

Learning Outcomes based Curriculum Framework (LOCF) for Post-Graduate Programme

Name of the Programme

M.COM (ACCOUNTING AND FINANCE)

(Syllabus with effect from 2022 admission)



**MANONMANIAM SUNDARANAR UNIVERSITY
DEPARTMENT OF COMMERCE
Choice Based Credit System (CBCS)**

2022



MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI - 627012,
TAMILNADU, INDIA



COURSE STRUCTURE – M.COM (Accounting and Finance)

**(Revised curriculum for the M.Com Degree Program those who joined the
Program from the academic year 2022-2023 onwards)**

Vision of the University

To provide quality education to reach the un-reached

Mission of the University

- To conduct research, teaching and outreach programmes to improve conditions of human living.
- To create an academic environment that honours women and men of all races, caste, creed, cultures and an atmosphere that values intellectual curiosity, pursuit of knowledge, academic freedom and integrity.
- To offer a wide variety of off-campus educational and training programs, including the use of information technology, to individual and groups.
- To develop partnership with industries and governments so as to improve the quality of the workplace and to serve as catalyst for economic and cultural development
- To provide quality/ inclusive education, especially for the rural and un-reached segments of economically downtrodden students including women, socially oppressed and differently abled.

Vision of the Department

“Creating values based on corporate leaders and Dynamic Entrepreneurs”.

Mission of the Department

- ❖ To provide Quality Education in the field of Commerce, especially for the rural and the Unreached.
- ❖ To imbibe Moral, Social and Ethical values of life in the minds of young Commerce Aspirants.
- ❖ To promote leadership Qualities and to develop Entrepreneurial skills among the students.
- ❖ To invent innovations in teaching, Research and in extension Activities.
- ❖ To equip students with requisite skills for self- Actualization and Employment.

PREAMBLE

The Department of Commerce was launched 2006-2007 with the objectives of providing quality education in the field of Commerce and its related areas of research. The Department is accomplished with various research and development by taking up research and consultancy activities from various funding agencies like UGC, ICSSR, ICAR, Ministry of Health and Family Welfare, State Planning Commission, Government of Tamil Nadu for economic development of this region. The department is also enriched by the expertise lectures offered by distinguished professors from various nationally reputed institutions. At present, department offers five academic programmes.

1. M.Com (Accounting and Finance)
2. M.Com
3. M.Com (Integrated)
4. M.Phil
5. Ph.D

The department has released 8 batches of M.Com students and 65 Ph.D., degree holders and most of them have secured good and covetable placement in public and private sector establishments. The Department of Commerce is proactively engaging multi-disciplinary research and research projects that cover social science research like rural development, environment, health care, women studies, coastal research economics, irrigation, ground water and development commerce and bio-diversity and climate change. The Department of Commerce, since its inception has been organizing national seminars annually and also conducts workshops, discussions, and symposiums with the active participation of faculty and students involving academicians and experts in the concerned areas. Theses academic discussions and discourses will enable the department to nurture and emerge as the most reputed post graduate study and research centre in India. There are Seven Student clubs functioning under the Centre for Extension Activities to inspire students to contribute to society through community services. Through these clubs students also get exposure to social realities which help to build a link between the student community and the wider community and helps in developing a social commitment.

1. ELIGIBILITY FOR ADMISSION

Candidates who have passed B.Com (General or with any specialization) degree of this University or its equivalent there to for the above said degrees to get admission for M.Com Degree to apply for M.Com.

2. ELIGIBILITY FOR THE AWARD OF DEGREE

A candidates shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study in the Department of Commerce, University Department for a period of not less than two academic years, passed the examination of all the four semesters. Students should undergo PG Diploma Course in Tax procedure & Practices (one year course) conducted by Department of Commerce, Manonmaniam Sundaranar University during the calendar year January to December. A pass certificate in this course issued by the University is mandatory for completion of **M.Com**

3. DURATION OF THE COURSE

The course shall extend over a period of two academic years consisting of FOUR Semesters.

4. NAME OF THE COURSE

Master of Commerce

5. ATTENDANCE

A Candidate will be permitted to appear for the University examinations only if he/she secures not less than 75% of attendance in each subject during the semester.

6. COURSE OF STUDY

The total Number of courses shall be 27 including soft Skill, Internship and project work. The candidates shall take 18 core courses, 1 project work, 2 Elective courses, 2 supportive Course from other discipline, Soft skill papers -Internship) and 2 E- Learning courses compulsorily during the Course.

