

**ST. MARY'S COLLEGE (Autonomous)**  
**(Re-accredited with 'A+' Grade by NAAC)**  
**Thoothukudi-628001, Tamil Nadu**  
**(Affiliated to Manonmaniam Sundaranar University)**



**M.Com**  
**School of Management & Economics**  
**Outcome Based Curriculum**  
**(W.e.f.2023)**

**Preamble:**

The M.Com Programme is structured to enable students to serve as financial analysts, academicians, business persons and also train them for future research studies. By the end of the programme, students gain an in depth knowledge on core subjects like Advanced Accounting, Financial Management, Financial Markets and Institutions, Corporate Legal Framework, Computerised Accounting, Taxation and the like.

**Vision**

- To develop excellence in the field of management, marketing, finance and research.

**Mission**

- To provide an in-depth knowledge on the various fields of commerce and trade and equip them to face the challenges in the prevailing business environment.
- To enable students to seek higher education in commerce and professional programmes like CA, CMA, CS, M.Phil., and Ph.D.
- To train the students to possess the required levels of competence for employment in both domestic and global market.

## Programme Outcome

PO No.	After completion of the Postgraduate programme the students of St. Mary's College will be able to
PO 1	acquire expertise knowledge in their respective disciplines and become professionals.
PO 2	develop critical/logical thinking skills, managerial skills and become locally, nationally & globally competent and be a lifelong learner
PO 3	pursue research / higher learning programme & apply their experiment and research skills to analyse and solve complex problems.
PO 4	compete in the job market by applying the knowledge acquired in Arts, Science, Economics, Commerce and Management studies
PO 5	be an empowered and economically independent woman with efficient leadership qualities and develop the themselves as a holistic person

## Programme Specific Outcome

<b>PSO -1</b>	<b>Upon completion of M.Com Degree programme, the post graduates will be able to,</b>	<b>PO Mapped</b>
PSO - 1	build a strong foundation of knowledge indifferent areas of commerce	PO - 3
PSO - 2	acquire practical skills relating to finance, accounting, banking, taxation, computer application and learning and writing skills in business communication	PO - 1
PSO - 3	develop the skill and attitude for working effectively and efficiently in an enterprise and apply the concepts and techniques learnt in business	PO - 5
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students	PO - 4
PSO - 5	evaluate different problems using analytical, creative and integrative abilities	PO - 2

**St. Mary's College (Autonomous), Thoothukudi**

**Master of Commerce Course Structure (w.e.f 2023)**

**Semester – I**

Components	Course Code	Course Title	Hours / Week	Credits	Max. Marks		
					CIA	ESE	Total
Core I	23PCOC11	Business Finance	7	5	25	75	100
Core II	23PCOC12	Digital Marketing	7	5	25	75	100
Core III	23PCOC13	Banking and Insurance	6	4	25	75	100
Discipline Specific Elective I	23PCOE12	<b>Operations Research/</b> Security Analysis And Portfolio Management	5	3	25	75	100
	23PCOE13						
Discipline Specific Elective II	23PCOE14	<b>Strategic Human Resource /</b> Management Labour Laws	5	3	25	75	100
	23PCOE15						
			<b>30</b>	<b>20</b>			

**Semester – II**

Components	Course Code	Course Title	Hours/ Week	Credits	Max. Marks		
					CIA	ESE	Total
Core IV	23PCOC21	Strategic Cost Management	6	5	25	75	100
Core V	23PCOC22	Corporate Accounting	6	5	25	75	100
Core VI	23PCOC23	Setting up of Business Entities	6	5	25	75	100
Discipline Specific Elective III	23PCOE21	<b>Audit and Due Diligence/</b> Business Ethics And Corporate Sustainability	4	3	25	75	100
	23PCOE23						
Discipline Specific Elective IV	23PCOE22	<b>Logistics and Supply Chain</b> Management Rural And Agricultural Marketing	4	3	25	75	100
	23PCOE24						
Skill Enhancement Course I	23PCOSE1	Statistics for Management	4	3	25	75	100
MOOC (Compulsory)				+2			
			<b>30</b>	<b>24+2</b>			

### Semester – III

Components	Course Code	Course Title	Hours / Week	Credits	Max. Marks		
					CIA	ESE	Total
Core VII	23PCOC31	Organisational Behaviour	6	5	25	75	100
Core VIII	23PCOC32	Advanced Management Accounting	6	5	25	75	100
Core IX	23PCOC33	Financial Markets & Institutions	5	4	25	75	100
Core X	23PCOC34	Research Methodology	5	4	25	75	100
Discipline Specific Elective V	23PCOE31/ 23PCOE32	<b>Managerial Economics /</b> Corporate And Economic Laws	4	3	25	75	100
Skill Enhancement Course II	23PCOSE2	Corporate Legal Framework	4	3	25	75	100
Internship / Self -Study MOOC/ (Optional)	23PCOI31/ 23PCOSS1	Human Resource Analytics		+2		50	50
			<b>30</b>	<b>24+2</b>			

### Semester – IV

Components	Course Code	Course Title	Hours / Week	Credits	Max. Marks		
					CIA	ESE	Total
Core XI	23PCOC41	Taxation and Tax Planning	6	5	25	75	100
Core XII	23PCOC42	Entrepreneurial Development	6	5	25	75	100
Core XIII	23PCOC43	Export , Import Procedures and Documentation	6	4	25	75	100
Core XIV	23PCOC44	E- Commerce	6	4	25	75	100
Core XV (Project)	23PCOP41	Project and Viva Voce	6	4	40	60	100
			<b>30</b>	<b>22</b>			

**Note:**

1. It is mandatory for all I PG students to complete a MOOC course in the Swayam NPTEL Portal. Two credits will be awarded to the students who successfully pass the MOOC course in the Portal. Students who fail to pass in their first and second attempts via the Swayam NPTEL Portal will be eligible to take a supplementary examination given by the college for which one credit will be given.
2. Internship can be completed during the second semester vacation.

Semester	Hours / Week	Credits	Extra Credits	Total Marks
I	30	20		500
II	30	24	2	600
III	30	24	2	600
IV	30	22		500
<b>Total</b>	<b>120</b>	<b>90</b>	<b>4</b>	<b>2200</b>

Courses	Number of Courses	Hours / week	Credits	Extra Credits
Core	14	84	65	--
Discipline Specific Elective	5	22	15	--
Skill Enhancement Course	2	8	6	--
Project / Core	1	6	4	--
Self-Study / On-line Course Internship (Optional)	--	--	--	2
MOOC (Compulsory)	--	--	--	2
<b>Total</b>	<b>22</b>	<b>120</b>	<b>90</b>	<b>4</b>

<b>SEMESTER –I</b>			
<b>Core I</b>		<b>Business Finance</b>	
<b>Course Code: 23PCOC11</b>	<b>Hrs/Week: 7</b>	<b>Hrs/Sem: 105</b>	<b>Credits : 5</b>

**Objectives:**

<b>Learning Objectives</b>	
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 start up financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

**Course Outcomes**

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the time value of money, risk management, start up financing, inventory management and multi- national capital budgeting.	K1
CO 2	explain the concepts of business finance, uncertainty, start- up leasing, cash management and international source of finance.	K2
CO 3	identify the causes for time value, risk – return, venture capital fund, receivable management and complexities of business finance.	K3
CO 4	examine the effective rate of interest, methods of risk management, leasing credit policy and other sources of finance for start- ups.	K4
CO 5	evaluate techniques of long term investment decision incorporating risk factor .	K5

<b>SEMESTER –I</b>			
<b>Core I</b>	<b>Business Finance</b>		
<b>Course Code: 23PCOC11</b>	<b>Hrs/Week: 7</b>	<b>Hrs/Sem: 105</b>	<b>Credits : 5</b>

<b>UNIT I</b>	<b>(23 hrs)</b>
<b>Introduction to Business Finance and Time vale of money</b>	
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.	
<b>UNIT II</b>	<b>(23 hrs)</b>
<b>Risk Management</b>	
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.	
<b>UNIT III</b>	<b>(23 hrs)</b>
<b>Start up Financing and Leasing</b>	
Start up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.	
<b>UNIT IV</b>	<b>(23 hrs)</b>
<b>Cash, Receivable and Inventory Management</b>	
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.	
<b>UNIT V</b>	<b>(23 hrs)</b>
<b>Multi National Capital Budgeting</b>	
Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	

**Theory 40%; Problems: 60%**



**Books for study:**

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

**Books for reference:**

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

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	1	3	3	2	2	2	1
CO-2	2	3	2	1	1	3	3	1	3	2
CO-3	2	2	3	2	2	2	1	2	2	3
CO-4	1	2	3	2	2	2	2	3	1	2
CO-5	1	1	2	3	3	1	3	2	3	1
Ave.	1.8	1.0	2.2	1.8	2.2	2.2	2.2	2.0	2.2	1.8

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥ 40% and &lt; 70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER-I</b>			
<b>Core II</b>		<b>Digital Marketing</b>	
<b>Course Code:23PCOC12</b>	<b>Hrs/Week:7</b>	<b>Hrs/Sem:105</b>	<b>Credits:5</b>

<b>Learning Objectives</b>	
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 Outcomes:**

<b>CO. No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Cognitive Level</b>
CO-1	become aware of emerging trends, technologies, and opportunities in the field of digital marketing	K1
CO-2	gain comprehensive outline of digital marketing concepts, tools, and strategies	K2
CO-3	apply the applications and uniqueness in different media channels used in digital marketing	K3
CO-4	analyse digital marketing techniques, understand consumer behaviour in the online space, and leverage analytics for effective decision-making in the digital marketing landscape.	K4
CO-5	evaluate the different digital marketing strategies using different media channels	K5

<b>SEMESTER-I</b>			
<b>C o r e I I</b>		<b>Digital Marketing</b>	
<b>Course Code:23PCOC12</b>	<b>Hrs/Week:7</b>	<b>Hrs/Sem:105</b>	<b>Credits:5</b>

**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 – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local 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 – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – 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 – Online campaign management using – 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 – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

**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 LinkedIn – Earned social media metrics -

Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions –

Brand audience dimensions – Market influence analytics – Consumer generated media

and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining

consumer generated media – Gamification and game based marketing – Benefits –

Consumer motivation for playing online games.

