

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 – 624615



OUTCOME BASED EDUCATION

TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION,

Chennai – 600 005

SYLLABUS FOR

MASTER OF COMMERCE

2023 - 2024 Onwards

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Credit distribution as per TANSCHHE syllabus

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COLLEGE VISION

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

PROGRAMME OBJECTIVES

The M.Com., Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with in-depth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

PO AND PSO DESCRIPTION

TANSCHÉ REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM GENERAL
Programme Code	
Duration	PG - Two Years
Programme Outcomes (POS)	<p>PO1: Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Entrepreneurial Skill Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals.</p>

	<p>PO6: Employability Skill Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p>PSO1 - Placement To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO2- Entrepreneur To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p>PSO3 - Research and Development Design and implement HR systems and practices grounded in researches that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 - Contribution to Business World To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 - Contribution to the Society To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>

TEMPLATE FOR P.G., PROGRAMMES

[illegible]

**CHOICE BASED CREDIT SYSTEM (CBCS), LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (LOCF) GUIDELINE BASED CREDITS AND
HOURS DISTRIBUTION SYSTEM
FOR ALL POST – GRADUATE COURSES INCLUDING LAB HOURS**

First Year - Semester - I

Part	List of Courses	Credits	No. of Hours
	Core – I	5	7
	Core – II	5	7
	Core – III	4	6
	Elective – I	3	5
	Elective – II	3	5
		20	30

Semester - II

Part	List of Courses	Credits	No. of Hours
	Core – IV	5	6
	Core – V	5	6
	Core – VI	4	6
	Elective – III	3	4
	Elective – IV	3	4
	Skill Enhancement Course [SEC] - I	2	4
		22	30

Second Year - Semester - III

Part	List of Courses	Credits	No. of Hours
	Core – VII	5	6
	Core – VIII	5	6
	Core – IX	5	6
	Core (Industry Module) – X	4	6
	Elective – V	3	3
	Skill Enhancement Course – II	2	3
	Internship / Industrial Activity	2	-
		26	30

Semester - IV

Part	List of Courses	Credits	No. of Hours
	Core – XI	5	6
	Core – XII	5	6
	Project with VIVA VOCE	7	10
	Elective – VI	3	4
	Skill Enhancement Course – III / Professional Competency Skill	2	4
	Extension Activity	1	-
		23	30

Total 91 Credits for PG Courses

METHODS OF ASSESSMENT

Remembering (K1)	<p>The lowest level of questions requires students to recall information from the course content.</p> <p>Knowledge questions usually require students to identify information in the text book.</p>
Understanding (K2)	<p>Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</p> <p>The questions go beyond simple recall and require students to combine data together.</p>
Application (K3)	<p>Students have to solve problems by using/applying a concept learned in the classroom.</p> <p>Students must use their knowledge to determine an exact response.</p>
Analyze (K4)	<p>Analyzing the question is one that asks the students to breakdown something into its component parts.</p> <p>Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</p>
Evaluate (K5)	<p>Evaluation requires an individual to make judgment on something.</p> <p>Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</p> <p>Students are engaged in decision-making and problem-solving.</p> <p>Evaluation questions do not have single right answers.</p>
Create (K6)	<p>The questions of this category challenge students to get engaged in creative and original thinking.</p> <p>Developing original ideas and problem solving skills.</p>

**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES
(PSO) MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

ELIGIBILITY FOR ADMISSION

A candidate who has passed any one of the following degree Programmes of this University or any other University accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com Programme:

B.Com., B.Com. (CA), B.Com. (e-Commerce), B.Com.(Corporate Secretary ship), BCS, B.A. (Corporate Secretary ship), B.B.A., (Bachelor of Business Administration), B.B.M. (Bachelor of Business Management), B.B.M., (Bachelor of Bank Management), B.Com. (Cooperation) and B.A., (Cooperation).

Minimum percentage of marks:

SC/ST Candidates - 50%

Other Candidates - 55%

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.

MEDIUM OF INSTRUCTION: **English**

ELIGIBILITY FOR 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., 91 credits.
- Candidates require 75 per cent of attendance to attend the semester exam.

EVALUATION PATTERN

- Evaluation of the candidates shall be made through internal and external assessment. 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.

Evaluation Pattern	Theory		Practical	
	Min	Max	Min	Max
Internal	13	25	13	25
External	38	75	38	75
TOTAL		100		100

THEORY PAPERS

Internal: 25 Marks

Test	-	15
Seminar	-	5
Assignment	-	5

PRACTICAL PAPERS

Internal: 25 Marks

Internal Exam (Theory)	-	15
Model	-	10

External: 75 Marks

Record	-	15
Algorithm	-	10
Program Output	-	40
Viva-voce	-	10

INTERNSHIP TRAINING REPORT**Semester III****Internal: 25 Marks** (to be awarded by the Guide)

Performance during Internship	-	10
Regularity and Attendance	-	10
Interaction with Guide	-	5

External: 75 Marks (to be awarded by the External Examiner)

Report	-	50
Presentation	-	10
Viva-Voce	-	15

PROJECT**Semester IV****Internal: 25 Marks** (to be awarded by the Guide)

Topic Selection	-	10
Data Processing	-	10
Regularity	-	5

External: 75 Marks (to be awarded by the External Examiner)

Report	-	50
Presentation	-	10
Viva-Voce	-	15

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	

HEAD OF THE DEPARTMENT**DEAN****PRINCIPAL**

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(AUTONOMOUS)**



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(Affiliated to Mother Teresa Women's University, Kodaikanal)
Chinnakalyamputhur, Palani - 624 615.**

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13.07.2023

**PG & RESEARCH DEPARTMENT OF COMMERCE
M.COM DEGREE PROGRAMME
TANSCHÉ PRESCRIBED SYLLABUS 2023 – 2024 ONWARDS
BOARD OF STUDIES MEETING / VIRTUAL MODE / 13.07.2023**

1	Chair Person	Dr.N.Sumithra Devi, Head, PG & Research Dept. of Commerce, APACW, Palani.
2	Subject Expert	Dr.M.Gomathi, Associate Professor, Department of Commerce, A.P.A. College of Arts and Culture, Palani.
3	University Nominee	Dr.G.Indhumathi, Assistant Professor of Commerce, Mother Teresa Women's University, Kodaikanal – 624101
4	Alumnae	D.Kaviya, Assistant Professor of Commerce, A.G. Arts and Science College, Avinashipalayam, Tirupur.
5	Industry Representative	S.Gugapriya, Proprietor, Guga Dream Boutique, Pethanaickenpatti, Palani
6	Students Representatives	R.Bhuvana - II M.Com (Reg.No:22PPCOS01) A.Malathi - II M.Com(Reg.No:22PPCOS07)
7	Members of the Faculty	1. Dr.N.Mahalakshmi 2. Dr.D.Jayakkodi 3. Mrs.P.Jayaselvi 4. Mrs.M.Manimekalai 5. Ms.K.UmaMaheswari 6. Mrs.R.Deepa 7. Mrs.S.Babitha 8. Dr.B.Sharmila 9. Dr.K. Umamaheswari 10. Dr.M.Radha

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI
PG AND RESEARCH DEPARTMENT OF COMMERCE
TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005
OUTCOME BASED EDUCATION
M.COM 2023-2024 Onwards

SEMESTER		PAPER NAME	COURSE CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
I	Core Paper 1	Business Finance		7	5	25	75	100
	Core Paper 2	Digital Marketing		7	5	25	75	100
	Core Paper 3	Banking and Insurance		6	4	25	75	100
	Elective 1	Option 1 : Operations Research (or) Option 2 : Security Analysis and Portfolio Management		5	3	25	75	100
	Elective 2	Option 1 : Strategic Human Resource Management (or) Option 2 : Labour Laws		5	3	25	75	100
	Total			30	20			500
II	Core Paper 4	Strategic Cost Management		6	5	25	75	100
	Core Paper 5	Corporate Accounting		6	5	25	75	100
	Core Paper 6	Setting up of Business Entities		6	4	25	75	100
	Elective 3	Option 1: Business Ethics and Corporate Sustainability (or) Option 2 : Audit and Due Diligence		4	3	25	75	100
	Elective 4	Option 1: Logistics and Supply Chain Management (or) Option 2 : Rural and Agricultural Marketing		4	3	25	75	100
	NME I	Skill Enhancement – E Commerce		4	2	25	75	100
	Total			30	22			600

SEMESTER		PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
III	Core Paper 7	Taxation		6	5	25	75	100
	Core Paper 8	Research Methodology		6	5	25	75	100
	Core Paper 9	Computer Applications in Business		6	5	25	75	100
	Core Paper 10	International Business		6	4	25	75	100
	Elective 5	Option 1: Strategic Management (or)		3	3	25	75	100
	NME II	Option 2 : International Financial Management						100
		Skill Enhancement – Computerized Accounting Package		3	2	25	75	100
		Internship/Industrial Activity (Credits)		-	2	25	75	
		Total		30	26			700
IV	Core Paper 11	Corporate and Economic Laws		6	5	25	75	100
	Core Paper 12	Human Resource Analytics		6	5	25	75	100
	Elective 6	Project with Viva		10	7	25	75	100
		Option 1: Organisational Behaviour (or)		4	3	25	75	100
		Option 2 : Insolvency Law and Practice		4	2	25	75	100
		Professional Competency Skill – Advanced Excel		-	1	-	-	
		Extension Activity						
		Total		30	23			600
		Grand Total		120	91			2400

FIRST YEAR
FIRST SEMESTER

Core – 1: BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS FINANCE		7	-	-	-	5	7	25	75	100

	Learning Objectives
1	To outline the fundamental concepts in finance.
2	To estimate and evaluate risk in investment proposals.
3	To evaluate leasing as a source of finance and determine the sources of startup financing.
4	To examine cash and inventory management techniques.
5	To appraise capital budgeting techniques.

