

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN

(AUTONOMOUS)

Re-Accredited with B⁺⁺ by NAAC in 3rd Cycle

(Run by Hindu Religious and Charitable Board under the Aegis of

Arulmigu Dhandayuthapani Swami Thirukovil, Palani)

(Affiliated to Mother Teresa Women's University, Kodaikanal)

Chinnakalayamputhur, Palani – 624 615



OUTCOME BASED EDUCATION

SYLLABUS FOR

MASTER OF COMMERCE

M.Com

2022 -2024 Batch

1. COLLEGE VISION

CV1	Women Education
CV2	Women Empowerment
CV3	Self-Reliance
CV4	Model Citizen

2. PROGRAM EDUCATIONAL OBJECTIVES

- PEO1** Students will have a solid foundation to pursue research programmes and professional courses.
- PEO2** To make the students capable of providing a positive contribution to commerce, trade and industry in the local and national context.
- PEO3** Students will be equipped with the required knowledge to face career oriented exams like NET, SLET and TET.
- PEO4** Students will be able to initiate and build upon entrepreneurial ventures.
- PEO5** Students will turn into the tax consultant, financial analyst and financial service providers.
- PEO6** To imbibe professional ethics, environmental values and social responsibility.

3. PROGRAM OUTCOMES

- PO1** Equipped with in-depth knowledge on concepts, principles and recent developments in the core functional areas such as accounting, finance, banking, insurance, taxation, economics, marketing and business organisation.
- PO2** Acquire skills and apply the principles and practices of commerce, economics, accountancy and finance in real time business situation.
- PO3** Function effectively as an individual or as a member of an organisation or leader in a team by exhibiting interpersonal, marketing and leadership skill and human values.
- PO4** Demonstrate analytical mindset to identify the research problem, apply the current techniques, skills and research tools for analyzing, interpreting and presentation of data.
- PO5** Enriched with knowledge as to professional practices, business practices and entrepreneurial skill needed for competitive global environment.

Mapping PEO with College Vision:

PEO / CV	CV1	CV2	CV3	CV4
PEO1	H	H	H	M
PEO2	H	H	H	H
PEO3	H	H	H	M
PEO4	H	H	H	H
PEO5	H	H	H	H
PEO6	H	M	M	H

H - High; M - Medium; L - Low

4. ELIGIBILITY FOR ADMISSION OF THE COURSE

Admission to M.Com Course is open to candidates with a Bachelor Degree in Commerce, Management, Corporate Secretaryship, Computer Application and Economics of Mother Teresa Women's University or any other University.

Minimum percentage of marks:

SC/ST Candidates - 50%

Other Candidates - 55%

5. DURATION OF THE COURSE

The course covers a period of two years comprising of four semesters with two semesters per year. For each semester, there is 90 instructional days and examination shall be conducted at the end of each semester for the respective subjects.

6. MEDIUM OF THE INSTRUCTION: English**7. ELIGIBILITY FOR P.G. DEGREE**

- Candidates will be eligible for M.Com degree, if they secure the passing minimum of 50 per cent (internal and external).

- To complete the course, the students should secure the prescribed credits i.e., 90 credits.
- Candidates require 75 per cent of attendance to attend the semester exam.
- Two internal examinations will be conducted and the average of this two will be considered for consolidation.
- Project work is compulsory which carries 100 marks. A student should select a topic for the project work in the beginning of the fourth semester and submit the report at the end of that semester. Project report shall be valued and Viva-Voce examination will be conducted by an external examiner.

8. EVALUATION PATTERN

Evaluation of the candidates shall be made through internal and external assessment. For theory papers, Internal Examination will be for 25 marks and External Examination will be for 75 marks; For practical papers, Internal Examination will be for 40 marks and External Examination will be for 60 marks.

Theory Papers:

The break-up of internal assessment shall be follows.

Test	-	15
Seminar	-	5
Assignment	-	5
Total		25

Practical Papers

The break-up of internal assessment shall be follows.

Observation	-	10
Program Execution	-	10
Model	-	20
Total		40

The break-up of external assessment shall be follows.

Record	-	10
Algorithm	-	10
Program Output	-	30
Viva-voce	-	10
Total		60

9. INTERNSHIP TRAINING REPORT

III Semester

Evaluation Method [Internal Examiner]

Industry Selection	:	10
Regularity and Attendance	:	15
Report	:	50
Viva-Voce	:	25
Total		100

10. PROJECT WORK

Distribution of Marks:

Internal (to be awarded by the Guide)

Topic Selection	:	10
Data Processing	:	10
Regularity	:	5
Total		25

External (to be awarded by the External Examiner)

Report	:	50
Viva-Voce	:	25
Total		75

10. BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

CIA : BOTH THEORY AND PROBLEM ORIENTED PAPERS

Bloom's Category	Section	Marks	Description	Total
Remember, Understand (K ₁ , K ₂)	A - 2 x 2.5 (2 out of 3)	5	1 or 2 sentences	30 (Converted into 15 marks)
Apply, Analyse (K ₃ , K ₄)	B - 3 x 5 (either / or)	15	250 words	
Evaluate, Create (K ₅ , K ₆)	C - 1 x 10 (1 out of 2)	10	500 words	

END SEMESTER : THEORY AND PROBLEM ORIENTED PAPERS

Bloom's Category	Section	Marks	Description	Total
Remember, Understand (K ₁ , K ₂)	A - 5 x 3 (5 out of 7)	15	1 or 2 sentences	75
Apply, Analyse (K ₃ , K ₄)	B - 5 x 6 (either / or)	30	250 words	
Evaluate, Create (K ₅ , K ₆)	C - 1 x 10 (3 out of 5)	30	600 words	

HOD

DEAN

PRINCIPAL

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(AUTONOMOUS)

Re-Accredited with 'B++' by NAAC in 3rd Cycle
(Run by Hindu Religious and Charitable Board under the Aegis of
Arulmigu Dhandayuthapani Swami Thirukovil, Palani)
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Chinnakalayamputhur, Palani – 624 615

BOARD OF STUDIES MEETING – 09.05.2022

M.Com

(2022-2025)

Chairman	:	Dr(Mrs).T.Tamilselvi, Head, Dept. of Commerce.
Subject Experts	:	Dr. K. Kumar, Associate Professor and Head, PG and Research Department of Commerce, National College, Trichy.
University Nominee	:	Dr.G.Indhumathi, Assistant Professor, Department of Commerce, Mother Teresa Women's University, Kodaikanal – 624101
Alumnae	:	Dr.B.Navaneetha, Assistant Professor, Department of Commerce, P.S.G College of Arts and Science, Coimbatore.
Students Representatives	:	S.Poorani –II.M.Com[CA] S.Yazhini – I. M.Com[CA]
Members	:	1. Dr(Mrs).N.Sumithra Devi 2. Dr(Mrs). N.Mahalakshmi 3. Dr(Mrs).D.Jayakkodi 4. Ms. P.Jayaselvi 5. Ms. M.Manimekalai 6. Ms.K.UmaMaheswari 7. Ms.R.Deepa 8. Ms.S.Babitha 9. Dr(Mrs).B.Sharmila 10. Dr(Mrs).E.Rajeswari

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI

PG AND RESEARCH DEPARTMENT OF COMMERCE

OUTCOME BASED EDUCATION

M.COM 2022 Onwards

SEMESTER		PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
I	Core Paper 1	Business Environment		6	5	25	75	100
	Core Paper 2	Managerial Economics		6	5	25	75	100
	Core Paper 3	Accounting for Decision Making		6	5	25	75	100
	Core Paper 4	Financial Markets and Services		6	5	25	75	100
	Elective 1	Option 1: Organizational Behaviour (or) Option 2: Retail Marketing		6	4	25	75	100
		Total		30	24			500
II	Core Paper 5	Direct Tax		6	5	25	75	100
	Core Paper 6	Investment Management		6	5	25	75	100
	Core Paper 7	Advanced Corporate Accounting		6	5	25	75	100
	Core Paper 8	Business Accounting with Tally-Practical		6	5	40	60	100
	Elective 2	Option 1: Marketing (or) Option 2: Export and Import Trade Procedures		6	4	25	75	100

		Total		30	24			500
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SEMESTER		PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
III	Core Paper 9	Business Research Methods		6	5	25	75	100
	Core Paper 10	Advanced Statistics		6	4	25	75	100
	Core Paper 11	Indirect Tax		6	5	25	75	100
	Core Paper 12	Data Analysis using Ms-Excel & SPSS - Practical		6	4	40	60	100
	Elective 3	Option 1: Internet and E-Commerce		6	4	25	75	100
		(or) Option 2: Customer Relationship Management Internship Training			2	25	75	100
		Total		30	24			600
IV	Core Paper 13	Financial management		6	5	25	75	100
	Core Paper 14	Entrepreneurship Development		6	5	25	75	100
	Elective 4	Option 1: International Business		6	4	25	75	100
		(or)						

		Option 2: Logistics and Supply Chain Management						
		Project		12	4	25	75	100
		Total		30	18			400
		Grand Total		120	90			2000

Course Code :		Course Title	Batch:	2022 – '25
		Core – 1	Semester:	I
Hrs / Week :	6	BUSINESS ENVIRONMENT	Credits :	5

Preamble:

The course aims to make the students familiar with business environment including global business environment and factors affecting such environments. It also explains about consumer rights, responsibilities, industrial sickness and foreign direct investment.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Analysing the various factors affecting business environment and discussing the provisions of new industrial policy 1991.	K ₄
CO2	Acquiring the knowledge about the concept of Privatization, liberalization and Globalization.	K ₂
CO3	Analysing the problems of small scale industries and reasons for industrial sickness.	K ₄
CO4	Gaining knowledge about social responsibility of business and Explaining the provisions of consumer protection act 1986.	K ₂ ,K ₃
CO5	Realising the significance of FDI& its Growth in India.	K ₄

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	H
CO2	H	H	H	H	H
CO3	H	H	M	H	M
CO4	H	M	H	M	H
CO5	H	M	H	M	M

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Introduction (18 hrs)

Business Environment - Meaning – Importance - **Factors Affecting Business Environment***– Economic, Political, Legal, Competitive, Technological Factors and Global Environment.