7. INTERNSHIP TRAINING

For internship the marks for the Report will be considered as Internal Component and will be evaluated on the following criteria during the conduct of the Viva Voce Examination.

THE INTERNSHIP REPORT

a) Faculty Guide (internal Examiner) :

1. Adherence to Report Format : 05
2. Introduction : 05
3. Extent of Coverage of the Plant / Various Functional areas : 10
4. Learning from the Training : 10
5. Adherence to Procedure and Schedule : 10
6. Adherence to Suggestions by the Guide : 10

Note: Adherence to the Procedure and Schedule and the Adherence to Suggestions by the Guide are the pre requisite for getting marks in other components of the marks awarded by the Faculty Guide.

b) External Examiner / A Panel of Examiners :

1. Adherence to Report Format : 15
2. Introduction : 05
3. Extent of coverage of the Plant / Various Functional areas : 15
4. Learning from the Training : 15

Every Student will have to undergo 45 days of Internship Training in any Corporate/Banking/Insurance/Auditing/Agencies/ establishments at the end of First Semester. The Report has to be submitted for evaluation during the II Semester

8. RESEARCH PROJECT

For Research Project marks for the Report will be considered as Internal Component and will be evaluated on the following criteria during the conduct of the Viva Voce Examination.

a) Faculty Guide (Internal Examiner) :

1. Adherence to Report Format : 05
2. Introduction : 05
3. Research Methodology : 05
4. Review of Literature : 05
5. Analysis and Interpretations : 05

- | | |
|---|------|
| 6. Managerial Implication of the Project | : 05 |
| 7. Identification of further scope for Research | : 05 |
| 8. Adherence to Procedure and Schedule | : 10 |
| 9. Adherence to Suggestions by the Guide | : 05 |

Note : Adherence to the Procedure and Schedule and the Adherence to components of the marks awarded by the Faculty Guide.

b) External Examiner / A Panel of Examiners :

- | | |
|---|------|
| 1. Adherence to Report Format | : 05 |
| 2. Introduction | : 05 |
| 3. Research Methodology | : 10 |
| 4. Review of Literature | : 05 |
| 5. Analysis and Interpretations | : 15 |
| 6. Managerial Implication of the Project | : 05 |
| 7. Identification of further scope for Research | : 05 |

INTERNAL ASSESMENT

Continuous Internal Assessment Test (1 Hour) : 15 Marks

PART - A Three Short Questions : 3 x 1 = 3 marks

PART - B Answer 2 out of 3 Questions : 2 x 3 = 6 marks

PART - C Answer One out of 2 Questions : 1 x 6 = 6 marks

Note: Average of the Best Two out of Three Internal Tests will be considered.

9. SUPPORTIVE COURSE

The Department of Commerce offers two supportive courses for the Students of other Departments of this University & M.Com students also required to opt for Two Supportive course offered by the other department of this University through MOOC. These courses will have both Internal Assessment (25) and external Assessment (75) components and they are assigned three credits each.

S. No	Sem	Course Title	C / E / S	Hours				Marks			
				C	L	T	P	I	E	Total	
01	01	Decision Accounting	C	4	3	1	0	25	75	100	
02		Business Ethics and Corporate Governance	C	4	4	0	0	25	75	100	
03		Organizational Behaviour	C	4	4	0	0	25	75	100	
04		Quantitative Techniques for Finance	C	4	3	1	0	25	75	100	
05		Elective - A	Advertising and Sales Promotion	E	3	3	0	0	25	75	100
			International Marketing	E	3	3	0	0	25	75	100
			Digital Marketing	E	3	3	0	0	25	75	100
06		E-Pathasala	Marketing Management	C	4	4	0	0	25	75	100
07		Computer Applications Practical – Spread Sheet	C	2	0	0	2	50	50	100	
Total				25	21	2	2			700	
08	02	Entrepreneurial Development	C	4	4	0	0	25	75	100	
09		Operations Research	C	4	3	1	0	25	75	100	
10		Financial Management	C	4	3	1	0	25	75	100	
11		Income Tax Assessment and Procedure	C	4	3	1	0	25	75	100	
12		Elective - B	Applied E- Commerce	E	3	3	0	0	25	75	100
			Tally with GST	E	3	3	0	0	25	75	100
			Enterprise Resource Planning	E	3	3	0	0	25	75	100
13		Internship Training & Viva – Voce	P	4	0	0	4	50	50	100	
14	Supportive Course - MOOC	S	3	3	0	0	25	75	100		
Total				26	19	3	4			700	
15	03	Advanced Corporate Accounting	C	4	3	1	0	25	75	100	
16		GST & Customs Law	C	4	4	0	0	25	75	100	
17		Security Analysis and Portfolio Management	C	4	4	0	0	25	75	100	