Course Units

UNIT I	(18 hrs)
Introduction to Business Finance and Time value of money	
Business Finance: Meaning, Objectives, Scope – Time Value of Money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective Rate of Interest – Doubling Period (Rule of 69 and Rule of 72) – Practical Problems.	
UNIT II	(18 hrs)
Risk Management	
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for Evaluating Proposals to Minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging Currency Risk.	
UNIT III	(18 hrs)
Startup Financing and Leasing	
Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel Investors, Venture Capital Fund – Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial Evaluation from the Perspective of Lessor and Lessee.	

UNIT IV**(18 hrs)****Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of Cash – Optimum Cash Balance - Receivable Management: Meaning – Credit Policy – Controlling Receivables: Debt Collection Period, Ageing Schedule, Factoring – Evaluating Investment in Accounts Receivable – Inventory Management: Meaning and Objectives – EOQ with Price Breaks – ABC Analysis.

UNIT V**(18 hrs)****Capital Budgeting**

Capital Budgeting: Meaning, Steps in Identification of Investment Opportunities - Capital Budgeting Process – Techniques to Evaluate Capital Expenditure Proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Techniques of Risk Analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts.	K2
CO 2	Estimate risk and determine its impact on return.	K5
CO 3	Examine leasing and other sources of finance for startups.	K4
CO 4	Summarise cash, receivable and inventory management techniques.	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor.	K5

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	3	3	3	2	2	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	2	2	3	2	2	2	3	2	2	3	3
CO4	2	2	3	2	2	2	2	2	2	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	13	13	15	13	13	13	13	12	12	15	15
AVERAGE	4.3	4.3	5	4.3	4.3	4.3	4.3	4	4	5	5
	High – 3		Medium – 2			Low – 1					

Core – 2: DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DIGITAL MARKETING		5	-	-	-	5	7	25	75	100

	Learning Objectives
1	To assess the evolution of digital marketing.
2	To appraise the dimensions of online marketing mix.
3	To infer the techniques of digital marketing.
4	To analyse online consumer behaviour.
5	To interpret data from social media and to evaluate game based marketing.

Course Units

UNIT I (18 Hrs)

Introduction To Digital Marketing

Digital Marketing – Transition from Traditional to Digital Marketing – Rise of Internet – Growth of E-Concepts – Growth of E-Business to Advanced E-Commerce – Emergence of Digital Marketing as a Tool – Digital Marketing Channels – Digital Marketing Applications, Benefits and Challenges – Factors for Success of Digital Marketing – Opportunities for Digital Marketing Professionals.

UNIT II (18 Hrs)

Online Marketing Mix

Online Marketing Mix – E-Product – E-Promotion – E-Price – E-Place – Consumer Segmentation – Targeting – Positioning – Consumers and Online Shopping Issues – Distribution, Digitization and Implication on Online Marketing Mix Decisions.

UNIT III (18 Hrs)**Digital Media Channels**

Digital Media Channels – Search Engine Marketing – ePR – Affiliate Marketing – Interactive Display Advertising – Opt-in-Email Marketing and Mobile Text Messaging, Social Media and Viral Marketing – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse Marketing – Advantages and Disadvantages of Digital Media Channels – Metaverse Marketing.

UNIT IV (18 Hrs)**Online Consumer Behavior**

Online Consumer Behavior – Cultural Implications of Key Website Characteristics – Dynamics of Online Consumer Visit: Models of Website Visits – Data Base Marketing – Benefits, Challenges, Types, Strategies and Real World Examples.

UNIT V (18 Hrs)**Analytics And Gamification**

Digital Analytics – Concept – Measurement Framework – Demystifying Web Data – Owned Social Metrics – Measurement Metrics for Facebook, Twitter, Youtube, Slide Share, Pinterest, Instagram, Snapchat and Linked In – Earned Social Media Metrics – Digital Brand Analysis – Meaning – Benefits – Components – Gamification and Game Based Marketing – Benefits – Consumer Motivation for Playing Online Games.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing.	K2
CO 2	Examine online marketing mix.	K4
CO 3	Compare digital media channels.	K4
CO 4	Explain online consumer behavior.	K2
CO 5	Analyse social media data.	K4

Books for study:

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

4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

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 Charles worth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2	3	3
CO4	3	3	3	2	3	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3	2	3	3
TOTAL	15	15	14	13	15	13	15	15	13	15	15
AVERAGE	5	5	4.7	4.3	5	4.3	5	5	4.3	5	5
	High – 3			Medium – 2			Low – 1				

Core – 3: BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the evolution of new era banking.
2	To explore the digital banking techniques.
3	To analyse the role of insurance sector.
4	To understand prospects of insurance and Insurance Regulatory and Development Authority of India Act.
5	To analyse risk and its impact in banking and insurance industry.

Course Units

UNIT I	(18 hrs)
Introduction to Banking	
Banking: Brief History of Banking – Rapid Transformation in Banking: Fintech – Meaning – Applications – Types – Advantages – Disadvantages – 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.	
UNIT II	(18 hrs)
Contemporary Developments in Banking	
Distributed Ledger Technology – Block Chain: Meaning – Structure of Block Chain – Types of Block Chain – Differences between DLT and Block Chain – Benefits of Block Chain and DLT – Unlocking the Potential of Block Chain – Crypto Currencies, Central Bank Digital Currency (CBDC) – Role of DLT in Financial Services – AI in Banking: Future of AI in Banking – Applications of AI in Banking – Importance of AI in Banking – Banking Reimagined with AI. Cloud Banking – Meaning – Benefits in switching to Cloud Banking.	

UNIT III (18 hrs)**Indian Insurance Market**

History of Insurance in India – Definition – Functions of Insurance – Nature of Insurance – Evolution of Insurance – Role and Importance of Insurance – Insurance Contract – Nature of Life Insurance Contract – Classification of Policies – Annuities – Selection of Risk – Measurement of Risk and Mortality Table – Calculation of Premium – Industrial Life Insurance.

UNIT IV (18 hrs)**Prospects of Insurance Companies**

Prospects of Insurance – Privatization of Insurance Industry – Insurance Innovation and Long Term Care Insurance – Commercial Insurance – Health Insurance – Catastrophe Insurance – Liability Insurance – Reinsurance – Bank Assurance – Insurance Regulatory and Development Authority of India Act (IRDA).

UNIT V (18 hrs)**Risk Management and Control**

Risk Management and Control in Banking and Insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age.	K2
CO 2	Apply modern techniques of digital banking.	K3
CO 3	Evaluate the role of insurance sector.	K5
CO 4	Examine the prospects of insurance.	K4
CO 5	Assess risk mitigation strategies.	K5

Books for study:

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

4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21 st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US).
Books for reference: <ol style="list-style-type: none"> 1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi. 2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 4. Susanne Chishti & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
Web references: <ol style="list-style-type: none"> 1. https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology 2. https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf 3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	2	2	2	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	2	2	2	2	2	2	2	3	2	3	3
CO4	2	2	2	1	2	2	2	3	1	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	12	12	12	12	13	13	13	15	12	15	15
AVERAGE	4	4	4	4	4.3	4.3	4.3	5	4	5	5
	High – 3		Medium – 2			Low – 1					

Elective – 1: OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	OPERATIONS RESEARCH		5	-	-	-	3	5	25	75	100

	Learning Objectives
1	To outline the fundamentals of operations research.
2	To use OR models for problem solving.
3	To examine the role of sequencing and game theory.
4	To design and apply network analysis.
5	To apply modelling techniques.

Course Units

UNIT I (12 hrs) Introduction and Linear Programming Problem Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical Method, Simplex Method, Big-M Method.
UNIT II (12 hrs) Transportation and Assignment Problems Transportation Problem: Introduction – Assumptions – Formulation of Transportation models – Basic Feasible Solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal Solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation Problem. Assignment Problem: Introduction – Comparison with the Transportation Problem – Formulation of Assignment Problems – The Hungarian Method of Solution.
UNIT III (12 hrs) Sequencing and Game Theory Sequencing problem: Introduction – Assumptions – Processing of n Jobs Through One Machine – Processing n Jobs Through Two Machines – Processing of n Jobs Through Three Machines. Game Theory: Introduction – Rules for Games theory – Two Person Zero Sum Game Without Saddle Point – Mixed Strategies (2xn Games, mx2 Games) – Graphical Method (2xn, mx2 Games).

UNIT IV (12 hrs)**Replacement and Network Analysis**

Replacement: Introduction – Individual Replacement Problems – Group Replacement Problems. Network Analysis: PERT and CPM.