Unit II

Privatization (18 hrs)

Liberalization of Economic Policies – Privatization of Public Sector Undertaking – Forms of Privatization – Arguments for and against Privatization – Disinvestments. Globalization: Concept – Impacts – Merits and Demerits.

Unit III

Small Scale Sector (18 hrs)

Small Scale Sector – Definition – Problems of Small Scale Industries – Incentives to Small Scale Sector – Industrial Sickness – Symptoms – Causes – Consequences – Remedies.

Unit IV

Corporate Social Responsibility & Consumerism (18 hrs)

Corporate Social Responsibility**– Meaning- Definition- Four Dimension of Corporate Social Responsibility- Benefits-Types-Driving forces behind corporate social responsibility- Consumer Protection Act 1986 and 2019 – Consumer Rights – Consumer Responsibilities – Three -Tier Structure of Grievances Redressal Machinery.

Unit V

Foreign Direct Investment (18 hrs)

Foreign Direct Investment – Types – Significance – Limitations – Factors affecting FDI – Growth of FDI – Foreign Investment in India.

***Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	FrancisCherunilam	Business Environment	Himalaya Publishing House, New Delhi	29th Revised Edition-2021

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1	Aswathappa.K	Essentials of Business Environment	Himalaya Publishing House, New Delhi.	15th revised Edition, 2021
2	Dr. C.B Gupta	Business Environment	Sultan Chand & Sons, New Delhi.	11th Edition, 2019
3	Suman Chopra	Strategic Management and Business Policy	SarupBook PublishingCompany Ltd, New Delhi.	2017
4	Dr.V.Sinha	Business Environment	SPBD Publishing House, Agra, Uttar Pradesh.	2020
5	Dr.Ritu Gupta	Economic and Business Environment	TaxmannPublishing Company Ltd, New Delhi.	2021

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://onlinecourses.swayam2.ac.in/imb22_mg02/preview
2	https://onlinecourses.nptel.ac.in/noc22_hs16/preview
3	https://youtu.be/R7CEepLQVS8
4	https://youtu.be/hSzI1X5JfJo
5	https://youtu.be/lPKC4lS4uyo

Course Code :		Course Title	Batch:	2022 – '25
		Core – 2	Semester:	I
Hrs / Week :	6	MANAGERIAL ECONOMICS	Credits :	5

Preamble :

The course aims to impart basic knowledge in concept and scope of managerial economics. It also aims to provide an understanding on demand, cost, production analysis, pricing and output decisions and determination of National Income.

Course Outcomes :

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the nature and scope of managerial economics and Explaining its relation with other disciplines.	K ₂ , K ₃
CO2	Analysing about demand and discussing the factors influencing demand.	K ₄
CO3	Gaining knowledge about cost and production analysis and analyzing the factors deciding economies of scale of production.	K ₂ , K ₄
CO4	Discussing the mechanism of determining price under different market situations.	K ₄
CO5	Analysing the difficulties in measurement of national income and Per capita Income.	K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	M	H
CO2	H	H	M	H	H
CO3	H	H	M	H	H
CO4	H	H	H	M	H
CO5	H	H	M	H	M

H - High; M - Medium; L - Low

SYLLABUS

Unit – I

Introduction

(18 hrs)

Managerial Economics – Introduction – Meaning - Nature and Scope of Managerial Economics in relation with other disciplines – **Role and Responsibilities of Managerial Economist** *– Uses of Managerial Economics.

Unit - II

Demand analysis

(18 hrs)

Demand analysis - Demand determinants – Demand distinctions – Elasticity of demand – Types, methods – Applications – Factors influencing elasticity of demand - Demand forecasting for industrial goods – Consumer equilibrium.

Unit – III

Break-even analysis

(18 hrs)

Cost and production analysis - Cost concepts – Cost and output relationship - cost control – Short run and Long run - cost functions - production functions – Break-even analysis – Economies of scale of production.

Unit - IV

Pricing policies

(18 hrs)

Pricing and output decisions in different market situations – Monopoly, Duopoly and Oligopoly competition - Perfect and Imperfect - **Pricing policies****.

Unit – V

National Income Concept

(18 hrs)

National Income – Elements of National Income – National Income Concept – Measurement of National Income – Difficulty in measurement – Significance of National Income – Per Capita Income(Theory only).

***Self study**

*** * Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Maheswari and Varshney	Managerial Economics	Sultan Chand & Sons	6 th January 2018

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	P.L.Metha	Managerial Economics	Sultan Chand & Sons Ltd.	1 st January 2016
2.	G.S.Gupta	Managerial Economics	Tata McGraw Hill	1 st July 2017
3.	Joei Dean	Managerial Economics	Prentice Hall India	1 st January 1979

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/rn2KV9DkQ2g
2	https://youtu.be/a8QIYpmEuc4
3	https://youtu.be/tFrz-7-rEXE
4	https://youtu.be/obQ80QZYuNo

Course Code :		Course Title	Batch:	2022 – '25
		Core – 3	Semester:	I
Hrs / Week :	6	ACCOUNTING FOR DECISION MAKING	Credits :	5

Preamble:

The course focuses on various types of costing and techniques of management accounting. It provides knowledge as to analysis and interpretation of financial statements and working capital management.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Examining the theoretical framework of cost accounting and preparing cost sheet.	K ₃ , K ₄
CO2	Acquiring knowledge in the preparation of contract account and ascertaining the cost of a product or service.	K ₂ , K ₃
CO3	Inferring the theoretical concept of management accounting and Analyzing the financial data from annual reports of companies.	K ₂ , K ₃
CO4	Understanding the preparation of various Ratios and Application of marginal costing techniques in Business decision making.	K ₂ , K ₃
CO5	Computing different types of Budgets to satisfy the needs of the business organisations.	K ₆

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	M	H
CO2	H	H	M	H	H
CO3	H	H	M	H	H
CO4	H	H	M	H	H
CO5	H	M	H	H	H

H - High; M - Medium; L - Low

SYLLABUS

Unit - I

Introduction of cost Accounting (20 hrs)

Cost accounting : Meaning – Definition – Advantages and Disadvantages – Elements of cost – Preparation of Cost sheet. Reconciliation of Cost and Financial accounts.

Unit – II

Contract Costing (18 hrs)

Contract Costing: Features – Types of Contracts – Recording of Cost of Contract – Recording of Value and Profit on Contracts – Preparation of Contract Accounts.

Unit – III

Introduction of Management Accounting (16 hrs)

Management accounting : Meaning – Definition – Nature and Scope – Objectives – Functions - **Importance – Advantages, Disadvantages– Difference between Financial accounting and Management accounting - Difference between Management accounting and Cost accounting*** — Management Accountant – Functions and Duties.

Analysis and Interpretation of Financial Statements: Objectives – Nature - Limitations - Techniques.

Unit – IV

Ratio Analysis (18 hrs)

Ratio Analysis**: Meaning – Importance – Utility and Limitations – Classification.

Marginal Costing : Meaning – Definition – Features – Cost Volume Profit Analysis – Break Even Analysis - Application of Marginal Costing Techniques.

Unit – V

Budget (18 hrs)

Budget: Meaning-Definition, Steps in installation of Budgetary Control-Classification of Budget.

Note : 20% Theory and 80% Problems

***Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	S.P.Jain&K.L.Narang	Cost Accounting	Kalyani Publishers, New Delhi	2016
2.	S.N.Maheswari	Management Accounting	Sultan Chand & Sons, New Delhi	2021

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	R.S.N.Pillai&Bagavathi	Cost Accounting	S.Chand& Co, New Delhi	2015
2.	S.N.Maheswari	Cost Accounting	Sultan Chand & Sons, New Delhi	2013
3.	R.S.N.Pillai&Bagavathi	Management Accounting	S.Chand& Co, New Delhi	2010, 4 th edition
4.	M.Y.Khan&P.K.Jain	Management Accounting	Tata McGraw – Hill	2021, 8 th edition

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1.	https://nptel.ac.in/courses/110107127
2.	https://nptel.ac.in/courses/110101132
3.	https://nptel.ac.in/courses/110101003
4.	https://www.youtube.com/watch?v=H0q2qAAnubI
5.	https://www.youtube.com/watch?v=-UbFZRd8Eds

Course Code :		Course Title	Batch:	2022 – '25
		Core-4	Semester:	I
Hrs / Week :	6	FINANCIAL MARKETS AND SERVICES	Credits :	5

Preamble:

The course aims to provide an understanding on the basic concepts of financial system. The course also provides in-depth knowledge on various financial markets and services.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Gaining knowledge on structure of financial system and its role in economic development of a country.	K ₂
CO2	Understanding the concept of money market and Analysing its role in economic development.	K ₂ , K ₄
CO3	Analysing the features and functions of different types of financial markets.	K ₄
CO4	Examining the role and functions of merchant banking and credit rating agencies.	K ₄
CO5	Gaining knowledge on Mutual funds and Discussing the provisions and guidelines of SEBI with regard to financial markets.	K ₂

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	M
CO2	H	H	M	H	H
CO3	H	H	M	M	H
CO4	H	M	M	M	M
CO5	H	H	M	H	M

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Financial system (18 hrs)

Structure of financial system – Equilibrium in financial markets – Financial system and economic development – Concepts of financial development.

Unit II

Money market (18 hrs)

Money market: Call money market – Treasury bill market – Discount market – Government securities market.

Unit III

Primary market& Secondary market (18 hrs)

Primary market: Functions – Methods of floating securities – Instruments of issue – Players in the primary market.

Secondary market: Control over secondary market – Listing of securities – Registration of brokers – Methods of trading in a stock exchange – BSE:Listing Procedure – Trading system – Indices of BSE. NSE : Objectives – Features – Indices of NSE.OTCEI: Features – Promoters – Participants – Trading in OTC Exchange.

Unit IV

Merchant Banking (18 hrs)

Merchant Banking: Services – Guidelines for Merchant bankers – Scope for merchant banking in India. Credit Rating: Meaning – Functions – Benefits – Credit Rating Agencies in India. Venture Capital: Concept – Features – Scope – Importance – The Indian Scenario.

Unit V

Mutual Funds (18 hrs)

Mutual Funds: Introduction – Scope – Definition – Origin – Types / Classification – Importance – Risks – Organisation of the fund – Operation of the fund – Facilities available to investors – Net Asset Value – **Mutual Funds in India**** – Reasons for Slow Growth – Future of Mutual Fund Industry.