18		Applied Cost Accounting	C	4	3	1	0	25	75	100	
19	Elective - C	Financial Market, Institutions and Services	E	3	3	0	0	25	75	100	
		Derivatives and Risk Management	E	3	3	0	0	25	75	100	
		International Trade and Finance	E	3	3	0	0	25	75	100	
20		Supportive Course - MOOC	S	3	0	0	0	25	75	100	
Total					22	20	2	0		600	
21	04	International Business	C	4	4	0	0	25	75	100	
22		Soft Skills and Carrier Actualization	C	4	4	0	0	25	75	100	
23		Insurance and Risk Management	C	4	4	0	0	25	75	100	
24		Business Research Methods	C	4	4	0	0	25	75	100	
25		Elective - D	Human Resource Management	E	3	3	0	0	25	75	100
			Industrial Relations & Labour Welfare	E	3	3	0	0	25	75	100
			Co-operative Management and Administration	E	3	3	0	0	25	75	100
26		E-Pathasala	Business Environment	C	4	4	0	0	25	75	100
27		Project Report Viva – Voce	C	6	0	0	6	50	50	100	
Total					29	23	0	6		700	
Consolidated Credits					102	83	07	12			

- (C / E / S) C = Core E = Elective S = Supportive

10. REQUIREMENT FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

- i) Candidates shall register their names for the First examination after the admission in the PG courses.
- ii) Candidates shall be permitted to proceed from the First Semester upto the Final semester irrespective of their failure in any of the Semester Examination subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subject) Semester subjects.
- iii) Candidates shall be eligible to proceed to the subsequent semester, only if they earn sufficient attendance as prescribed by the University

Provided in case of candidate earning less than 60% of attendance in any one of the semester due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical certificate issued by the Authorized Medical Attendant (AMA), duly certified by the course of study. Such candidate shall have to repeat the missed semester by rejoining after completion of final semester of the course, after paying the fee for the break of study as prescribed by the University from time to time

11. SCHEME OF EXAMINATIONS

A) PO – Programme outcomes for Economics, Commerce and Management Studies

Upon successfully completing the Post Graduate Programs offered by M.Com by Department of Commerce, the student will be able to :	
PO1	Become disciplined individuals, which will be achieved through the classroom discussions, activities given by the facilitators and the exposure to various etiquettes of the corporate.
PO2	Apply the knowledge of various fundamental concepts of the economy and business , through classroom activities, case discussions and simulated exercises.
PO3	Provide solutions to solve problems of the economy and corporate, through critical analysis of real-life in the economy and the corporate.
PO4	Offer oneself as the potential candidate for a responsible position in the corporate or be ready to venture into a business by demonstrating professional competence and entrepreneurial skills, through field visits, project works, internship and discussions with successful intrapreneurs and entrepreneurs.
PO5	Communicate properly in all forms and exhibiting appropriate interpersonal skills for the success of the organizations, assignments and participating in seminars both individually and in group
PO6	Adopt and be conversant with the information and Communication Technology practices of the industry, through the exposure provided in the usage of contemporary software packages.
PO7	Demonstrate a positive attitude towards lifelong learning of economic, commercial and management concepts and practicing the same successfully to ensure self-development in the career, through continuous inputs, assessment of learning outcomes and evaluation of knowledge and skills.
PO8	Become a socially responsible citizen a person of ethical standards, through the value system embedded in the entire curriculum and its pedagogy.