UNIT V (12 hrs)**Decision Tree Analysis and Queuing Theory**

Decision Tree analysis – Queuing: Introduction – Applications of Queuing Models, Waiting Time and Idle Time Costs – Single Channel Poisson Arrivals with Exponential Service, Infinite Population Model.

Course outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming.	K3
CO 2	Identify models for problem solving.	K3
CO 3	Apply sequencing and game theory.	K3
CO 4	Apply network analysis to enhance effectiveness.	K3
CO 5	Examine the models for decision making.	K4

Books for study:

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

Books for reference:

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

Web references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO 1	3	3	2	3	3	2	2	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	2	3	3	2	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	2	3	3	2	3	3
TOTAL	15	15	12	15	15	12	14	15	13	15	15
AVERAGE	5	5	4	5	5	4	4.7	5	4.3	5	5
	High – 3			Medium – 2			Low – 1				

Elective – 1: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		5	-	-	-	3	5	25	75	100

	Learning Objectives
1.	To become familiar with various investment avenues and portfolio construction.
2.	To understand the equity shares, preference shares and bonds valuation models.
3.	To learn about long-term and short-term investment analysis tools.
4.	To analyse with portfolio theories.
5.	To gain knowledge in portfolio performance methods.

Course Units

UNIT I	(12 hrs)
Investment and Portfolio Management	
Investment – Meaning – Nature and Scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the Investment Choice – Portfolio Management: Meaning and Significance, Active Vs. Passive Portfolio Management – Strategic Vs. Tactical Asset Allocation – Factors Affecting Investment Decisions in Portfolio Management.	
UNIT II	(12 hrs)
Valuation of Securities	
Bond: Introduction – Reasons for Issuing Bonds – Features of Bond – Types of Bonds – Determinants of Bond Safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds – Macaulay Duration and Modified Duration – Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call – Concept of Present Value – Equity Share Valuation Models.	
UNIT III	(12 hrs)
Fundamental Analysis and Technical Analysis	
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and Cons of Technical Analysis – Differences Between Fundamental Analysis and	

Technical Analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT IV (12 hrs)

Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single Index Portfolio Selection method – Capital Asset Pricing Model (CAPM).

UNIT V (12 hrs)

Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning – Need for Evaluation – Methods of Calculating Portfolio Return – Sharpe’s Ratio – Treynor’s Ratio – Jensen’s Differential Returns – Portfolio Revision – Need for Portfolio Revision – Formula Plans.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio.	K4
CO 2	Assess the value of equity shares, preference shares and bonds.	K5
CO 3	Examine stock performance through fundamental and technical analysis.	K4
CO 4	Examine the various portfolio theories.	K4
CO 5	Evaluate the portfolio performance.	K5

Books for study:

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

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida.

2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai.
3. Ranganathan M. and Madhumathi R. (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida.
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai.
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	2	3	2	3	2	2	3	3	3
CO2	3	3	2	3	2	3	2	3	2	3	3
CO3	3	3	2	3	2	3	2	3	2	3	3
CO4	2	3	2	3	2	2	2	3	2	3	3
CO5	3	3	2	3	2	2	2	3	2	3	3
TOTAL	14	15	10	15	10	13	10	14	11	15	15
AVERAGE	4.7	5	3.3	5	3.3	4.3	3.3	4.7	3.7	5	5

High – 3

Medium – 2

Low – 1

Elective – 2: STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC HUMAN RESOURCE MANAGEMENT		5	-	-	-	3	5	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to SHRM	
SHRM – Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	
UNIT II	(12 hrs)
Models of SHRM	
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model – HR Environment – Environmental Trends and HR Challenges – Linking SHRM and Business Performance.	
UNIT III	(12 hrs)
Strategic Planning and Compensation	
Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need – Strategic Human Resource Development: Meaning, Advantages and Process – Strategic Compensation as a Competitive Advantage – Rewards Strategies: Meaning, Importance – Employee Relations Strategy.	

UNIT IV (12 hrs)**Human Resource Policies**

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment.

UNIT V (12 hrs)**Latest trends in Strategic HRM**

Mentoring – Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement – Competency Based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions.

Course outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the fundamentals of strategic human resource management.	K1
CO 2	Examine the conceptual framework of strategic human resource management models.	K4
CO 3	Apply the knowledge of various strategies in human resource management in the corporate arena.	K3
CO 4	Illustrate drafting of HR policies.	K2
CO 5	Analyse the latest trend in the strategic human resource management.	K4

Books for study:

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

Books for reference:

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.

2. Ananda Das Gupta (2021), “Strategic Human Resource Management – Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO 1	3	3	2	3	3	2	3	2	3	3	3
CO 2	3	3	2	3	3	2	3	2	3	3	3
CO 3	3	3	3	3	3	2	3	2	3	3	3
CO 4	3	3	2	3	3	2	3	2	3	3	3
CO 5	3	3	3	3	3	2	3	2	3	3	3
TOTAL	15	15	12	15	15	10	15	10	15	15	15
AVERAGE	5	5	4	5	5	3.3	5	3.3	5	5	5

High – 3

Medium – 2

Low – 1

Elective – 2: LABOUR LAWS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LABOUR LAWS		5	-	-	-	3	5	25	75	100

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

Course Units

UNIT I (12 hrs) Introduction and The Trade Unions Act, 1926 Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its Special Features – Constitution as the Basis for Labour Legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of Trade Union – Cancellation of Registration and Appeal – Duties and Obligations – Rights and Privileges – Dissolution.
UNIT II (12 hrs) The Factories Act, 1948 and Equal Remuneration Act, 1976 The Factories Act, 1948: Objects – Definition – Licensing and Registration of Factories – Inspecting Staff – Health, Safety and Welfare Measures – Provisions Relating to Hazardous Processes – Working Hours – Holidays – Annual Leave – Employment of Women and Young Persons. Equal Remuneration Act – Payment of Remuneration at Equal Rates to Men and Women Workers – Advisory Committee – Offences and Penalties.

UNIT III (12 hrs)
The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's Liability for Compensation – Amount of Compensation – Disbursement of Compensation – Notice and Claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation – Medical Benefit Council – Benefits under the Act – ESI Court.

UNIT IV (12 hrs)
The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure Regarding Payment of Wages – Deduction from Wages – Mode of Payment of Wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be Included in the Minimum Wages – Fixation and Revision of Minimum Wages – Norms to be Followed in the Payments of Minimum Wages.

UNIT V (12 hrs)
The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and Circumstances of Payment – Wages for Computing Gratuity – Maximum Gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and Rate of Bonus – Allocable Surplus and Available Surplus – Set and Set Off – Offences and Penalties.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the basic labour legislations pertaining to trade unions.	K1
CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act.	K2
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	K5

CO 4	Examine provisions relating to payment of wages and minimum wages.	K4
CO 5	Explain the provisions of provident fund, gratuity and bonus schemes.	K2

Books for study:

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S.C. (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi P.C., Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi

Books for reference:

1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition, Bharat Law House Pvt. Ltd.

Web references:

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	1	3	3	2	1	3	1	1	3	3	3
CO2	1	3	3	2	1	3	1	1	3	3	3
CO3	1	3	3	3	1	3	1	1	3	3	3
CO4	1	3	3	3	2	3	2	1	3	3	3
CO5	1	3	3	3	1	3	1	1	3	3	3
TOTAL	5	15	15	13	6	15	6	5	15	15	15
AVERAGE	1.7	5	5	4.3	2	5	2	1.7	5	5	5
	High – 3			Medium – 2			Low – 1				

SECOND SEMESTER

Core – 4: STRATEGIC COST MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To analyse the aspects of strategic and quality control management.
2	To analyse and select cost control techniques.
3	To apply activity based costing for decision making.
4	To utilise transfer pricing methods in cost determination.
5	To apply cost management techniques in various sectors.

Course Units

UNIT I

(18 hrs)

Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management – Value Chain Analysis: Meaning and Steps – Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing (Theory Only).

UNIT II

(18 hrs)

Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites – Cost Reduction: Meaning and Scope – Differences between Cost Control and Cost Reduction – Pareto Analysis: Meaning, Importance and Applications – Target Costing: Meaning, Steps and Principles – Life Cycle Costing: Meaning, Strategies for Each Stage of Product Life Cycle, Benefits – Learning Curve: Meaning, Learning Curve Ratio and Applications (Theory Only).

UNIT III

(18 hrs)

Activity Based Cost Management

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

UNIT IV	(18 hrs)
Transfer Pricing	
Transfer Pricing: Meaning, Benefits, Methods: Pricing Based on Cost, Market Price on Transfer Price, Negotiated Pricing and Pricing Based on Opportunity Costs – Practical Problems.	
UNIT V	(18 hrs)
Cost Management in Agriculture and IT sector	
Agriculture Sector: Features, Cost Structure, Cost Management, Tools to Measure the Performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective (Theory Only).	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC.	K2
2	Choose the appropriate technique for cost control.	K3
3	Make use of activity based costing in practice.	K3
4	Choose transfer pricing methods to solve problems.	K3
5	Construct cost structure for agriculture and IT sector.	K3

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	14	15	15	15	15	14	15	15	15
AVERAGE	5	5	4.7	5	5	5	5	4.7	5	5	5
	High – 3		Medium – 2			Low – 1					

Core – 5: CORPORATE ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the accounting treatment for issue of shares.
2	To determine profits for fire and marine insurance.
3	To prepare consolidated financial statements.
4	To account for price level changes.
5	To adopt financial reporting standards.