Securities and Exchange Board of India (SEBI) – **SEBI Guidelines*** – Prohibition of Unfair Trade Practices – Recent Guideline - Online Stock Trading- Practicals& Demonstration.

***Self study**

**** Case study**

TEXT BOOK

S.No	Authors	Title of the Book	Publishers	Year of Publication
1.	Khan, M.Y	Indian Financial System	Tata McGraw Hill Publishing Company Ltd, New Delhi.	1 st September 2015

REFERENCE BOOKS

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	E.Gordon&K.Natarajan	Financial Markets and Services	Himalaya Publishing House, Mumbai.	1 st January 2018
2.	Bhole,L	Financial institutions and markets	Tata McGraw Hill Publishing Company Ltd, New Delhi.	25 th June 2017
3.	M.Y Khan	Financial Services	Tata McGraw Hill Publishing Company Ltd, New Delhi.	15 th July 2019
4.	S.Gurusamy	Essentials of Financial Services	Vijay Nicole Imprints Pvt Ltd	2018

Related online Resources (MOOC,Swayam,NPTEL,Websites etc.,)

S.No	Link
1.	http://www.slideshare.net/KrishangiPandey/indian-financial-system-78686924?from_m_app=android
2.	https://youtu.be/F0HsVnGhDTM
3.	https://youtu.be/th9YMar7qJ8
4.	http://www.slideshare.net/ragarwal76/new-issue-market?from_m_app=android
5.	http://www.slideshare.net/raush1990/procedures-for-listing-companies-on-a-stock-exchange?from_m_app=android
6.	https://youtu.be/H2CzYi97uH8
7.	https://youtu.be/d4dQI7EG2Dw

Course Code :		Course Title	Batch:	2022 – '25
		Elective-I(Option-1)	Semester:	I
Hrs / Week :	6	ORGANIZATIONAL BEHAVIOUR	Credits :	4

Preamble:

The course aims to enrich the students with the concepts, theories, principles and practices relating to individual behaviour, group behaviour and organizational culture.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Developing basic concept of organizational behavior and its framework	K ₃
CO2	Analysing the influence of personality perception, learning, attitude and motivation on human behavior.	K ₄
CO3	Discussing about team dynamics, work place behavior and conflict management.	K ₄
CO4	Gaining knowledge about leadership and communication.	K ₂
CO5	Discussing the determinants of job satisfaction and Analysing the implications of organisation culture and change for the effective functioning of an organisation.	K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	L	H
CO2	H	H	H	M	H
CO3	H	H	H	M	H
CO4	H	H	H	M	H
CO5	H	M	H	M	H

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Introduction (18 hrs)

Nature of Organizational Behaviour : Meaning – Definition – Importance – Foundations of OB – Approaches to the study of OB – Advantages – Disadvantages – Types of Managers – Emerging challenges – Opportunities – OB models.

Unit II

Individual Behaviour (18 hrs)

Individual Behaviour : Foundations of Individual Behaviour – Intelligence – Nature – Types. Personality – Nature – Determinants of Personality – OB related traits. Learning – Principles – Significance. **Motivation – Importance – Theories (Maslow's and Herzberg)*.**

Unit III

Team dynamics (18 hrs)

Team dynamics – Nature of Teams – Types of Teams - Benefits and Problems from Teams – Work place behaviour. Conflict – Nature – Changing views of Conflict – Levels of Conflict – Conflict Management.

Unit IV

Leadership & Communication (18 hrs)

Leadership : Nature – Importance – Formal and Informal Leadership – **Leadership styles and their implications**.** Communication – Meaning – Significance – Factors influencing Organisational Communication – Communication flows - Informal Communication.

Unit V

Quality of Work Life (18 hrs)

Quality of Work Life and Work Life balance-Organisational Structure – Types of Organisation – Key elements of Structure – Organisation Culture – Nature of Change – Levels of Change – Forces for Changes in Organisation – Resistance to change- Managing Resistance to change.

***Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	K.Aswathappa	OrganisationalBehaviour	Himalaya Publishing House, Mumbai.	2018

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1	R.S. Dwivedi	Human Relations and OrganisationalBehaviour : Global Perspective	Macmillan Business Books and Lakshmi Publications, New Delhi	5 th Edition, 2008
2	L.M.Prasad	OrganisationalBehaviour	Sultan S.Chand & Co, New Delhi	2019
3	Dr.C.B.Gupta	OrganisationalBehaviour with Text and Cases	Sultan S.Chand & Co, New Delhi	2020
4	S.Shajahan	OrganisationalBehaviour	New Age International (P)Ltd, New Delhi	2015
5	Dr.C.D. Balaji	OrganisationalBehaviour	Margahm Publications, Chennai	2015

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/SheMhZeajyk
2	https://youtu.be/4fYtjb5-UA
3	https://youtu.be/F0D9jcCj2-o
4	https://youtu.be/HI7TVP-C9ds

Course Code :		Course Title	Batch:	2022 – '25
		Elective – 1 (Option 2)	Semester:	I
Hrs / Week :	6	RETAIL MARKETING	Credits :	4

Preamble:

The course aims to provide an understanding on the basic concepts of Retail marketing. The course also provides in-depth knowledge on retail purchasing, pricing, Information system in retailing and Ethical and legal issues in Retailing.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the Concept, Evolution, Types and Benefits of Retail Marketing.	K ₂
CO2	Analyzing the merchandise performance and Pricing strategies in Retail Marketing.	K ₄
CO3	Acquiring knowledge about Information system in retailing and Applying technology in retail marketing.	K ₂ , K ₃
CO4	Discussing about the future trends in retail marketing in India	K ₄
CO5	Analysing the Ethical and legal issues, Social responsibility, Environmental orientation and Waste reduction in retail stores.	K ₄

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	H	M
CO2	H	H	L	H	M
CO3	H	H	L	M	M
CO4	H	H	L	H	M
CO5	H	M	H	M	H

H - High; M - Medium; L - Low

SYLLABUS

Unit – I

Introduction (18 hrs)

Introduction to retailing: Definition and scope - Evolution of retailing - Types of retailing - Benefits of retailing - Retailing environment - **Trends in retailing industry***.

Unit – II

Retail purchasing and pricing (18 hrs)

Retail purchasing and pricing: Purchase management: Merchandise purchasing - open to buy - Open to buy planning - Analyzing the merchandise performance; Pricing strategies: every day pricing - competitive based pricing - price skimming - market-oriented pricing

Unit – III

Information system in retailing (18 hrs)

Information system in retailing: Acquiring and using information strategies - Technology in retail - Information sources - Retail information system.

Unit – IV

Retailing in India (18 hrs)

Retailing in India: Evolution and trends in organised retailing - Indian organised retail market - FDI in Indian organized retail sector - **Retail scenario in India**** - future trends of retail in India – E-Tailing.

Unit – V

Ethical and legal issues in Retailing (18 hrs)

Ethical and legal issues in Retailing: Dealing with ethical issues - Social responsibility - Environmental orientation -Waste reduction at retail stores.

***Self study**

**** Case study**

Text Book

S.NO	Author	Title of the Book	Publishers	Year of Publication
1.	Gilbert	Retail Marketing & Management	Pearson India, New Delhi.	2014

Reference Books

S.NO	Author	Title of the Book	Publishers	Year of Publication
1.	SwapnaPradhan	Retail Management Text & Cases	Tata McGraw Hill Publishing Company, New Delhi.	2006
2.	Barry berman Joel R.Evans Ritushrivastava	Retail Management	Pearson Education, New Delhi.	2017
3.	Michael levy, Barton.A.Weitz, Ajay Pandit.	Retail Management	Tata McGraw Hill Publishing Company, New Delhi.	2008

Related Online Resource (MOOC, Swayam, NPTEL, Websites etc.,)

S.NO	Link
1.	https://youtu.be/edQDmbMO1kc
2.	https://youtu.be/mozqWNX8e7w
3.	https://youtu.be/Nwtl7SMtlAQ
4.	https://youtu.be/862iHxyhW6M
5.	https://youtu.be/E6qEEmla2Es

Course Code :		Course Title	Batch:	2022 – 25
		Core – 5	Semester:	II
Hrs / Week :	6	DIRECT TAX	Credits :	5

Preamble:

The course enlightens the students with direct tax laws relating to computation of income under the various heads. It also imparts knowledge as to the computation of gross total income and total income of an individual together with the provisions of set-off and carry forward of losses.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the provisions of Income tax Act and applying the provisions in the computation of Residential status and Income from Salary.	K ₂ , K ₃
CO2	Assessment of income under House property and Profits and gains from Business or Profession by applying the provisions of income tax act.	K ₅
CO3	Applying the provisions of Capital Gains and Income from other Sources for solving problems.	K ₃
CO4	Computing the Gross total income and Total income of an individual after allowing deduction U/S 80C-80U.	K ₅
CO5	Applying the provisions of Income Tax Act regarding Set-off and Carry forward of losses.	K ₃

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	H
CO2	H	H	M	H	H
CO3	H	H	M	H	H
CO4	H	M	H	M	H
CO5	H	M	H	H	M

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Income from Salary (18 hrs)

Introduction*– Residential Status -Computation of Income from Salary.

Unit II

Income from House Property (18 hrs)

Computation of Income from House Property–Profit and Gains from Business or Profession.

Unit III

Capital Gains (18 hrs)

Computation of Income from Capital Gains - Income from Other Sources.

Unit IV

Set off and Carry Forward of Losses (18 hrs)

Set off and Carry Forward of Losses – Meaning – Provisions regarding Set-off of Losses – Carry Forward and Set-off of Losses – Order of Set-off.

Unit V

Assessment (18 hrs)

Gross Total Income – Deductions from Gross Total Income(U/S 80C- 80U) - Assessment of Individuals, Assessment of Firm and **Assessment of Company****.

***Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.H.C.Mehrothra&Dr.S.P.Goyal,	Income Tax Law & Practice	SahityaBhawan Publications, Agra	1 st January 2022.

