNING OBJECTIVES:

- To enlighten the Concept of Services and intangible products
- To Classify services and understand their role in the economy
- To analyse the role and relevance of Quality in Service and to visualise future changes in the Services Industry.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"><li>• Understand the concepts of service marketing.</li><li>• Analyse the reasons for the growth of service sector.</li><li>• Acquire knowledge about the various classifications of services.</li></ul>
<b>CO2</b>	<ul style="list-style-type: none"><li>• Identify employee's role in service delivery.</li><li>• Acquire the knowledge of Product Decisions, Pricing strategies and tactics</li></ul>
<b>CO3</b>	<ul style="list-style-type: none"><li>• Acquire the skill of Strategic Marketing Management for services</li><li>• Understand the concept of pricing of services.</li></ul>
<b>CO4</b>	<ul style="list-style-type: none"><li>• Analyse how to deliver quality services.</li><li>• Understand the concept of Service quality gaps.</li></ul>
<b>CO 5</b>	<ul style="list-style-type: none"><li>• Acquire knowledge of Customer Relationship Management and understand the Unique requirements of each class of customers and offer value oriented state of the art service</li><li>• Create Service Marketing Plan with special reference to Financial Services, Health Services, Hospitality Services</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>Marketing of Services</b> –Introduction–Growth of the Service Sector–The Concept of Service– Characteristics of Services – Classification of Services – Designing the Service of Blueprinting, Using Technology and Developing Human Resources, Building Service Aspirations – Employees Role in service delivery – Importance of employees, boundary spanning roles, Service Culture	15	CO1
2	<b>Marketing Mix in Services Marketing</b> – The Seven Ps–Product Decisions, pricing strategies and tactics, Promotion of Services and Placing or Distribution Methods for Services – Additional dimensions in Services Marketing – People, Physical Evidence and Process	15	CO2
3	<b>Strategic Marketing Management for Services</b> – Matching Demand and Supply through Capacity Planning and Segmentation – Internal Marketing of a Service – External Vs Internal Orientation of Service Strategy – Pricing of Services – Price Perception – Innovation in Services	15	CO3
4	<b>Delivering Quality Services</b> – Causes of Service – Quality Gaps: The Customer Expectation Vs Perceived Service Gap, Factors and Techniques to resolved this Gap – Gaps in Service – Quality Standards, Factors and Solution – The Service Performance Gap – Key Factors and Strategies for closing the Gap – External communication to the Customer: The Promise Vs Delivery Gap – Developing Appropriate and Effective Communication about Service Quality	15	CO4
5	<b>Customer Relationship Management (CRM)</b> – Relationship Marketing – Customer Satisfaction –Marketing of Services with Special Reference to (a) Financial Services (b) Health Services (c) Hospitality Services including Travel, Hotels, Tourism (d) Professional Services (e) Public Utility Services (f) Communication Services (g) Educational Services	15	CO5

**TEXT BOOKS:**

1. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
2. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
3. Mary Ann Pezzallo, Marketing Financial Services, Macmillan

**REFERENCE BOOKS:**

1. EG Bateson, Mallagillg Services Marketing – Text and Readings, Dryden Press, Hinsdale
2. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall.
3. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.

**SECOND SEMESTER  
CORE - VII**

**Course Title: CORPORATE LAWS**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:6:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To understand the regulation of capital markets and foreign investments
- To know the ethical challenges for corporate cultures.
- To gain an knowledge on the significance of the Consumer Protection Act, 1986, Environment protection Act 1986 and Information Technology Act 2000.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Acquire knowledge on SEBI guidelines on Capital Market operations &amp; Identify its powers and functions.</li> <li>• Elaborate the Foreign Exchange Management Act, 1999 contraventions and penalties.</li> <li>• Apply appropriate Economic and Corporate Laws to meet the corporate governance and Ethics</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Discuss the provisions relating to the Competition Act 2002 in correspondence with the duties, powers and functions of the competition commission.</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Identify the role played by Information Technology Act, 2000 and critically appraise the importance of e-Governance.</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Critically appraise and make use of Intellectual Property Rights Act.</li> <li>• Compare and contrast the formulation of Environment Protection Act, 1986.</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Understand the procedures of Right to Information Act 2005</li> <li>• Deliberate the Forums for grievance redressal mechanism</li> <li>• Demonstrate the purpose of Consumer Protection Act, 1986.</li> </ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>SEBI Act 1992</b> (As amended by the Securities Laws Amendment Act, 2014) – (Finance Act 2015) - (Notifications under Finance Act – Merger of FMC with SEBI)-Definitions – Establishment of the Securities and Exchange Board of India – Transfer of Assets and Liabilities etc., – Powers and functions of the Board – Registration – Prohibition- Audit Penalties and Adjudication- Appellate Tribunal.</p> <p><b>Foreign Exchange Management Act 1999</b> – Definition – Regulation and Management of Foreign Exchange – Authorised Person – Contravention and Penalties – Adjudication and Appeal–Directorate of Enforcement–Miscellaneous.</p>	15	CO1
2	<p><b>The Competition Act 2002</b> – The Competition (Amendment) Act, 2007- The Competition (Amendment) Act 2023 –Prohibition of certain agreements– abuse of dominant position- Competition Commission of India – Duties, powers and functions of Commission – Miscellaneous. Insolvency and Bankruptcy code 2016- Corporate Insolvency resolution process. – Liquidation process – Offences and Penalties – the Insolvency and Bankruptcy board of India – Powers and functions of the board.</p>	15	CO2
3	<p><b>Information Technology Act 2000</b> – Definition – Authentication of Electronic Records – Electronic Governance – Securing Electronic Records and Secure Digital Signature – Regulation of Certifying Authorities – Penalties – Adjudication.</p> <p>Prevention of Money laundering act 2002 – Definition – Offence of Money laundering – Attachment – Adjudication and Confiscation – Summons, searches and seizures etc., - Appellant Tribunal.</p>	15	CO3
4	<p><b>Intellectual Property Rights</b> – Copyright Act 1957 – Meaning – Copyright Authorities – Infringement of Copyright – The Trade and Merchandise Marks Act 1958 – Uses of Trademarks and Registered Users – The Patents Act 1970 –Rights of Investor- The Designs Act 1911- Miscellaneous.</p> <p><b>The Environment (Protection) Act 1986</b> – Rules and Notifications – Constitutional Obligation –Environment (protection) Amendment Rules, 2022– Judicial Activism in India – Water (Prevention and control of Pollution) Act 1974 – Air (Prevention and control of Pollution) Act 1981–Land Pollution –Law relating to Management of Wastes – Noise Pollution – Legal Control.</p>	15	CO4
5	<p><b>Right to Information Act 2005</b> – Application – Mode of payment – Appeal to the commission</p> <p><b>Consumer Protection Act 2020</b> – Definition – Consumer Protection Councils - Consumer</p>	15	CO5

**TEXT BOOKS:**

1. Corporate Laws, Taxman,
2. G. K. Kapoor, Dhamija Sanjay, Corporate Laws, Sultan Chand & Sons,
3. Dr. S. N. Maheswari and Dr. S. K. Mahewari, Elements of Corporate Laws, Himalaya Publishing House

**REFERENCE BOOKS:**

1. Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai.
2. N. D. Kapoor, Corporate Laws, Sultan Chand
3. Naveen Kumar Shelar, Corporate Laws, Kindle Edition
4. S. Santhakumar's – Introduction to Environmental Law, – Lexis Nexis

## SECOND SEMESTER

### CORE - VIII

**Course Title: STRATEGIC MANAGEMENT**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:6:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

#### LEARNING OBJECTIVES:

- To understand the fundamental concepts of strategic and Business policy. It gives an idea how an organization develops its mission, vision, objectives of any business firm respect to their business unit.
- To Gain knowledge on internal and external environment factors impact on business performance
- To figure out the role of all levels of management in strategic formulation.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"><li>• Explain the types of business policies and the significance of Corporate Strategy.</li><li>• Formulate a <b>strategic vision</b> and align it with organizational <b>goals and objectives</b></li></ul>
<b>CO2</b>	<ul style="list-style-type: none"><li>• Evaluate the impact of CSR on stakeholders, including the environment, community, employees, and consumers.</li></ul>
<b>CO3</b>	<ul style="list-style-type: none"><li>• Analysis the Corporate environment and synthesize on the internal and external factors of the industry.</li></ul>
<b>CO4</b>	<ul style="list-style-type: none"><li>• Investigate on the recent choice making strategy and evaluate its effect on real time with focus on corporate level strategy.</li></ul>
<b>CO 5</b>	<ul style="list-style-type: none"><li>• Apply models such as <b>Du Pont's Control Model</b> and the <b>Balanced Scorecard</b> to assess organizational performance and alignment with strategic objectives.</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction: Strategy – Phases of Strategic Management-Strategic Management Process – Strategic Decision making- Corporate Policy: Importance – Characteristics – Objectives - Policy Formulation and Development – Types of Business Policies - Implementation of Policies. Developing a Strategic Vision - Setting Objectives – Crafting Strategy – Strategies and Tactics Importance of Corporate Strategy – the 7-S Framework.	15	CO1
2	Corporate Governance & Ethics : Society and Business: Social Responsibility of Business – Corporate Governance and Ethical Responsibility -Corporate governance.	15	CO2
3	Environmental Analysis: Environmental Scanning – Industry Analysis - The Synthesis of External Factors - Internal Scanning – SWOT Audit – Stockholders’ Expectations – Scenario planning— Michael Porter’s Framework for Strategic Management	15	CO3
4	Strategy Formulation and Choice of alternatives: Strategies - modernization, diversification integration; Merger, Acquisitions and Joint ventures; Turnaround, divestment and liquidation strategies; Process of strategic choice - industry, competitor and SWOT analysis; factors affecting strategic choice; Generic 36 competitive strategies - cost leadership, differentiation, focus, bench marking, service blue printing- Functional Strategies: Marketing, production/operations and R&D plans and polices- Personnel and financial plans and policies.	15	CO4
5	Strategy Implementation: Strategy Implementation - Corporate Culture – Matching Organization Structure to Strategy – Strategic Leadership Strategic Control: Strategic Control Process – Du Pont’s Control Model – Balanced Score Card — Future of Strategic Management – Strategic Information System.	15	CO5

**Text Book:**

1. Adria H Aberberg and Alison Rieple, Strategic Management Theory & Application, Oxford University Press, 2008.
2. Pitts, R. and Lei, D., Strategic Management: Building and Sustaining Competitive Advantage, 4th Edition, Cengage Learning, 2006
3. Wheelen, T.L. and Hunger, D., Strategic Management and Business Policy, 12th Edition, Pearson, 2010.