Course Units

UNIT I	(18 hrs)
Issue of Shares and Final Accounts of Companies	
Issue of Shares: ESOPs – ESPS – Sweat Equity Shares – Book Building- Buy-Back of Shares – Conversion of Debentures into Shares – Final Accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial Remuneration.	
UNIT II	(18 hrs)
Insurance Company Accounts	
Insurance Company Accounts: Types of Insurance – Final Accounts of Life Assurance Companies – Ascertainment of Profit – Valuation Balance Sheet – Final Accounts of Fire, Marine and Miscellaneous Insurance Companies.	
Unit III	(18 hrs)
Consolidated financial statements	
Consolidated Financial Statements as per AS 21: Consolidated Profit and Loss Account – Minority Interest – Cost of Control – Capital Reserve – Inter-company Holdings – Preparation of Consolidated Balance Sheet.	
UNIT IV	(18 hrs)
Contemporary Accounting Methods	
Accounting for Price Level Changes – Social Responsibility Accounting – Human Resource Accounting – Forensic Accounting.	

UNIT V**(18 hrs)****Financial reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and Disclosure in the Financial Statements.

Theory: 20%; Problems: 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013.	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	K5
CO4	Analyse contemporary accounting methods.	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility.	K4

Books for study:

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

4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Books for reference:

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

Web references:

1. <https://resource.cdn.icaai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icaai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icaai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	14	15	14	15	15	15	15
AVERAGE	5	5	5	5	4.7	5	4.7	5	5	5	5
	High – 3			Medium – 2			Low – 1				

Core – 6: SETTING UP OF BUSINESS ENTITIES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the startup landscape and it's financing.
2	To analyse the formation and registration of Section 8 companies.
3	To outline the concept of LLP and business collaboration.
4	To understand the procedure for obtaining registration and license.
5	To create awareness about the legal compliances governing business entities.

Course Units

UNIT I	(18 hrs)
Startups in India	
Types of Business Organisations – Factors Governing Selection of an Organisation - Startups – Evolution – Definition of a Startup – Startup Landscape in India – Startup India Policy – Funding Support and Incentives – Indian States with Startup Policies – Exemptions for Startups – Life Cycle of a Startup – Important Points for Startups – Financing Options Available for Startups – Equity Financing – Debt Financing – IPO – Crowd Funding – Incubators – Mudra Banks – Successful Startups in India.	
UNIT II	(18 hrs)
Not-for-Profit Organisations	
Formation and Registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for Incorporation – Trust: Objectives of a Trust – Persons who can Create a Trust – Differences Between a Public and Private Trust – Exemptions Available to trusts – Formation of a Trust – Trust Deed – Society – Advantages – Disadvantages – Formation of a Society – Tax Exemption to NGOs.	
UNIT III	(18 hrs)
Limited Liability Partnership and Joint Venture	
Limited Liability Partnership: Definition – Nature and Characteristics – Advantages and Disadvantages – Procedure for Incorporation – LLP Agreement –	

Annual Compliances of LLP – Business Collaboration: Definition – Types – Joint Venture: Advantages and Disadvantages – Types – Joint Venture Agreement – Successful Joint Ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT IV (18 hrs)

Registration and Licenses

Registration and Licenses: Introduction – Business Entity Registration – Mandatory Registration – PAN – Significance – Application and Registration of PAN – Linking of PAN with Aadhar – TAN – Persons Liable to Apply for TAN – Relevance of TAN – Procedure to Apply for TAN – MSME Registration – Clearance from Pollution Control Board – FSSAI Registration and License – Trade Mark, Patent and Design Registration.

UNIT V (18 hrs)

Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features – The Environmental Protection Act, 1986: Prevention, Control and Abatement of Environmental Pollution – The Water (Prevention and Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution – Powers and Functions of Boards – Prevention and Control of Water Pollution – Penalties and Procedure – The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for the Prevention and Control of Air Pollution – Powers and Functions – Prevention and Control of Air Pollution – Penalties and Procedure.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity.	K2
CO 2	Recall the legal requirements for Section 8 Company.	K1
CO 3	Examine the provisions for LLP and joint venture.	K4
CO 4	Analyse the registration and licensing procedure.	K4
CO 5	Examine the compliance of regulatory framework regarding environment.	K4

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	3	3	3	3	1	3	3	3
CO2	3	2	3	3	2	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	3
TOTAL	15	14	13	15	14	15	14	13	15	15	15
AVERAGE	5	4.7	4.3	5	4.7	5	4.7	4.3	5	5	5

High – 3

Medium – 2

Low – 1

Elective – 3: BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics – Meaning and Definition of Business Ethics – Nature of Business Ethics – Role and Importance of Business Ethics and Values in Business – Causes of Unethical Behaviour – Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making – Decision Making (Normal Dilemmas and problems) – Application of Ethical Theories in Business – Traditional Ethical Theories – Utilitarianism – Ethical Egoism – Ethics of Duties – Normative Theories of Business Ethics – Stakeholder Theory – Stockholder Theory – Lawrence Kohlberg’s Theory Model Development.	
Unit III	(12 hrs)
Moral Issues in Business	
Moral Issues in Business – Importance of Moral Issues and Reasoning - Whistle Blowing- Kinds of Whistle Blowing – Ethical Issues in Functional Areas of Business.	

Marketing and Advertising – Truth in Advertising – Manipulation – Coercion – Trade Secrets- Corporate Disclosure – Insider Trading.

Finance – Fairness’ and Efficiency in Financial Markets Greenmail – Golden Parachute.

HR: Workers Rights and Duties – Work Place Safety – Sexual Harassment – Equal Employment Opportunity – Preferential hiring.

UNIT IV (12 hrs)

Corporate Sustainability

Corporate Sustainability – Concepts of Sustainability – Social, Environmental and Economic Dimensions – Sustainability in a Business Context. Principles of Sustainable Development: History and Emergence of the Concept of Sustainable Development – Definitions, Environmental Issues and Crisis, Resource Degradation, Greenhouse Gases, Desertification, Social Insecurity, Industrialization, Globalization and Environment.

UNIT V (12 hrs)

Sustainability Reporting

Sustainability Reporting – Investors, Customers, Government and Media- Disclosing Sustainability Information – Report and Website – Transparency and Accountability – One Report Movement – Financial and Non-Financial Together – Triple Bottom Line Concept for Sustainable Business – Sustainability Reporting: Flavour of GRI, BRR and BRSR.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice.	K3
CO 2	Demonstrate ethical decision making by applying various theories.	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection.	K5
CO 4	Explain the concepts of corporate sustainability.	K2
CO5	Construct reports disclosing sustainability information.	K3

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	2	2	2	3	2	1	3	3	3
CO2	3	3	2	2	2	3	2	1	3	3	3
CO3	3	3	3	2	2	3	2	1	3	3	3
CO4	2	2	2	3	3	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3	3	3
TOTAL	13	13	11	12	12	15	12	9	15	15	15
AVERAGE	4.3	4.3	3.7	4	4	5	4	3	5	5	5
	High – 3		Medium – 2			Low – 1					

Elective – 3: AUDIT AND DUE DILIGENCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	AUDIT AND DUE DILIGENCE		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand different types of audit.
2	To gain knowledge on secretarial audit.
3	To understand the basics of due diligence.
4	To analyse different types of due diligence.
5	To understand due diligence for takeovers and due diligence report.

Course Units

UNIT I (12 hrs) Introduction to Audit Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and Scope; Corporate Social Responsibility Audit: Meaning and Objectives; Insider Trading Audit: An Introduction – Labour Law Audit: Meaning, Process and Benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and Implications – Introduction to Takeover Audit.
UNIT II (12 hrs) Secretarial Audit Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The Process of Secretarial Audit – Scope and Benefits of Secretarial Audit.
UNIT III (12 hrs) Introduction to Due Diligence Due diligence: Meaning, Need, Objectives and Scope – Factors to be Considered while Conducting Due Diligence – Process of Due Diligence – Techniques of Due Diligence.

UNIT IV (12 hrs)**Types of Due Diligence**

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

UNIT V (12 hrs)**Due Diligence for Takeovers and Due Diligence Report**

Due Diligence for Mergers and Amalgamation: Introduction and Process, Preparation of Scheme of Amalgamation - Due Diligence for Takeovers - Guidance on Diligence Reporting – Format of Diligence Report.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit.	K2
CO 2	Assess the provisions relating to secretarial audit.	K5
CO 3	Recall the basics of due diligence.	K1
CO 4	Explain the various types of due diligence.	K2
CO 5	Examine due diligence for take overs and prepare due diligence report.	K4

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	3	3	3	3	2	3	3	3
CO2	3	3	2	3	3	3	3	2	3	3	3
CO3	3	3	2	3	3	3	3	2	3	3	3
CO4	3	3	2	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	2	3	3	3
TOTAL	15	15	12	15	15	15	15	10	15	15	15
AVERAGE	5	5	4	5	5	5	5	3.3	5	5	5

High – 3

Medium – 2

Low – 1

Elective – 4: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Supply Chain Management	
Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting – Supply Chain Intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for Selection of Suitable Channels.	
UNIT II	(12 hrs)
Global Perspectives	
Global Perspectives: Measuring and Analyzing the Value and Efficiency of Global Supply Chain Networks, Global Market Forces, Types of Global Supply Chain – Indian Perspectives: Measuring and Analyzing the Value and Efficiency of Domestic Supply Chain Networks, Economic Effects of Supply Chains – Customer Perspectives: Customer Values, Role of Customers and Ways of Improving Customer Services in SCM.	