Programme Specific Outcomes (PSO):

At the end of two year M.Com (Accounting and Finance) and M.Com Program, graduate will be able to

PSO 1	An ability to recognize the importance of Professional Development by pursuing Commerce - Accounting and Finance which offers challenging and rewarding careers and immediate Employment Opportunities in Government and Private Organisations, Entrepreneur, Consultancy and scope for Higher education.
PSO 2	Apply the knowledge of Accounting standards, Financial analytical tools, Costing techniques to financial developments and investment to gain knowledge of the various strategies to the Investment practitioners.
PSO 3	An ability to demonstrate a critical awareness of current development in Accounting, Costing, Taxation and Laws.
PSO 4	Apply conceptual understanding to solve practical decision-making problems, both independently and in teams, using techniques such as case analysis, group exercises and assignments.
PSO 5	Develop the skills required for online share trading, online claims for different types of insurance, D-marketing and Computer based Accounting.
PSO 6	Plan and undertake independent Researches in business by using Quantitative Techniques and ability to communicate effectively, both in writing and orally.
PSO 7	Develop and inculcate positive attitude to become a responsible Good Citizen by applying Professional Ethics, Social Responsibility, and Accountability with greater awareness about the culture and value system.
PSO 8	Demonstrate Proficiency and make footprints in professional examinations like UGC – NET / SET, CA, CMA, CS in India and Public Service Examinations.

12. PASSING MINIMUM:

- a. There shall be no Passing Minimum for Internal.
- b. For External Examination, passing Minimum shall be of 50% (Fifty Percentage) of the maximum marks prescribed for the paper for each paper/practical/project and Viva-Voce.
- c. In the aggregate (External + Internal) the passing minimum shall be of 50%.
- d. Grading shall be based on overall marks obtained (Internal + External).

13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secured not less than 60% of (Internal + External) in the whole examination shall be declared to have passed the examination in the First Class.

All other successful candidates shall be declared to have passed in Second Class.

Candidates who obtain 75% of the marks in the aggregate (Internal + External) shall be deemed to have passed the examination in First Class with Distinction, provided for the course in the First appearance.

14. RANKING:

Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking / Distinction.

Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to the reasons as furnished in the Regulations under "Requirements for processing to subsequent Semester" are only eligible for classification.

15. PATTERN OF QUESTION PAPER FOR END SEMESTER EXAMINATION:

I.External Marks End Semester : Max.Marks - 75 & Max . Time – 3 Hours.

Question Paper Pattern

- | | |
|---|---------------------|
| PART - A Ten Multiple Choice Question | : 10 x 1 = 10 marks |
| PART - B (200 Words) Answer all Question (either a or b) | : 5 x 5 = 25 marks |
| PART- C (500 Words) Answer all Question (either a or b) | : 5 x 8 = 40 marks |

Question Paper for End semester Examinations is set by external experts outside the University Area.

15.a) MODEL QUESTION PAPER - TEMPLATE

Q. Code:

Sub. Code:

M.Com., DEGREE EXAMINATIONS, NOVEMBER 2022

First Semester
Commerce (CBCS)

DECISION ACCOUNTING

Time: Three hours

Max. Marks: 75

SECTION A - (10×1 = 10 Marks)

Answer ALL the questions

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION B - (5 × 5 = 25 marks)

Answer ALL questions, choosing either (a) or (b)

11. (a) OR (b).
12. (a) OR (b).
13. (a) OR (b).
14. (a) OR (b).
15. (a) OR (b).

SECTION C - (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b)

16. (a) OR (b).
17. (a) OR (b).
18. (a) OR (b).
19. (a) OR (b).
20. (a) OR (b).

16. COMPOSITION OF INTERNAL MARKS 25 MARKS:

Internal Test	15 Marks	(Minimum Three Tests, First one for 1.5 Units, Second Test 1.5 Units and the Third Test 2 Units)
Assignment or Seminar	05 Marks	Minimum One assignments and one seminar
Attendance Score	05 Marks	75-79% - 3 marks, 80-89% - 4 marks and 90% and above 5 marks)
Total	25 Marks	
External Marks	75 Marks	
Total Marks (A+B)	100 Marks	

Guidelines for Major Project/Internship:

The Following guidelines have been framed regarding the conduct/evaluation / structure of marks for the course on Major project/Internship project Report for M.Com program.