**References:**

1. Hill. Strategic Management: An Integrated approach, 2009 Edition Wiley (2012).
2. John A.Parnell. Strategic Management, Theory and practice Biztantra (2012).
3. Azhar Kazmi, Strategic Management and Business Policy, 3rd Edition, Tata McGraw Hill, 2008

**SECOND SEMESTER**  
**DISCIPLINE SPECIFIC ELECTIVE II (A)**

**Course Title: ADVANCED BUSINESS STATISTICS**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 3:3:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- Acquire the knowledge about Theoretical Distributions and understand the concepts of correlation and regression.
- Be familiarized with the applications of various test of significance.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• To understand the concept of Probability and Theoretical Distributions.
<b>CO2</b>	• To compute Statistical Inference-Testing of Hypothesis for large samples.
<b>CO3</b>	• Analyse Testing of Hypothesis for Small samples.
<b>CO4</b>	• Solve Analysis of variance – one way and two-way classification.
<b>CO 5</b>	• Compute Correlation and Regression.

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	1	2	3	3	2	3	3
CO2	3	3	2	2	1	2	3	2	3	3	3
CO3	3	3	1	1	1	2	3	1	2	3	3
CO4	3	3	1	1	1	2	2	2	2	3	3
CO5	3	2	1	2	1	2	3	2	2	3	2

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b><u>PROBABILITY AND THEORETICAL DISTRIBUTIONS</u></b></p> <p>Probability –Definition – addition theorem – Multiplication theorem– conditional probability – Baye's theorem – simple problems</p> <p>Theoretical Distributions–Binomial ,Poisson and Normal distributions– simple problems</p>	16	CO1
2	<p><b><u>STATISTICAL INFERENCE– TESTING OF HYPOTHESIS FOR LARGE SAMPLES</u></b></p> <p>Testing of hypothesis– procedure– two types of error– one and two tailed tests – standard error – large sample – test for specified proportion –test for difference between proportions– test for specified mean –test for difference of mean of two samples</p>	16	CO2
3	<p><b><u>TESTING OF HYPOTHESIS FOR SMALL SAMPLES</u></b></p> <p>Small samples: t– test: specified mean, equality of two means– paired t– test, F– test – equality of variances– Chi square test – independence of attributes and goodness of fit.</p>	16	CO3
4	<p><b><u>ANALYSIS OF VARIANCE AND DECISION THEORY</u></b></p> <p>Analysis of variance– one way and two– way classification– Pay off table– Maximin principle – Minimax principle – Baye’s Principle– Decision tree Analysis</p>	16	CO4
5	<p><b><u>CORRELATION AND REGRESSION</u></b></p> <p>Correlation– types of Correlation– Karl Pearson’s Coefficient of correlation – Rank correlation Coefficient– Regression – Regression equations– partial and multiple correlation (up to three variables) – partial and multiple regressions (up to three variables)</p>	16	CO5

NOTE: No mathematical derivations to be asked.

**TEXT BOOKS:**

1. P.R. Vittal, quantitative Techniques, Margham Publication.

**REFERENCE BOOKS:**

1. Business Statistics and O.R., Dr.S.P. Rajagopalan & Dr.R.Sattanathan, Tata McGraw Hill Publications
2. S.P. Gupta, Statistical Methods, Sultan Chand

## SECOND SEMESTER

### DISCIPLINE SPECIFIC ELECTIVE II (B)

Course Title: OPERATIONS RESEARCH FOR MANAGERIAL DECISIONS

Course Code:	Credits : 3
L:T:P:S: 3:3:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

#### LEARNING OBJECTIVES:

At the end of the Course, the Student will be able to:

- Formulate and solve optimization problems.
- Apply quantitative techniques for resource allocation and project management.
- Analyze complex operational systems and make informed decisions.

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	• Formulate linear programming problems.
CO2	• Solve balanced and unbalanced transportation problems.
CO3	• Plan and manage projects using decision trees and networks.
CO4	• Apply queuing theory to analyze queuing systems.
CO 5	• Analyze and solve various types of games.

Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	1	2	3	3	2	2	3
CO2	3	3	2	2	3	2	1	2	3	2	1
CO3	3	3	1	3	2	2	3	1	2	2	2
CO4	3	3	3	1	3	2	2	2	2	2	3
CO5	3	2	1	2	1	2	3	2	2	2	2

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction, historical background and scope of operations research Structure of mathematical models Linear Programming: Linear programming formulations —Applications Linear Programming and its Applications: Graphical and Algebraic solutions - simplex Algorithm — Maximization & Minimization Problems; Dual of an LP — Primal Dual Relationships — Dual Simplex Algorithm	16	CO1
2	Transportation problem — Balanced Transportation Problem - Initial Solutions — Vogel 's Approximation Method — Optimal Solution — Modified Distribution Method — Unbalanced Transportation Problem; Assignment problem - Balanced Assignment Problem the Hungarian Algorithm	16	CO2
3	Decision making under certainty, uncertainty and risk situations — Uses of Decision Tree in decision making- Steps Involved in Drawing a Decision Tree - Roll-back Technique. Project Management: Network diagram, Critical Path Method (CPM) - Program Evaluation and Review Technique (PERT) - Difference between PERT & CPM - PERT/CPM Network Components and Precedence Relationships, Critical Path Analysis, Probability in PERT Analysis Project Time Cost Trade off, Updating of the Project, Resource Allocation.	16	CO3
4	Queuing Theory - Elements of a queuing system. Models with Poisson arrival and services rates, single server and infinite and finite population. Sequencing: n-jobs to be processed on two machines in the same order of machines. n-jobs to be processed on m machines in the same order of machines — by converting it into a two — n machine case. Two jobs to be processed on m machines in the different orders of machines.	16	CO4
5	Game Theory - Theory of Games - Types of Games - Value of a Game - The Saddle Point Zero-Sum Game - Mixed Strategy - Alternative Method. Simulation: Meaning of Simulation, steps in the Simulation and Process, Application of Simulation to the Problem of Financial Planning, Advantages of Simulation, Disadvantages of Taking a Simulation Approach, steps in the Hertz Simulation Model, Monte Carlo Simulation Meaning of Pseudo Random Numbers, Computer Simulation Solved Problems.	16	CO5

NOTE: No mathematical derivations to be asked.

**TEXT BOOKS:**

1. Gupta P.K and Hira D.S.,(2022)“OperationsResearch”,7thEdition,S.Chand,Noida (UP).
2. KapoorV.K.,(2014)“OperationsResearch”,9thEdition,SultanChand,NewDelhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R.,(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida(UP)

**REFERENCE BOOKS:**

1. Taha, Hamdy A: Operations Research an Introduction, Prentice Hall, Delhi.
2. Sharma LK.: Operations Research Theory and Applications, Macmillan India Ltd., New Delhi

**SECOND SEMESTER**  
**DISCIPLINE SPECIFIC ELECTIVE II (C)**

**Course Title: MATHEMATICAL FINANCE**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 3:3:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:** Upon successfully completing this course, students will be able to

- Apply fundamental mathematical concepts to financial scenarios.
- Evaluate financial instruments and investment opportunities.
- Understand and manage financial risk.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• Apply basic mathematical concepts in various financial contexts.
<b>CO2</b>	• Compare and evaluate investment alternatives.
<b>CO3</b>	• Analyze different types of loans and credit.
<b>CO4</b>	• Understand the fundamentals of <b>mutual funds and</b> investment decisions.
<b>CO 5</b>	• Differentiate between various types of <b>insurance and</b> Actuarial Concepts.

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	1	2	3	3	2	3	3
CO2	2	1	3	1	3	2	3	2	3	1	2
CO3	3	3	1	2	1	2	3	1	2	3	3
CO4	2	2	1	1	2	1	2	2	3	2	1
CO5	1	2	1	2	1	2	3	2	3	2	2

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p>Fundamentals of Financial Mathematics</p> <p>Mathematical Introduction: Basic mathematical concepts relevant to finance (e.g., functions, equations, logarithms, exponentials).</p> <p>Growth and Decay Curves: Mathematical representation and analysis of growth and decay phenomena in business and finance.</p> <p>Simple Interest: Calculation of simple interest, future value, and present value. Bank Discount: Understanding bank discount and its relationship with simple interest.</p>	16	CO1
2	<p>Compound Interest and Economic Equivalence</p> <p>Compound Interest: Calculation of compound interest, future value, and present value with discrete compounding.</p> <p>Compounding Frequency of Interest: Impact of different compounding frequencies on returns.</p> <p>Economic Equivalence: Comparing cash flows at different points in time using interest rates.</p> <p>Method of Comparison of Alternatives: Using present worth, future worth, and annual worth methods to evaluate investment options.</p>	16	CO2
3	<p>Financing and Asset Valuation</p> <p>Credit and Loan: Types of loans, interest calculations, and loan repayment schedules.</p> <p>Cost of Credit and Amortization: Determining the effective cost of credit and understanding loan amortization.</p> <p>Project Balance: Tracking the outstanding balance of a loan or investment over time.</p> <p>Stocks and Bonds: Introduction to stocks and bonds as investment instruments. Valuation of Stocks and Bonds: Basic models for valuing common stocks and bonds.</p>	16	CO3
4	<p>Investment Analysis and Risk Management</p> <p>Mutual Funds: Understanding the structure and types of mutual funds.</p> <p>Options: Basic concepts of call and put options.</p> <p>Cost of Capital and Ratio Analysis: Determining the cost of different sources of capital and using financial ratios for analysis.</p> <p>Decision Under Risk &amp; Uncertainty: Introduction to decision-making frameworks when outcomes are uncertain.</p> <p>Risk Premium: Concept of risk premium and its role in investment decisions. Portfolio Diversification: Understanding the benefits of diversifying investments to reduce risk.</p>	16	CO4
5	<p>Insurance and Actuarial Concepts</p> <p>Life Insurance: Different types of life insurance policies and their features. Endowment, and Annuities: Understanding endowment policies and various types of annuities.</p> <p>Insurance Policies: Overview of different types of insurance policies (beyond life insurance).</p>	16	CO5

NOTE: No mathematical derivations to be asked.

**TEXT BOOKS:**

1. M. Capinski and T. Zastawniak, Mathematics for Finance: An Introduction to Financial Engineering, Springer Undergraduate Mathematics Series, 2nd Edition, Springer, 2010.

**REFERENCE BOOKS:**

1. J. C. Hull, Options, Futures and Other Derivatives, 10th Edition, Pearson, 2018.
2. J. Cvitanic and F. Zapatero, Introduction to the Economics and Mathematics of Financial Markets, Prentice-Hall of India, 2007.