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.Vinod& K. Singhanian	Student's Guide to Income Tax	Taxmann'sPublications,New Delhi.	August 2021
2.	V.P. Guar & D.B Narang	Income Tax :Law and Pactice	Kalyani Publishers, New Delhi	1 st January 2022

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1	https://youtu.be/1eah906jxN8
2	https://youtu.be/_cLnjlH-g_E
3	https://youtu.be/vDrYBJReG5Q
4	https://youtu.be/7p3esqZX28k

Course Code :		Course Title	Batch:	2022– '25
		Core – 6	Semester:	II
Hrs / Week :	6	Investment Management	Credits :	5

Preamble:

The course focuses on the meaning, nature, importance and features of various investment alternatives. It also provides knowledge on fundamental analysis, technical analysis and portfolio management models.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Gaining knowledge about the concept and importance of investment and Analysing the factors, features and process of investment program.	K ₂ , K ₄
CO2	Differentiating the merits and demerits of various investment alternatives.	K ₄
CO3	Acquiring knowledge about Risk and Security Analysis and analyzing the various types of risk and security analysis.	K ₂ , K ₄
CO4	Analysing the concept and procedure involved in technical analysis.	K ₄
CO5	Evaluating the selection , performance and Applying the portfolio construction models in portfolio management.	K ₃ , K ₅

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	H	H
CO2	H	H	L	H	H
CO3	H	M	L	M	H
CO4	H	H	L	H	M
CO5	H	M	H	M	M

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Introduction (18 hrs)

Investment – Meaning – Nature – Importance-Factors favourable for investment-Investment media-Features of investment programme- Investment process.

Unit II

Investment Alternatives (18 hrs)

Investment Alternatives- **Investment in Equity Shares, Preference Shares, Government Securities-Mutual funds***-Real Estate - Gold - Silver-Provident Fund–National Saving Schemes- Insurance.

Unit III

Risk and Security Analysis: (18 hrs)

Risk: Systematic Risk-Unsystematic Risk –Returns: Traditional Technique-Modern Technique-Statistical Risk.

Security Analysis: Fundamental –Economic –**Industry and Company Analysis****-Efficient Market Hypothesis.

Unit IV

Technical Analysis (18 hrs)

Technical Analysis- Theory of technical analysis- Dow Theory, Odd- lot Theory, Elite Theory – Charts - Types.

Unit V

Portfolio Management (18 hrs)

Portfolio Management –Portfolio Construction models-Markowitz model - The Sharpe Index Model - Capital Asset Pricing Model- Arbitrage Theory.

Note : 100 % Theory

***Self study**

**** Case study**

TEXT BOOK

S.No	Authors	Title of the Book	Publishers	Year of Publication
1.	V.K.Bhalla	Investment Management	S.Chand Company Ltd, New Delhi.	19 th Revised Edition 2013

REFERENCE BOOKS

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Punithavathy Pandian	Security Analysis and Portfolio Management	Vikas Publishing House Pvt Ltd, Noida.	1 st January 2012
2.	Preeti Singh	Investment Management	Himalaya Publishing House, Mumbai.	1 st January 2010
3.	V.A.Avadhani	Security Analysis and Portfolio Management	Himalaya Publishing House, Mumbai.	1 st January 2010
4.	L.Natarajan	Investment Management	Margham Publications, Chennai.	2019

Related online Resources (MOOC, Swayam, NPTEL, Websites etc.,)

S.No	Link
1.	http://www.slideshare.net/kalathilvipin30/security-analysis-and-investment-management?from_m_app=android
2.	https://youtu.be/VyOP9AgoE5c
3.	https://youtu.be/Kx9nintxvsg
4.	http://www.slideshare.net/premarhea/investment-alternatives-deposits-and-bonds?from_m_app=android
5.	https://youtu.be/y_DgLaK85kk
6.	https://youtu.be/1Nafk7J7W5s
7.	https://youtu.be/Qmw15cG2Mv4

Course Code :		Course Title	Batch:	2022 – '25
		Core – 7	Semester:	II
Hrs / Week :	6	ADVANCED CORPORATE ACCOUNTING	Credits :	5

Preamble:

The course aims to impart the knowledge in the area of corporate accounting and its application in banking and holding companies.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Preparing the consolidated balance sheet of holding company.	K ₆
CO2	Computing the deficiency / surplus available for a shareholder in case of winding-up of a company and preparing liquidators final statement of account.	K ₅
CO3	Preparing the Final accounts of banking companies by observing the provisions of Companies Act.	K ₆
CO4	Acquiring knowledge on different methods of valuation of goodwill & shares and solving the problems.	K ₂ , K ₅
CO5	Understanding the concepts of Human Resource Accounting and Accounting standards.	K ₂

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	H
CO2	H	H	M	H	M
CO3	H	H	H	H	H
CO4	H	H	H	M	H
CO5	H	M	H	M	L

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Holding Companies

(18Hrs)

Holding Companies – Meaning – Definition – Preparation of Consolidated Balance Sheet- treatment of unrealized profits- Revaluation of Assets and Liabilities –issue of bonus shares.

Unit II

Liquidation of Companies

(18Hrs)

Liquidation of Companies – Meaning – Modes – Order of Payment* – Secured Creditors – Preferential Creditors - Statement of Affairs – Deficiency / Surplus Account – liquidators final statement of accounts(excluding receiver for debenture holders and ‘B’ list of Contributories).

Unit III

Banking Company Accounts

(18Hrs)

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances and Investments – Preparation of Profit and Loss Account and Balance sheet.

Unit IV

Valuation of Goodwill and shares

(18Hrs)

Valuation of Goodwill and shares- Meaning- Definition- Sources ,need, Factors affecting valuation of goodwill & Shares-Different Methods of valuation of Goodwill and**Valuation of shares****.

Unit V

Human Resource Accounting

(18Hrs)

Human Resource Accounting – Need for HRA – Concepts of HRA – Objectives – Valuation of Human resources – Benefits – Problems and Limitations- Accounting Standards- Meaning-Objectives-Need –International Accounting Standards [AS-5].

Note: 20% Theory and 80% Problems

***Self study**

*** * Case study**

TEXT BOOK

S.No	Authors	Title of the Book	Publishers	Year of Publication
1.	S.P.Jain and K.L. Narang	Advanced Accounting	Kalyani Publishers, New Delhi.	22 th Edition, 2019

REFERENCE BOOKS

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	T.S.Reddy, A.Murthy,	Corporate Accounting	Margham Publication, Chennai.	2020
2.	Dr. M.A.Arulanandam & K.S. Raman	Advanced Accounting	Himalaya Publishing House, Mumbai.	6 th Revised Edition, 2015
3.	Gupta.R.L & Radhasamy. M	Corporate Accounting	Sultan Chand & Sons, New Delhi.	12 th October 2018
4.	Shukla and Grewal	Advanced Accounting	Sultan Chand & Sons New Delhi.,	1 st January 2016
5.	S.N Maheswari	Fundamentals of Corporate Accounting	Vikas Publishing House Pvt Ltd, Chennai.	7 th August 2020

Related online Resources (MOOC, Swayam, NPTEL, Websites etc.,)

S.No	Link
1.	https://youtu.be/1-sfk_bgKIU
2.	https://youtu.be/k9KhU-oYP7Y
3.	http://www.slideshare.net/1954bvr/bankers-final-accounts-bvragnunandan-9615180?from_m_app=android
4.	http://www.slideshare.net/kirankurianphilip/accounts-of-insurance-companies?from_m_app=android
5.	https://www.youtube.com/watch?v=PLfZ38JODeA

Course Code :		Course Title	Batch:	2022 – '25
		Core-8	Semester:	II
Hrs / Week :	6	BUSINESS ACCOUNTING WITH TALLY-PRACTICAL	Credits :	5

Preamble:

The course aims to enrich the students' practical knowledge in accounting and to prepare them with required skill for employability in the job market.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Preparing Day book, Trial balance and Final accounts of Companies.	K ₆
CO2	Designing stock summary, cost centers and categories with class.	K ₆
CO3	Displaying ratio analysis, cash flow, fund flow statements and Re-Order level status.	K ₆
CO4	Computing valuation of stock under FIFO, LIFO Method, purchase and sale order and bill-wise statement.	K ₆
CO5	Preparing Employee payroll and Creating accounting vouchers with GST calculations.	K ₆

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	H
CO2	H	H	M	M	H
CO3	H	H	M	M	H
CO4	H	H	M	H	H
CO5	H	M	H	H	H

H - High; M - Medium; L - Low

UNIT I

Company Creation

(15 Hrs)

Introduction of accounting softwares - Starting Tally – Company Creation – Ledger Creation – Single , Multiple, Voucher entry - Day Book Summary.

UNIT II

(15 Hrs)

Ratio analysis

Trial Balance – Final Accounts –Ratio analysis – cash flow and fund – Reorder level status .

UNIT III

(15 Hrs)

Stock Group Creation

Stock Group Creation – Item Creation – Godown – Unit of Measurement – Cost Center – Cost Categories - Accounting Voucher with Inventory details.

UNIT IV

(15 Hrs)

Sales, Purchase Summary

Debit Note – Credit Note – Bills Registers – Sales, Purchase Summary- Employee payroll .

UNIT V

(15 Hrs)

GST calculation

Inventory Voucher Entry – Inventory control method FIFO and LIFO -GST calculation.