**Books for study:**

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2<sup>nd</sup>Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3<sup>rd</sup>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 Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2<sup>nd</sup>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>

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	3	1	3	2	3	2	3
CO-2	2	1	2	2	2	2	3	2	1	1
CO-3	1	3	3	2	1	3	2	2	2	3
CO-4	2	3	3	2	2	1	3	3	2	2
CO-5	1	1	1	3	2	3	1	2	2	3
Ave.	1.8	2.2	2.0	2.4	1.6	2.4	2.1	2.3	1.8	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER –I</b>			
<b>Core III</b>		<b>Banking and Insurance</b>	
<b>Course Code: 23PCOC13</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

### Objectives

<b>Learning Objectives</b>	
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 evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyze risk and its impact in banking and insurance industry

<b>CO No.</b>	<b>Upon the completion of this course, the students will be able to</b>	<b>Knowledge level</b>
CO 1	recall the concept of digital transformation in Banking and Insurance sector	K1
CO 2	review the techniques of FinTech, Blockchain, Risk Management in Insurance sector and to trace the functions of Insurance Brokers and Quality of Customer Service Insurance Sector	K2
CO 3	apply the knowledge of various concepts of artificial intelligence in future banking and to determine the role of Indian Insurance market	K3
CO 4	examine the mechanism of digital fund transfer, crypto currencies, grievance redressal system and risk management tools	K4
CO 5	assess the strategies of digital banking, Insurance Intermediaries, IRDA and risk mitigation	K5

<b>SEMESTER –I</b>			
<b>Core III</b>	<b>Banking and Insurance</b>		
<b>Course Code: 23PCOC13</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Introduction to Banking</b>	
Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Contemporary Developments in Banking</b>	
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 reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	
<b>UNIT III</b>	<b>(18 hrs)</b>
<b>Indian Insurance Market</b>	
History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Customer Services in Insurance</b>	
Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service- Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	
<b>UNIT V</b>	<b>(18 hrs)</b>
<b>Risk Management</b>	
Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	

**Books for Study:**

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22<sup>nd</sup> Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6<sup>th</sup> Edition, Himalaya PublishingHouse Pvt Ltd, Mumbai.



### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO -1	PSO- 2	PSO-3	PSO -4	PSO-5
<b>CO1</b>	3	2	1	3	3	3	2	3	1	3
<b>CO2</b>	3	3	2	3	2	3	2	3	2	2
<b>CO3</b>	2	2	1	2	1	2	2	2	3	3
<b>CO4</b>	3	2	2	1	3	3	2	3	2	3
<b>CO5</b>	3	3	1	3	2	3	3	1	3	1
<b>Average</b>	<b>2.8</b>	<b>2.4</b>	<b>1.4</b>	<b>2.4</b>	<b>2.2</b>	<b>2.8</b>	<b>2.2</b>	<b>2.4</b>	<b>2.2</b>	<b>2.4</b>

SEMESTER-I			
DS Elective I		OPERATIONS RESEARCH	
CourseCode:23PCOE12	Hrs/Week:5	Hrs/Sem:75	Credits:3

### Objectives

Learning Objectives	
1	To remember the techniques used in operations research
2	To understand the methods used in Assignment and Transportation
3	To apply the game theory techniques and machines sequencing
4	To analyze Replacement methods for individual and group replacement
5	To evaluate the decision and queuing theory used in service industry

### Course Outcomes

CO. No.	Upon completion of this course, students will be able to	Knowledge Level
CO1	remember linear programming in application in industry and using different methods in linear programming	K1
CO2	understand the methods in the transportation and methods used for non-degeneracy and assignment of demand and supply on the basis of workers/machines/warehouse.	K2
CO3	use the many game theory methods, single and multiple machines used for sequencing	K3
CO4	examine the PERT and CPM methodologies, as well as the types of replacements implemented in public utility services.	K4
CO5	evaluate the application of queuing /waiting in service industries, decision tree analysis in various project application.	K5

SEMESTER-I			
DS Elective I		OPERATIONS RESEARCH	
CourseCode:23PCOE12	Hrs/Week:5	Hrs/Sem:75	Credits:3

**UNIT - I Introduction and Linear Programming Problem (15 hrs)**  
 Introduction to Operations Research–Uses and Limitations–Linear Programming Problem:  
 Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

**UNIT - II Transportation and Assignment Problems (15 hrs)**  
 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 Sequencing and Game Theory (15 hrs)**  
 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 Replacement and Network Analysis (15hrs)**  
 Replacement: Introduction–Individual replacement problems–Group replacement problems. Network  
 Analysis: PERT and CPM.

**UNIT – V Decision Tree Analysis and Queuing Theory (15 hrs)**  
 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.

**Books for study:**

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

**Books for reference:**

1. Tulsian P.C. and Bharat Tulsian, (2022) "Fundamentals of Operations Research (Theory and Practice)", 3<sup>rd</sup> Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) "Operations Research", 6<sup>th</sup> 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", 2<sup>nd</sup> Edition, Bhavya Books, New Delhi.

**Web references:**

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%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>

**Mapping of Course Outcomes with POs and PSOs**

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	3	1	2	2	3	2	3	2
CO-2	3	2	3	3	2	1	2	3	2	1
CO-3	1	2	1	2	3	2	3	2	2	2
CO-4	2	2	3	1	2	2	1	3	3	3
CO-5	3	2	2	2	3	3	3	1	2	1
Ave.	2.2	2.2	2.4	1.8	2.4	2.0	2.4	2.2	2.4	1.8

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥40%and&lt;70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER-I</b>			
<b>DS Elective I</b>	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>		
<b>Course Code:23PCOE13</b>	<b>Hrs/Week:5</b>	<b>Hrs/Sem:75</b>	<b>Credits:3</b>

### Objectives

<b>Learning Objectives</b>	
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 Outcomes

CO. No.	Upon completion of this course, students will be able to	Knowledge Level
CO1	recall the investment options and structure a portfolio	K1
CO2	review the value of Equity Shares, Preference Shares and Bonds	K2
CO3	apply the methods of stock performance through fundamental and technical analysis	K3
CO4	examine the various Portfolio Theories	K4
CO5	evaluate the portfolio performance.	K5

<b>SEMESTER-I</b>			
<b>DS Elective I</b>	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>		
<b>CourseCode:23PCOE13</b>	<b>Hrs/Week:5</b>	<b>Hrs/Sem:75</b>	<b>Credits:3</b>

<b>UNIT I</b>	<b>(15 hrs)</b>
<b>Investment and Portfolio Management</b>	
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.	
<b>UNIT II</b>	<b>(15hrs)</b>
<b>Valuation of Securities</b>	
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.	
<b>UNIT III</b>	<b>(15 hrs)</b>
<b>Fundamental Analysis and Technical Analysis</b>	
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.	
<b>UNIT IV</b>	<b>(15hrs)</b>
<b>Efficient Market Hypothesis</b>	
Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	
<b>UNIT V</b>	<b>(15hrs)</b>
<b>Portfolio Performance Evaluation</b>	
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.	

**Books for study:**

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19<sup>th</sup> 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”, 7<sup>th</sup> Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12<sup>th</sup> Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2<sup>nd</sup> 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](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**

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	3	1	2	2	3	2	3	2
CO-2	3	2	3	3	2	1	2	3	2	1
CO-3	1	2	1	2	3	2	3	2	2	2
CO-4	2	2	3	1	2	2	1	3	3	3
CO-5	3	2	2	2	3	3	3	1	2	1
Ave.	2.2	2.2	2.4	1.8	2.4	2.0	2.4	2.2	2.4	1.8

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥40%and&lt;70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

SEMESTER –I			
D S Elective II		Strategic Human Resource Management	
Course Code: 23PCOE14	Hrs/Week: 5	Hrs/Sem: 75	Credits : 3

## Objectives

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 outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the fundamentals of Strategic Human Resource Management, Models of SHRM, Strategic Planning and Human Resource Policies.	K1
CO 2	review the conceptual framework of Strategic Human Resource Management, its Models, Strategic Planning and Compensation and HR Policies.	K2
CO 3	apply the knowledge of various concepts of Strategic Human Resource Management in the corporate arena.	K3
CO 4	analyse the models of SHRM, strategic planning, compensation, HR policies and the latest trend in strategic Human Resource Management.	K4
CO 5	assess the SHRM models, Strategic Planning, Compensation Human Resource Policies and the latest trends in SHRM.	K5

SEMESTER –I			
D S Elective II		Strategic Human Resource Management	
Course Code: 23PCOE14	Hrs/Week: 5	Hrs/Sem: 75	Credits : 3

**UNIT I (15 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 (15 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 (15 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, Retention Strategies, Strategies for Enhancing Employee Work Performance.

**UNIT IV (15 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, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

**UNIT V (15 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 -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

**Books for study:**

1. [Mathur, SP](#) **Strategic Human Resource Management 1<sup>st</sup> 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

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	2	1	3	2	1	2	3
CO-2	3	2	2	1	2	2	3	2	1	1
CO-3	2	1	2	2	3	2	1	2	2	3
CO-4	2	1	3	2	1	1	1	2	2	2
CO-5	1	2	2	3	3	3	3	1	3	3
Ave.	2.2	1.8	2.0	2.0	2.0	2.2	2.0	1.8	2.0	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –I			
D S Elective II		LABOUR LAWS	
Course Code: 23PCOE15	Hrs/Week: 5	Hrs/Sem: 75	Credits : 3

### Objectives

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 outcomes:

CO No.	Upon completion of this course, students will be able to	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	apply the knowledge of various concepts of labour laws	K3
CO 4	examine provisions relating to payment of wages and minimum wages.	K4
CO 5	assess provisions relating to the workmen's compensation and state insurance.	K5

<b>SEMESTER –I</b>			
<b>D S Elective II</b>		<b>LABOUR LAWS</b>	
<b>Course Code: 23PCOE15</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 3</b>

<b>UNIT I</b>	<b>(15 hrs)</b>
<b>Introduction and The Trade Unions Act, 1926</b>	
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.	
<b>UNIT II</b>	<b>(15 hrs)</b>
<b>The Factories Act, 1948 and Equal Remuneration Act, 1976</b>	
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.	
<b>UNIT III</b>	<b>(15 hrs)</b>
<b>The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948</b>	
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.	
<b>UNIT IV</b>	<b>(15 hrs)</b>
<b>The Payment of Wages Act,1936 and The Minimum Wages Act, 1948</b>	
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.	
<b>UNIT V</b>	<b>(15 hrs)</b>
<b>The Provident Fund and Miscellaneous Provision Act,1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965</b>	
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.	