### THIRD SEMESTER

#### CORE - IX

Course Title: ACCOUNTING FOR MANAGERS I

Course Code:	Credits : 4
L:T:P:S: 0:5:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

#### LEARNING OBJECTIVES:

- To know the emerging concepts of cost accounting and its relevance in industry
- To analyse the various factors involved in Contract Costing and preparation of contract account
- To prepare Process Costing and statement of joint products and by-products

**Course Outcomes: At the end of the Course, the Student will be able to:**

CO1	<ul style="list-style-type: none"><li>• Define the cost, installation of costing system and various records maintained by the Cost Accountant as per Companies Act.</li></ul>
CO2	<ul style="list-style-type: none"><li>• Differentiate Normal Loss from Abnormal Loss</li><li>• Assimilate the importance of documenting Wastages, Spoilages, Scrap and Defective items</li><li>• Know the preparation of Process costing used by various types of industries and treatment of abnormal loss and gain.</li></ul>
CO3	<ul style="list-style-type: none"><li>• Prepare statements showing Reconciliation of cost and financial accounts and procedures adopted by cost accountant for reconciliation differences and profit.</li></ul>
CO4	<ul style="list-style-type: none"><li>• Classify the operating costing in connection with Transport, Power/Boiler house, Cinema theaters, Lodging house and Activity based costing under the Companies Act.</li></ul>
CO 5	<ul style="list-style-type: none"><li>• Prepare problems under the system of Contract costing and to know the differences between Job costing and Contract costing.</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>THEORETICAL ASPECTS OF COSTING</b></p> <p>Installation of costing system – records required to be maintained under the Companies Act – management control and information system – cost reduction and cost control techniques – control over wastages, scrap, spoilage and defectives</p>	12	CO1
2	<p><b>PROCESS COSTING</b></p> <p>Meaning of Process Costing – Characteristic Features – Types of Industries using Process Costing – Advantages – Disadvantages – Process losses – Inter Process Profits – Work in Progress and Equivalent Production – Joint Product Costing – By Product Costing – Inter Process Profit – Calculation of Normal Loss and Abnormal Loss</p>	12	CO2
3	<p><b>RECONCILIATION OF COST AND FINANCIAL ACCOUNTS</b></p> <p>Reconciliation of Cost and Financial Accounts – Importance – Need – Causes for Disagreement in profits – Procedure for Reconciliation – Presentation of Reconciliation – Reconciliation from differences – Reconciliation from Profit and Loss and information given – Cost Sheet – Profit and Loss account and Reconciliation from information given – Cost Control Accounts.</p>	12	CO3
4	<p><b>OPERATING COSTING</b></p> <p>Operating/ Service Costing – Operating Cost Units – Transport Costing – Costing Procedures in Transport Costing – Power/Boiler House Costing – Costing for Cinema Theatres – Costing for Lodging Houses – Operating Costing – Activity Based Costing.</p>	12	CO4
5	<p><b>CONTRACT COSTING</b></p> <p>Contract Costing – Features – Objectives – Merits and Limitations – System of Contract Costing – Distinction between Job Costing and Contract Costing – System of Contract Costing – Recording of Costs of a Contract – Recording of Value and Profit on Contracts – Preparation of Contract A/C – Contracted A/C – Preparation of Balance Sheet</p>	12	CO5

**TEXT BOOKS:**

1. Horngren C. T. 11th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education..
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition.
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand & Co. New Delhi.
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi.

**REFERENCE BOOKS:**

1. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi,
2. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill
3. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency

### THIRD SEMESTER

#### CORE - X

Course Title: RESEARCH METHODOLOGY

Course Code:	Credits : 4
L:T:P:S: 0:5:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

#### LEARNING OBJECTIVES:

- To understand the methods of doing research, data collection and analysis, report writing
- To identify the research gaps by reviewing the existing literatures on the concerned topic and state the research questions
- To find the difference between qualitative and quantitative data collection methods and analysis strategies

**Course Outcomes: At the end of the Course, the Student will be able to:**

CO1	<ul style="list-style-type: none"><li>• Understand the concept of research, objectives, characteristics, steps in research process and presentation of literature Review</li></ul>
CO2	<ul style="list-style-type: none"><li>• Discuss the different types of research, research design, its importance and features of good research design</li></ul>
CO3	<ul style="list-style-type: none"><li>• Formulate the research hypothesis and understand the different types of hypotheses.</li><li>• Elaborate the different types of collection of data and the characteristics of good sampling design.</li><li>• Develop Skills in Quantitative and Qualitative Data Analysis and Presentation of Information</li></ul>
CO4	<ul style="list-style-type: none"><li>• Explain the levels of measurement, problems in measurement, pilot study, processing and analysis of data.</li></ul>
CO 5	<ul style="list-style-type: none"><li>• Identify and elucidate the different types of reports, format of Research Report, Content of Report, Title Page, Abstract, Discussion, Reference Appendices, Annexure.</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>INTRODUCTION OF RESEARCH METHODOLOGY</b> Meaning, objectives, motivation, utility – characteristics of scientific method – theory, empiricism, deductive and inductive approaches – language, concepts, construct, definition, independent & dependent variables – Research process / Steps – Problem identification – formulation of research question – Review of literature.	12	CO1
2	<b>TYPES OF RESEARCH AND RESEARCH DESIGN</b> Types of research – pure and applied, survey, case study, analytical, Conceptual – Qualitative and quantitative research – Research Design – importance	12	CO2
3	<b>TESTING OF HYPOTHESIS</b> Hypothesis – qualities of a good hypothesis – null hypothesis & alternative hypothesis, hypothesis testing – logic & importance – Methods of data collection – primary and secondary data – observation – interview – questionnaire – Sampling – statistical population, sample, sampling frame, sampling error, sample size, non-response – characteristics of a good sample – probability and non-probability, sampling techniques.	12	CO3
4	<b>LEVEL OF MEASUREMENT AND ANALYSIS OF DATA</b> Levels of measurement – nominal, ordinal, interval and ratio scales – problems in measurement – testing validity and reliability – pilot study and pre – testing – Processing and analysis of data– editing – coding – transcription – tabulation – univariate, bivariate and multivariate analysis – use of computer software.	12	CO4
5	<b>REPORT WRITING</b> Report writing – target audience – types of reports – contents of reports – Title page, Abstract, Introduction, Methodology, Result, Discussion, References, and Appendices – styles and conventions in reporting – ethical considerations – plagiarism, paraphrasing, quotations and footnotes.	12	CO5

**Text Book:**

1. C R Kothari, Research Methodology-Methods and Techniques, New Age publications
2. Ravilochanan. Research Methodology, Margham Publications, Chennai
3. William C Emory, Business Research Methods, Richard D Irwin, NJ,

**References:**

1. . Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill,
2. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai.
3. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

## THIRD SEMESTER

### CORE - XI

Course Title: INCOME TAX LAW AND PRACTICE

Course Code:	Credits : 4
L:T:P:S: 0:5:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

#### LEARNING OBJECTIVES:

- To acquaint students with an overview of Income Tax Act, 1961.
- To gain enough knowledge on the basic principles and provisions of the Act and the relevant rules.
- To provide working knowledge on the different heads of Income and deductions and enable them to compute the total income and tax payable by an individual.

**Course Outcomes: At the end of the Course, the Student will be able to:**

CO1	<ul style="list-style-type: none"><li>Identify the concepts and residential status as per Income Tax Act.</li></ul>
CO2	<ul style="list-style-type: none"><li>Discuss House Property income under Income Tax Act 1961 and apply the provisions to solve problems</li><li>Know the various provisions relating to Income from Business or Profession, Admissible and inadmissible expenses.</li></ul>
CO3	<ul style="list-style-type: none"><li>Understanding the computation and exemptions of Income from capital gains. Know the various provisions relating to Income from Business or Profession, Admissible and inadmissible expenses.</li><li>Describe Income from Other Sources under Income Tax Act 1961 and apply the provisions to solve problems</li></ul>
CO4	<ul style="list-style-type: none"><li>Explain the provisions of Set off, Carry Forward of losses &amp; Clubbing of Income under Income Tax Act 1961.</li></ul>
CO 5	<ul style="list-style-type: none"><li>Prepare Form 16 and Filing Individuals Tax Returns and understand the Provisions for procedure for re-assessment</li><li>Analyse the different assessment procedures and define TDS, E&gt;Returns &amp; PAN.</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p>Income Tax Act 1961 – Definition – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5] – Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax[theory only]</p> <p>Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary</p>	12	CO1
2	<p>House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec23(2)(a)] -Unoccupied property [Sec23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances.</p> <p>Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [ Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Computation of Income under Sec. 44AD, 44ADA, 44AE, Treatment of Loss under business and profession</p>	12	CO2
3	<p>Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains.</p> <p>Income from Other Sources – Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.</p>	12	CO3
4	<p>Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off &amp; carry forward and Set-off of Losses.</p> <p>Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD (1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U – Deduction in respect of income – Problems pertaining to computation of tax payable under old regime and New Regime [Sec.115BAC] [Individuals only]</p>	12	CO4

5	Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).	12	CO5
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**TEXTBOOKS:**

1. Income Tax Theory, Law & Practice– T.S. Reddy and Y Hariprasad Reddy Margham Publications.
2. Students Guide to Income Tax–Dr.Vinod K. Singhania, Taxman Publications Pvt. Ltd.
3. H.C. Mehrotra- Income Tax Law and Accounts.– Sahitya Bhavan Publications Agra-Latest Edition

**REFERENCE BOOKS:**

1. Bhagavathi Prasad -Income Tax Law and Practice–Vishwa Prakasan. New Delhi- Latest Edition
2. Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers
3. Direct Taxes – B.B. Lal & N.Vashisht

### THIRD SEMESTER

#### DISCIPLINE SPECIFIC ELECTIVE III (A)

**Course Title: CORPORATE GOVERNANCE, ETHICS & SOCIAL RESPONSIBILITY IN BUSINESS**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

#### LEARNING OBJECTIVES:

- To provide a comprehensive understanding of corporate governance principles
- To recognise the role of Corporate Social Responsibility in corporate governance
- To identify and able to conduct research on emerging trends in corporate governance