- ❖ Internship Project / Major Project is mandatory core course for every candidate
- ❖ Internship Project/ Major project should be an individual activity. Every student should prepare and submit report separately.
- ❖ Attendance Certificate from the Organization if any and Strict Adherence to the procedure, Schedule and suggestions offered by the Faculty Guide are pre-requisites for acceptance.
- ❖ Upon completion of the Project, the report has to be submitted in duplicate within the time stipulated by the project coordinator or the Head of the Department.
- ❖ The candidate shall have to make an oral presentation of his/her training/project report before a joint session of the faculty and students.
- ❖ The faculty shall evaluate the presentation and record of marks maintained. A consolidated mark list duly signed by the Head of the Department shall be sent to the Controller of Examinations to be incorporated in the mark statement of the ensuing semester.
- ❖ The average of the marks awarded by both internal and External Examiner(s) for the

Viva-Voce Examination will be treated as internal marks (50).

- ❖ The average of the marks awarded by the Guide as an internal examiner for 50 Marks and the External Examiner / a panel of Examiners as decided by the Department Faculty of 50 marks will be considered as External Marks. (50).
- ❖ All students are required to be present at the time of presentation. Their attendance will also be taken into account while awarding marks for their presentation.
- ❖ Any candidate who fails to defend his/her project/training report satisfactorily shall be to undergo training/take up a project afresh in the ensuing semester and defend it in similar manner as laid down above. The veracity/genuineness of the project work/training should be proved beyond doubt. If proved otherwise, a case of malpractice is to be reported and necessary action can be initiated as per the University norms.

The transitory provision is as follows: The student of this program has to complete the degree within 4 years (2years + 2Years) from the date of joining the course. After that period, one extension of one year can be applied for and obtained from the authorities of the University, on a case to case basis, in an extraordinary situation only. **(Reference: UGC letter. DO No. 12-1/2015(CPP-II) dated, 15th October 2015.)**

Course Code	CORE - DECISION ACCOUNTING		L	T	P	C
			3	1	0	4
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
<p>The main objectives of this course are to :</p> <ol style="list-style-type: none"> 1. To gain acquaintance with the principles of financial, Cost & Management Accounting. 2. To enable the students to take decisions using management accounting tools. 3. To acquaint the students in the application of Product costing for Business decision making 						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Recall the importance of Management accounting and imbibe critical thinking skills to analyze financial statements.				K1,K2,K3, K4	
CO2	Make inter-firm and inter –period comparison, of financial statement.				K1,K2	
CO3.	Understand the job, contract and process costing procedures and to build knowledge on new costing techniques for effective cost management.				K1,K2,K3	
CO4	Analyze Cost-volume-Profit techniques to determine Optimal managerial decisions like make or buy decisions, shut down or continue.				K1,K2,K3,K4	
CO5	Apply the financial statement like cash flow statement and fund flow statement in decision making process.				K1,K2,K3,K4.K5 K6	
CO6	Estimate various budget for the business and use for the real life.				K1,K2,K3,K4.K5 K6	
<p>K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create</p>						

Course Content		
UNIT – I	MECHANICS OF ACCOUNTING	12 – Hours
Financial Statements - Financial Accounting Regulations - Fund Flow Statement: Meaning – Importance – Limitations – Preparation. Cash Flow Statement: Meaning – Difference between cash flow statement and fund flow statement – Advantages – Limitations – Preparation, Accounting standard 3 (Revised) - Ratio Analysis: Meaning of Ratios – Classification – Profitability, Activity, Coverage and Financial ratios		
UNIT – II	FINANCIAL STATEMENT ANALYSIS	12 – Hours
Assessing Financial Health - Asset Management - Cost Management - Cost Accounting Techniques - Leverage Management – Types of Leverages – EPS / EBIT Analysis - Risk Management and Bench-marking – Techniques of Bench Marking.		
UNIT – III	PRODUCT COSTING	12 – Hours
Methods of Product Costing - Job Costing - Customer Costing - Process Costing - Indirect Cost and Allocation - Misallocation of indirect Cost - Activity based costing – Contract Costing- Cost Reduction Techniques.		
UNIT – IV	COST ANALYSIS FOR DECISION MAKING	12 – Hours
Absorption Vs. Marginal Costing, Behavior of costs, Break Even Analysis, BEP in Multi-Product Environment, Pricing Decision, Make or Buy Decision, Discontinuing product or closing of divisions, Optimal Product Mix, Operating Leverage		
UNIT – V	BUDGETING AND VARIANCE ANALYSIS	12 – Hours
Strategic Planning and Budgets, Budgeting Process, Preparation of Master Budget, Setting Standards, Variance Analysis: General Framework, Fixed and Variable Overhead Variance, Material Mix Variance, Sales and Sales Mix Variance and Investigating Variance.		
Note: Question paper shall consist of 40% Theory and 60% Problems		
Text Books:		
1. Dr. S. N. Maheshwari, C. A. Sharad, K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons, 2018		
2. Agrawal M.R, Management Accounting, Tamil Nadu Book House, 2018.		
References:		
1. S.P. Iyengar, Cost accounting, Sultan Chand & Sons, 2018.		