<p><b>Books for study:</b></p> <ol style="list-style-type: none"> <li>1. Mishra S.N. (2018), “Labour &amp; Industrial Laws”, 29<sup>th</sup>Edition, Central Law Publications, Classic Edition, Allahabad, UP.</li> <li>2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8<sup>th</sup>Edition., Vikas Publishing, New Delhi</li> <li>3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6<sup>th</sup>Edition., Sultan Chand &amp; Sons, New Delhi</li> </ol>
<p><b>Books for reference:</b></p> <ol style="list-style-type: none"> <li>1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3<sup>rd</sup>Edition., Pearson Education India Pvt. Ltd., Noida</li> <li>2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1<sup>st</sup>Edition, McGraw Hill, Noida</li> <li>3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5<sup>th</sup>Edition., Bharat LawHouse Pvt. Ltd.</li> </ol>
<p><b>Web references:</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://www.icsi.edu/media/webmodules/Labour_Laws_&amp;_Practice.pdf">https://www.icsi.edu/media/webmodules/Labour_Laws_&amp;_Practice.pdf</a></li> <li>2. <a href="https://www.icsi.edu/media/webmodules/LabourLaws&amp;Practice_June_2020.pdf">https://www.icsi.edu/media/webmodules/LabourLaws&amp;Practice_June_2020.pdf</a></li> </ol>

Note: Latest edition of the books may be used

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	2	1	3	2	1	2	3
CO-2	3	2	2	1	2	2	3	2	1	1
CO-3	2	1	2	2	3	2	1	2	2	3
CO-4	2	1	3	2	1	1	1	2	2	2
CO-5	1	2	2	3	3	3	3	1	3	3
Ave.	2.2	1.8	2.0	2.0	2.0	2.2	2.0	1.8	2.0	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER-II</b>			
<b>C o r e IV</b>		<b>Strategic Cost Management</b>	
<b>Course Code:23PCOC21</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:90</b>	<b>Credits:5</b>

### Objectives

	<b>Learning Objectives</b>
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 Outcomes

<b>CO. No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Cognitive Level</b>
CO-1	compile the concept of Strategic Cost Management and its significance in modern business environments	K1
CO-2	gain a comprehensive outline of Strategic Cost Management principles and techniques	K2
CO-3	enable the students to apply these concepts in various business sectors for effective decision-making and cost optimization	K3
CO-4	equip the students with practical problem solving skills related to cost management in real world scenarios	K4
CO-5	evaluate cost management tools to measure performance in the Agriculture Sector and IT Sector	K5



SEMESTER–II			
<b>C o r e</b>	<b>IV</b>	<b>Strategic Cost Management</b>	
<b>Course Code:23PCOC21</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:90</b>	<b>Credits:5</b>

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Introduction to Strategic Cost Management</b>	
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.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Cost Control and Reduction</b>	
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.	
<b>UNIT III</b>	<b>(18 hrs)</b>
<b>Activity Based Cost Management</b>	
Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Transfer Pricing</b>	
Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	
<b>UNIT V</b>	<b>(18 hrs)</b>
<b>Cost Management in Agriculture and IT sector</b>	
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.	

**Books for study:**

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5<sup>th</sup>Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1<sup>st</sup>Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1<sup>st</sup>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. JawaharLal, (2015), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya PublishingHouse Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”,11<sup>th</sup>Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

**Mapping of Course Outcomes with POs and PSOs**

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
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CO-4	2	3	3	3	2	1	3	3	2	2
CO-5	1	2	2	3	2	3	1	2	2	3
Ave.	2.2	2.2	1.8	2.4	2.2	2.4	2.1	2.3	1.8	2.4

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥ 40% and &lt; 70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

SEMESTER –II			
C o r e V		Corporate Accounting	
Course Code: 23PCOC22	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

## Objectives

	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 Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the key concept of share based payments, insurance companies, holding companies, contemporary accounting and Indian accounting standards .	K1
CO 2	review the format of Final Accounts of Corporate Companies, Insurance Companies, Holding Companies, Contemporary Accounting and Financial Reporting.	K2
CO 3	apply the provisions of issue of shares, IRDA Regulations, accounting standards of 10,19,20,21 and accounting for price level changes in preparation of Final Accounts.	K3
CO 4	analyse the valuation of share, balance sheet, cost of control, capital reserve, inflation and financial reporting.	K4
CO 5	assess the managerial remuneration, ascertainment of profit, intercompany holdings , the inflation price and CSR expenditure.	K5

<b>SEMESTER –II</b>			
<b>C o r e</b>	<b>V</b>	<b>Corporate Accounting</b>	
<b>Course Code: 23PCOC22</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 5</b>

<b>UNIT 1</b>	<b>(18 hrs)</b>
<b>Issue of Shares and Final Accounts of Companies</b>	
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.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Insurance Company Accounts</b>	
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.	
<b>Unit III</b>	<b>(18 hrs)</b>
<b>Consolidated financial statements</b>	
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.	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Contemporary Accounting Methods</b>	
Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	
<b>UNIT V</b>	<b>(18 hrs)</b>
<b>Financial reporting</b>	
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%**

**Books for study:**

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14<sup>th</sup>Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11<sup>th</sup>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”, 22<sup>nd</sup>Edition, Kalyani

Publishers, New Delhi.

- Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17<sup>th</sup> Edition, Margham Publications, Chennai.

**Books for reference:**

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

**Mapping of Course Outcomes with POs and PSOs**

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	1	1	1	2	1	2	2
CO-2	2	3	2	1	2	2	3	2	1	1
CO-3	3	1	3	2	1	3	1	2	2	3
CO-4	3	3	3	2	1	1	3	3	2	2
CO-5	1	2	3	3	3	3	3	3	3	3
Ave.	2.4	2.2	2.4	1.8	1.6	2.0	2.4	2.2	2.0	2.2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER-II</b>			
<b>C o r e VI</b>		<b>Setting up of Business Entities</b>	
<b>Course Code:23PCOC23</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:90</b>	<b>Credits:5</b>

### Objectives

<b>Learning Objectives</b>	
1	To know the status of Startups in India
2	To understand the financial options available to start a business.
3	To explore the key areas of various forms of businesses.
4	To gain knowledge in owing a business and its registration and licensing producers.
5	To discuss about the environmental legislations of India.

### Course outcomes:

<b>CO. No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge Level</b>
CO 1	recall the evolution of startups, funding and finance, various forms of businesses, registration and licensing procedures	K1
CO 2	summarise the concepts of startups, financing options, registration procedures and environmental legislations of India	K2
CO 3	apply the knowledge of various concepts of startups and forms of organisation to own a business.	K3
CO 4	contrast the revenue business models.	K4
CO 5	determine the setting up of entities	K5

<b>SEMESTER-II</b>			
<b>C o r e VI</b>	<b>Setting up of Business Entities</b>		
<b>Course Code:23PCOC23</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:90</b>	<b>Credits:5</b>

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Startups in India</b>	
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 forstartups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Not-for-Profit Organisations</b>	
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.	
<b>UNIT III</b>	<b>(18 hrs)</b>
<b>Limited Liability Partnership and Joint Venture</b>	
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.	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Registration and Licenses</b>	
Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	
<b>UNIT V</b>	<b>(18 hrs)</b>
<b>Environmental Legislations in India</b>	
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.	

**Books for study:**

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2<sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and DivyaBajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. AmitVohra&RachitDhingra (2022) “Setting Up Of Business Entities & Closure”, 6<sup>th</sup> 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”, 3<sup>rd</sup> Edition, Nova Publishing, USA



### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
<b>CO-1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO-2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>CO-3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO-4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO-5</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>Ave.</b>	<b>2.2</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.2</b>	<b>2.0</b>	<b>1.8</b>	<b>2.0</b>	<b>2.4</b>

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥ 40% and &lt; 70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER II</b>			
<b>Discipline Specific Elective III</b>		<b>AUDIT AND DUE DILIGENCE</b>	
<b>Course Code: 23PCOE21</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem: 60</b>	<b>Credit : 3</b>

### Objectives

<b>Learning Objectives</b>	
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 types of due diligence
5	To understand due diligence for take overs and due diligence report

### Course Outcomes

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge Level</b>
CO-1	recall the deep understanding of various types of audit and develop the skills and knowledge required to conduct specialized audit	K1
CO-2	review the applicability and benefits of secretarial audit and ensuring adherence to legal and regulatory standards	K2
CO-3	apply necessary skills to conduct due diligence in various areas such as operational, strategic, financial, legal, environmental and human resource aspects.	K3
CO-4	analyze the audit techniques in diverse contexts, and equip proficiency in preparing comprehensive audit reports and due diligence.	K4
CO-5	assess the sound understanding of compliance requirements under the Companies and SEBI act and ensure a holistic approach towards compliance.	K5

<b>SEMESTER II</b>			
<b>Discipline Specific Elective III    AUDIT AND DUE DILIGENCE</b>			
<b>Course Code: 23PCOE21</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem: 60</b>	<b>Credit : 3</b>

### **UNIT 1**

#### **Introduction to Audit**

**(12Hrs)**

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 2**

**(12Hrs)**

#### **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 3**

#### **Introduction to Due Diligence**

**(12Hrs)**

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

### **UNIT 4**

#### **Types of Due Diligence**

**(12Hrs)**

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

### **UNIT 5**

#### **Due Diligence for Take overs and Due Diligence Report**

**(12Hrs)**

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

#### **Books for study:**

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

**Books for reference:**

1. National Institute of Securities Market (April 2022), “Depository Operations, Aneeducational 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.

**Mapping of Course Outcomes with POs PSOs**

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO -1	3	2	3	2	2	3	3	2	3	1
CO -2	2	2	2	1	1	3	1	2	1	2
CO -3	3	2	2	1	2	2	3	3	3	2
CO -4	3	3	2	1	2	3	3	3	3	3
CO -5	3	2	3	2	2	3	2	2	2	1
Ave.	2.8	2.2	2.4	1.4	1.8	2.8	2.4	2.4	2.4	1.8

<b>Mapping</b>	<b>&lt;40%</b>	<b>40% and 70%</b>	<b>70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER II</b>			
<b>Discipline Specific Elective III</b>		<b>Business Ethics And Corporate Sustainability</b>	
<b>Course Code: 23PCOE23</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem: 60</b>	<b>Credit : 3</b>

<b>Learning Objectives</b>	
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 Outcomes**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge Level</b>
CO-1	recall the deep understanding of various types of business ethics and develop the skills and knowledge required to maintain corporate sustainability	K1
CO-2	review the applicability and benefits of ethical theories	K2
CO-3	apply necessary skills to overcome the moral issues in business	K3
CO-4	analyze the corporate sustainability	K4
CO-5	assess the sound understanding of compliance requirements for corporate sustainability reporting	K5

<b>SEMESTER II</b>			
<b>Discipline Specific Elective III</b>		<b>Business Ethics And Corporate Sustainability</b>	
<b>Course Code: 23PCOE23</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem: 60</b>	<b>Credit : 3</b>

<b>UNIT I</b> <b>Introduction to Business Ethics</b> 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.	<b>(12 hrs)</b>
<b>UNIT II</b> <b>Ethical Theories</b> 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.	<b>(12 hrs)</b>
<b>Unit III</b> <b>Moral Issues in Business</b> Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading. Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	<b>(12 hrs)</b>
<b>UNIT IV</b> <b>Corporate Sustainability</b> 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.	<b>(12 hrs)</b>
<b>UNIT V</b> <b>Sustainability Reporting</b> Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	<b>(12 hrs)</b>

**Books for study:**

1. Muraleedharan K P and Satheesh E K (2021), "Fernando's Business Ethics and Corporate Governance", 3<sup>rd</sup> 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)", 1<sup>st</sup> 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", 4<sup>th</sup> Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), "Ethics in Business and Corporate Governance", 2<sup>nd</sup> 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](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