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1		Official Guide to Financial Accounting using Tally.ERP 9 with GST	BPB	1 st January 2018
2	DT Editorial Services	Tally.ERP 9 with GST in simple steps	Dreamtech Press	1 st February 2020
3	SoumyaRajanBehera	Learn Tally.ERP 9 with GST	B.K.PublicationPvt ltd	1 st January 2014
4	Dr.NamrataAgrawal	Comdex Tally.ERP 9	Dreamtech Press	1 st January 2019

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/MSyF-OTcO8Y
2	https://youtu.be/sfRNZ0ptYkk
3	https://youtu.be/2N9l8UnuwLk
4	https://youtu.be/rcIBzKEwhRo
5	https://youtu.be/8JAE0JyhHtQ

PROGRAM LIST

1. Create a company and display ledgers
2. Day book preparation
3. Preparation of Trial Balance
4. Display the Final Accounts
5. Computation of Ratio analysis
6. Prepare Cash flow and Fund flow Statement
7. Create stock groups and stock items
8. Prepare accounting voucher with inventory details
9. Design cost centers and cost categories
10. Show Cost centers and Cost Categories with class
11. Inventory control method FIFO and LIFO
12. Display Reorder Level Status
13. Create Purchase order and Sales order
14. Prepare Employee Payroll
15. Display bill-wise statement
16. Calculation of Goods and Service Tax (GST)

Course Code :		Course Title	Batch:	2022 – '25
		Elective-2 (Option-1)	Semester:	II
Hrs / Week :	6	MARKETING MANAGEMENT	Credits :	4

Preamble:

To impart knowledge on the concepts and functions of modern marketing management. It helps to analyze marketing opportunities, product and pricing decisions, segmentation and recent developments in marketing.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the concepts, objectives, importance and functions of marketing management.	K ₂
CO2	Analysing the market opportunities, conducting market research.	K ₄
CO3	Understanding the concept of market segmentation and analyzing different promotional strategies for marketing products.	K ₂ , K ₄
CO4	Acquiring knowledge on service marketing and applying the marketing mix strategies for real time service organisation.	K ₂ , K ₃
CO5	Gaining knowledge about international marketing and analysing the environmental factors affecting international marketing.	K ₂ , K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	H	H	M	H
CO4	H	H	H	M	H
CO5	M	H	M	H	M

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Introduction

(18hrs)

Marketing: concept and importance – modern marketing concept – components– marketing functions. Marketing management: definition – objectives and functions.

Marketing planning: importance – marketing planning process – marketing mix*.

Unit II

Product

(18hrs)

Product: concept – classification – product planning and development – product mix and its goals – product innovation – reason for product innovation – product life cycle – development of new product – managing new product development – branding – functions – advantages of branding to manufacturers – packing – functions – materials used for packing – labeling – importance of labeling.

Unit III

Pricing

(18hrs)

Pricing – meaning – objectives – factors influencing pricing decisions – procedure for price determination – kinds of pricing – promotion – importance of promotion – forms of promotion – **advertising – objectives – kinds – advantages**.**

Unit IV

Personnel selling

(18hrs)

Personnel selling – objectives – steps involved in personnel selling – qualities of good sales man – Physical distribution – functions – channels of distribution – functions – different channels of marketing system.

Unit V

Recent trends in Marketing

(18hrs)

Recent development in marketing: Digital marketing- Concepts – Types – Advantages – Disadvantages. Green marketing: Importance – Problems of green marketing . Rural marketing: importance – media mix for Rural markets – problems of Rural marketing .

***Self study**

**** Case study**

Text Book

S.NO	Author	Title of the Book	Publishers	Year of Publication
1.	Philip Kotler,	Marketing Management	Sultan Chand & Sons, New Delhi.	2015

Reference Books

S.NO	Author	Title of the Book	Publishers	Year of Publication
1.	Dr. C.B. Mamoria, R.L.Joshi and Dr. N.IMulla,	Principals and practice of Marketing in India	KitabMahalPublicati on ,Alahabad.	2022
2.	R.S.N. Pillai and Bhagavathy,	Marketing Management	S.Chand&Sons, New Delhi.	2010
3.	Dr.C.B.Gupta and Dr. N.Rajan Nair.	Marketing Management	Sultan Chand& Sons, New Delhi.	2018
4.	J.Jayasankar	Marketing Management	MarghamPublication ,Chennai.	2013

Related Online Resource (MOOC, Swayam, NPTEL, Websites etc.,)

S.NO	Link
1.	https://youtu.be/s5icAvWjyps
2.	https://youtu.be/sEca7vheNm8
3.	https://youtu.be/rcagUg4UcBI
4.	https://youtu.be/3yKrc5Qt_Vk
5.	https://youtu.be/Vp_Ndyq_p2g

Course Code :		Course Title	Batch:	2022 – 25
		Elective-II(Option-2)	Semester:	II
Hrs / Week :	6	EXPORT AND IMPORT TRADE PROCEDURES	Credits :	4

Preamble:

The Course aims to enrich the students with the concepts of Export Trade procedure. It helps to familiarize with Different categories of exporters, Preparing export & import documents, Arranging finance for export & import and Balance of payment.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the basic concept of exports and analysing the rules for successful exporting.	K ₂ , K ₄
CO2	Acquiring knowledge on Registration of Exports, Appointing Overseas agent and Arranging finance for exports.	K ₂
CO3	Analyzing the Export procedure and Preparing the Export Documents.	K ₄
CO4	Examining the provisions of Import trade law and analyzing the preliminaries for starting import business.	K ₄
CO5	Discussing the RBI's directives for making payments for Imports.	K ₄

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	H	H
CO2	H	H	H	M	M
CO3	H	H	M	H	H
CO4	H	H	H	M	M
CO5	H	M	H	M	M

H - High; M - Medium; L - Low

SYLLABUS

UNIT I

Introduction: (18 hrs)

Exports – Recent Measures to boost country's Exports – Rules for successful exporting*–
Preliminaries for starting export business – Deemed exports and its benefits – Impediments in export promotion.

UNIT II

Export procedure and Export contract: (18 hrs)

Export procedure and Export contract –Pre-shipment procedure – Shipment procedure – Post-shipment procedure – Elements of export contract –FOB and CIF contract – Customs clearance of Export Cargo: Objectives - Customer Clearance of Export shipment – Computerized Customs Clearance Procedure.

UNIT III

Export Documentation: (18 hrs)

Export Documentation – Frame work – Pre-shipment Export documents – Types of Export documents – All important documents in Export Trade – Recent trends in India's Foreign Trade – Direction and Composition of India's Trade, Trade Environment – **Make in India concept**.**

UNIT IV

Import Procedures: (18 hrs)

Preliminaries for starting Import Business – Types of import – Registration of importers – Arranging finance for import – Import procedure – Legal dimensions of import procedure.

UNIT V

Import Documents: (18 hrs)

Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of Custom's duty – Imports under special schemes.

***Self study**

*** * Case study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Balagobal T.A.S	Export management	Himalaya publications, Mumbai	2019

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	NeelamArora	Export procedures and Import Documentations management	Himalaya Publishing House, Mumbai.	2013
2.	Rama Gopal C	Export Procedures & Import Documentation and Logistics	New age International Publishers, New Delhi	2019
3.	Mahajan M.I	A Guide on Export Policy, Procedure and Documentation	Snow White Publications, Mumbai	2015
4.	Virendra C.A, Pamecha K	A Guide to International Trade and Export Management	Jain Publications, New Delhi	2013

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1.	https://onlinecourses.nptel.ac.in/noc21_hs46/preview
2.	https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india
3.	https://youtu.be/rJ7Hif-cOpo
4.	https://youtu.be/tjrZbO34kEo

Course Code :		Course Title	Batch:	2022 – 25
		Core – 9	Semester:	III
Hrs / Week :	6	BUSINESS RESEARCH METHODS	Credits :	5

Preamble:

This course enlightens the basic concepts, significance, methods, process and techniques of research. It helps to develop advanced knowledge on application of research tools, processing of data and writing research reports.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Developing a conceptual understanding of research work	K ₂ ,K ₄
CO2	Identifying and formulating the research problems and framing hypotheses.	K ₅
CO3	Constructing sample framework and structure the tools of data collection	K ₆
CO4	Processing , analysing, interpreting and presenting the data collected	K ₄
CO5	Analysing the qualities of goodresearch report according to situations.	K ₆ , K ₄

Mapping CO with PO :

PO /CO	PO1	PO2	PO3	PO4	PO5
CO1	M	H	M	H	H
CO2	H	H	M	H	H
CO3	H	H	M	H	M
CO4	H	H	M	H	H
CO5	H	M	H	H	H

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Introduction

(18 hrs)

Business Research – Meaning - Definition – **Scope and significance** – **Qualities of good research** *– Types of research.

Unit II

Research process

(18 hrs)

Research process – Identification – Selection – Formulation of research problems – Hypothesis: characteristics of a good Hypothesis – Types of Hypothesis – Formulation of Hypothesis – Procedure for testing of Hypothesis – Research design.

Unit III

Sampling Methods

(18 hrs)

Sampling – Methods and Techniques - Sampling Error – Field work and data collection – Observation and Interview method – Interview Schedule – **Questionnaire** – **Pilot study****, Pre-test and Collection of data – Scaling Techniques.

Unit IV

Analysis and interpretation of data

(18 hrs)

Data processing – Editing – Coding – Classification – Tabulation – Analysis and interpretation of data – Digital Library.

Unit V

Report writing

(18 hrs)

Report writing – Types and contents of report – Style in writing research reports – Steps in drafting reports – Qualities of good research report.

Note : 100 % Theory only

***Self study**

*** * Case study**

TEXT BOOK

S.No	Authors	Title of the Book	Publishers	Year of Publication
1.	C.R.Kothari, Dr. GauravGarg	Research Methodology:Methods and Techniques	New Age International Publishers, New Delhi.	1 st September 2019

REFERENCE BOOKS

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.N.Thanulingam	Research Methodology	Himalaya Publishing House, Mumbai.	5 th October 2015
2.	P.Saravanel	Research Methodology	KitabMahalPublishe rs,New Delhi	1 st January 2018
3.	R.Cauvery, U.K.SudhaNayak,M.Gir ija and R.Meenakshi	Research Methodology	S.Chand& Co Ltd, New Delhi.	1 st December 2010
4.	S.P.Gupta	Statistical Methods	Sultan Chand & Sons, New Delhi.	4 th December 2019

Related online Resources (MOOC,Swayam,NPTEL,Websites etc.,)

S.No	Link
1.	http://www.slideshare.net/maheswarijaikumar/a-research-problem?from_m_app=android
2.	http://www.slideshare.net/rajukammari/hypothesis-and-its-types?from_m_app=android
3.	https://youtu.be/KLAEwukvuZs
4.	https://youtu.be/kjjDziBfn0g
5.	https://youtu.be/k5DJotTayhA

Course Code :		Course Title	Batch:	2022 – 25
		Core – 10	Semester:	III
Hrs / Week :	6	STATISTICS FOR BUSINESS	Credits :	4

Preamble:

Strengthen the conceptual understanding of various statistical tools applied in business research and to impart practical knowledge on the same.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Applying the statistical tools such as correlation, regression in solving business research problems.	K ₃
CO2	Framing and testing the hypothesis using appropriate statistical tools	K ₆
CO3	Testing the Significance of Large and Small Samples[Z test and t test].	K ₃
CO4	Applying the Chi square test and Goodness of Fit and Analysis of Variance in Two way classification table (ANOVA).	K ₃ , K ₄
CO5	Gaining Knowledge on probability and theoretical distribution and Applying its theorems in solving research problems.	K ₂ , K ₃

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	H
CO2	H	H	M	H	H
CO3	H	H	M	H	H
CO4	H	M	M	H	H
CO5	H	H	H	M	H

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Correlation & Regression Analysis (18 hrs)

Application of Statistics in Business Research *- Correlation Analysis: Simple, Partial and Multiple - Regression Analysis - Simple and Multiple.