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"><li>• Deliberate the details of the concept of ethics and related terms or connotations, business values, business ethics and its various approaches, theories, Social responsibilities and corporate ethics.</li></ul>
<b>CO2</b>	<ul style="list-style-type: none"><li>• Learn the frame work of corporate governance and Regulatory frame work of corporate governance in India.</li></ul>
<b>CO3</b>	<ul style="list-style-type: none"><li>• Understand the Internal constitutes of the corporate governance and key managerial personnel.</li><li>• Demonstrate the relevance and practical application of ethics in managing business</li></ul>
<b>CO4</b>	<ul style="list-style-type: none"><li>• Identify the concept of Whistle Blowing and whistle blower policy in India.</li></ul>
<b>CO 5</b>	<ul style="list-style-type: none"><li>• Explain Corporate social responsibilities with reporting.</li><li>• Elucidate the models of Corporate Governance as well as environmental aspects of CSR.</li></ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>BUSINESS ETHICS</b></p> <p>The concept of ethics; ethics and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; Western and Indian approaches; ethical governance; social responsibility – an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee</p>	12	CO1
2	<p><b>CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE</b></p> <p>Evolution of corporate governance; developments in India; regulatory Frame work of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; insider trading; rating agencies; green governance / e- governance; shareholders’ activism; corporate governance in PSUs and banks; legislative framework of corporate governance – an international perspective</p>	12	CO2
3	<p><b>CORPORATE MANAGEMENT</b></p> <p>Management vs. governance; internal constitutes of the corporate governance; key managerial personnel (KMP); chairman – qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.</p>	12	CO3
4	<p><b>WHISTLE- BLOWING AND CORPORATE GOVERNANCE</b></p> <p>The Concept of Whistle –Blowing; types of whistle – blowers; Whistle blower policy; the whistle – Blower Legislation across counties; Developments in India</p>	12	CO4
5	<p><b>CORPORATE SOCIAL RESPONSIBILITY (CSR)</b></p> <p>Meaning; Corporate Philanthropy; CSR – an overlapping concept; corporate sustainability reporting, CSR through triple bottom line; CSR and business ethics; CSR and corporate governance, environmental aspects of CSR, CSR models; drivers of CSR; global reporting initiatives; major codes on CSR, initiatives in India</p>	12	CO5

**TEXTBOOKS:**

1. Sharma, J.P., Corporate Governance, Business Ethics and CSR, Anne Books Pvt. Ltd, New Delhi.
2. Sharma, J.P Corporate Governance and Social Responsibility of Business, Anne Books Pvt. Ltd., New Delhi.
3. Cornelis A. de Kluyver, Corporate Governance, Saylor Foundation, ISBN 13: 9781453343630

**REFERENCE BOOKS:**

1. Mallian, Christine A, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael and Alan Murray, Corporate Responsibility, Oxford University Press, New Delhi
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility – An European Perspective, Edward

**THIRD SEMESTER  
DISCIPLINE SPECIFIC ELECTIVE III (B)**

**Course Title: INDIA'S FOREIGN TRADE AND INVESTMENT**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To examine India's trade policy and regulatory framework
- To evaluate India's trade relations with major economies and regional blocs
- To assess the impact of globalization and liberalization on Indian trade

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Identify the basic difference between inter-regional and international trade</li> <li>• Understand pattern and structure of India's Foreign Trade</li> <li>• Describe India's Foreign Investment Policy</li> <li>• Apply the current business phenomenon &amp; evaluate the global business environment in terms of Economic, Social and Legal aspects.</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Understand regulatory framework and India's Trade and Economic relations with other regions</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Compare and Contrast Various Export Promotion measures and Schemes</li> <li>• Describe the sources and schemes of foreign trade finance</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Comprehend Exchange Rate Mechanism and related Regulatory Framework</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Understand Balance of Payment and importance of maintaining equilibrium in the balance of payments and suggest suitable measures to correct disequilibrium</li> </ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>INTRODUCTION TO INDIA'S FOREIGN TRADE AND INVESTMENT</b> Foreign Trade – Meaning, Objectives and Need – Pattern and Structure of India's Foreign Trade – India's Trade in Service – Terms of Trade – India on the world trading Map – Analysis of Thrust Export products and markets. India's Foreign Investment Policy and Flows – India as an Investment Destination – India Investment's Abroad – Pattern and Structure – Indian Joint Ventures in Foreign Countries and their operations	12	CO1
2	<b>FOREIGN TRADE POLICY AND ECONOMIC RELATIONS</b> Policy Making Body and Regulatory Framework – Trends and Developments in India's Foreign Trade Policy – Bilateralism and Multilateralism in India's Trade Relations – India's Trade and Economic Relations with EU and other regional groupings – India and Regional Economic Cooperation in South Asia – India's Bilateral Investment Treaties and DTAAs (Double Taxation Avoidance Agreements)	12	CO2
3	<b>EXPORT PROMOTION MEASURES AND INSTITUTIONAL ARRANGEMENTS</b> Export Promotion measures and schemes – Export and Trading Houses – Import facilities for exports – Export Processing/ Special Economic Zones (EPZs/SEZs) and 100% EOUs - Policy Framework and operational aspect. Export Promotion Councils – DIPP Commodity Boards / Export development Authorities – Infrastructure E-support – Transportation and warehousing infrastructure – Indian Ports and Shipping System – Foreign Trade Finance and Insurance - Sources and Schemes of Foreign Trade Finance	12	CO3
4	<b>FOREIGN EXCHANGE FACILITIES AND REGULATIONS</b> Foreign Exchange facilities and Exchange Rate Mechanism – Regulatory Framework – FEMA and its objectives and provisions – Other Acts and Regulations	12	CO4
5	<b>BALANCE OF PAYMENT ACCOUNT</b> Balance of Payment Account and Adjustment Policies – Foreign Reserves and Debt situation	12	CO5

**TEXTBOOKS:**

1. International Business Text and cases by Francis Cherunilam / PHI learning India PVT Ltd., New Delhi.
2. R.K. Jain, Foreign Trade Policy, 2023, CENTAX
3. Nayyar Deepak, Foreign Trade Sector, Planning and Industrialization in India, in Terrance J Byres, The State Development Planning and Liberalization in India, New Delhi

**REFERENCE BOOKS:**

1. Ministry of Commerce, Export Import Policy, Govt of India, New Delhi
2. Ministry of Commerce, Handbook of Procedures, Vol I and II, Govt of India, New Delhi
3. Customs and Excise Laws, Various issue

**THIRD SEMESTER  
DISCIPLINE SPECIFIC ELECTIVE III (C)**

**Course Title: INTELLECTUAL PROPERTY RIGHTS**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To introduce the foundational concepts and importance of Intellectual Property Rights (IPRs) in the context of the Indian legal system and to familiarize students with various types of IPRs such as patents, trademarks, copyrights, designs, and geographical indications.
- To explain the legal procedures for registration, protection, and enforcement of IPRs in India and to analyze the role of IPRs in business and innovation, particularly in the commercialization of intellectual assets.
- To explore global perspectives on IPRs, including the role of international organizations like the World Intellectual Property Organization (WIPO).

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• Demonstrate an understanding of the significance and types of Intellectual Property Rights in India.
<b>CO2</b>	• Explain the legal framework and procedural steps for registering various forms of IPRs.
<b>CO3</b>	• Apply knowledge of IPRs to protect innovations and resolve infringement issues.
<b>CO4</b>	• Evaluate the importance of IPRs in business strategy, startups, and the creative industries.
<b>CO 5</b>	• Interpret the global dimensions of IPR protection and the role of WIPO in international IPR governance

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Indian Legal System - Intellectual Property Rights, its need and awareness – Types of IPR in India	12	CO1
2	Patents – Meaning – Patent Registration Process – Patent Journal – Commercialization of Patents - IPRs in Software Designs – Types and Importance of Design	12	CO2
3	Trademarks – Meaning – Registration Process – Legal aspects of Trademarks infringement – Remedies Copyright – Meaning – Copyright Process – Copyright violation – Remedies	12	CO3
4	Geographical Indication Meaning and Importance– Role of GI in Promoting Local Products to Global Products – Process of GI Registration and Certification Key Business Concerns in Commercializing Intellectual Property Rights and IP Strategy	12	CO4
5	Startups and IPRS - profit making asset class - IP for the Creative and Entertainment Industries – Global Professional Body in IPR – World Intellectual Property Organisation	12	CO5

#### **TEXTBOOKS:**

1. Ahuja, V. K. (2022). Law relating to intellectual property rights (6th ed.). LexisNexis.
2. Wadehra, B. L. (2021). Law relating to intellectual property (6th ed.). Universal Law Publishing.
3. Ganguli, P. (2001). Intellectual property rights: Unleashing the knowledge economy. Tata McGraw-Hill Education.
4. Miller, A. R., & Davis, M. H. (2012). Intellectual property: Patents, trademarks and copyright in a nutshell (5th ed.). West Academic Publishing.
5. Ramakrishna, T. (2010). Intellectual property rights in India. Cengage Learning

#### **REFERENCE BOOKS:**

1. Bhattacharya, D. (2017). Law of intellectual property. Central Law Agency.
2. Cornish, W., Llewelyn, D., & Aplin, T. (2019). Intellectual property: Patents, copyright, trade marks and allied rights (9th ed.). Sweet & Maxwell.
3. Narayanan, P. (2017). Intellectual property law (5th ed.). Eastern Law House.
4. Gopalakrishnan, N. S., & Agitha, T. G. (2012). Principles of intellectual property. Eastern Book Company.

**THIRD SEMESTER  
MULTI DISCIPLINE ELECTIVE**

**Course Title: MANAGERIAL ECONOMICS**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To develop students critical thinking skills and analytical abilities in resolving business problems by employing various tools and techniques of economics,
- To make students understand the rigors of various economic models and their applications in business decisions.
- To enhance the students understanding of economic way of thinking and analyzing to business decision making problems

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Develop an understanding on the nature of Managerial economics &amp; Explain various approaches to Managerial Economics</li> <li>• Analyse the impact of Risk and Uncertainty in Business Decision Making</li> <li>• Prepare Advertising Budget for various organizations</li> <li>• Analyse the Economic Objectives towards various business decisions</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Categorize and explain Various Demand Forecasting techniques and apply the same. on Forecasting Demand for Consumer Durables and Capital Goods</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Analyse the Relationship between Cost, Revenue and Profit by using BEP.</li> <li>• Evaluate the relationship between Input and Output by applying Economies of Size and Capacity</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Analyze the performance of firms under different market conditions like perfect competition, monopoly, monopolistic competition and oligopoly.</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Evaluate the relative merits, demerits and industry application of various pricing methods and techniques</li> <li>• Give the importance of Policy against monopoly and Restrictive Trade Practices</li> </ul>

### Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>INTRODUCTION TO MANAGERIAL ECONOMICS</b> The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm	12	CO1
2	<b>DEMAND ANALYSIS</b> Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods	12	CO2
3	<b>CONCEPTS IN RESOURCE ALLOCATION</b> Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economies of size and capacity utilization - input -output analysis	12	CO3
4	<b>MARKETS &amp; ADVERTISING</b> Market -structure, Pricing and output; general equilibrium – Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting	12	CO4
5	<b>PRICING</b> Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and Restrictive Trade Practices	12	CO5

**TEXTBOOKS:**

1. Sankaran.S, Managerial Economics, Margham Publications.
2. P.L. Mehta, Managerial Economics – Analysis, Problems Sultan Chand & Sons
3. H.L. Ahuja, Business Economics–Micro &Macro-Sultan Chand & Sons-New Delhi
4. Francis Cherunilam, Business Environment-Himalaya Publishing House-Mumbai

**REFERENCE BOOKS:**

1. Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi.
2. Spencer, M.H.: Managerial Economics, Text Problems and Short Cases.
3. Mote and Paul: Managerial Economics TMH, New Delhi.
4. Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book
5. D.N. Dwivedi Managerial Economics, New Delhi Vikas

**THIRD SEMESTER  
INTERNSHIP**

**Course Title: INTERNSHIP**

<b>Course Code:</b> <b>L:T:P:S: 0:0:0:0</b> <b>00</b>	<b>Credits : 2</b> <b>CIA Marks :</b>
<b>Exam Hours: 0</b>	<b>ESE Marks : 00</b>

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the internship in third semester. The internship report shall be evaluated by the examiners within the Department of the College. The marks shall be sent to the Controller Office and the same will be included in the Third Semester statement of Marks.