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO -1	3	2	3	2	2	3	3	2	3	1
CO -2	2	2	2	1	1	3	1	2	1	2
CO -3	3	2	2	1	2	2	3	3	3	2
CO -4	3	3	2	1	2	3	3	3	3	3
CO -5	3	2	3	2	2	3	2	2	2	1
Ave.	2.8	2.2	2.4	1.4	1.8	2.8	2.4	2.4	2.4	1.8

<b>Mapping</b>	<b>&lt;40%</b>	<b>40% and 70%</b>	<b>70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>



SEMESTER-II			
Discipline Specific Elective IV		Logistics and Supply Chain Management	
Course Code:23PCOE22	Hrs/Week:4	Hrs/Sem:60	Credits:3

## Objectives

	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 inter Relationships 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 Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge Level
CO 1	recall the evolution of logistics, to plan SCM decision policies ,elementsof inventory management ,define the framework of logistics.	K1
CO 2	relate the concepts of warehousing, global market forces, channels ofdistribution for different types of goods CRM verses SCM	K2
CO 3	identify demand planning, logistics information system(LIS),types of domestic supply chain networks and the environment where logistics canfunction	K3
CO 4	analyse the value and efficiency of supply chain network, features and implementation of SCM–plan, growth of logistics and SCM at national and international level	K4
CO 5	explain the importance of SCM and inventory control, factors influencingtheservicesinSCM,e-procurement,e-marketplaces,various concepts relating to SCM –plan	K5

<b>SEMESTER–II</b>			
<b>Discipline Specific Elective - IV</b>		<b>Logistics and Supply Chain Management</b>	
<b>Course Code:23PCOE22</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem:60</b>	<b>Credits:3</b>

<b>UNIT1</b>	<b>(12hrs)</b>
<b>Supply Chain Management</b>	
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.	
<b>UNIT II</b>	<b>(12hrs)</b>
<b>Global perspectives</b>	
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.	
<b>Unit III</b>	<b>(12hrs)</b>
<b>Framework of Logistics</b>	
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.	
<b>UNITIV</b>	<b>(12hrs)</b>
<b>SCM-Warehousing</b>	
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.	

<b>UNIT V</b>	<b>(12 hrs)</b>
<b>SCM-Plan</b>	
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.	

**Books for study:**

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

**Books for reference:**

1. Sahay, B.S., Supply Chain Management, 2<sup>nd</sup> Edition; Macmillan Publishers India
2. Ballou, R.H (2003), Business Logistics Management .Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper.M., Supply Chain Logistics Management, (2002), 9<sup>th</sup> Edition, McGraw-Hill Higher Education, Noida

**Mapping of Course Outcomes with Pos and PSOs**

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	3	1	2	2	3	2	3	2
CO-2	3	2	3	3	2	1	2	3	2	1
CO-3	1	2	1	2	3	2	3	2	2	2
CO-4	2	2	3	1	2	2	1	3	3	3
CO-5	3	2	2	2	3	3	3	1	2	1
Ave.	2.2	2.2	2.4	1.8	2.4	2.0	2.4	2.2	2.4	1.8

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥40% and &lt;70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER-II</b>			
<b>Discipline Specific Elective - IV RURAL AND AGRICULTURAL MARKETING</b>			
<b>Course Code:23PCOE24</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem:60</b>	<b>Credits:3</b>

<b>Learning Objectives</b>	
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

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the concepts of rural marketing	K1
CO 2	explain the principles and functioning of cooperative marketing	K2
CO 3	develop the strategies relating to rural product, branding, packaging, etc.	K3
CO 4	analyse the buying behaviour of rural consumers	K4
CO5	evaluate the importance of rural marketing and its environments	K5

<b>SEMESTER-II</b>			
<b>Discipline Specific Elective - IV RURAL AND AGRICULTURAL MARKETING</b>			
<b>Course Code:23PCOE24</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem:60</b>	<b>Credits:3</b>

<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Introduction to Rural marketing</b>	
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.	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Rural buyer behaviour</b>	
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.	
<b>UNIT III</b>	<b>(12 hrs)</b>
<b>Rural product strategy and pricing</b>	
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.	
<b>UNIT IV</b>	<b>(12 hrs)</b>
<b>Food processing industry infrastructure in India</b>	
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.	
<b>UNIT V</b>	<b>(12 hrs)</b>
<b>Cooperative marketing</b>	
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.	

**Books for study:**

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6<sup>th</sup> 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 KantiDhara, AdrinilSantra (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 KarminderGhuman (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](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

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	3	1	2	2	3	2	3	2
CO-2	3	2	3	3	2	1	2	3	2	1
CO-3	1	2	1	2	3	2	3	2	2	2
CO-4	2	2	3	1	2	2	1	3	3	3
CO-5	3	2	2	2	3	3	3	1	2	1
Ave.	2.2	2.2	2.4	1.8	2.4	2.0	2.4	2.2	2.4	1.8

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	LowLevel	MediumLevel	HighLevel
Scale	1	2	3

SEMESTER –II			
Skill Enhancement Course		Statistics for Management	
Course Code: 23PCOSE1	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

## Objectives

Learning Objectives	
1	To enable the students learn decision making principles
2	To acquire working knowledge in testing hypothesis
3	To make the students understand the application of statistical theories
4	To make the students learn the concepts to business decisions
5	To provide better insight and understanding of statistical tools in decision making

## Course Outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the term probability, theoretical distribution, standard error, statistical quality control and decision theory.	K1
CO 2	learn the concepts of probability theorems, theoretical distributions, testing hypothesis, techniques of SQC and decision theory.	K2
CO 3	apply the theorems of expected value, theoretical distribution, sampling, control charts and decision environment.	K3
CO 4	test the fitness of probability, Poisson distribution, attributes, acceptance sampling and Bayesian decision.	K4
CO 5	estimate the expected probability, test of significance, control charts and decisions for management.	K5



SEMESTER –II			
Skill Enhancement Course		Statistics for Management	
Course Code: 21PCOSE1	Hrs/Week: 4	Hrs/ Sem: 60	Credits : 3

**Unit I: Probability And Expected Value: (12 hours)**

Probability – Definition-Classical- Relative and subjective approach to probability– Importance of the concept of probability- Theorems -Addition and Multiplication -- Mathematical Expectation – Computation of expected probability under Binomial, Poisson and Normal Distributions.

**Unit II: Theoretical Distributions:**

Introduction- Binomial Distribution – Properties – Constants – Importance – Fitting a Binomial Distribution – Poisson Distribution- constants role- Fitting a Poisson Distribution- Normal Distribution – Graph of Normal Distribution- Importance- Properties- Relation between Binomial, Poisson and Normal Distribution

**Unit III : Tests of Hypotheses: (12 hours)**

Inferential statistics – Procedure of testing hypothesis - Types of errors -one and twotailed tests– Standard error –Sampling distribution - Estimation – Properties of good estimator – Testing large samples and small samples - Students’ t’ distribution- Tests of significance of attributes and variables.

**Unit IV: Statistical Quality Control: (12 hours)**

Introduction – Objectives – Causes of variation in quality – Techniques of SQC – Control charts- Mean charts- Range charts- Fractions defective charts -Control charts for attributes- Uses of control charts- Advantages and Limitations of control charts – Acceptance sampling.

**Unit V: Decision Theory: (12 hours)**

Decision Environment – Introduction- Ingredients of Decision problems- Alternative courses of action- Uncertainty-Decision criteria. Optimal decisions- Pay off table – Regret table– Decision under uncertainty- Maximin principle – Minimax Principle -- The Bayesian Decision Rule- EMV – EVPI – EPPI – Decision Tree Analysis- Steps in Decision tree analysis- Advantages of Decision tree analysis.

**Note: Theory – 30%, problem - 70%**

**Text Book:**

1. Gupta, S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Forty third Edition—2020

**Books for Reference:**

1. Levin Richard and David S. Robin. *Statistics in Management*. New Delhi: Pearson Publications, 7<sup>th</sup> Edition ,2019
2. Sancheti D.C. and Kapoor. V.K., *Statistics- Theory, Methods and Applications*. New Delhi: Sultan Chand & Sons, 9<sup>th</sup> Edition ,2020

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	1	3	3	1	2	2	1
CO-2	3	3	1	2	1	3	2	1	3	2
CO-3	2	2	3	1	2	2	3	1	2	1
CO-4	2	3	3	2	1	2	2	3	1	3
CO-5	1	3	2	2	3	1	3	2	3	2
Ave.	2.2	2.6	2.2	1.6	2.0	2.2	2.2	1.8	2.2	1.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER III</b>			
<b>Core VII</b>		<b>Organisational Behaviour</b>	
<b>Course Code: 23PCOC31</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 5</b>

**Objectives:**

<b>Learning Objectives</b>	
1	To enable the students to know Organisational Behaviour and Personality
2	To acquire knowledge in Perception, Attitude and Learning
3	To make the students understand the Group Behaviour and Team Building
4	To make the students learn the Organisational Culture, Creativity and Innovation
5	To provide better insight and understanding of Organisational change, Development and Effectiveness

**Course Outcomes**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge level</b>
CO 1	define the term Organisational Behaviour, Personality, Perception, Attitude ,Learning, Group Behaviour, Team Building, Culture, Creativity, Innovation	K1
CO 2	learn the concepts of personalities, values, organizational culture, organizational change,	K2
CO 3	apply the theories of attitude, learning, OD	K3
CO 4	analyse the effectiveness of organizational behaviour of employees	K4
CO 5	appraisal the development of organizational change	K5

SEMESTER III			
Core VII	Organisational Behaviour		
Course Code: 23PCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

**Unit-I Introduction to Organisational Behaviour and Personality 18 Hrs**

Organizational Behaviour: Definition- Nature and Scope –Objectives –Evolution- Models of Organisational Behaviour – Autocratic – Custodial- Supportive – Collegial - Personality: Definition-Determinants of Personality-Types of Personality- Theories of Personality - Sigmund Freud’s four stages of Personality - Ericson’s eight life stages – Personality attributes that influence OB – Personality traits of Indian managers – Assessment of personality.

**Unit-II Perception, Attitude and Learning 18 Hrs**

Perception: Definition- Perception Process- Factors affecting Perception - Attitude: Concepts - Formation of Attitude- Types of Attitude - Measurement of Attitude – Values: Concept, Types of values, Difference between attitudes and values. Learning: Meaning – Definition - Determinants of Learning- Learning Theories-Classical Conditioning- Operant Learning- Cognitive Theory- Social Learning Theory.

**Unit-III Group Behaviour and Team Building 18 Hrs**

Group Behaviour: Definition- Characteristics of a Group - Types of Groups- Group Formation and Development- Group Role- Inter-Group Behaviour-Inter-Group Conflict- Group Decision Making. Team Building: Meaning- Types of Team- Team Building Process.