Unit II

Testing of Hypothesis (18 hrs)

Statistical inference – Procedure for testing hypothesis – Errors in testing of hypothesis – Two tailed and one tailed tests of hypothesis – Standard Error and Sampling Distribution – Estimation.

Unit III

Tests of Significance (18 hrs)

Tests of Significance – Tests of significance for attributes – Tests of significance for large samples – **Tests of significance for small samples(t test)**.**

Unit IV

Analysis of Variance (18 hrs)

Chi square test and Goodness of Fit – F test and Analysis of Variance – Techniques of Analysis of Variance – Analysis of Variance in Two way classification table (ANOVA).

Unit V

Probability and Distribution (18 hrs)

Probability and Distribution: Probability- Problems applying addition and multiplication theorem- Mathematical Expectations- Theoretical Distributions- Bi-Nomial – Poisson- Normal Distribution.

Note: 20% theory and 80% problems

***Self study**

*** * Case study**

Text Book

S.NO	Author	Title of the Book	Publishers	Year of Publication
1.	S.P. Gupta	Statistical Methods	Sultan Chand & Sons, New Delhi.	2022

Reference Books

S.NO	Author	Title of the Book	Publishers	Year of Publication
1.	Richard I. Levin & David S. Rubin.	Advanced Statistical for Management	Prentice Hall of India (Pvt) Ltd, New Delhi.	2017
2.	D.N. Elhance	Fundamental of Statistics	Kitab Mahal Publication, Alahabad.	2018
3.	Sc Agarwal, Tr Jain	Advanced statistics	VK Publication, Haryana.	2008

Related Online Resource (MOOC, Swayam, NPTEL, Websites etc.,)

S.NO	Link
1.	https://youtu.be/nae2blu-9HM
2.	https://youtu.be/f53nXHoMXx4
3.	https://youtu.be/h5Glm738j84
4.	https://youtu.be/p6Z-JN1NPVA
5.	https://youtu.be/TKYcNtBbPUo
6.	https://youtu.be/cCDcUJM7u0M
7.	https://youtu.be/BQu81-H41hg

Course Code :		Course Title	Batch:	2022 – '25
Hrs / Week :	6	Core – 11 INDIRECT TAX	Semester:	III
			Credits :	5

Preamble:

The course provides in-depth knowledge of the various provisions of indirect taxation. It also helps the students to acquire knowledge on the levy and collection of GST, procedure involved in GST registration.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the basic principles of indirect taxation and distinguish between direct and indirect taxes.	K ₂ , K ₄
CO2	Identifying and analysing the procedural aspects relating to levy and collection of GST and registration under GST.	K ₂ , K ₄
CO3	Examining the rules and features with regard to the valuation of supply of goods/services and input tax credit.	K ₅
CO4	Analyzing the provisions of Levy and Collection, Returns, Payment and Refund of CGST, SGST and IGST.	K ₄
CO5	Acquiring knowledge on the various provisions of Customs Act 1962 and Analysing the various classifications and valuation of goods under customs law.	K ₂ , K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	H	H
CO2	H	H	M	H	H
CO3	H	H	M	H	H
CO4	H	H	M	M	H
CO5	H	M	H	H	M

H - High; M - Medium; L – Low

SYLLABUS

Unit – I

Goods and Service Tax

(18 hrs)

Indirect Taxes: Meaning – Definition – Characteristics – Objectives – Cannon of Taxation – Advantages – Disadvantages – **Difference between Direct and Indirect taxes***.

Goods and Service Tax: Meaning – Kinds – Objectives - Features - Taxes subsumed under GST – Advantages and Limitations of GST – Differences between CGST, SGST and IGST.

Unit - II

(18 hrs)

Registration under GST

Registration: Registration under GST – GSTIN – Persons liable for Registration - Time limit for Registration – Threshold Limit – **Registration Process****– Impact of Registering a business under GST – Liability for GST Registration – Documents required for GST Registration – Cases in which Registration is compulsory – Revocation and Cancellation of Registration.

Unit – III

(18 hrs)

Invoicing under GST

Supply and Valuation, Invoicing under GST, Input Tax Credit : Supply – Taxable Supply – Scope – Elements – Types of Supply – Time and Place of Supply – Inside / Outside Country – Exempted Supply – Aggregate Turnover – Composite Scheme – Merits and Demerits. Valuation of Supply – Valuation Rules – Self Supplies and Taxability. Invoicing under GST – Time Limit – Bill of Supply – Debit Note, Credit Note – Revised Invoice. Input Tax Credit – Conditions – Restrictions – Time Limit – Non-eligibility for ITC.

Unit - IV

Levy and Collection

(18 hrs)

Levy and Collection, Returns, Payment and Refund: Levy and Collection of CGST, SGST and IGST – Composition Levy – Taxable persons – Power to grant exemption from tax – E-way bill – Time for generation – Validity – Importance – Returns – Various returns required to be filed – Details in GSTR – Period of Return – Payment process under GST – Tax Calculations – Payment of Tax and Interest – Refund claims under GST for Tax and Input Tax Credit.

Unit – V

(18 hrs)

Customs Law

Introduction to Customs Law: Introduction – Objectives – Scope – Customs Act 1962 – Legal Structure – Levy and Collection of Customs duty – Taxable events – Types of Customs duty– Exemption from Customs duty.

Classification and Valuation of goods under Customs Law – Classification of goods – Customs Valuation.

Note: 100% Theory

***Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	V.Balachandran	Indirect Taxation	Sultan Chand & Sons, New Delhi	2019, 18 th edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	H.C.Mehrotra&V.P.Agarwal	Goods and Services Tax	SahityaBhawan Publications, Agra	2021, 6 th edition
2.	V.S.Datey	Indirect Taxes	Taxmann Publication(P) Ltd, New Delhi	2020, 44 th edition
3.	R.Parameswaran&P.Viswanathan	Indirect Taxes GST and Customs Law	Kavin Publications, Coimbatore	2018, 1 st edition
4.	Radhakrishnan P	Indirect Taxation	Kalyani publishers, New Delhi	2016, 4 th edition

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1.	https://cleartax.in/s/gst-videos
2.	https://onlinecourses.swayam2.ac.in/nou19_cm05/preview
3.	https://www.legalraasta.com/gst/time-supply-under-gst-regime/
4.	https://www.youtube.com/watch?v=5Jil1FJ8WN4
5.	https://www.legalraasta.com/gst/input-tax-credit-under-gst/
6.	https://www.youtube.com/watch?v=1FxhmdtXXjc
7.	https://www.youtube.com/watch?v=fbPygQ1FAkk

Course Code :		Course Title	Batch:	2022 – 25
		Core – 12	Semester:	III
Hrs / Week :	6	DATA ANALYSIS USING MS-EXCEL& SPSS-Practical	Credits :	4

Preamble:

The course aims to provide an in-depth knowledge and skill in MS - Excel and SPSS application and helps the students to apply the skills in solving problems in analyzing the data.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Constructing the spreadsheet using advanced functions in MS-Excel.	K ₆
CO2	Applying various techniques of formatting and editing of Excel sheet.	K ₃
CO3	Determining Ratios based on profit & loss account and Balance sheet.	K ₅
CO4	Computing Mean, Median, Mode and Standard deviation	K ₆
CO5	Applying business application tools like trend analysis, t-Test, F Test, ANNOVA, Chi-Square Test using SPSS.	K ₃

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	M	H	M	H	H
CO2	M	H	M	H	H
CO3	M	H	M	H	H
CO4	H	M	H	H	M
CO5	M	H	M	H	H

H - High; M - Medium; L - Low

SYLLABUS

UNIT - I

Introduction to MS- Excel – Applying Formula and Function – Insert – Applying Chart.

UNIT- II

Creation of mark list – checking conditions –Using Filters – Pivot Table.

UNIT- III

Formatting and Editing – Text – Merge- Alignments - Calculation of payments.

UNIT- IV

Computation of Mean – Median – Mode – Standard Deviation – Interest – Payments.

UNIT- V

SPSS - Trend Analysis - Data analysis using chi-Square test, t test, ANOVA and F Test.