UNIT III**(12 hrs)****Framework of Logistics**

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) – Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control – Elements of Inventory Management – Inbound and Out Bound Logistics, Bull-Whip Effect – Distribution and Warehousing Management –Transport Functions and Participants in Transportation Decisions – Transport Infrastructure – Packaging and Materials Management: Consumer and Industrial Goods Packaging – Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

UNIT IV**(12 hrs)****SCM - Warehousing**

Introduction – Concepts of Warehousing – Types of Warehouse – Functions of Warehousing – Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution Control and Evaluation.

UNIT V**(12 hrs)****SCM - Plan**

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales Return of Defective or Excess Goods – Use of Internet in SCM: Role of Computer/ IT in Supply Chain Management – E-market places, E-procurement, E-logistics, E-fulfillment – Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of Supply Chains using Markov Chains, Inventory Control – Importance, Pareto's Law – Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking Concept, Features and Implementation, Outsourcing: Basic Concepts, Value Addition in SCM – Concept of Demand Chain Management – Growth of Logistics and Supply Chain Management in National and International Scenarios.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts and features of SCM.	K1
CO 2	Summarise global and Indian perspectives of SCM.	K2

CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution.	K4
CO 4	Explain strategic warehousing for SCM.	K2
CO5	Outline the role of internet in SCM.	K2

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	2	3	2	2	3	1	2	3	3
CO2	2	2	2	2	3	3	2	2	1	3	3
CO3	2	1	3	3	2	2	3	3	3	3	3
CO4	1	3	2	2	1	1	2	2	2	3	3
CO5	3	2	3	2	2	2	1	1	1	3	3
TOTAL	11	11	12	12	10	10	11	9	9	15	15
AVERAGE	3.7	3.7	4	4	3.3	3.3	3.7	3	3	5	5

High – 3
Medium – 2
Low – 1

Elective – 4: RURAL AND AGRICULTURAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RURAL AND AGRICULTURAL MARKETING		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Rural marketing	
Rural marketing – Meaning – Definition – Concept and Nature of Rural Marketing – Taxonomy of Rural Markets – Urban vs Rural marketing – Rural Marketing Environment – Becoming a Successful Rural Marketer.	
UNIT II	(12 hrs)
Rural buyer behaviour	
Rural Buyer Behaviour – Aspects of Rural Buyer Behaviour – Rural Consumer Decision Making Process – Environmental Factors Affecting Rural Consumers – Buyer Characteristics and Innovation Adoption – Rural STP Approach – Guidelines for Effective Segmentation and Emerging Rural Market Segments.	
UNIT III	(12 hrs)
Rural product strategy and pricing	
Rural Product Strategy – Rural Product Classification and Decisions – Product Innovation Strategies – Customer Value Strategies – Rural Branding and	

Packaging Strategies – Role of Agricultural Price Commission in India (APC) – Introduction to APC – Basic Objectives of the Commission – Determination of Minimum Support Price (MSP) – Non Price Measures – Minimum Support Price of Selected Commodities – Benefit to the Farmers – Rationale of Support Pricing – Limitations of MSP.

UNIT IV (12 hrs)

Food processing industry infrastructure in India

Food Processing Industry Infrastructure in India – Meaning of Processing – Advantages of Food Processing - Processing of Agricultural Commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of Cold Chains – Rural Distribution Strategy – Rural Distribution and Logistics – Direct vs Indirect Marketing – Organised Rural Retailing – Types of Retail Outlets – Rural Malls – E-tailing and Training for Rural Retailers – Rural Supply Chain Management – ITC E-choupal – Rural Promotion Mix – Marketing Communication Challenge in Rural Markets.

UNIT V (12 hrs)

Cooperative marketing

Cooperative Marketing: Meaning – Role of Cooperatives – Structure of Cooperative Marketing Societies – Types of Co-operative Marketing Societies – Membership – Functioning – Agri Export Zones – Small Farmers Agri Business Consortium – eNAM – Tamil Nadu State Agricultural Marketing Board.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of rural marketing.	K1
CO 2	Analyse the buying behaviour of rural consumers.	K4
CO 3	Develop the strategies relating to rural product, branding, packaging, etc.	K3
CO 4	Construct distribution and promotional mix in the rural market relating to food processing industry.	K3
CO5	Explain the principles and functioning of cooperative marketing.	K2

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	2	2	3	2	3	3	3	1	3	3	3
CO2	3	3	3	3	3	3	3	1	3	3	3
CO3	3	3	3	3	3	3	3	1	3	3	3
CO4	3	3	3	3	3	3	3	2	3	3	3
CO5	2	2	3	3	3	3	3	1	3	3	3
TOTAL	13	13	15	14	15	15	15	6	15	15	15
AVERAGE	4.3	4.3	5	4.7	5	5	5	2	5	5	5
	High – 3		Medium – 2			Low – 1					

NME I: E-COMMERCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	E-COMMERCE		4	-	-	-	2	4	25	75	100

	Learning Objectives
1	To outline the fundamental concepts of E-Commerce.
2	To assess the classification of E-Commerce.
3	To examine electronic data interchange and its applications.
4	To understand the basic concepts of M-Commerce.
5	To gain knowledge in security and technology.

Course units

UNIT I	(12 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 II	(12 hrs)
Classification of E-Commerce	
Classification of E-Commerce: B2B, B2C, C2C, C2B, B2E. Applications of E-Commerce Technologies: Banking – Trading – Education– Travel and Tourism – Healthcare – Marketing.	
UNIT III	(12 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 IV (12 hrs)**Mobile Commerce (M-Commerce)**

Introduction – Difference between E-Commerce and M-Commerce – Advantages of M-Commerce – Technology Behind M-Commerce – Application of M-Commerce – UPI – Meaning – Advantages – Disadvantages – Maximum Limit of UPI Transaction.

UNIT V (12 hrs)**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.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Acquiring knowledge about fundamental concepts of E-Commerce.	K2
CO 2	Discussing objectives, benefits and factors promoting E-commerce & summarizing the E-commerce framework.	K5
CO 3	Examining the various layers of EDI and Applications of EDI in Business.	K4
CO 4	Distinguishing various M-commerce models and applying it in the real time business situation.	K2
CO 5	Discussing the features of E-security and technology and analyzing the provisions of Information Technology Act 2000.	K5

Note: Latest edition of the books may be used

Books for study:

1. Ravi Kalakota, Andrew B. Whinston, (2015), “Frontiers of Electronic Commerce”, Pearson Publications, Delhi.

Books for reference:

1. Rayudu C.S, (2015) “E-Commerce”, Himalaya Publishing house, New Delhi.
2. Bharat Bhasker, (2018), “Electronic Commerce”, Framework Technologies and Applications McGraw Hill Education (India), Delhi.
3. Pandey U.S, Er.Saurabh Shukla (2007) “E-Commerce” S.Chand, New Delhi.

Web references:

1. https://youtu.be/_rUC1asx2LE
2. <https://youtu.be/TOKcb0S9nt4>
3. <https://youtu.be/LLWAlerODSk>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	2	3	3	3	3	2	3	3
CO2	3	3	3	2	2	3	3	3	2	3	3
CO3	3	2	3	2	2	3	3	3	3	3	3
CO4	3	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	2	2	3	3	2	2	3	3
TOTAL	15	14	14	10	12	15	15	14	11	15	15
AVERAGE	5	4.7	4.7	3.3	4	5	5	4.7	3.7	5	5

High – 3

Medium – 2

Low – 1

SECOND YEAR
THIRD SEMESTER

Core – 7: TAXATION

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	TAXATION		6	-	-	-	5	6	25	75	100

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

Course Units

UNIT I	(18 hrs)
Assessment of Persons	
Tax Exemptions for Agricultural Income-Deductions to be made in Computing Total Income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP and Company (Problems Only).	
UNIT II	(18 hrs)
Tax Returns and Tax Planning	
Return of income: Statutory Obligation, Return Forms, Time for Filing of Return, Revised Return, Modified Return – Assessment –Tax Deducted at Source – Advance Payment of Tax: Persons Liable to Pay, Due Date, Computation – Payment in Pursuance of Order of Assessing Officer, Consequences on Non-payment. – Tax planning, Tax avoidance and Tax evasion (Theory Only)	
UNIT III	(18 hrs)
International Business Taxation	
International Business Taxation – Taxation of Non-Resident – Double Taxation Relief – Transfer Pricing and Other Anti-Avoidance Measure – An Introduction to Tax Treaties (Theory Only).	