**Unit – IV Organisational Culture, Creativity and Innovation 18 Hrs**

Meaning and Definition – Cultural Dimensions – Culture Artifacts – Sustaining the Culture – Effects of Culture – Changing Organisational Culture Creativity in Organisations: Characteristics of creative individuals – Methods of Enhancing Creativity – Creativity inducing factors – Innovation in Organisations – Innovative Process.

**Unit-V Organisational change, Development and Effectiveness 18 Hrs**

Organisational Change and Development: Reasons for Organisational Change- Types of Change - Planned Change - Resistance to Change and Managing Change. Organisational Development (OD): Meaning – Objectives- Models of OD and OD Interventions Organisational Effectiveness: Definition - Approaches to Organisational Effectiveness –Factors Influencing Organisational Effectiveness.

**Text Book:**

Khanka S.S. *Organisational Behaviour*. New Delhi: Ramnagar, S.Chand & Co, Latest edition 2020

**Books for Reference:**

1. Aswathappa K. *Organisational Behaviour*. Mumbai:Himalaya Publishing House, 14<sup>th</sup> edition 2023
2. Fred Luthans. *Organisational Behaviour*. New Delhi: McGraw Hill, International Edition, 12<sup>th</sup> Edition July 2017
3. Stephen. P. Robbins. *Essentials of Organisational Behaviour*. New Delhi: Prentice Hall of India, 18<sup>th</sup> Edition 2018.

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	1	3	3	1	2	2	1
CO-2	3	3	1	2	1	3	2	1	3	2
CO-3	2	2	3	1	2	2	3	1	2	1
CO-4	2	3	3	2	1	2	2	3	1	3
CO-5	1	3	2	2	3	1	3	2	3	2
Ave.	2.2	2.6	2.2	1.6	2.0	2.2	2.2	1.8	2.2	1.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER –III</b>			
<b>Core VIII Advanced Management Accounting</b>			
<b>Course Code: 23PCOC32</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits :5</b>

**Objectives:**

<b>Learning Objectives:</b>	
<b>1</b>	To understand accounting tools for generating information for managerial decision making.
<b>2</b>	To learn and prepare funds flow and cash flow statements with the help of using financial statements analysis.
<b>3</b>	Lay on foundation for budgeting and budgetary control.
<b>4</b>	Comprehend and practices the established marginal costing techniques & methods in management accounting.
<b>5</b>	Understand techniques of standard costing and variance analysis in managerial decision making.

**Course Outcomes:**

<b>CO No.</b>	<b>upon completion of this course, students will be able to</b>	<b>Knowledge Level</b>
CO – 1	recollect the various accounting tools for generating information for managerial decision making.	K1
CO – 2	understand the role and importance of managerial accounting in management decision making.	K2
CO – 3	get familiarize with various methods and technique of managerial accounting.	K3
CO – 4	apply the applications of various methods and techniques used for managerial decision making.	K4
CO – 5	analyse the various techniques of management accounting and develop analytical skills in them.	K5

SEMESTER –III			
Core VIII Advanced Management Accounting			
Course Code: 23PCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits :5

**Unit I Financial Statements Analysis (20 Hrs)**

Introduction to management accounting–Nature and limitations of financial statements– Objectives and Importance of financial statement analysis – Types – Methods of financial Statement analysis – Preparation of Comparative statements – Common size statements - Trend analysis. Ratio Analysis: Accounting Ratios for analysis of liquidity profitability and solvency–Preparation of balance sheet—Advantages and limitations of Ratio Analysis.

**Unit II Funds Flow and Cash Flow analysis (20 Hrs)**

Meaning of Fund–Schedule of changes in working capital–Preparation of Funds flow Statement. Cash flow statement-meaning - Preparation of Cash flow statement (As per A3 format).

**Unit III Business Budgets and Budgetary Control (15 Hrs)**

Budget - meaning - budgetary control- Advantages-Limitations–Classification of budgets -Functional budget – Preparation of budgets: Functional budget - Sales-Production–Materials-Purchase – Cash – Flexible budget–Recent developments in budgets- Master Budgets-Zero Based budgeting – Steps – advantages – Limitations.

**Unit IV Marginal costing (15 Hrs)**

Marginal costing: Meaning of Marginal cost and Marginal costing. CVP analysis: Meaning - Assumptions - Advantages - Limitations - Contribution – P/V ratio – BEP- Margin of safety - Application of marginal costing in Managerial Decision-making: Fixation of selling price - Key factor - Merger - Maintaining a desired level of profit-Decisions involving alternative choices- Discontinuance of a product line –Determination of Sales mix -Make or buy decisions.

**Unit V Standard Costing and Variance Analysis (20 Hrs)**

Meaning of Standard cost – Standard costing–Advantages – Limitations–Preliminaries to the establishment of standards – Types of standards-Analysis of Variance - Causes– Disposition of variances: Material – Labour - Overhead - Sales variance .

**Note: Theory 30% and Problem**

**70. Text Book.**

Pillai R.S.N.and Bagavathi. *Management Accounting*. New Delhi: S.Chand Company Ltd, 4<sup>th</sup> Edition, 2016.

**Books for Reference:**

1. Gupta S.P, *Management Accounting*, Agra: Sahitya Bhawan Publications, Revised Edition, 1<sup>st</sup>January2021.
2. Khan M.K and Jain, P.K.*Management Accounting*.NewDelhi: TataMcGraw, Hill, 8<sup>th</sup> Edition, 2021
3. Maheswari S.N.*Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 18<sup>th</sup> Edition, 2012.

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	1	2	3	1	2	3	1	2	3
CO-2	3	2	3	3	2	1	3	1	2	2
CO-3	3	3	3	3	2	3	2	2	3	2
CO-4	2	2	3	3	2	3	3	1	3	2
CO-5	3	2	2	1	1	3	2	2	2	3
Ave.	2.8	2	2.6	2.6	1.6	2.4	2.6	1.4	2.4	2.4

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥40%and&lt;70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>



<b>SEMESTER-III</b>			
<b>Core IX</b>		<b>Financial Markets and Institutions</b>	
<b>Course Code: 23PCOC33</b>	<b>Hrs/Week:5</b>	<b>Hrs/Sem:75</b>	<b>Credits:4</b>

### Objectives

- To enable students to understand the concept of financial system.
- To provide the students with an understanding of the structure, organization and working of financial markets and institutions in India.
- To learn the financial architecture of an economy and its key players.
- To identify the fabrication of Indian Financial markets.
- To examine the process of Money movement both in intermediated and disinter mediated environment

### Course Outcomes:

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Cognitive Level</b>
CO-1	understand the structure and functions of financial markets, including primary and secondary markets	K1
CO-2	analyse the role of financial institutions in balancing the economy of the country	K2
CO-3	evaluate the impacts of regulatory policies on financial markets and institutions	K3
CO-4	examine the relationship between financial markets and broader economy, including fiscal and monetary policies	K4
CO-5	assess the role of technology and innovation in shaping the financial markets , financial assets and institutions	K5

SEMESTER-III			
Core IX		Financial Markets and Institutions	
Course Code: 23PCOC33	Hrs/Week:5	Hrs/Sem:75	Credits:4

### Unit I Introduction

15 Hrs

Financial System - Functions – Concepts of Financial System- Financial System and Economic Development –Weaknesses of Indian Financial System–Development of Financial System in India. Money Market: Definition, Features & Objectives – Characteristic Features of a Developed Money Market-Importance of Money Market.

### Unit II Money Market

15 Hrs

Composition of Money Market: Call Money Market, Commercial Bills Market or Discount Market, Treasury Bill Market – Money Market Instruments: Commercial Papers, Certificate of Deposits (CD), Inter-bank Participation Certificate, Repo Instruments –Structure of Indian Money Market – Features or Deficiencies of Indian Money Market– Recent Developments.

### Unit III Capital Market

15 Hrs

Capital Market: Meaning – Distinction and Relationship between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – Functions/Services of Stock Exchanges – Organisation of Stock Exchanges in India- Listing of Securities–Advantages and Drawbacks of Listing –Methods of trading in Stock Exchange – Current Settlement Procedure of Trading Transactions

### Unit IV Capital Market Institutions

15 Hrs

Over The Counter Exchange of India(OTCEI)- Features – Promoters and Participants – Trading in OTCE – National Stock Exchange (NSE) of India – Objectives - Features–Bombay Stock Exchange (BSE) – Segments–Stock Indices of BSE & NSE. Credit Rating: Meaning– Functions– Benefits– Credit Rating Agencies: CRICIL–ICRA and CARE- New Symbols of Credit Rating

### Unit V Depository System

15 Hrs

Depository System: Definition and Meaning - Activities and Process of Depository – Trading in Depository System – Depository System in India – SEBI (Depositories and Participants) Regulation Act,1996 – Depository Process in India – Benefits of Depository System – NSDL – CSDL –Drawbacks– Remedial Measures.

### Text Book:

Gordon E. and Natarajan K. *Financial Markets and Services*. Mumbai: Himalaya Publishing House, Eleventh Edition.2016.

### Books for Reference:

1. Reserve Bank of India. Various Reports.RBI Publications, 2023.
2. Gurusamy S. *Financial Service and System*. Chennai: Vijay Nichole Imprints Pvt Ltd, Edition 2009

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	2	2	1	3	2	3	2	3
CO-2	3	3	1	1	3	2	3	2	1	1
CO-3	1	2	2	2	1	3	2	2	2	3
CO-4	3	3	1	3	2	1	3	3	2	2
CO-5	2	2	2	3	2	3	1	2	2	3
Ave.	2.4	2.6	1.6	2.2	1.8	2.4	2.1	2.3	1.8	2.4

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥ 40% and &lt; 70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>SEMESTER-III</b>			
<b>Core X</b>		<b>RESEARCH METHODOLOGY</b>	
<b>Code: 23PCOC34</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem:75</b>	<b>Credits: 4</b>

**Objectives:**

<b>Learning Objectives</b>	
1	To make students to understand the fundamental concepts of research.
2	To help students to know about research and sampling design.
3	To help students to learn about the scaling techniques.
4	To update students on descriptive analysis using SPSS
5	To familiarize the students with inferential analysis using SPSS

**Course Outcomes**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge level</b>
CO1	develop a comprehensive understanding of the research process, research design, sampling design, scaling of data, descriptive analysis using SPSS, and inferential analysis using SPSS.	K1
CO2	Analyze the effective research process, research design, sampling design, scaling of data, descriptive analysis using SPSS, and inferential analysis using SPSS.	K2
CO3	Evaluate the research process, research design, sampling design, scaling of data, descriptive analysis using SPSS, and inferential analysis using SPSS.	K3
CO4	Assess the importance of research process, research design, sampling design, scaling of data, descriptive analysis using SPSS, and inferential analysis using SPSS.	K4
CO5	Examine the research process, encompassing research design, sampling design, scaling of data, descriptive analysis using SPSS, and inferential analysis using SPSS	K5

<b>SEMESTER-III</b>			
<b>Core X RESEARCH METHODOLOGY</b>			
<b>Code: 23PCOC34</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem:75</b>	<b>Credits: 4</b>

**UNIT – I Research Design (15 hours)**

Research: Meaning – Objectives – Significance and Types – Research process - Criteria for good research – Definition, Formulation and selection of research problem – Research design – Meaning – Need – Contents – Concepts – Types.