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1	Adam Ramirez	Excel Formulas and Functions 2020	Caprioru	21 June 2020
2	Walker Schmidt	IBM SPSS	Kindle Education	31 March 2019

Reference Books

S.No	Author	Title of the Book	Publisher	Year of Publication
1	Joseph Schmuller	Statistical Analysis with Excel	Wiley	1 December 2020
2	Saiyidi Mat Roni & Hadrian Geri Djajadikerta	Data Analysis With SPSS for survey – Based Research	Springer verlag	22 June 2021

Related online Resources (MOOC, Swayam, NPTEL, Websites etc.,)

S.No	Link
1	https://www.youtube.com/watch?v=TKY_AuLMQIc
2	https://www.youtube.com/watch?v=5soiJ5rsqKc
3	https://www.youtube.com/watch?v=TZPyOJ8tFc
4	https://www.youtube.com/watch?v=-UF2k0PTw5w

Program List

1. Prepare the payroll of a company
2. Calculate the electricity bill and Insert a Chart
3. Create the students mark list with appropriate conditions and view the records by using filter options
4. Develop a pivot table
5. Formatting and editing excel worksheet with the followings
 - i Change font as bold, rotate and wrap the text
 - ii Arrange alignment as center
 - iii Insert, Rename, Move and Delete a sheet
 - iv Change row / column width
 - v Merge row / column
6. Calculation of interest and principal payment on a loan
7. Calculation of profit and loss account and balance sheet analysis using ratio
8. Computation of mean, median, mode and standard deviation
9. Trend analysis
10. Chi – Square test
11. Two sample t- Test (independence samples & paired samples)
12. ANOVA & F- test

Course Code :		Course Title	Batch:	2022 – 25
		Elective – 3 (Option 1)	Semester:	III
Hrs / Week :	6	INTERNET AND E-COMMERCE	Credits :	4

Preamble:

The course focuses on objects, promoting factors, framework and application of e-commerce. It enlightens the knowledge related to EDI, Electronic payment system and various security aspects of internet.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Acquiring knowledge about Digital cash, digital signature, Digital copyrights and Token.	K ₂
CO2	Discussing objectives, benefits and factors promoting e-commerce & summarizing the e-commerce framework.	K ₂ , K ₄
CO3	Distinguishing various e-commerce models and applying it in the real time business situation.	K ₂ , K ₃
CO4	Examining the various layers of EDI and Applications of EDI in Business.	K ₅
CO5	Discussing the features of E-security and technology and analyzing the provisions of Information Technology Act 2000.	K ₂ , K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	M	H
CO2	H	H	H	H	H
CO3	M	H	M	H	H
CO4	H	H	H	M	H
CO5	H	M	H	M	M

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Overview of Internet

(18 hrs)

Overview of Internet: World Wide Websites (www) - Internet Service Provider (ISP) - Digital Copy Rights – Digital cash – Digital signature – Digital token – Electronic Payment Systems – Smart cards – Credit cards – ATMs – Risk connected with Electronic Payment System – Electronic Fund Transfer.

Unit II

(18 hrs)

Introduction of E-Commerce

Introduction of E-Commerce: Definition of E-Commerce - Objects of E-Commerce - **Factors promoting E-Commerce- Advantages and Disadvantages of E-Commerce***- Framework of E-Commerce – Anatomy of E-Commerce – Supply Chain Management

Unit III

(18 hrs)

Classification of E-Commerce

Classification of E-Commerce:**B2B, B2C, C2C, C2B, B2E. Applications of E-Commerce Technologies : Banking – Trading – Education – Trading – Travel and Tourism – Healthcare - Marketing.

Unit IV

(18 hrs)

Electronic Data Interchange (EDI)

Electronic Data Interchange (EDI) : Legal security and Privacy issues – Layered Architecture – Application / Conversion Layer – The Standard Formats Layer – Data Transport Layer – Interconnection Layer – Value Added Networks – Benefits of EDI – Applications of EDI.

Unit V

(18 hrs)

E-Security and Technology

E-Security and Technology: Internet frauds- Security – Protecting the Network – Firewalls, Types of Firewall- Cryptography based solution – Cybercrime. The Information Technology Act 2000 :Issues relating to e-commerce – Technology – Wireless Application Protocol (WAP).

***Self study**

**** Case study**

Text Book:

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Ravi Kalakota, Andrew B. Whinston	Frontiers of Electronic Commerce	Pearson Publications, Delhi.	2015 Revised Edition

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.C.S.Rayudu	E-Commerce	Himalaya Publishing house, New Delhi	2015 Revised Edition
2.	Bharat Bhasker	Electronic Commerce Framework Technologies and Applications	McGrawHill Education(India), Delhi.	2018
3.	Dr.U.S. Pandey Er.SaurabhShukla	E-Commerce	S.Chand, New Delhi.	1 st April 2007

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/rUC1asx2LE
2	https://youtu.be/n1E5m6GLIVY
3	https://youtu.be/TOKcb0S9nt4
4	https://youtu.be/LLWAlerODSk

Course Code :		Course Title	Batch:	2022 – 25
		Elective – 3 (Option 2)	Semester:	III
Hrs / Week :	6	CUSTOMER RELATIONSHIP MANAGEMENT	Credits :	4

Preamble:

To give exposure to the students on the framework of Customer Relationship Management , Evolution of CRM, Elements of CRM,Strategic CRM planning process, e-CRM.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the theoretical framework of CRM and Analysing its significance to the stakeholders.	K ₂ , K ₄
CO2	Analysing the Customer information Database,and Discussing about the individual and group customer relationship behavior..	K ₄
CO3	Acquiring knowledge about Elements of CRM and Analysing the different models of CRM..	K ₂ , K ₄
CO4	Discussing about the Strategic CRM planning process and role of CRM managers in organisation.	K ₄
CO5	Gaining knowledge about e-CRM Solutions and CRM software packages.	K ₂

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	M	M
CO2	M	M	H	M	H
CO3	H	H	H	H	M
CO4	M	M	H	M	H
CO5	H	M	H	M	M

H - High; M - Medium; L - Low

SYLLABUS

UNIT I

Concepts of customer Relationship management (18 hrs)

Definitions-Concepts of customer Relationship management - **Evolution of CRM- Transactional Vs Relationship Approach***-CRM as a strategic management tool- CRM Significance to the stakeholders.

UNIT II

Customer Information Analysis (18 hrs)

Customer information Database - Customer Profile Analysis- Customer perception, Expectations Analysis- Customer behavior in relationship perspectives- Individual and Group Customers.

UNIT III

Elements & Models of CRM (18 hrs)

Elements of CRM-CRM Process- strategies for Customer Acquisition- Retention and Prevention of defection- **Models of CRM****- CRM road map for business applications.

UNIT IV

CRM planning process (18 hrs)

Strategic CRM planning process- Implementation issues-CRM Tools- Analytical CRM-Operational CRM- Call Centre management- Role of CRM Managers.

UNIT V

E-CRM Solutions (18 hrs)

E-CRM Solutions-Data Warehousing- Data mining for CRM- an introduction to CRM Software packages.

***Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	G.Shainesh, Jagdish, N.Sheth	Customer Relationship Management	Macmillan Publication, New Delhi.	2006

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1	Alok Kumar ChhabiSinha Rakesh Sharma	Customer Relationship Management	Biztantra, New Delhi	2007
2	V. Kumar Werner Reinartz	Customer Relationship Management	John Willey & Sons	3 rd Edition 2006
3	H.Peeru Mohamed &A.Sahadevan	Customer Relationship Management	Vikas Publication, New Delhi.	2009
4	Francis Buttle	Customer Relationship Management	Elsevier Ltd, Burlinton	2 nd Edition 2009

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/dkRGF7YITVY
2	https://youtu.be/NnL3OXZMm7U
3	https://youtu.be/UWRNyaGi0gU
4	https://youtu.be/3Vkfobol0eo

Course Code :		Course Title	Batch:	2022 – 25
		Core – 13	Semester:	IV
Hrs / Week :	6	FINANCIAL MANAGEMENT	Credits :	5

Preamble:

To make the learners to be familiar with the various concepts in Financial Management Also, to gain theoretical and practical oriented knowledge regarding cost of capital, leverage, capital budgeting techniques, working capital and dividend.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the Conceptual framework of Financial management and analyzing the key financial decisions of the concern.	K ₂ , K ₄
CO2	Applying the knowledge and skill on contemporary areas of cost of capital and capital budgeting.	K ₃
CO3	Explaining about the concept of leverage and capital structure & Analyzing the determinants and theories of capital structure.	K ₂ , K ₄
CO4	Gaining knowledge on the concept of working capital and analyzing the factors determining working capital requirements.	K ₂ , K ₄
CO5	Examining systematically the dividend policy determinants of dividend policy and various theories of dividend.	K ₄

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	H
CO2	H	H	M	H	M
CO3	H	H	M	H	M
CO4	H	H	M	H	H
CO5	H	M	H	M	H

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Introduction

(18 hrs)

Financial Management - Nature - Scope - Objectives – Traditional and modern approach of Financial Management – Investment decisions – Dividend decisions -Financial decisions – **Role of Financial Manager – Sources of Finance***.

Unit II

Cost of Capital& Capital Budgeting

(18 hrs)

Cost of Capital – Meaning - Importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted average cost of capital - Capital Budgeting – Meaning - Importance - Techniques - Traditional Methods and Modern Methods.

Unit III

Leverage& Capital Structure

(18 hrs)

Leverage – measures – EBIT and EPS analysis –Types - Financial Leverage - Operating leverage – Combined Leverage Financial and Operating risk.

Capital structure**– Determinants of Capital structure - Theories of capital structure – Net Income approach – Net Operating Income approach – MM Hypothesis.

Unit IV

Working capital Management

(18 hrs)

Working capital Management – Concepts – Kinds of working capital – Importance of adequate working capital – Factors determining working capital requirements – Management of working capital – Estimate of working capital requirements – Financing of working capital.

Unit V

Dividend policies

(18 hrs)

Dividend – Meaning – Theories of dividend – Walter's Model – Gordon and MM's Models – Dividend policy – Determinants of Dividend policy – Types of Dividend policy - Forms of dividend.

Note: 20% theory and 80% problems.

***Self study**

*** * Case study**

Text Book

S.NO	Author	Title of the Book	Publishers	Year of Publication
1	I.M. Pandey	Financial Management	Vikas Publishing House Pvt Ltd, New Delhi.	2016

Reference Books

S.NO	Author	Title of the Book	Publishers	Year of Publication
1	Prasannachandra	Financial Management	Tata McGrawHill Publishing Company Ltd, New Delhi.	2017
2	Khan & Jain	Financial Management	Tata McGrawHill Publishing Company Ltd, New Delhi.	2017
3	S.N. Maheswari	Financial Management	Sultan chand& sons, New Delhi.	2014
4	Shashik. Gupta & R.K. Sharma	Financial Management	Kalyani Publishers, New Delhi.	2017

Related Online Resource (MOOC, Swayam, NPTEL, Websites etc.,)

S.NO	Link
1.	https://youtu.be/xO20sAjwbq4
2.	https://youtu.be/fx856WU78Bg
3.	https://youtu.be/RbGSBDEmwfU
4.	https://youtu.be/d9gBYpY3fis
5.	https://youtu.be/uo11EOczKpA

Course Code :		Course Title	Batch:	2022 – 25
		Core – 14	Semester:	IV
Hrs / Week :	6	ENTREPRENEURSHIP DEVELOPMENT	Credits :	5

Preamble:

The course aims to strengthen the conceptual understanding of various aspects of entrepreneurship, methods of project selection, appraisal and institutions assisting entrepreneurs.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding the concept of entrepreneurship and Analysing the motivational factors& Problems of women entrepreneurs.	K ₂ , K ₄
CO2	Acquiring knowledge about project identification, formulation, selection, project appraisal and describing the steps for starting a small industry.	K ₂
CO3	Gaining knowledge on MSME and Analysing the steps ,incentives and subsidy and sickness in small scale industries.	K ₂ , K ₄
CO4	Gaining knowledge about institutional financial support available to entrepreneurs.	K ₂
CO5	Analysing the need and growth of rural entrepreneurship and discussing the steps taken by the Government to promote the rural industries.	K ₄

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	M	H
CO2	H	H	H	M	H
CO3	H	H	H	M	H
CO4	H	H	H	M	H
CO5	H	M	H	M	H

H - High; M - Medium; L - Low

SYLLABUS

Unit I

Introduction (18 hrs)

Entrepreneur – Meaning, Definition, Characteristics - **Functions – Types – Qualities of successful Entrepreneurs*** – Entrepreneurship – Growth – Role of Entrepreneurship in Economic Development – Importance – Barriers – Women Entrepreneurs – Concept – Growth – Functions – Types – Motivating factors – Factors influencing women entrepreneurs – Problems of Women entrepreneurs – Remedial measures.