**THIRD SEMESTER  
SKILL ENHANCEMENT COURSE – DISCIPLINE SPECIFIC I**

**Course Title: FUNDAMENTALS OF INFORMATION TECHNOLOGY**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 0:1:4:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To understand the purpose and functionality of various MS Office applications
- To improve digital literacy and professional communication skills through practical, hands-on use of MS Office tools
- To enhance research skills by applying SPSS in real-world data analysis projects

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Demonstrate knowledge of various input and output devices and their roles in computer operations</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Construct the mail merged documents using Microsoft Word and use data from MS-Access toe-Mail and Microsoft Word</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Solve the Flexible and Cash budget and to construct the graph for break- even analysis using Microsoft Excel</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Design the slides with the help of clip art and image files using Microsoft PowerPoint</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Evaluate the Means, Standard deviation, Correlation and Regression and to prepare the chart and graphs using SPSS</li> </ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

<b>Sl. No.</b>	<b>CONTENTS OF MODULE</b>	<b>Hrs</b>	<b>Cos</b>
1	<b>FUNDAMENTALS OF COMPUTER</b> Basics of Computer - Characteristics of Computers - Limitations of Computers - System Components – Input Devices - Output Devices - Computer Memory - Central Processing Unit - Mother Board	12	CO1
2	<b>MS WORD</b> Creating Mail merged documents in MS WORD for example, Interview call letters - Spelling checking, formatting and printing in WORD - Using data from MS-Access to mail, merge a document in MS-WORD - Typing tables in MS Word, for example schedule of debtors	12	CO2
3	<b>MS EXCEL</b> Creating a Flexible and Cash budget in MS-EXCEL - Draw a break even analysis graph in EXCEL - Draw a graph to compare prices across year of multiple products - Computing variance analysis using EXCEL - Drawing various types of graphs in EXCEL	12	CO3
4	<b>MS POWERPOINT</b> Creating a Power Point presentation to promote a product. - Creating a PPT Slide show with clip art and image files - Use PPT Facilities to create and automate slide show (including transition)	12	CO4
5	<b>MEASURE OF VARIATION</b> Computation of Means and Standard deviation through SPSS package – Computing Correlation and Regression through SPSS Package - Preparation of Charts and Diagrams through SPSS Package	12	CO5

**TEXTBOOKS:**

1. Information Technology in Business Principles; Practices and opportunities, International Edition - James A. Senn– Prentice Hall Publishers
2. Fundamental of information Technology - Alexis Leon & Mathew Leon – Vikas Publishing

**REFERENCE BOOKS:**

1. MS-Office for Windows - Corey Sandler, Tom Badget, Jan WeinGarten – PANCHU Publisher.

## **LIST OF PRACTICAL EXPERIMENTS**

1. Creating Mail merged documents in MS WORD for example, Interview call letters
2. Spelling checking, formatting and printing in WORD
3. Using data from MS–Access to mail, merge a document in MS–WORD
4. Typing tables in MS Word, for example schedule of debtors
5. Creating a Flexible and Cash budget in MS–EXCEL
6. Draw a break even analysis graph in EXCEL
7. Draw a graph to compare prices across year of multiple products
8. Preparing Flexible budget using EXCEL
10. Creating a Power Point presentation to promote a product
11. Creating a PPT Slide show with clip art and image files
12. Use PPT Facilities to create and automate slide show (including transition)
13. Computing variance analysis using EXCEL
14. Drawing various types of graphs in EXCEL
15. Preparation of Ledger Accounts through Tally
16. Preparation of Trial balance though Tally
17. Computation of Means and Standard deviation through SPSS package
18. Computing Correlation and Regression through SPSS Package
19. Preparation of Charts and Diagrams through SPSS Package

### **NOTE:**

- The practical examination will be conducted by an internal examiner and an external examiner jointly.
- The practical paper (3 hours and 100 marks) will be scaled to 60 marks, Viva–Voce 20 Marks and
- Record 20 Marks.
- The candidate has to secure 50% of Marks in the practical to secure pass.

**FOURTH SEMESTER  
CORE XII**

**Course Title: ACCOUNTING FOR MANAGERS II**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
- To make the students develop competence with their usage in managerial decision making and control.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Explain the importance of financial statement analysis and the inherent limitations of financial statements</li> <li>• Apply appropriate Techniques to Evaluate the financial statements based on various users</li> <li>• Apply Ratio Analysis to evaluate the Liquidity, Solvency and Profitability of various companies</li> <li>• Prepare Accounting Statements based on given ratios</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Prepare Cash Flow Statements as per AS3</li> <li>• Distinguish the relevance of Cash Flow and Fund flow Statements</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Apply Marginal Costing to take Business Decisions Relating to Identifying the BEP, fixing the Selling Price, Accepting Additional or Foreign Orders at a lesser price, Make or Buy, Deciding the Sales Mix or Production Mix, Sell or Scrap and Shut Down</li> <li>• Analyse the Responsibility Accounting and Transfer Pricing to Measure Performance</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Discuss the difference between Forecast, budget and an Estimate &amp; Discuss the importance of Budgeting</li> <li>• Prepare Various Functional Budgets</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Learn the need for Variance Analysis</li> <li>• Apply Variance analysis to Material, Labour, Overhead and Sales</li> </ul>

### Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>RATIO ANALYSIS</b> Ratio analysis – Interpretation, benefits and limitations – Classifications of ratios – Liquidity, Profitability, Turnover – Comparative Statement, Common Size Statement and Trend Analysis	12	CO1
2	<b>CASH FLOW STATEMENT</b> (As per AS 3) – Meaning – Objectives – Advantages – Limitations – Cash - Flow from Operating, Investing and Financing Activities – Preparation of Cash Flow Statement – Listing Obligations and disclosure requirement	12	CO2
3	<b>MARGINAL COSTING</b> Marginal Cost Statement - Break Even Analysis – Profit Volume Ratio (PVR) –Margin of Safety (MOS) – Cost Volume Profit Analysis – decision making –make or buy, own or lease, repair or renovate, changes Vs. Status quo, sell or scrap, export Vs. local sales, shut down or continue. Responsibility Accounting and Transfer Pricing – Measurement of Segment Performance	12	CO3
4	<b>BUDGET AND BUDGETING CONTROL</b> Budgets and Budgeting control – Production, Production Cost, Material Purchases, Sales, Selling Overheads, Cash, Flexible Budget, Master Budget – Zero Based Budgeting.	12	CO4
5	<b>STANDARD COSTING</b> Standard costing – Applicability – Advantages – Limitations – Basis for Standards – Setting Standards – Revision of Standards – Standards of Material, Labour, Overheads, Sales – Variance Analysis – Computation of Variances – Direct Material Variance – Direct Labour Variance – Overhead Variances – Sales Variances	12	CO5

**TEXTBOOKS:**

1. Horngren C. T. 11 th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education.
2. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand & Co. New Delhi.
3. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi.

**REFERENCE BOOKS:**

1. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition
2. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
3. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill.

**FOURTH SEMESTER  
CORE XIII**

**Course Title: ADVERTISEMENT AND SALESMANSHIP**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To help students understand the role of advertising and salesmanship in the economy, society, and within business organizations.
- To learn about different advertising and sales strategies, including creative aspects, media planning, and sales techniques
- To apply their knowledge to real-world situations, such as analyzing advertising campaigns

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Communicate their ideas and messages about the product or service to the potential Consumers</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Create creative advertisements for various products and choose the correct media for advertising</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Appraise the Advertising Agencies and their services</li> <li>• Evaluate the relative merits and limitations of In -house, centralized and Decentralized Advertising Agencies</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Follow the ethics in selling their products or services</li> <li>• Recruit the right people for Marketing and Advertising jobs</li> <li>• Use Information technology effectively to sell their brand</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Develop the qualities required for a Marketing Manager</li> <li>• Evaluate the role of a Salesman, understand selling process and apply various selling theories</li> <li>• Discuss the need for hiring right salesman, recruitment sources for hiring potential sales team, unique methods of fixing compensation and Incentivizing sales team and Evaluating their Performance</li> </ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>COMMUNICATION AND MARKETING</b>            Communication and marketing – Communication process – Communication response hierarchy models – cognitive processing of communication – EKB Model – Marketing communication mix – Integrated Marketing Communication – An Introduction – Advertising – Its Importance and Nature – Advertising and Publicity – Advertising Management Process – Advertising Objects – DAGMAR Approach – Determination of Target Audience and Positioning – Advertising Budgets – Factors influencing Budget Decision and Methods</p>	12	CO1
2	<p><b>CREATIVITY AND ADVERTISING</b>            Creativity and Advertising – Creative Process – Creative Appeals and Execution Styles – Developing Advertising copy for print ad – Head line, Body Copy, Logo, Illustration and Layout. Media Decision – Types of Media – Advertising through internet and interactive media – Developing Media plan – Media Selection and scheduling</p>	12	CO2
3	<p><b>CENTRALIZED AND DECENTRALIZED SYSTEM</b>            Centralized and Decentralized systems – In house Agency arrangements – Advertising Agencies – Selection, Compensation and Appraisal of Advertising Agency – Managing Advertising Agency relations – IMC Services – Reasons for evaluating advertng effectiveness – Advertising testing process – Before and after advertising tests and techniques – Social and regulatory aspects of Advertising in India – Recent developments and issues in Advertising.</p>	12	CO3
4	<p><b>PERSONAL SELLING</b>            Nature and importance of Selling – Types of Selling – Personal Selling – Salesmanship and Sales Management – Process of effective selling – Sales Management Process – Environmental process impacting selling – Managing Ethics in Selling Environment – Role of Personal Selling in Customer Relationship Management – Setting Personal Selling Objective – Market Analyses and Sales Forecasting – Sales Budget – Sales Territory – Sales Quota – Role of IT in sales planning – Sales Organisation: Organisation Structure – Relationship of sales department with other departments – Distribution Network Relationship</p>	12	CO4
5	<p><b>RECRUITMENT &amp; SELECTION</b>            Recruitment and Selection – Training and Development – Objectives – Techniques and Evaluation – Sales person compensation and techniques – Straight Salary – Straight Commission – Sales contests – Rewards and Expense accounts – Motivating and Supervising Sales personnel – Evaluation and Control of the Sales Effort – Evaluation of Sales Personnel performance – Sales and Cost Analysis</p>	12	CO5