**UNIT – II Sampling Design (15 Hours)**

Sampling Design: Need for sampling - Steps in sampling design – Characteristics Criteria for selecting a sampling method; Types of sampling - Sampling error- Non-Sampling Error – Sample Survey Vs. Census Survey - Collection of Data: Primary – Secondary – Methods – Questionnaire – Interview schedule – Pre- test – Testing and Validating Questionnaire

**UNIT – III Scaling of Data (15 Hours)**

Measurement and Scaling – Quantitative and Qualitative Data – Classification of Measurement Scales – Goodness of Measurement Scales – Sources of Error in Measurement – Techniques of Developing Measurement Tools – Scaling – Scale Classification Bases – Scaling Techniques – Comparative Scaling Techniques – Non –Comparative Scaling Techniques – Multidimensional Scaling – Deciding the scale

**UNIT - IV Descriptive Analysis of Data using SPSS (15 hours)**

Processing and Analysis of Data in SPSS : Editing – Coding – Classification and Tabulation – Statistical tools for analysis – Descriptive statistics: Frequency distribution – Mean – Standard Deviation –

**UNIT – V Inferential Analysis of Data using SPSS (15 hours)**

ANOVA - t-Test – Chi-Square test – Wicoxon Signed Ram Sum Test - Mann-Whitney, Kruskal-Wallis – Regression -Correlation –Factors Analysis - Discriminant Analysis- Cluster Analysis.

**Text Book**

Kothari, C.R., “*Research Methodology, Methods and techniques*”, New Age International (P) Ltd., Publishers, New Delhi, Latest Edition.

**Books for Reference:**

1. Sundara Pandian P, Muthulakshmi S, Vijayakumar, *Research Methodology & Applications of SPSS in Social Science Research*, Sultan Chand & Sons, New Delhi 2022 edition.
2. Deepak Chawla, Neena Sondhi, *Research Methodology Concepts and Cases*, Vikas Publishing House Pvt.Ltd, Nodia Latest Edition
3. Krishnaswamy, O.R. and Ranganathan, M., “*Methodology of Research in Social Science*”, Himalaya publishing House, Mumbai. Latest Edition
4. Tripathi, P C., “*A text Book of research Methodology in Social Science*”, Sultan Chand & Sons, New Delhi. Latest Edition
5. Gupta S.P, “*Statistical methods*”, Sultan Chand & Sons, New Delhi. Latest Edition
6. Young Paulin V., “*Scientific Social Surveys and Research*”, Prentice Hall, New Delhi Latest Edition
7. SPSS for You, Mjp Publishers, New Delhi, Latest edition.

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
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CO-4	2	2	3	2	2	2	1	2	2	2
CO-5	3	3	2	3	3	3	3	3	3	3
Ave.	2.6	2.4	2.0	2.2	2.2	2.4	2.2	2.4	2.2	2.6

<b>Mapping</b>	<b>&lt;40%</b>	<b>≥ 40% and &lt; 70%</b>	<b>≥ 70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>Semester-III</b>			
<b>Discipline Specific Elective</b>		<b>Managerial Economics</b>	
<b>Course Code: 23PCOE31</b>	<b>Hrs /Week: 4</b>	<b>Hrs /Sem: 60</b>	<b>Credits: 3</b>

**Objectives:**

- To impart knowledge on the concepts and techniques in managerial economics.
- To make the students understand the application of Economic theories and concepts of business decisions.
- To increase students understanding of economic way of thinking and analyzing to business decision making problems
- To develop students critical thinking skills and analytical abilities is resolving business problems by employing various tools and techniques of economics
- To make students understand the rigors of various economic models and their applications in business decisions.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Cognitive Level</b>
CO-1	gain a solid understanding of fundamental economic principles, theories relevant to managerial decision making.	K1
CO-2	acquire the ability to analyse market conditions, and competitive dynamics to identify opportunities for growth and sustainability of business.	K2
CO-3	appraise the pre-requisites of micro and macroeconomics	K3
CO-4	compare and balance the economic objectives with social responsibility and stakeholders' interest.	K4
CO-5	develop analytical skills to apply economic concepts and quantitative methods to real-world business problems.	K5

Semester–III			
Discipline Specific Elective		Managerial Economics	
Course Code: 23PCOE31	Hrs/Week: 4	Hrs/Sem: 60	Credits:3

**Unit I: Introduction** **12 Hrs**

Meaning of Economics — Meaning and Scope of Managerial Economics – Contribution of Economics to Managerial Decisions – Application of Economics to Business Decision. Demand Analysis: Law of Demand – Law of Diminishing Marginal Utility - Meaning of Market Demand - Determinants of Market Demand

**Unit II: Objectives of Business Firm** **12 Hrs**

Profit as Business Objective –Problems of Profit Measurement - Reasons for aiming at ‘Reasonable Profit’ – Alternative objectives: Baumol’s Sales revenue maximization - Marri’s hypothesis of maximization of firm’s Growth rate – Cyert - March hypothesis of satisfying behavior.

**Unit III: Market Structure and Pricing Decisions** **12 Hrs**

Concept of Market – Demand side of the Market – Supply side of the Market – Types of market structure - Pricing under Perfect Competition, Monopoly and Oligopoly. Pricing Methods: Cost Plus Pricing Method - Pricing of Multiple Products – Transfer pricing – Competitive Price Bidding

**Unit IV: Macro Economics and Business Cycle** **12 Hrs**

National Income: Definition- Basic Concepts of National Income-Methods of measuring national income: Net Output Method, Factor Income Method and Expenditure Method Business cycle – Phases.

**Unit V: Monetary and Fiscal Policy** **12 Hrs**

Supply of Money – Demand for Money– Money Market Equilibrium– Monetary Policy: Meaning, Scope – Instruments of Monetary Policy – Limitations of Monetary Policy – Monetary measures – Fiscal Policy: Meaning, Objectives – Fiscal Instruments - Indian Fiscal Policies –Objectives of India’s Fiscal Policy

**Text Book:**

1. Diwedi D.N. *Managerial Economics*. New Delhi: Vikas Publishing House, 8<sup>th</sup>Edition 2015.
2. Mithani J.M. *Managerial Economics*. New Delhi : Himalaya Publishing House, 8<sup>th</sup>edition 2021

**Books for Reference**

1. Varshney R.L. and Maheswari K.L. *Managerial Economics*. New Delhi :Sultan Chand &Sons, 22<sup>nd</sup> Edition 2014
2. Gupta G.S. *Managerial Economics*. New Delhi: Tata McGraw hill, 2nd Edition, 2017
3. Sankaran.S, *Managerial Economics*, New Delhi: Margham Publication, 5<sup>th</sup>Edition 2013.



### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	2	2	1	3	2	3	2	3
CO-2	3	3	2	2	3	2	3	2	1	1
CO-3	2	2	2	3	1	3	2	2	2	3
CO-4	1	3	2	3	2	1	3	3	2	2
CO-5	3	2	1	3	3	3	1	2	2	3
Ave.	2.4	2.6	1.8	2.6	2.0	2.4	2.1	2.3	1.8	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

Semester-III			
Discipline Specific Elective II CORPORATE AND ECONOMIC LAWS			
Course Code: 23PCOE32	Hrs/Week: 4	Hrs/Sem: 60	Credits:3

**Objectives:**

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 Outcomes:**

CO No.	Upon completion of this course, students will be able to	Knowledge Level
CO-1	recall important provisions of FEMA	K1
CO-2	summarise the process relating to obtaining copyrights and patents.	K2
CO-3	appraise the pre-requisites of corporate and economics laws to be implemented in a company	K3
CO-4	analyse the provisions relating to regulation of real estate	K4
CO-5	develop analytical skills to apply corporate and economic laws.	K5

<b>Semester-III</b>			
<b>Discipline Specific Elective II CORPORATE AND ECONOMIC LAWS</b>			
<b>Course Code: 23PCOE32</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits:3</b>

<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Introduction to Foreign Exchange Management Act, 1999</b>	
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Competition Act, 2002 and Consumer Protection Act, 2019</b>	
Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.	
The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.	
<b>UNIT III</b>	<b>(12 hrs)</b>
<b>Law relating to intellectual property rights</b>	
Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.	
The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.	
<b>UNIT IV</b>	<b>(12 hrs)</b>
<b>Prevention of Money Laundering Act, 2002</b>	
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.	
<b>UNIT V</b>	<b>(12 hrs)</b>
<b>Real Estate (Regulation and Development) Act, 2016</b>	
Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	

**Books for study:**

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33<sup>rd</sup> Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7<sup>th</sup> 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, 15<sup>th</sup> 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

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	2	2	1	3	2	3	2	3
CO-2	3	3	2	2	3	2	3	2	1	1
CO-3	2	2	2	3	1	3	2	2	2	3
CO-4	1	3	2	3	2	1	3	3	2	2
CO-5	3	2	1	3	3	3	1	2	2	3
Ave.	2.4	2.6	1.8	2.6	2.0	2.4	2.1	2.3	1.8	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER–III</b>			
<b>Skill Enhancement Course II : CORPORATELEGAL FRAMEWORK</b>			
<b>Course Code:23PCOSE2</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem:60</b>	<b>Credits:3</b>

**Objectives:**

<b>Learning Objectives</b>	
1	To help the students to understand the types of companies, MoA , AoA and Prospectus.
2	To update the students on negotiable instruments and other types of negotiable instruments
3	To enable the students to analyze about the powers and duties of SEBI and its regulations
4	To make the students aware the Consumer Protection and Grievance commissions
5	To help the students to adopt the international business standards and WTO Principles

**Course Outcomes**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge level</b>
CO1	recall the key concept of companies, Prospectus, Memorandum of Association and Articles of Association	K1
CO2	review the format of Negotiable instruments act, Types of Negotiable instruments, Parties involved in Negotiable instruments and Other types of negotiable instruments.	K2
CO3	apply the provisions of issue of shares, SEBI regulations and Powers of SEBI, Roles of SEBI	K3
CO4	analyze the Consumer protection act, Different kinds of grievance, District forum, State commission and National commission.	K4
CO5	assess the WTO principles and charter of WTO, Regional grouping, Technical standards and anti- dumping.	K5

<b>SEMESTER–III</b>			
<b>Skill Enhancement Course II : CORPORATELEGAL FRAMEWORK</b>			
<b>CourseCode:23PCOSE2</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem:60</b>	<b>Credits:3</b>

**Unit I The Companies Act, 2013**

**12 Hrs**

The Companies Act, 2013-Definitions and Types of companies–Memorandum of Association – Articles of Association - Difference between Memorandum of Association and Article of Association– Contents-Prospectus– Contents.