UNIT IV**(18 hrs)****Goods and Services Tax**

Goods and Services Tax: GST Act, 2017 – Registration – Procedure for Registration – Amendment of Registration – Rates of Tax of IGST, CGST, SGST/UGST – Assessment of GST – Self-assessment – Provisional Assessment – Scrutiny Assessment – Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in Certain Special Cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit – Anti Profiteering – Filing of Returns – Penalties – Prosecution – Appeal and Revision (Theory Only).

UNIT V**(18 hrs)****Customs Act, 1962**

Customs Act, 1962: Important Definitions – Objectives of Customs Duty – Types of Customs Duty – Merits and Demerits of Customs Duty – Prohibition of Importation and Exportation of Goods – Exemptions from Custom Duty – Valuation of Goods Under Customs Act (Theory Only).

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Apply the provisions of income tax to determine taxable income.	K3
CO 2	Plan taxes.	K3
CO 3	Illustrate the nuances of international business taxation.	K2
CO 4	Apply the provisions of GST.	K3
CO 5	Summarise the provisions of Customs Act.	K2

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi.
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra.
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C. & Co Pvt. Ltd., Chennai.

4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi.
5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation” (Vol - I and II), Aadhya Prakashan, Prayagraj (UP).

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	3	3	3	3	2	3	3	3
CO2	3	3	2	3	3	3	2	2	3	3	3
CO3	3	3	2	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	2	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	3
TOTAL	15	15	12	15	15	15	14	11	15	15	15
AVERAGE	5	5	4	5	5	5	4.7	3.7	5	5	5
	High – 3		Medium – 2			Low – 1					

Core – 8: RESEARCH METHODOLOGY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RESEARCH METHODOLOGY		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the fundamentals of research.
2	To construct theoretical design and formulate hypotheses.
3	To evaluate the data collection techniques.
4	To perform parametric and non-parametric tests.
5	To enhance report writing skills and develop ethical conduct in research.

Course Units

UNIT I (18 hrs) Introduction to Research Methodology Research: Definition – Objectives – Motivations for Research – Types of Research – Maintaining Objectivity in Research – Criteria of Good Research – Applications of Research in Business – Formulating a Research Problem – Literature Review – Reasons for Review – Reference Management Tools - Identification of Research Gap – Framing of Objectives.
UNIT II (18 hrs) Hypothesis Testing and Research Design Hypothesis – Formulation of Hypothesis – Testing of Hypothesis – Type I and Type II Errors – Research Design – Types of Research Design – Methods of Data Collection: Census, Sample Survey, Case Study – Sampling: Steps in Sampling Design, Methods of Sampling – Testing of Reliability and Validity – Sampling Errors.
UNIT III (18 hrs) Data Collection Variable: Meaning and Types – Techniques of Data Collection – Primary Data: Meaning, Advantages and Limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and Sources.

UNIT IV**(18 hrs)****Data Analysis**

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard Deviation, Range, Minimum, Maximum, Independent Sample T-Test – Bi-Variate Analysis: Simple Correlation, Simple Regression, Chi-Square, Paired Samples T-Test, ANOVA, Man-Whitney Test – Wilcoxon Signed Rank Test – Kruskal Wallis Test (Simple Problems). Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis.

UNIT V**(18 hrs)****Preparation of Research Report**

Report Preparation – Guidelines and Precautions For Interpretation – Steps in Report Writing – Style of Research Reports (APA, MLA, Anderson, Harvard) – Mechanics of Report Writing – Ethics in Research – Avoiding Plagiarism – Plagiarism Checker Tools – Funding Agencies for Business Research.

Theory: 80%; Problems: 20%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem.	K1
CO 2	Construct research hypothesis and determine the sample size.	K3
CO 3	Select appropriate method for data collection.	K3
CO 4	Interpret the results of statistical tests.	K2
CO 5	Construct research report avoiding plagiarism.	K3

Books for study:

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

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K. Sharma, “Business Research Methodology”, 12th Edition, Tata McGraw Hill, Noida (UP).
2. SashiK.Guptha and Parneet Rangi, (2018) “Research Methodology”, Kalyani Publisher, Ludhiana.
3. Sharma R.D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	2	2	3	2	3	3	3	3
CO2	3	3	2	2	2	3	2	3	3	3	3
CO3	3	3	3	2	2	3	2	3	3	3	3
CO4	3	3	3	2	2	3	2	3	3	3	3
CO5	3	3	3	2	2	3	2	3	3	3	3
TOTAL	15	15	14	10	10	15	10	15	15	15	15
AVERAGE	5	5	4.7	3.3	3.3	5	3.3	5	5	5	5
	High – 3			Medium – 2			Low – 1				

Core– 9: COMPUTER APPLICATIONS IN BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	COMPUTER APPLICATIONS IN BUSINESS		2	-	4	-	5	6	25	75	100

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

Course Units

UNIT I	(18 hrs)
Introduction to SPSS	
Opening a Data File in SPSS – Variable View – Data View – Entering Data into the Data Editor – Saving the Data File – Table Creation – Descriptive Statistics: Percentile Values, Measures of Central Tendency, Measures of Dispersion, Distribution – Cronbach’s Alpha Test – Charts and Graphs - Editing and Copying SPSS Output.	
UNIT II	(18 hrs)
Parametric Tests in SPSS	
Compare Means: One-Sample T-Test, Independent Samples T-Test, Paired-Samples T-Test and One-Way ANOVA, Two-Way ANOVA - Correlation: Bi-Variate, Partial and Multiple. Simple Linear Regression.	
UNIT III	(18 hrs)
Non-parametric Tests in SPSS	
Chi-square test – Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test – Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test	

UNIT IV	(18 hrs)
Introduction to Tally Prime	
Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting Company – Shutting a Company – Altering Company – Creating Accounting Groups and Ledgers – Vouchers – Practical Problems for a New and Existing Business and Not-for Profit Organisation. Accounting Reports: Introduction – Displaying Trial Balance, Profit and Loss Account, Balance Sheet, Day Book, Purchase Register, Sales Register, Cash Flow/Funds Flow and Ratio Analysis – Practical Problems.	
UNIT V	(18 hrs)
Inventory and GST in Tally Prime	
Inventory: Introduction to Inventory Masters – Creation of Stock Group – Creation of Godown – Creation of Unit of Measurement – Creation of Stock Item – Entering Inventory Details in Accounting Vouchers – Practical Problems. GST: Introduction – Enabling GST – Defining Tax Details – Entries in Accounting Vouchers – View Invoice Report – Practical Problems.	

100% Practical

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Construct data file in SPSS	K3
CO 2	Examine means of samples	K4
CO 3	Apply non-parametric tests	K3
CO 4	Construct a company, form groups and get automated financial statements	K3
CO 5	Plan for automation of inventory	K3

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO 1	2	3	3	2	3	3	2	3	3	3	3
CO 2	3	3	3	2	3	3	2	3	3	3	3
CO 3	3	3	2	2	3	3	2	3	3	3	3
CO 4	3	3	2	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	14	15	13	12	15	15	12	15	15	15	15
AVERAGE	4.7	5	4.3	4	5	5	4	5	5	5	5
	High – 3		Medium – 2			Low – 1					

Core – 10: INTERNATIONAL BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL BUSINESS		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the concepts of International Business and International Business Environment.
2	To examine the international trading environment and balance of payment.
3	To understand the international financial institutions.
4	To evaluate the different types of economic integrations.
5	To analyse the operations of MNCs through real case assessment.

Course Units

UNIT I	(18 hrs)
Introduction to International business	
International Business – Meaning, Nature, Scope and Importance – Stages of Internationalization of Business – Methods of Entry into Foreign Markets: Licensing – Franchising – Joint Ventures – Strategic Alliances – Subsidiaries and Acquisitions – Framework for Analyzing International Business Environment – Domestic, Foreign and Global Environment – Recent Developments in International Business.	
UNIT II	(18 hrs)
International Trading Environment and Balance of Payment	
International Trading Environment – Arguments for Free Trade and Protection – Trade Barriers – Cartels. Balance of Payment – Meaning – Components – Disequilibrium – Corrective Measures – E Financing of BOP Deficiency.	
UNIT III	(18 hrs)
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 IV (18 hrs)**Multi-Lateral Agreements and Institutions**

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

UNIT V (18 hrs)**Multinational Companies (MNCs) and Host Countries**

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and Characteristics.