**TEXT BOOKS:**

1. Sharma, Kavita, Advertising, Planning and Decision Making, Taxman
2. L. Natarajan, Advertising and Salesmanship, Margham Publications, Chennai
3. Dr. Namita Rajput, Dr. Neeru VAsisth, Advertising and Personal Selling, Himalaya Publishing House

**REFERENCE BOOKS:**

1. Aaker, David A, Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India
2. Still, Richard R, Sales Management; Decisions, Strategies and Cases, Pearson Education India
3. Hair, Sales Management, Cengage Learning

**FOURTH SEMESTER  
DISCIPLINE SPECIFIC ELECTIVE IV (A)**

**Course Title: ORGANISATIONAL BEHAVIOUR**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To understand the role of advertising and salesmanship in the economy, society, and within business organizations.
- To learn about different advertising and sales strategies, including creative aspects, media planning, and sales techniques
- To apply their knowledge to real-world situations, such as analyzing advertising campaigns

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Get a good insight into the basic concepts, conceptual foundations and importance of organizational behaviour</li> <li>• Demonstrate a critical understanding of organizational behaviour and apply concepts, models &amp; theories to manage real life situations</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Explain the concepts of perception and attributes, attitude, personality and study the types and theories of personality shaping</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Understand the stages of group development, group cohesiveness and motivational, leadership concepts, styles and theories of leadership</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Analyse the difference between power and authority and learn the process of knowledge management of emotional intelligence in contemporary business Organisation.</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Evaluate the nature of conflicts and types of functionalities and dysfunctionality in handling grievances and managing stress.</li> </ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR</b> Concept – Nature – characteristics – Conceptual Foundations and Importance – Models of Organizational Behaviour – Management Challenges – A Paradigm Shift – Relationship with other fields – Organisation Behaviour – Cognitive Framework – Behavioristic Framework and Social Cognitive Framework	12	CO1
2	<b>THEORIES OF ORGANISATIONAL BEHAVIOUR</b> Perception and Attribution – Concept – Nature – Process – Importance – Management and Behavioural Applications of Perception Attitude – Concept – Process and Importance – Attitude – Measurement – Attitudes and workforce Diversity Personality – Concept – Nature – Types and Theories of Personality shaping – Personality Attitude and Job Satisfaction. Learning – Concept and Theories of Learning	12	CO2
3	<b>MOTIVATION</b> Motivation – Concepts and their Application – Principles – Theories – Employee Recognition – Involvement –Motivating a Diverse Workforce Leadership – Concepts – Functions – Style and Theories of Leadership– Traits– Behavioural and Situational Theories – Analysis of Inter – Personal Relationship – Group Dynamics – Definition – Stages of Group Development – Group Cohesiveness – Formal and informal Groups – Group Processes and Decision Making – Dysfunctional Groups – Transactional Analysis.	12	CO3
4	<b>ORGANISATIONAL POWER &amp; POLICIES</b> Organizational Power and Politics – Concept – Sources of Power – Distinction between Power – Authority and Influence – Approaches to Power – Political Implication of Power – Dysfunctional uses of Power - Knowledge Management of Emotional Intelligence in Contemporary Business Organisation - Organizational Change – Concept – Nature – Resistance to Change – Managing Resistance to Change – Implementing Change – Kurt Lewin – Theory of Change	12	CO4
5	<b>CONFLICT &amp; ORGANISATIONAL CULTURE</b> Conflict – Concept – Sources – Types – Functionality and Dysfunctionality of Conflict – Classification of Conflict – Intra – Individual – Interpersonal – Inter Group – Organizational – Resolution of Conflict – Meanings – Types of Grievances and Process of Grievance Handling Stress – Understanding Stress – Consequences – Causes – Managing stress Organizational Culture – Concept – Characteristics – Elements of Culture – Implications of Organizational Culture – Process of Organizational Culture	12	CO5

**TEXT BOOKS:**

1. Sekaran, Uma, Organizational Behaviour, Tata McGraw Hill Publishers
2. Stephen Robbins, Organizational Behaviour, 9th Ed, Pearson Education
3. Fred Luthans, Organizational Behaviour, McGraw Hill

**REFERENCE BOOKS:**

1. Robbins, Stephen P and Timothy A Juge, Organizational Behaviour, Prentice – Hall, N.Delhi
2. Dr. J. Jayasankar , Organizational Behaviour Margham Publications
3. Pareek U and Khanna S, Understanding Organizational Behaviour, Oxford University Press

**FOURTH SEMESTER  
DISCIPLINE SPECIFIC ELECTIVE IV (B)**

**Course Title: DIGITAL MARKETING**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

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

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• Explain the dynamics of digital marketing and recent trends and concepts of digital marketing.
<b>CO2</b>	• Examine the marketing mix and digitization and implications of digital marketing.
<b>CO3</b>	• Elaborate the different types of digital media channels
<b>CO4</b>	• Access the online consumer behavior and significance of electronic customer relationship management
<b>CO 5</b>	• Analyse the components of Digital brand analysis and the social media impacts in digital marketing

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>Introduction to Digital Marketing</b>            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, Hyperlocal marketing - Opportunities for digital marketing professionals</p>	12	CO1
2	<p><b>Online marketing mix</b>            Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.</p>	12	CO2
3	<p><b>Digital media channels</b>            Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.</p>	12	CO3
4	<p><b>Online consumer behavior</b>            Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM</p>	12	CO4
5	<p><b>Online Brand Analysis</b>            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</p>	12	CO5

**Text Book:**

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London.

**References :**

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2<sup>nd</sup> Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick,(2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.

**FOURTH SEMESTER  
DISCIPLINE SPECIFIC ELECTIVE IV (C)**

**Course Title: FORENSIC AUDITING**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- Understand the principles and methodologies of forensic auditing and Identify fraud indicators and design strategies for fraud prevention.
- Apply forensic accounting techniques to detect and analyze financial discrepancies and Gain proficiency in using technology and software for forensic investigations.
- Analyze legal and ethical considerations in forensic audits and Develop the ability to prepare detailed forensic audit reports and present findings effectively.
- Explore emerging trends and innovations in forensic auditing.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Differentiate between standard audits and forensic audits, and recognize their unique applications .</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Conduct detailed investigations into financial fraud and irregularities.</li> <li>• Utilize advanced forensic tools and techniques for fraud detection and analysis.</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Interpret and apply legal frameworks relevant to forensic audits.</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Investigate cyber frauds and leverage digital forensic tools effectively. Develop insights into emerging trends like AI and blockchain in fraud prevention.</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Provide actionable recommendations to organizations for fraud prevention and mitigation.</li> </ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Forensic Audit - Definition, Scope, and Importance - Distinction between Audit and Forensic Audit - Legal and Ethical Framework - Fundamentals of Fraud Examination Types of Fraud: Financial, Corporate, Cyber - Red Flags of Fraud - Role of a Forensic Auditor in Fraud Detection and Prevention.	12	CO1
2	Forensic Audit Process - Planning and Execution. Forensic Accounting Techniques - Ratio Analysis, Trend Analysis, Data Analysis, Interviews and Benford's Law - Use of Technology and Software in Forensic Auditing and Document Review - Reporting Findings.	12	CO2
3	Legal Aspects and Standards - Relevant Laws and Regulations Bharatiya Nagarik Suraksha Sanhita, 2023, Bharatiya Nyaya Sanhita, 2023, and Bharatiya Sakshya Adhiniyam, 2023 [ Relating to Forensic Audits only] Compliance with Auditing Standards.	12	CO3
4	Cyber Forensics - Basics of Cybersecurity - Investigation of Digital Fraud and Cybercrimes- Tools for Cyber Forensics. Emerging Trends in Forensic Audit - Artificial Intelligence in Fraud Detection- Blockchain and Its Role in Preventing Financial Crimes.	12	CO4
5	Case Studies in Forensic Audit - Real-world Examples: Corporate Scandals and Fraud Investigations - Lessons Learned and Best Practices. [Cases Pertaining to Satyam Fraud, Enron Scandal, Madoff, Lehman Brothers]	12	CO5

### Text Book:

1. Bologna, G. J., & Lindquist, R. J. (2013). Fraud Auditing and Forensic Accounting (4th ed.). Wiley.
2. Singleton, T. W., Singleton, A. J., Bologna, G. J., & Lindquist, R. J. (2010). Fraud Auditing and Forensic Accounting (3rd ed.). Wiley.
3. Hopwood, W. S., Leiner, J. J., & Young, G. R. (2012). Forensic Accounting and Fraud Examination (2nd ed.). McGraw-Hill Education.

### Reference Books

1. Golden, T. W., Skalak, S. L., & Clayton, M. M. (2011). A Guide to Forensic Accounting Investigation (2nd ed.). Wiley.
2. Albrecht, W. S., Albrecht, C. C., Albrecht, C. O., & Zimbelman, M. F. (2018). Fraud Examination (6th ed.). Cengage Learning.