Unit II

Project Formulation & Appraisal (18 hrs)

Project Identification and classification – Meaning – Classification – project life cycle – Project Formulation – Need for project formulation – concept of project formulation – significance – Elements – Project Selection – Project formulation and financial institutions – Project formulation and the Government - Project appraisal – Meaning – Definition – Various analysis.

Unit III

(18 hrs)

MSME

MSME : Meaning – Definition – Characteristics – Scope ,Starting a Small Scale Industry – steps for starting a small industry – selection of types of organization – incentives and subsidies – sickness in small scale industries.

Unit IV

(18 hrs)

Institutional support to Entrepreneurs

Institutional support to Entrepreneurs: DIC, NSIC, SISI, SIDCO, SIPCOT, KVIC, IFCI, IIBI, IDBI, SFC, TIIC and Commercial Banks..

Unit V

(18 hrs)

Rural & Social Entrepreneurship

Rural Entrepreneurship – Meaning and types – Need – Problems in growth of Rural Entrepreneurship – Components of Village and small industries – KVIC and its seven groups – steps taken by Government – **Social Entrepreneurship- Meaning and Importance**.**

***Self study**

*** * Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	Vasanth Desai	Dynamics of Entrepreneurial Development & Management	Himalaya Publishing House, New Delhi	6 th Revised Edition, 2011

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1	C.B.Gupta & N.P Srinivasan	Entrepreneurship Development	Sultan chand & sons, New Delhi	2017
2	Sangeetha Sharma	Entrepreneurship Development	PHI Learning Publication	2021
3	E.Gordern , K.Natarajan & P.Srinivasan	Entrepreneurship Development	Himalaya Publishing House, New Delhi	5 th Edition, 2015
4	S.S.Khanka	Entrepreneurship Development	Sultan chand & sons, New Delhi	2011

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/hnBla1FfcLo
2	https://youtu.be/-PpAyWW5tZE
3	https://youtu.be/m8cZgIZNdeU
4	https://youtu.be/3re2tFR1ffY

Course Code :		Course Title	Batch:	2022 – 25
		Elective – 4 (Option 1)	Semester:	IV
Hrs / Week :	6	INTERNATIONAL BUSINESS	Credits :	4

Preamble :

This course focuses on need, types, and problems of International Business and influence of various international trading environmental factors on international business operations. It provides knowledge on the concept of balance of payment, functions of IMF and World Bank and overview on export promotion measures in India.

Course Outcomes :

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Understanding and analyzing the need, type and problems of International Business.	K ₂ , K ₄
CO2	Examining the international trading environment and analyzing the trade barriers , economic integration in International Business.	K ₅
CO3	Analysing the components of balance of payment and Identifying the measures to be undertaken to mitigate the disequilibrium in balance of payment.	K ₄
CO4	Evaluating the role of IMF and World bank in promoting International Trade .	K ₅
CO5	Acquiring knowledge on various export promotional measures and Discussing the role of ECGC , EXIM bank in India's Foreign Trade.	K ₂ , K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	M	H
CO2	H	H	M	H	H
CO3	H	H	M	H	H
CO4	H	H	M	M	H
CO5	H	H	M	H	M

H - High; M - Medium; L - Low

SYLLABUS

Unit I (18Hrs)

Introduction

Introduction to International Business – International/ Global Marketing – Need for International Business – Drivers and Restrainers of Globalization - International Business Decisions – **Types of International Business – Problems in International Business***.

Unit II (18Hrs)

International Trading Environment

International Trading Environment – Arguments for Free Trade , Arguments for Protection – Trade Barriers – Cartels – State Trading – Trade Blocks - Economic Integration – Forms of Integrations –European Union – NAFTA - SAARC – SAPTA – BRICS

Unit III (18Hrs)

Balance of Payment

Balance of Payment – Meaning – Components – Disequilibrium – Corrective measures- E– Financing of BOP Deficiency

Unit IV (18Hrs)

International Financial Institutions

International Financial and Development Institutions – International Monetary Fund – Financing Facilities and Policies - Technical Assistance - Special Drawing Rights – IMF and International Liquidity – World Bank – Guiding Principles – Lending Programs

Unit V (18Hrs)

Foreign Trade

India's Foreign Trade : Recent Trend in India's Foreign Trade - Export promotion Measures – Export finance – Export Processing Zones (EPZs) – Special Economic Zones (SEZs) – **Role of ECGC – Role of EXIM Bank of India – Role of Commodity Boards****.

***Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	Cherunilam F.	International Business Text and Cases	Parent Hills Publishers, New Delhi.	6 th Edition 2020

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1	John D Daniels, , Lee H. Radebaugh, Daniel P. Sullivan and Prashant Salwan	International Business: Environment and Operations	Pearson Publication, New Delhi.	16 th Edition 2018
2	Ricky W. Griffin and Michael W Pustay,	International Business, A Managerial Perspective	Pearson Publication, New Delhi.	8 th Edition 2014
3	Hill. Charles W.L.	International Business	Tata McGraw Hill Company, New York.	12 th Edition 2021
4	Bhasin N	Foreign Direct Investment in India Policies, Conditions and Procedures	New Century Publications, New Delhi.	1 Edition 2012

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://onlinecourses.swayam2.ac.in/cec20_mg12/preview
2	https://onlinecourses.nptel.ac.in/noc20_mg54/preview
3	https://youtu.be/KNnIXxE8BEE
4	https://youtu.be/yNTkBon-w8s
5	https://youtu.be/aDavNtRWcx0

Course Code :		Course Title	Batch:	2022 – 25
		Elective – 4 (Option 2)	Semester:	IV
Hrs / Week :	6	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	Credits :	4

Preamble:

This course aims to enrich the students about the concept, types of logistics and inventory control. It gives in-depth knowledge on supply chain management.

Course Outcomes:

CO Number	CO Statement	Bloom's Taxonomy Level
CO1	Developing the basic concept of Logistic supply chain management and its framework	K ₃
CO2	Distinguishing the features of various inventory control methods and examining the commercial aspects involved in distribution channel management.	K ₅
CO3	Analysing the need, importance components of supply chain management.	K ₄
CO4	Discussing the role of performance drivers and key enablers in supply chain management.	K ₄
CO5	Gaining the knowledge on various models of supply chain management and applying the supply chain concept in real time business strategy.	K ₂ , K ₃

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	H	H
CO3	H	H	L	M	H
CO4	H	H	L	H	M
CO5	H	M	H	H	M

SYLLABUS

Unit I (18 hrs)

Introduction

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory.

Unit II (18 hrs)

Inventory Control & Distribution Management

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 21st Century.

Unit III (18 hrs)

Supply Chain Management

Supply Chain Management: 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.

Unit IV (18 hrs)

Supply Chain Performance

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.

Unit V (18 hrs)

SCOR Model

Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

***Self study**

**** Case study**

TEXT BOOK

S.No	Authors	Title of the Book	Publishers	Year of Publication
1.	Martin Christopher	Logistics and Supply Chain Management	FT Publishing International, United Kingdom.	26 th February 2016

REFERENCE BOOKS

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	G Raghuram& N Rangaraj	Logistics and Supply Chain Management	Laxmi Publications, New Delhi.	1 st January 2015
2.	D K Agrawal	Supply Chain Management	Cengage India Private Limited, New Delhi.	1 st July 2017
3.	Dr.DixitGarg	Supply Chain and Logistics Management	New Age International (P) Ltd, New Delhi.	1 st edition 2020

Related online Resources (MOOC,Swayam,NPTEL,Websites etc.,)

S.No	Link
1.	https://youtu.be/SkHnm2CRWbg
2.	https://youtu.be/lZPO5RclZEo
3.	http://www.slideshare.net/ShivaniKashyap19/components-of-scm-94998060?from_m_app=android
4.	https://youtu.be/4-QU7WiVxh8
5.	https://youtu.be/B84yKqIYTAY

Course Code :		Course Title	Batch:	2022 – 25
			Semester:	IV
Hrs / Week :	12	PROJECT	Credits :	4

Preamble:

The course aim to impart research skill in the application of various theoretical concepts and develop the ability of the students to prepare a project report. The course also aims to strengthen and enhance the research skill of the learners.

Evaluation Method for Project Report:

Internal (to be awarded by the Guide)

Topic Selection	:	10
Data Processing	:	10
Regularity	:	5
Total		25

External (to be awarded by the External Examiner)

Report	:	50
Viva-Voce	:	25
Total		75

The Project Report must be in the prescribed form. It should be typed neatly in MS word. The font size of the letter should be 13 point with 1.5 space. The format of the Project Reports should have the following components.

First page should contain:

1. Title of Project Report
2. Name of the candidate.
3. Register number.
4. Name of the supervisor.
5. Address of the institution.
6. Month & year of submission.

Contents.

- 1) Declaration by candidate
- 2) Certificate by supervisor.
- 3) Acknowledgement.
- 4) List of tables
- 5) List of figures
- 6) Chapters
- 7) Bibliography
- 8) Appendix