**Unit II The Negotiable Instruments (Amendment) Act 2018**

**12 Hrs**

The Negotiable Instruments (Amendment) Act, 2018 - Definition – Types of negotiable instruments–Bill of Exchange, Cheque, Promissory note-Classifications-Inland instruments- Foreign instruments-Bearer instruments-Order Instruments-Demand Instruments-Time Instruments-Ambiguous instruments.

**Unit III Legal Environment for Security Markets**

**12 Hrs**

Securities and Exchange Board of India Act, 1992–Latest Amendment Sep,20 2023 – Organization and Objectives of Securities and Exchange Board of India– Powers under Securities Contract Regulation Act,1956 transferred to Securities and Exchange Board of India–Role of Securities and Exchange Board of India in controlling the security markets.

**Unit IV The Consumer Protection (Amendment) Act, 2019**

**12 Hrs**

The Consumer Protection Act 2019 Amendment in 2020 - Salient features - Definition - Rights of consumers –Grievance Redressal Machinery – District forum – State Commission –National Commission.Latest Amendments in Consumer Protection Act - Case studies related to COPRA.

**Unit V Regulatory Environment for International Business**

**12 Hrs**

Regulatory Framework of World Trade Organisation - Basic principle sand Charter of World Trade Organisation - Provisions relating to preferential treatment of developing countries-Regional Groupings-Technical Standards-Anti-dumping duties and other Non-Tariff Barriers to Trade -Custom valuation.

**Text Books:**

1. Dr.Varshney G.K. *Corporate Legal Framework*. Agra: Sahitya Bhawan Publications. Enlarged edition 2022
2. Kapoor, N.D. *Company Law*. New Delhi: Sultan Chand & Sons. 30<sup>th</sup> edition 2022

**Books for Reference:**

1. Kapoor, N.D. *Company Law and Secretarial Practice*. New Delhi: Sultan Chand & Sons. 31<sup>st</sup> Edition :2023
2. Aswathappa. K. *Essentials of Business Environment*. Mumbai: Himalaya Publishing House. 15<sup>th</sup> edition 2022

**Mapping of Course Outcomes with Pos and PSOs**

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	1	1	1	2	1	2	2
CO-2	2	3	2	1	2	2	3	2	1	1
CO-3	3	1	3	2	1	3	1	2	2	3
CO-4	3	3	3	2	1	1	3	3	2	2
CO-5	1	2	3	3	3	3	3	3	3	3
Ave.	2.4	2.2	2.4	1.8	1.6	2.0	2.4	2.2	2.0	2.2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>EMESTER–III</b>			
<b>Self-Study Course HUMAN RESOURCE ANALYTICS</b>			
<b>Course Code:23PCOSS1</b>			<b>Credits:+2</b>

**Objectives:**

<b>Learning Objectives</b>	
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 Outcomes**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge level</b>
CO1	recall the key concept of Human Resource Analytics	K1
CO2	review business Process and HR Analytics	K2
CO3	apply the HR tools and techniques in decision making	K3
CO4	examine the concept of human resource analytics and different types of HR metrics and their relative merits	K4
CO5	assess the HR Analytics and Predictive Modeling	K5



<b>SEMESTER–III</b>			
<b>Self-Study Course HUMAN RESOURCE ANALYTICS</b>			
<b>Course Code:23PCOSS1</b>			<b>Credits:+2</b>

**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.

**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 and Statistics Modeling for HR Research.

**UNIT III**

**Introduction to HR Metrics**

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

**UNIT IV**

**HR Analytics and Data**

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

**UNIT V**

**HR Analytics and Predictive Modeling**

HR Analytics and Predictive Modeling: Introduction – HR Predictive Modeling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

**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, 1<sup>st</sup> 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”, 7<sup>th</sup> 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>

**Mapping of course outcomes with POs and PSOs**

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	1	1	1	2	1	2	2
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CO-3	3	1	3	2	1	3	1	2	2	3
CO-4	3	3	3	2	1	1	3	3	2	2
CO-5	1	2	3	3	3	3	3	3	3	3
Ave.	2.4	2.2	2.4	1.8	1.6	2.0	2.4	2.2	2.0	2.2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER-IV</b>			
<b>Core XI</b>		<b>Taxation and Tax Planning</b>	
<b>Course Code:23PCOC41</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:90</b>	<b>Credits:5</b>

### Objectives

<b>Learning Objectives</b>	
1	To equip the students with the knowledge on concepts and procedures in the income tax system and familiarize them with the recent development in income tax and tax planning
2	To enable the students to demonstrate progressive learning of various tax issues and tax forms related to individuals
3	To make the students understand income tax system properly and get the knowledge of different tax procedures
4	To acquire students with proper knowledge about direct tax in India
5	To improve students capability to apply theoretical knowledge in practical situation

### Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge Level
CO 1	acquire basic concepts and provisions of Income tax Act 1961, exempted income and residential status	K1
CO 2	identify the residential status for computing taxable Income	K2
CO 3	compute income from various heads of Income	K3
CO 4	identify and comply with the relevant provisions of the IT Act as it relates to income tax of individuals	K4
CO 5	demonstrate the tax practice prevailing in various heads of income.	K5

SEMESTER-IV			
Core XI		Taxation and Tax Planning	
Course Code:23PCOC41	Hrs/Week:6	Hrs/Sem:90	Credits:5

**Unit I Introduction to Income tax (18 Hrs)**

Definition of Income Tax – Basic Concepts – Previous year – Assessment year – Person – Gross Total Income – Total income – Agricultural income - Residential status of assessee – Tax incidence – Computation - Exempted income- For all assessee ,for employees and for institutions

**Unit II Income from Salary, House property, Profits and Gains of Business or Profession (18 Hrs)**

Computation of Income from salary–Allowances-Perquisites-Deductions-Retirement benefit - Income from House property –Exemption- Gross annual Value- Annual Value- Deductions- Profits and Gains of Business or Profession – Deductions- Expressly allowed, expressly disallowed and general deductions-Calculation of profit and Book profit-Computation-Tax Planning

**Unit III Capital Gains, Income from other sources and clubbing of income (18 Hrs)**

Capital gains–Types–Exemptions-Computation–Income from other sources–Computation-Clubbing of Income

**Unit IV Set off and Carry forward (18 Hrs)**

Set off and carry forward–Carry forward and Setoff-Deductions from gross total income–From 80C to 80U-Computation-Tax planning

**Unit V Assessment of Individuals and Firms (18 Hrs)**

Assessment of Individuals - Tax on individuals- Computation - Tax Planning- Assessment of firms-Computation-Tax Planning

**Note: Theory 30% and Problem 70%.Text**

**Book:**

Mehrotra H.C .and Goyal, S.P. *Income Tax Law & Practice*. Agra: Sahitya Bhawan Publications, (Relevant to the current assessment year).

**Books for Reference:**

1. Gaur V.P & Narang Puja Gaur.& Rajeevpuri. *Income Tax Law & Practice*. New Delhi :Kalyani Publishers, (Relevant to the current assessment year).
2. Lal B.B. and Vashist N. *Income Tax Law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd, (Relevant to the current assessment year).

**Mapping of Course Outcomes with POs and PSOs**

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	3	2	2	1	2	2	3	1
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CO-3	3	2	2	2	1	2	1	1	3	2
CO-4	1	1	3	1	3	2	3	3	2	1
CO-5	2	3	1	2	2	2	1	2	3	2
Ave.	2.0	2.2	2.0	1.6	2.0	1.8	1.8	2.0	2.4	1.6

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

<b>SEMESTER IV</b>			
<b>Core XII</b>		<b>ENTREPRENEURIAL DEVELOPMENT</b>	
<b>Course Code: 23PCOC42</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credit: 5</b>

### Objectives

<b>Learning Objectives</b>	
1	To provide conceptual exposure to students on converting idea to a successful entrepreneurial firm
2	To male students understand the scope of Entrepreneurship and the key areas of development
3	To make students understand the financial assistance by the institutions, methods and tax benefits
4	To help students to identify significant changes and trends which create business opportunities
5	To enable students to explore new vistas of entrepreneurship in 21 <sup>st</sup> century environment to generate innovative business ideas

### Course Outcome

<b>CO. No</b>	<b>Upon completion of this course, students will be able to</b>	<b>Knowledge Level</b>
1	recall the basic concepts of entrepreneurship and to familiarize the professional behaviour of an entrepreneur	K 1
2	review the knowledge about business and project reports for starting a new ventures	K 2
3	apply the principles of management in business activities and develop leadership skills to build a small scale industry	K 3
4	analyse the problems and opportunities, creative problem solving, developing a viable business model and entrepreneurial supporting system	K 4
5	assess the basics entrepreneurial skills and competencies to support business enterprise	K 5

SEMESTER –IV			
Core XII ENTREPRENEURIAL DEVELOPMENT			
Course Code: 23PCOC42	Hrs/Week:6	Hrs/Sem:90	Credits:5

**Unit: I Introduction**

**(15Hrs)**

Entrepreneurship – Meaning – Concepts- Importance- Functions - Entrepreneurship and Economic Development- Factors influencing entrepreneurial growth- Competence-Qualities of entrepreneurs–Types of Entrepreneurs

**Unit: II Rural Entrepreneurship, Women Entrepreneurship, MSME**

**(19Hrs)**

Rural entrepreneurship- Need – Problems – Prospects - Concept of Women Entrepreneurship – Functions and Role – Financial assistance – Grant assistance – Marketing assistance – MSMEs- Role of Government in growth and Development of MSME- Procedure for setting up of MSMEs-Opportunities for MSME

**Unit: III Project Identification, Formulation, Appraisal**

**(18 Hrs)**

Meaning of Project – Project Identification – Project Selection – Formulation of a Project Report – Project Appraisal - Steps in Project Appraisal - Common Errors in Project Appraisal

**Unit: IV Export Assistance to Entrepreneurs**

**(20 Hrs)**

Forms of Export Business- Types of Documents- Commercial Documents- Regulatory Documents- Export Assistance Documents- Documents required by Importing Countries- Processing of an Export Order-Rationale Behind tax benefits-Tax Benefits – Tax Holiday

**Unit: V Institutional support to Entrepreneurs**

**(18 Hrs)**

Institutional support to entrepreneurs- NSIC– SIDO– SSIB– S S I D – SISIs– DICs– TCOs – Industrial Estates - Specialised Institutions Functions-Concessions –Incentives and Concessions for Small Scale and Tiny Industries.

**Text Book**

Khanka S.S. *Entrepreneurial Development*. New Delhi: S.Chand &Co. Ltd, Latest edition 2006

**Books for Reference:**

1. Gupta C.B and Srinivasan N.P.*Entrepreneurial Development*. NewDelhi :Sultan Chand & Sons, Latest edition 2019.
2. Vasant Desai. *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House, Latest edition 2017.
3. Donald F.Kuratko. *Entrepreneurship Development and Small Business*. New Delhi: Tata McGraw Hill,9<sup>th</sup>edition2004.
4. Ranga Rajan L. *Entrepreneurship Development*. Rajapalayam: Sri Ran Publications, 2<sup>nd</sup> edition 2018.