**FOURTH SEMESTER  
DISCIPLINE SPECIFIC ELECTIVE V (A)**

**Course Title: GOODS AND SERVICE TAX & CUSTOMS LAW**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To make students understand the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime
- To understand the persons liable for registration and the persons not required to obtain registration under the GST law
- To give an insight on types and procedures of customs duty

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Discuss an overview of Goods and Service Tax (GST).</li> <li>• Ensures students to study the challenges in implementation of GST and concept of supply and reverse charge mechanism.</li> </ul>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Explain the concept of Input Tax Credit (ITC), e-invoicing and e- way bill.</li> </ul>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Discuss the important terminologies in GST.</li> <li>• Enabling the students to understand about furnishing of returns (GSTR).</li> </ul>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Explain first principles of valuation, procedure for assessment and payment of Customs duty, types of Customs duty.</li> </ul>
<b>CO 5</b>	<ul style="list-style-type: none"> <li>• Apply the procedures of Customs duty.</li> </ul>

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>GENESIS OF GST IN INDIA</b>            Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST- GST Council – Composition and Powers – GSTN – Role of GSTN in Front End and Back End Interface. Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) - Time of Supply (Section 12 &amp; 13 of CGST Act) – Value of Supply (Section 15 of CGST Act). Overview of Taxability of E-Commerce Operators and OIDAR Services, Reverse charge mechanism – Harmonised system of Nomenclature</p>	12	CO1
2	<p><b>INPUT TAX CREDIT [ITC]</b>            Eligibility and conditions – Registration [Normal and Composition] –Persons liable for registration – Procedure for registration- Amendment of registration- Cancellation of registration - Tax invoice, Credit and Debit Notes, E-invoicing and E-way Bill  <b>[Problems relating to Computation of Input Tax Credit]</b></p>	12	CO2
3	<p><b>IMPORTANT TERMINOLOGIES</b>            Services Accounting Code [SAC] - Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Furnishing of returns - Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A &amp; 2B, GSTR 3B, GSTR9, GSTR 9C.  <b>[Problems relating to Set off of ITC and GST Payable / Carry forward]</b></p>	12	CO3
4	<p><b>CUSTOMS DUTY</b>            Basic Concepts- Important Definitions, Territorial Waters, High Seas,- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods , Procedure for Assessment of Customs duty  <b>[Problems relating to Computation of Assessment Value, Customs payable, Anti-Dumping Payable]</b></p>	12	CO4
5	<p><b>CUSTOM PROCEDURES</b>            Customs Procedures, Import and Export Procedures, Baggage Rules &amp; Exemptions - Introduction to EDPMS and IDPMS</p>	12	CO5

**Text Book:**

1. Gupta, Vineet., & Gupta, N. K. (2019) Bharat's Fundamentals of Goods & Services Tax. Bharat Law House Publisher, New Delhi, India. (ISBN: 978-93-5139-668-0)
2. Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India. (ISBN: 978-93-86921-16-1)
3. Gupta, Vineet., & Gupta, N. K. (2020) Goods and Service Tax with Customs Law - Knowledge Testers - Theory and Practical. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-190-5)
4. Bansal, K. M. (2021) Taxmann's GST & Customs Law. 5th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-537-3)

**REFERENCE BOOKS:**

1. Haldia, Arpit., & Salim, Mohd. (2020) Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws. Taxmann's Publication, New Delhi, India. (ISBN: 978-81-9493-978-8)
2. Singhania, K Vinod. (2021) Taxmann's Students' Guide to GST & Customs Law. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-550-2)
3. ICAI (2020). ICAEW - Paper-5: Indirect Tax Laws - Study Material. The Institute of Chartered Accountants of India Publication, New Delhi, India.

**FOURTH SEMESTER  
DISCIPLINE SPECIFIC ELECTIVE V (B)**

**Course Title: ENTREPRENEURSHIP & SMALL BUSINESS PROMOTION**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To understand the meaning, scope, and importance of entrepreneurship in the Indian context and to differentiate between types of entrepreneurs and understand various entrepreneurial models.
- To equip students with legal knowledge related to entrepreneurship, including Intellectual Property Rights and to explore the challenges and support systems available for women and grassroots entrepreneurs.
- To enable students to create business plans, conduct feasibility studies, and understand financial, marketing, and operational aspects of a small business.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• Define entrepreneurship, explain its classifications and characteristics, and analyze the problems faced by Indian entrepreneurs.
<b>CO2</b>	• Distinguish between entrepreneurs and intrapreneurs, and apply different entrepreneurial models.
<b>CO3</b>	• Understand and apply basic legal knowledge, including IPRs, relevant to startups and small businesses.
<b>CO4</b>	• Develop and evaluate business plans with attention to financial feasibility, marketing strategies, and operational planning.
<b>CO 5</b>	• Assess institutional support systems for small businesses and suggest solutions to common challenges such as business sickness

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<b>Entrepreneurship:</b> meaning, importance of entrepreneurship, concepts, Characteristics, classifications of entrepreneurship, problems faced by entrepreneurs in India. Entrepreneur v/s intrapreneur, entrepreneurial models, Legal issues for Entrepreneur: Intellectual property rights: Copyrights, Trademarks, Trade secrets, Patents.	12	CO1
2	Women Entrepreneurs, working environment, challenges in the path of women entrepreneurs, empowerment, Grassroots entrepreneurs through self help groups (SHG). Building the business plan- Feasibility study: Setting up of Small business enterprises,	12	CO2
3	<b>Financial Considerations:</b> Basic financial statements, Managing Cash Flows, Preparation of projected financial statements, Applications of Business ratios, Sources of finance: Debt and Equity. Marketing: Marketing considerations- selecting the target market, market strategy. Pricing strategies and marketing of services, export marketing.	12	CO3
4	<b>Production management in Small business:</b> production and material management, Break even analysis. HRM in Small business: Importance of HRM, HRD, Industrial relations, labour laws, pollution control laws.	12	CO4
5	<b>Institutions supporting small business enterprises:</b> Introduction, Central level institutions, state level institutions, other agencies. Sickness in small business enterprises: Definition and status of Sickness of SSI's in India, causes of sickness, Symptoms and cure of sickness.	12	CO5

#### Text Book:

1. Khanka, S. S. (2012). Entrepreneurial development (4th ed.). S. Chand Publishing.
2. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2017). Entrepreneurship (10th ed.). McGraw-Hill Education.
3. Desai, V. (2011). Dynamics of entrepreneurial development and management. Himalaya Publishing House.
4. Kuratko, D. F. (2016). Entrepreneurship: Theory, process, and practice (10th ed.). Cengage Learning.
5. Taneja, S., & Gupta, S. L. (2001). Entrepreneurship development: New venture creation. Galgotia Publishing.

#### Reference Books:

1. Scarborough, N. M., & Cornwall, J. R. (2018). Essentials of entrepreneurship and small business management (9th ed.). Pearson Education.
2. Gupta, C. B., & Srinivasan, N. P. (2015). Entrepreneurship development in India. Sultan Chand & Sons.
3. Panda, S. C. (2019). Entrepreneurship development. Kalyani Publishers.
4. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully launching new ventures (5th ed.). Pearson Education.

**FOURTH SEMESTER  
DISCIPLINE SPECIFIC ELECTIVE V (C)**

**Course Title: BANKING & INSURANCE**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 0:5:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To understand the evolution of new era banking and to explore the digital banking techniques
- To analyse the role of insurance sector and to evaluate the mechanism of customer service in insurance and the relevant regulations
- To give an appraisal of various forms of risk in Insurance

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• Relate the transformation in banking from traditional to new age
<b>CO2</b>	• Apply modern techniques of digital banking and illustrate the importance of Artificial Intelligence.
<b>CO3</b>	• Explain the evolution of Indian Insurance System and Evaluate the role of insurance sector
<b>CO4</b>	• Examine the mechanism of customer service and the regulatory framework of Indian Insurance companies.
<b>CO 5</b>	• Assess risk mitigation strategies and the tools for controlling the risk.

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

Sl. No.	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>Introduction to Banking</b></p> <p>Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.</p>	12	CO1
2	<p><b>Contemporary Developments in Banking</b></p> <p>Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.</p>	12	CO2
3	<p><b>Indian Insurance Market</b></p> <p>History of Insurance in India – Definition and Functions of Insurance– Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure .Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.</p>	12	CO3
4	<p><b>Customer Services in Insurance</b></p> <p>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.</p>	12	CO4
5	<p><b>Risk Management</b></p> <p>Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.</p>	12	CO5

**Text Book:**

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

**REFERENCE BOOKS:**

1. SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

**FOURTH SEMESTER  
SKILL ENHANCEMENT COURSE – DISCIPLINE SPECIFIC II**

**Course Title: ADVANCED INFORMATION TECHNOLOGY**

<b>Course Code:</b>	<b>Credits : 3</b>
<b>L:T:P:S: 0:1:4:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 03</b>	<b>ESE Marks : 50</b>

**LEARNING OBJECTIVES:**

- To familiarize themselves with the interface, features, and functions of Tally ERP/Prime.
- To develop hands-on skills to handle real-time accounting tasks relevant to business and professional environments.
- To build confidence in using Tally for financial decision-making and compliance.

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	• Understand the fundamentals of computerized accounting and the features of Tally ERP/Prime software.
<b>CO2</b>	• Create and manage company accounts, ledgers, and groups in Tally.
<b>CO3</b>	• Apply inventory management techniques using Tally, including stock categories, units of measurement, and godowns.
<b>CO4</b>	• Access and record the maintain accounting transactions including vouchers, receipts, payments, and journal entries.
<b>CO 5</b>	• Generate and analyze financial statements such as Trial Balance, Profit & Loss Account, and Balance Sheet.

**Mapping of Course Outcomes to Program Outcomes and Program Specific Outcome:**

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

CORRELATION: 3- STRONG, 2- MEDIUM, 1- LOW

<b>Sl. No.</b>	<b>CONTENTS OF MODULE</b>	<b>Hrs</b>	<b>Cos</b>
1	<b>Fundamentals of Tally</b> Company Features – Configuration – Getting function with Tally – Creating/Setting up of Company in Tally	12	CO1
2	<b>Accounting Masters in Tally</b> Chart of Groups – Groups – Multiple Groups – Ledger – Multiple Ledgers	12	CO2
3	<b>Inventory Masters in Tally</b> Stock Group – Multiple Stock Group – Stock Categories – Multiple Stock Categories – Units of Measure – Stock Items	12	CO3
4	<b>Vouchers Entry in Tally</b> Introduction – Types of Vouchers – Chart of Vouchers – Accounting Vouchers – Inventory Vouchers - Invoicing	12	CO4
5	<b>Application of Tally</b> Passing Journal Entries in Tally - Preparation of Ledger Accounts through Tally - Preparation of Trial balance through Tally – Preparation of Financial Statement through Tally	12	CO5

**TEXTBOOKS:**

1. Information Technology in Business Principles; Practices and opportunities, International Edition - James A. Senn– Prentice Hall Publishers
2. Fundamental of information Technology - Alexis Leon & Mathew Leon – Vikas Publishing

**REFERENCE BOOKS:**

2. MS-Office for Windows - Corey Sandler, Tom Badget, Jan WeinGarten – PANCHU Publisher.

**FOURTH SEMESTER  
CORE PROJECT**

**Course Title: PROJECT REPORT AND VIVA-VOCE**

<b>Course Code:</b>	<b>Credits : 4</b>
<b>L:T:P:S: 0:5::0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours: 00</b>	<b>ESE Marks : 50</b>
<b>PROJECT 50</b>	
<b>VIVA – VOCE : 50</b>	
<b>Total 100 marks jointly by Internal &amp; External Examiner</b>	