Decision Making – Intra Firm Trade and Transfer Pricing – Technology Transfer – Employment and Labour Relations – Management Practices – Host Country Government Policies – International Business and Developing Countries: Motives of MNC Operations in Developing Countries (Discuss Case Studies) – Challenges Posed by MNCs.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of International Business and International Business Environment.	K1
CO 2	Analyze the international trading environment, trade barriers and components of balance of payments.	K4
CO 3	Evaluating the role of IMF and World bank in promoting international trade.	K2
CO 4	Analyse the different types of economic integrations	K2
CO 5	Identify the operations of MNCs through real case assessment.	K3

Books for study:

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

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, McGraw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	1	3	3	2	2	2	3	1	2	3	3
CO2	3	3	2	1	2	2	2	2	1	3	3
CO3	2	1	2	1	1	2	1	1	2	3	3
CO4	1	3	2	2	1	1	2	2	2	3	3
CO5	3	2	3	2	2	2	1	1	1	3	3
TOTAL	10	12	12	8	8	9	9	7	8	15	15
AVERAGE	3.3	4	4	2.7	2.7	3	3	2.3	2.7	5	5

High – 3

Medium – 2

Low – 1

Elective – 5: STRATEGIC MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC MANAGEMENT		3	-	-	-	3	3	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Strategic Management	
Introduction to Strategic Management: Meaning and Nature of Strategic Management, Framework of Strategic Management, Strategic Levels in Organizations, Phases of Strategic Management, Benefits and Challenges of Strategic Management in Global Economy.	
UNIT II	(12 hrs)
Techniques for Strategic Management	
Dynamics of Competitive Strategy: Corporate Governance- Role of Board of Directors and Top Management in Corporate Governance; Agency and Stewardship Theory, Situational Analysis – SWOT analysis, TOWS Matrix, Portfolio Analysis – BCG, GE, and ADL Matrix – Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation – Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate Parenting.	

UNIT III	(12 hrs)
Different Levels of Strategies	
Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy – Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.	
UNIT IV	(12 hrs)
Organisation and Strategic Leadership	
Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership Across Organizations.	
UNIT V	(12 hrs)
Strategy Implementation and Control	
Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and Contemporary Practices in Strategic Management.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Summarise strategic management principles at different levels and phases.	K2
CO 2	Explain the dynamics of competitive strategic management techniques.	K2
CO 3	Examine business and functional level strategies.	K4
CO 4	Identify strategic leadership and organisational skills.	K3
CO5	Apply latest concepts in strategy implementation and control.	K3

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	2	3	2	2	2	1	2	3	3
CO2	3	3	2	3	2	2	2	1	2	3	3
CO3	3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	1	3	3	3
CO5	3	3	2	3	3	2	3	1	2	3	3
TOTAL	15	15	12	15	13	12	13	6	12	15	15
AVERAGE	5	5	4	5	4.3	4	4.3	2	4	5	5
	High – 3			Medium – 2			Low – 1				

Elective – 5: INTERNATIONAL FINANCIAL MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL FINANCIAL MANAGEMENT		3	-	-	-	3	3	25	75	100

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

Course Units

UNIT I	(12 hrs)
International Financial Management	
International Financial Management: An Overview – Importance – Nature and Scope – International Flow of Funds – Balance of Payments – International Monetary System.	
UNIT II	(12 hrs)
Foreign Exchange Market	
Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate Determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	
UNIT III	(12 hrs)
International Investment Decision	
Foreign Direct Investment – International Capital Budgeting – International	

Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

UNIT IV (12 hrs)

International Financial Decisions

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

UNIT V (12 hrs)

International Financial Market Instruments

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Explain the importance and nature of international flow of funds	K2
CO 2	Analyse the fluctuations in exchange rate and impact on exchange markets	K4
CO 3	Analyse the techniques of international investment decisions for building a better portfolio	K4
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Books for study:

1. Vyaptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi.
2. Seth A K and Malhotra S.K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi.
3. Agarwal O.P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Apte P.G, (2006), “International Financial Management” 4th Edition, McGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh.
5. Varshney R.L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi.

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO 1	1	2	2	3	2	2	2	1	2	3	3
CO 2	1	2	3	3	2	2	2	1	2	3	3
CO 3	2	3	3	3	2	2	2	2	2	3	3
CO 4	1	2	2	3	2	2	2	1	2	3	3
CO 5	2	3	3	3	2	2	2	2	2	3	3
TOTAL	7	12	13	15	10	10	10	7	10	15	15
AVERAGE	2.3	4	4.3	5	3.3	3.3	3.3	2.3	3.3	5	5
	High – 3			Medium – 2			Low – 1				

NME II: COMPUTERIZED ACCOUNTING PACKAGE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	COMPUTERIZED ACCOUNTING PACKAGE		-	-	3	-	2	3	25	75	100

	Learning Objectives
1	The course aims to enrich the students' practical knowledge in accounting tools, techniques and packages and to prepare them with required skill for employability in the job market.

Course Units

UNIT I	(12 hrs)
Introduction to Accounting Software	
Introduction to Accounting Software – Starting Tally – Company Creation – Ledger Creation.	
UNIT II	(12 hrs)
Creation of Vouchers	
Voucher Entry: Single Entry Mode – Double Entry Mode – Day Book Summary.	
UNIT III	(12 hrs)
Preparation of Trail balance and Ratio Analysis	
Trial Balance – Display Ratio Analysis.	
UNIT IV	(12 hrs)
Preparation of Final Statements	
Final Accounts with Adjustments – Cash Flow and Fund Flow Statement.	
UNIT V	(12 hrs)
Stock Group Creation	
Stock Group Creation – Item Creation – Godown – Unit of Measurement – Cost Center – Cost Categories – Accounting Voucher with Inventory details.	

PROGRAM LIST

1. Create a company
2. Display ledgers
3. Day book preparation
4. Preparation of Trial Balance
5. Display the Final Accounts
6. Computation of Ratio analysis
7. Prepare Cash flow and Fund flow Statement
8. Create stock groups and stock items
9. Prepare accounting voucher with inventory details
10. Design cost centers and cost categories

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Develop company creation and ledger.	K5
CO 2	Prepare day book summary and able to do vouching entry.	K5
CO 3	Prepare trial balance and conduct ratio analysis.	K5
CO 4	Prepare final accounts, cash flow and fund flow statement.	K5
CO 5	Display stock group creation and prepare accounting voucher with inventory details.	K5

Books for reference:

1. “Official Guide to Financial Accounting using Tally. ERP 9 with GST”, (2018), BPB
2. “DT Editorial Services Tally. ERP 9 with GST in simple steps”, (2020), Dreamtech Press
3. Soumya Rajan Behera “Learn Tally.ERP 9 with GST”, (2014), B.K. Publication Pvt., Ltd.
4. Namrata Agrawal “Comdex Tally.ERP 9”, (2019), Dreamtech Press

Web references:

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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
C01	3	3	3	2	2	3	3	3	2	3	3
C02	3	3	3	2	2	3	3	3	2	3	3
C03	3	3	3	2	2	3	3	3	2	3	3
C04	3	3	3	2	2	3	3	3	2	3	3
C05	3	3	3	2	2	3	3	3	2	3	3
TOTAL	15	15	15	10	10	15	15	15	10	15	15
AVERAGE	5	5	5	3.3	3.3	5	5	5	3.3	5	5
	High – 3			Medium – 2			Low – 1				

FOURTH SEMESTER

Core – 11: CORPORATE AND ECONOMIC LAWS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE AND ECONOMIC LAWS		6	-	-	-	5	6	25	75	100

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

Course Units

UNIT I	(18 hrs)
Introduction to Foreign Exchange Management Act, 1999	
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account Transactions – Capital Account Transactions – Realisation, Repatriation and Surrender of Foreign Currency – Remittance of Assets – Possession and Retention of Foreign Currency or Foreign Coins.	
UNIT II	(18 hrs)
Competition Act, 2002 and Consumer Protection Act, 2019	
Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position – Regulation of Combinations – Competition	

Commission of India: Duties, Powers and Functions of Commission – Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of Consumers – Consumer Dispute Redressal Commissions – Consumer Protection Councils – Procedure for Admission to Complaints.

UNIT III (18 hrs)

Law Relating to Intellectual Property Rights

Law relating to Intellectual Property Rights: Introduction – The Copyright Act, 1957: Ownership of Copyright and the Rights of the Owner – Assignment of Copyright – Term of Copyright – Registration of Copyright – Infringement of Copyright.

The Patents Act, 1970: Applications for Patents – Publication and Examination of Applications – Grant of Patents and Rights Conferred – Register of Patents. Trademarks Act, 1999: Conditions for Registration – Procedure for and Duration of Registration – Effect of Registration.

UNIT IV (18 hrs)

Prevention of Money Laundering Act, 2002

Prevention of Money Laundering Act, 2002: Offence of Money Laundering – Punishment for Money Laundering – Attachment, Adjudication and Confiscation – Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

UNIT V (18 hrs)

Real Estate (Regulation and Development) Act, 2016

Real Estate (Regulation and Development) Act, 2016: Introduction - Registration of Real Estate Project – Registration of Real Estate Agents – Functions and Duties of Promoter – Rights and Duties of Allottees – Specimen Agreement for Sale to be Executed Between the Promoter and the Allottee.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall important provisions of FEMA	K1
CO 2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K4
CO 3	Summarise the process relating to obtaining copyrights and patents.	K2

CO 4	Examine the provisions of Money Laundering Act	K4
CO 5	Analyse the provisions relating to regulation of real estate	K4

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	2	2	3	3	3	2	3	3	3
CO2	3	3	3	2	2	3	2	2	3	3	3
CO3	3	3	3	2	2	3	2	2	3	3	3
CO4	3	3	2	3	3	3	3	2	3	3	3
CO5	3	3	3	2	3	3	3	2	3	3	3
TOTAL	15	15	13	11	13	15	13	10	15	15	15
AVERAGE	5	5	4.3	3.7	4.3	5	4.3	3.3	5	5	5
	High – 3		Medium – 2			Low – 1					

Core – 12: HUMAN RESOURCE ANALYTICS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	HUMAN RESOURCE ANALYTICS		6	-	-	-	5	6	25	75	100

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

Course Units

UNIT I Introduction to Human Resource Analytics Human Resource Analytics: Introduction – Concept – Evolution – Importance – Benefits – Challenges – Types of HR Analytics – HR Analytics Framework and Models.	(18 hrs)
UNIT II Business Process and HR Analytics Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR – Data Issues – Data Validity – Data Reliability – HR Research Tools and Techniques – Statistics Modelling for HR Research.	(18 hrs)
UNIT III Introduction to HR Metrics HR Metrics: Introduction – Historical Evolution of HR metrics – Importance – Types of HR Metrics – HR Metrics Design Principles – HR Scorecard – HR Dashboards.	(18 hrs)

UNIT IV (18 hrs)
HR Analytics and Data

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big Data for Human Resources – Process of Data Collection for HR Analytics – HR Reporting – Data Visualization – Root Cause Analysis.