**Mapping of Course Outcomes with POs and PSOs**

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO -1	3	3	2	2	3	3	3	2	3	3
CO -2	3	3	2	2	2	3	3	3	3	2
CO -3	3	3	3	2	3	2	3	3	3	2
CO -4	3	3	2	2	2	2	3	3	3	2
CO -5	3	3	3	2	3	2	3	3	3	2
Ave.	3	3	2.4	2	2.6	2.4	3	2.8	3	2.2

<b>Mapping</b>	<b>&lt;40%</b>	<b>40% and 70%</b>	<b>70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>



<b>SEMESTER–IV</b>			
<b>Core XIII</b>	<b>Export Import Procedures and Documentation</b>		
<b>Course Code: 23PCOC43</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:90</b>	<b>Credits:4</b>

### Objectives

<b>Learning Objectives</b>	
1	To make the students learn about the documents related to trade.
2	To make the students to understand the terms of International Business Contract
3	To make the students to understand the export and import procedure
4	To make the students to understand the mechanism of planning methods with relevant documents
5	To make the students analyze the custom clearance of imports and procedures

### Course Outcomes

<b>CO No.</b>	<b>Upon the completion of this course, the students will be able to</b>	<b>Knowledge level</b>
CO 1	recall the concept of export procedures and documentation	K1
CO 2	review the techniques of custom clearance and to trace the procedure for documentation	K2
CO 3	apply the knowledge of various concepts of international business contracts and super trading houses	K3
CO 4	examine the features of documents related to payment, inspection and financing imports	K4
CO 5	assess the strategies of laws of contract, duty exemption schemes	K5

SEMESTER-IV			
Core XIII		Export Import Procedures and Documentation	
Course Code: 23PCOC43	Hrs/Week:6	Hrs/Sem:90	Credits:4

**Unit I-Export Import Trade (18 hours)**

Trade Policy - Foreign Trade - Aligned Documentation System -Advantages-Commercial Documents-Regulatory Documents— Document related to Goods - Documents Related to Shipment -Bill of Lading-Types - Contents - Significance – Document related to Payment - Document Related to Inspection - Document related to Foreign Exchange Regulations

**Unit II - International Business Contract (18 hours)**

Distinction between Domestic Sales Contract and Export Sales Contract- Conflict Laws INCOTERMS 2020 - Meaning - Purpose - Types -Major Laws having bearing on Export contracts - Elements in Export Contracts –Legal Dimensions-Disputes Settlement

**Unit III– Export Procedure (18 hours)**

Procurement for Exports – Planning and methods of procurement for exports; Procurement through imports, Financing imports – instruments and related procedures and documentation;

**Unit IV – Custom clearance of imports (18 hours)**

Regulations, procedures and documentation. Managing risks involved in importing: transit risk, credit risk and exchange risk. Import Documentation: Duty Exemption Schemes: Objectives, benefits, procedures and documentation; Schemes for import of capital goods:

**Unit V – Procedures and documentation for new/second hand capital goods (18 hours)**

Institutional support: Export / trading / star trading / superstar trading houses: Objective criteria and benefits; procedures and documentation.

**Text Books**

1. Justin Paul .,Rajiv Aserkar., *Export Import Management* .,Oxford Publishing House., New Delhi, Second Edition .,Revised Edition 2013
2. Rama Gopal .C, *Export Import Procedures ,Documentation and Logistics* .,New Age Publishers New Delhi.,Revised Edition 2020

### Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO -1	PSO- 2	PSO-3	PSO -4	PSO-5
<b>CO1</b>	3	2	1	3	3	3	2	3	1	3
<b>CO2</b>	3	3	2	3	2	3	2	3	2	2
<b>CO3</b>	2	2	1	2	1	2	2	2	3	3
<b>CO4</b>	3	2	2	1	3	3	2	3	2	3
<b>CO5</b>	3	3	1	3	2	3	3	1	3	1
<b>Average</b>	<b>2.8</b>	<b>2.4</b>	<b>1.4</b>	<b>2.4</b>	<b>2.2</b>	<b>2.8</b>	<b>2.2</b>	<b>2.4</b>	<b>2.2</b>	<b>2.4</b>

<b>Mapping</b>	<b>&lt;40%</b>	<b>40% and 70%</b>	<b>70%</b>
<b>Relation</b>	<b>Low Level</b>	<b>Medium Level</b>	<b>High Level</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>

Semester – IV			
Core XIV		E – Commerce	
Code: 23PCOC44	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

**Objectives:**

Learning Objectives	
1	To make the students to understand the fundamental concepts of e-commerce
2	To help students to know about electronic markets and businesses.
3	To update the students about the e-payment systems.
4	To gain knowledge on e-security in e-commerce operations
5	To familiarize the students with legal and taxation issues associated with e-commerce

**Course Outcomes**

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	Understand the fundamental concepts of e-commerce, electronic markets, e-payment systems, e-security in e-commerce operations and legal and taxation issues associated with e-commerce	K1
CO2	Analyze the different models of e-commerce, electronic markets, e-payment systems, e-security in e-commerce operations and legal and taxation issues associated with e-commerce	K2
CO3	Evaluate the types and characteristics of e-commerce, electronic markets, e-payment systems, e-security in e-commerce operations and legal and taxation issues associated with e-commerce	K3
CO4	Assess the importance of e e-commerce, electronic markets, e-payment systems, e-security in e-commerce operations and legal and taxation issues associated with e-commerce	K4
CO5	Examine the e-commerce, electronic markets, e-payment systems, e-security in e-commerce operations and legal and taxation issues associated with e-commerce.	K5

Semester – IV			
Core XIV		E – Commerce	
Code: 23PCOC44	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### Unit I Introduction to E-Commerce

( 18 Hours)

Introduction – Definition – Main Activities of E-Commerce – Goals- Scope- Significance – Essentials – Components- Functions – Prospects – Applications – Strategies – Business Models – Major Modes in E-Commerce - Pre-Requisites of E-Commerce - Advantages – Disadvantages – E-Commerce Systems – Electronic Commerce Analysis – Strategies – Progress - Growth of E-Commerce – E-Commerce Vs. Traditional Commerce - Major Segments – Characteristics of the Economic Model for E-Commerce – E-Commerce in India.

### Unit II E-Market and E- Business

(18 Hours)

**Electronic Market** – Three Models of Electronic Market – E-Market Dimensions – Market Category – Interactive Marketing – One to One Marketing – Permission Marketing – Pull and Push Technologies – B2B Hubs - **Electronic Business** – Applications – Indian Scenario for E- Business – Failure for E-Business Projects – Implementation - Success of E-Business – B2B — B2C- Categories of E- Commerce Application - E-Commerce Vs. E-Business – E-Market Vs. E-Business

### Unit III E- Payment Systems

(18 Hours)

Introduction – Types of e-payment system - – Traditional Payment System – Modern Payment System – Electronic Cash – Steps for E-Payment – Payment Security – Information Sources for electronic commerce and payment on the web – Internet Protocol Security – Traditional Payment Methods – Problems with Traditional Payment Methods – Net banking – Regulations

– Critical Building Block for E-Commerce – Offline Purchasing Process – Shopping Process with Pay seal – Advantages of pay seal – Paperless Cheque Processing – E-Cash

### Unit IV E-Security

( 18 Hours)

Introduction to Security – Electronic Security – Attacking Methods – Classification of Intruders – Victimised Firms – Incidents occurrence - Security Practices – Cryptography – Hackers View – Secure Electronic Transaction (SET) – Payment Enablers – Secure socket Layer (SSL) – Ten Practical Tips to Secure E-Commerce – Security Tools – Network Security – E-Commerce Act – Virtual Private Network.

**Internet Security** – Privacy Issues – Privacy on the Internet – Corporate e-mail privacy – Computer Crime – Types – Threats – Major Types of Security Problems – Online Crime - Challenges in E- Security.

### Unit V E-Commerce Laws and Taxation Issues

(18 Hours)

Legal Environment of E-Commerce – Information Technology Act 2000 - IT (Amended) Act, 2008 – Cyber Laws in India – Use and Protection of Intellectual Property (IP) in Online Business – IP Issues in designing a Web Site – E-Commerce and Patents – IP issues in the content on the Internet – Trademark Issues – Online Crime – Terrorism and Welfare **Taxation Issues** - Issue of Taxing Electronic Commerce – Basic principles of Taxing e- Commerce – Jurisdiction on the Internet - Requirements for Creating valid e-commerce contracts – Click Wrap and Web- Wrap Agreements – Implied Warranties and Warranty Disclaimers on the Web – Terms of Service Agreements – E-Commerce Taxation Norms in Different Countries.

### Text Books

C. S. V. Murthy, *e-Commerce Concepts, Models, Strategies*, Himalaya Publishing House, Mumbai, 2018 Edition

P.T. Joseph S.J., *E-Commerce – An Indian Perspective*, PHI Learning Private Limited, New Delhi, 2017 Edition

**Reference Books**

David Whiteley. *E-commerce, Strategy, Technologies and Applications*. New Delhi: Tata McGraw Hill Publishing Company, 2015 edition.

Bhashin T.M..*E-Commerce in Indian banking*. New Delhi: Authors Press, 2016 edition.

**Mapping of Course Outcomes with POs and PSOs**

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	3	2	1	3	2	3	2	3
CO-2	3	2	2	1	2	2	3	2	2	2
CO-3	2	2	2	2	3	2	2	3	2	3
CO-4	2	1	2	2	2	2	1	2	2	2
CO-5	3	2	3	3	3	3	3	3	3	3
Ave.	2.6	2.0	2.4	2.0	2.2	2.4	2.2	2.6	2.2	2.6

<b>Mapping</b>	<40%	≥ 40% and < 70%	≥ 70%
<b>Relation</b>	Low Level	Medium Level	High Level
<b>Scale</b>	1	2	3

<b>SEMESTER –IV</b>			
<b>Part III</b>	<b>Core XV</b>	<b>Project and Viva Voce</b>	
<b>Course Code: 23PCOP41</b>	<b>Hrs/Week: 6</b>	<b>Hrs./ Sem.: 90</b>	<b>Credits : 4</b>

1. It is an individual project.
2. The project report should be in English.
3. A project report shall consist about 100 pages minimum.
4. Marks for the project report will be 100 divided as internal 50 marks and external 50 marks.
5. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.
6. Allocation of marks for the IV semester subject project is given below:

	<b>Marks</b>
<b>Internal Evaluation</b>	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Originality, Innovation & Creativity	15
Oral Presentation	10
<b>Total</b>	<b>50</b>
<b>External Evaluation</b>	
Relevance to the theme	15
Design of the Project	10
Mode of presentation (Models / Charts / Graph / Power Point Presentation)	15
Response to questions & Criticisms	10
<b>Total</b>	<b>50</b>