<b>Areas of Research</b>	The student can select their topics from fields like Marketing, Organizational Behaviour, Finance, Human Resource Management etc., the report should include field studies, surveys, interpretations, planning and design of an improved and integrated management systems, presented in a comprehensive manner with recommendation for solution based on scientifically worked out data.
The contents of the Report may include the following:	
<b>Chapter I</b>	<b>Introduction</b> <ul style="list-style-type: none"> <li>• Nature and Importance of the study</li> <li>• Statement of the current problem</li> <li>• Objectives of the study</li> <li>• Scope and Limitations of the study</li> <li>• Methodology used for the study <ul style="list-style-type: none"> <li>i) Data collection</li> <li>ii) Statistical Techniques used</li> </ul> </li> <li>• Chaptalization</li> </ul>
<b>Chapter II</b>	<b>Profile of the Company</b> <ul style="list-style-type: none"> <li>• History and Evolution, Incorporation.</li> <li>• Organisation Chart, Departmentation.</li> <li>• Office Layout and Management.</li> <li>• Indicators of Growth</li> </ul>
<b>Chapter III</b>	<b>Practical Exposure during the course of training</b> <ul style="list-style-type: none"> <li>• Learning by practice with regard to relationship between classroom learning and learning at work place.</li> <li>• Extent of self–development after training.</li> </ul>
<b>Chapter IV</b>	<b>Review of Literature</b> <ul style="list-style-type: none"> <li>• Conceptualization of the subject matter selected for study.</li> <li>• Conclusion derived by the previous studies related to the subject matter selected.</li> </ul>
<b>Chapter V</b>	<b>Analysis and Interpretation</b> <ul style="list-style-type: none"> <li>• The results secured from the statistical analysis, implying the relationship between the variables and the subject matter studied.</li> <li>• Interpretation of the inferences obtained.</li> </ul>
<b>Chapter VI</b>	<b>Summary and Conclusion</b> <ul style="list-style-type: none"> <li>• Gist of the preceding five chapters, findings and conclusions.</li> </ul>

<b>No. of Pages</b>	The Report shall consist of 70 to 80 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.
<b>Passing Minimum</b>	A candidate failing to secure the minimum for a pass (50%) shall be required to resubmit this report to the department later.
<b>Evaluation</b>	The project report evaluation and Viva Voce examinations of M. Com should be carried out jointly by both internal and external examiners. The project report shall be retained by the Department and mark list alone be sent to the COE Office.

**SOFT SKILLS – I**  
**SEMESTER – I**  
**EFFECTIVE COMMUNICATION IN ENGLISH**

**Credits : 2**  
**No. of hours per week: 2**

**Course content**

**Public speaking**

- The power of public speaking
- Developing confidence
- Planning
- Preparation
- Successful and effective delivery of speech

**Group Discussion**

- What is group discussion?
- Why are group discussions held?
- Preparation for a group discussion
- Skills for effective participation
- Traits tested in a group discussion
- Initiating a group discussion
- Non-verbal communication in group discussion
- Types of group discussion

**Interviews**

- Interviewing in the 21<sup>st</sup> century
- Developing an Interview strategy
- Taking care of the Details
- Practicing for the Interview
- During the Interview
- Stress Interview
- Traditional Interview

**Writing skills**

- Basics of writing
- Writing paragraphs
- Writing research articles
- Report writing
- Writing a CV

**SOFT SKILLS – II**  
**SEMESTER – II**  
**ENGLISH FOR COMPETITIVE EXAMS**

**Credits 2**  
**No. of hours per week: 2**

**Course content**

**Reading Comprehension**

- Introduction to a variety of reading passages
- Key to comprehension
- Tackling questions
- Techniques for answering comprehension questions

**Reading skills**

- Skimming
- Scanning
- Intensive reading
- Extensive reading

**Vocabulary**

- Synonyms
- Antonyms
- Analogy
- Sentence completion

**Grammar**

- Basics of Grammar  
(Parts of speech, Tense form, Articles, etc)
- Identifying errors

**Writing**

- Importance of writing
- Responding to the task
- Coherence and cohesion
- Lexical resource
- Grammatical range and accuracy
- Planning and preparation
- Using examples
- Writing general essays
- Descriptive writing

**SOFT SKILLS – III  
SEMESTER – III  
COMPUTER SKILLS**

**Credits : 2**

**No. of hours per week : 2**

**Course code:**

**Unit – I**

Basics of Computer and Word processing

**Unit – II**

Spreadsheets

**Unit – III**

Presentations

**Unit – IV**

Databases

**Unit – V**

Internet and Email features

**Note**

All units require practical exposure

**SOFT SKILLS – IV**  
**SEMESTER IV**  
**LOGICAL AND ANALYTICAL REASONING**

**Credits : 2**

**No of Hours per week : 2**

**Unit I**

Letter and Symbol Series-Verbal Reasoning-Non-verbal series

**Unit II**

Analogies-Coding and Decoding

**Unit III**

Judgment and Reasoning-Statement and Conclusion-Statement and Argument

**Unit IV**

Analytical Reasoning-Blood relations-Direction Test

**Unit V**

Problems on Age-Number Series

# APPENDIX

## **OUTCOME-BASED EDUCATION (OBE)**

Outcome-Based Education (OBE) is a student-centric teaching and learning methodology in which the course delivery, assessment are planned to achieve stated objectives and outcomes. It focuses on measuring student performance i.e. outcomes at different levels.

Outcome-based education (OBE) is an educational theory that bases each part of an educational system around goals (outcomes). By the end of the educational experience each student should have achieved the goal. There is no specified style of teaching or assessment in OBE; instead classes, opportunities, and assessments should all help students achieve the specified outcomes.

There are three educational Outcomes as defined by the National Board of Accreditation.

### **Program Educational Objectives (PEOs)**

The Programme Educational Objectives of a program are the statements that describe the expected achievements of graduates in their career, and also in particular, what the graduates are expected to perform and achieve during the first few years after graduation.

### **Programme Outcomes (POs)**

Program outcomes are finer statements that designate what students are expected to be able to do by the time of graduation. POs are expected to be aligned closely with Graduate Attributes.

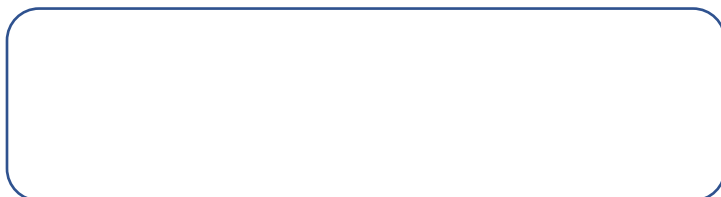
### **Programme Specific Outcomes (PSO)**

Programme Specific Outcomes are what the students should be able to do at the time of graduation with reference to a specific discipline.

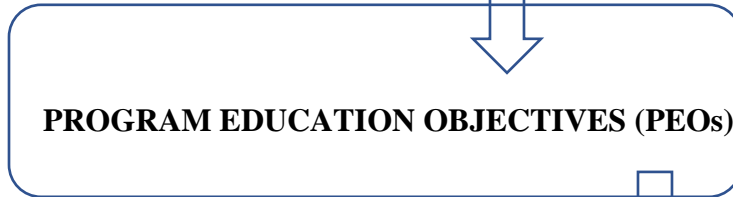
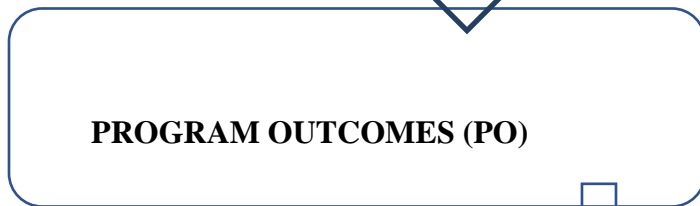
### **Course Outcome (CO)**

Course outcomes are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course.

## **MAPPING OF OUTCOMES**

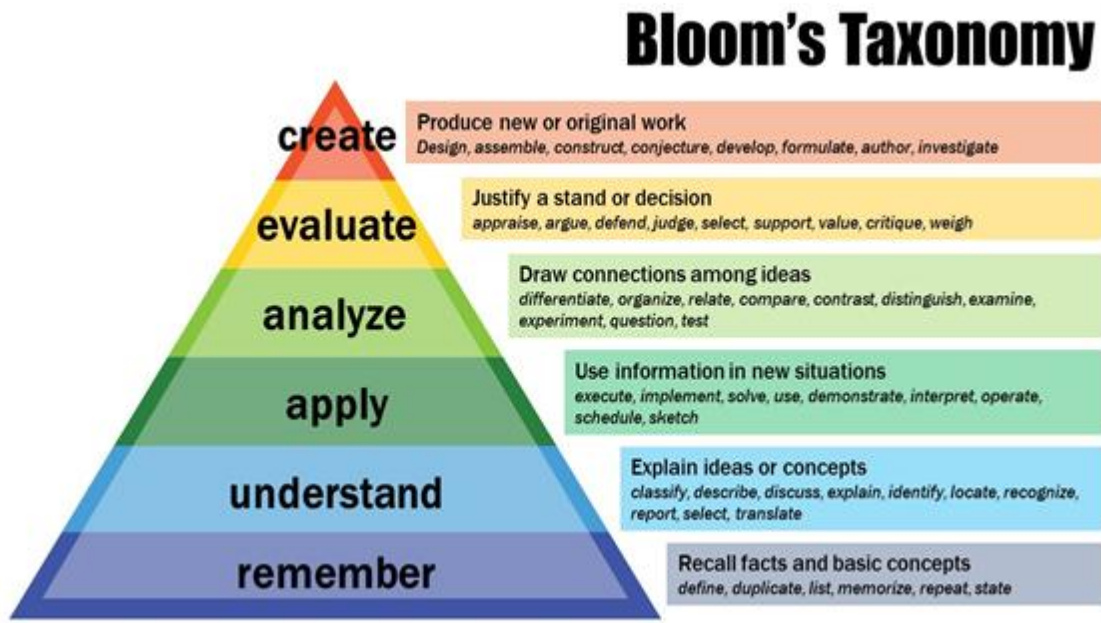


**COURSE OUTCOMES (CO)**



## BLOOM'S TAXONOMY

**Bloom's taxonomy** is a classification system used to define and distinguish different levels of human cognition—i.e., thinking, learning, and understanding. Educators have typically used Bloom's taxonomy to inform or guide the development of assessments (tests and other evaluations of student learning), curriculum (units, lessons, projects, and other learning activities), and instructional methods such as questioning strategies. [eduglosarry.org]



### Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

Level	Parameter	Description
K1	Knowledge	It is the ability to remember the previously learned material/information
K2	Comprehension	It is the ability to grasp the meaning of material
K3	Application	It is the ability to use learned material in new and concrete situations
K4	Analysis	It is the ability to break down material/concept into its component parts/subsections so that its organizational structure may be understood
K5	Synthesis	It is the ability to put parts/subsections together to form a new whole material/idea/concept/information

K6	Evaluation	It is the ability to judge the value of material/concept/statement/creative material /research report) for a given purpose
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