UNIT V (18 hrs)
HR Analytics and Predictive Modelling

HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different Phases – Predictive Analytic Tools and Techniques – Software Solutions – Predictive Analytic Models for Quantitative Data – Steps Involved in Predictive Analytics.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine the concept of human resource analytics.	K4
CO 2	Apply the HR tools and techniques in decision making.	K3
CO 3	Examine the different types of HR metrics and their relative merits.	K4
CO 4	Make use of HR data in report preparation.	K3
CO 5	Build models for predictive analysis.	K3

Books for study:

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

Books for reference:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi.
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi.

3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	2	2	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	3
TOTAL	15	14	12	15	15	15	15	15	15	15	15
AVERAGE	5	4.7	4	5	5	5	5	5	5	5	5
	High – 3			Medium – 2			Low – 1				

PROJECT WITH VIVA VOCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	PROJECT WITH VIVA VOCE		-	-	-	-	7	10	25	75	100

	Learning Objectives
1	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: 25 Marks (to be awarded by the Guide)

Topic Selection	-	10
Data Processing	-	10
Regularity	-	5

External: 75 Marks (to be awarded by the External Examiner)

Report	-	50
Presentation	-	10
Viva-Voce	-	15

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 points with 1.5 spaces.

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

Elective – 6: ORGANISATIONAL BEHAVIOUR

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ORGANISATIONAL BEHAVIOUR		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand the various aspects of human behaviour at work.
2.	To understand the role of motivation and job satisfaction in organisational commitment.
3.	To analyse different forms of organisational structure and contemporary communication tools.
4.	To analyse the importance team dynamics and organisational conflicts.
5.	To gain knowledge on organisational change and quality of work life.

Course Units

UNIT I Introduction to Organizational Behaviour and Learning Introduction to Organizational Behaviour – OB Models – Challenges Facing Management – Personality – Perception – Attitudes – Values. Organisational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused Theory, Theory-in-use, Three Levels of Learning) Introduction to Learning Organisation.	(12 hrs)
UNIT II Motivation and Job Satisfaction Motivation Theories – Content Theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler) – Job Satisfaction – Organisational Commitment.	(12 hrs)
UNIT III Organisational structure and Communication Organisational Structure – Factors, Forms. Importance of Virtual Organisations – Organisational Communication – Importance, Forms, Functions. Organisational Climate and Culture. Business Communication: Harnessing Business Emails and Corporate Communication Tools.	(12 hrs)

UNIT IV	(12 Hrs)
Team Dynamics and Organizational Conflicts	
Team Dynamics – Nature of Teams – Types of Teams – Benefits and Problems from Teams. Organizational Conflicts – Process, Levels, Conflict Management. Negotiation – Types and Process – Introduction to Workplace Spirituality.	
UNIT V	(12 Hrs)
Organisational Change and Quality of Work Life	
Organizational Change – Meaning – Types – Forces for Change in Organisation – Resistance to Change – Managing Resistance to Change – Organisational Development: Meaning, Models and Interventions – Quality of Work Life – Work Life Balance	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Identify the effect of OB models and organizational learning on human behaviour.	K3
CO 2	Assess theories of motivation and their impact on job satisfaction.	K5
CO 3	Examine effective communication tools for better organisational climate.	K4
CO 4	Discussing about team dynamics and conflict management.	K4
CO5	Gaining knowledge about organisational change and work life balance.	K4

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3	2	3	3
TOTAL	15	15	15	15	15	15	15	12	13	15	15
AVERAGE	5	5	5	5	5	5	5	4	4.3	5	5

High – 3

Medium – 2

Low – 1

Elective – 6: INSOLVENCY LAW AND PRACTICE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INSOLVENCY LAW AND PRACTICE		4	-	-	-	3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to Insolvency and Bankruptcy Code	
Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 – Important Definitions.	
UNIT II	(12 hrs)
Corporate Insolvency Resolution Process	
Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of Resolution Plan; Submission of Resolution Plan; Approval of Resolution Plan – Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	
UNIT III	(12 hrs)
Liquidation and Adjudication of Corporate Persons	
Liquidation of Corporate Person: Initiation of Liquidation; Powers and Duties of Liquidator; Liquidation Estate; Distribution of Assets; Dissolution of Corporate Debtor – Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of Liquidation; Appointment;	

Remuneration; Powers and Duties of Liquidator; Completion of Liquidation – Adjudication and Appeals for Corporate Persons: Adjudicating Authority in Relation to Insolvency Resolution and Liquidation for Corporate Persons; Jurisdiction of NCLT; Grounds for Appeal Against Order of Liquidation; Appeal to Supreme Court on Question of Law; Penalty of Carrying on Business Fraudulently to Defraud Traders.

UNIT IV (12 hrs)

Cross Border Insolvency

Cross Border Insolvency: Introduction; Global Developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB Principles of Corporate Rescue and Rehabilitation; Enabling Provisions for Cross Border Transactions under IBC, Agreements with Foreign Countries.

UNIT V (12 hrs)

Professional and Ethical Practices for Insolvency Practitioners

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and Accountability of Insolvency Practitioners; Code of Conduct; Case Laws; Case Studies; and Practical Aspects.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts, need for the insolvency and bankruptcy code 2016.	K1
CO 2	Analyse the provisions relating to corporate insolvency resolution process, insolvency resolution of corporate persons and resolution strategies.	K4
CO 3	Analyse the legal provisions of liquidation of corporate person, companies and adjudication and appeals for corporate persons.	K4
CO 4	Summarise the provisions relating to cross border insolvency.	K2
CO 5	Examine the professional and ethical practices for insolvency practitioners.	K4

Books for study:

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

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	13	15	15	15	15	15	15	15	15
AVERAGE	5	5	4.3	5	5	5	5	5	5	5	5
	High – 3		Medium – 2			Low – 1					

PROFESSIONAL COMPETENCY SKILL – ADVANCED EXCEL

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ADVANCED EXCEL		-	-	4	-	2	4	25	75	100

	Learning Objectives
1	To introduce students to excel as an important tool in business applications.
2	To familiarize them with the features and functions of a spread sheet.
3	To understand the concepts of accounting, reporting and analysis using spread sheet.
4	To construct formulas, including the use of built-in functions, and relative and absolute reference.
5	To develop various applications using Ms-Excel.

Course Units

UNIT I Introduction <p>Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping</p>	(12 hrs)
UNIT II Financial, Logical and Text Functions <p>Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.</p>	(12 hrs)
UNIT III Statistical Analysis <p>Functions Statistical Functions: Mean Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.</p>	(12 hrs)

UNIT IV	(12 hrs)
Reference	

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Get pivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

UNIT V	(12 hrs)
Business Applications	

Ratio Analysis, Cash Flow Statement, Payroll Processing, Electricity Bill Calculation, Bank Personal Loan Interest Calculation, Sales and inventory control analysis.

Program List

1. Formatting and editing excel worksheet with text functions.
2. Prepare the payroll of a company- Lookup and Reference functions.
3. Calculate the electricity bill and Insert a Chart.
4. Create the students mark list using logical functions.
5. Develop a pivot table.
6. Calculation of interest and principal payment on a loan – EMI Calculation.
7. Calculation of depreciation using straight line and written down value method.
8. Calculation of profit and loss account and balance sheet analysis using ratio.
9. Make an appraisal of project using capital budgeting functions.
10. Computation of mean, median, mode and standard deviation & skewness
11. Trend analysis
12. Chi – Square test
13. F- test

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Develop and Apply Fundamental Spread Sheet Skills.	K2
CO 2	Understanding Various Tools used in Ms-Excel.	K4
CO 3	Knowledge on Various Statistical Tests in Ms-Excel.	K4
CO 4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	K2
CO 5	Develop Trending Application Using MS-Excel.	K4

Books for study:

1. John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.

Books for reference:

1. Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3. Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.

Web references:

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO1	3	3	3	2	2	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3	3	3	3
CO4	3	3	3	2	2	3	3	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3	3	3
TOTAL	15	15	15	10	10	15	15	15	15	15	15
AVERAGE	5	5	5	3.3	3.3	5	5	5	5	5	5
	High – 3			Medium – 2			Low – 1				