2. Dr. S.N Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 2018

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	H	H	M	H	H	H	H	H	M	H	M	H
CO2	H	H	H	H	M	L	H	M	H	H	H	H	M	H	M	H
CO3	H	H	H	H	H	M	H	M	H	H	H	H	L	H	L	M
CO4	H	H	M	L	H	H	H	M	H	H	H	H	H	M	M	H
CO5	H	L	H	H	M	H	H	H	H	H	H	H	M	H	M	M
CO6	H	M	M	H	M	H	L	H	H	H	H	H	H	H	M	H

H: High

M: Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	69%	23%	8%
Programme Specific Outcomes	73%	23%	4%

Course Code	CORE - BUSINESS ETHICS AND CORPORATE GOVERNANCE		L	T	P	C
			4	0	0	4
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
<p>The main objectives of this course are to :</p> <p>This course enables the learners to understand the concept of ethics , ethical issue and ethical practices, Corporate governance .</p>						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Acquire a basic and clear understanding of business ethics				K1,K2	
CO2	Understand the Managing ethics in workplace, roles and responsibilities in ethical management and organizational integrity				K1,K2	
CO3.	Identify the various Board Committees and roles and responsibilities in ethical management				K1,K2,K3	
CO4	Examine the Roles and responsibilities of Board of Directors, Internal Auditors and External Auditors.				K1,K2,K3,K4	
CO5	Acquire knowledge about the Risk and its classification, Risk evaluation and Risk Management.				K1,K2	
CO6	Examine the Practices for Effective Corporate Governance and Corporate Social Investment.				K1,K2,K3,K4	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	Ethics in Business				12 – Hours	
<p>Ethics and Business Ethics – Need and Importance – Nature and Scope, and Objectives of Business Ethics – Factors influencing Business Ethics - Characteristics of Business Ethics – Corporate Governance Ethics - Importance and Need for Business Ethics in Indian context – Corporate Social Responsibility of business. Ethical code – Company codes – Reasons for adopting code of conduct – Conditions – Benefits – Influencing Factors – Code of Ethics.</p>						

UNIT – II	Ethical Issues	12 – Hours
<p>Ethical Issues – Bribery and Corruption: Factors stimulate the growth of corruption – Causes – Effects – Suggestion to deal with corruption – Fields of corruption, Revealing Trade Secrets of a firm – Coercion – Deception – Unfair Discrimination – Harassment – Victimization. Ethical Management: Ethical management model – Managing ethics in workplace – Key roles and responsibilities in ethical management – Strengthening personal and organizational integrity.</p>		
UNIT – III	Corporate Governance	12 – Hours
<p>Corporate governance – Need for and importance of corporate governance – Benefits of good Governance - Theories underlying corporate governance - Board of Directors: Board structure – Types of directors – Board’s role and responsibilities - Role of non-executive directors - Diversity in board room – Board charter – Meeting and processes - Directors’ training and development - Performance evaluation of board.</p>		
UNIT – IV	Risk Management and Internal Control	12 – Hours
<p>Risk and its classification – Risk evaluation - Risk Management and oversight – Enterprise risk management - Evaluation of key financial decisions - Internal control – Roles and responsibilities of internal control – Disclosure about risk -Evaluation of effectiveness of internal control – Director’s Responsibility Statement – Going Concern Status – Evaluation of going concern uncertainties.</p>		
UNIT – V	Practices for Effective Corporate Governance	12 – Hours
<p>Practices for Effective Corporate Governance: Common Practices – Effective Leadership- Communication Mission Statement- Whistle Blower Policy- Conflicts of interest policy- Transparency- Political contribution Policy- Financial Audits – Competencies Policy – Document Retention Policy – Peer Bench Marking Policy – Corporate Social Investment.</p>		
Text Books:		
<p>1. C.S.V. Murthy, Business Ethics Text and Cases, Himalaya Publishing House, New Delhi, 2020</p> <p>2. U.C. Mathur, Corporate Governance and Business Ethics Text and Cases, Macmillan Publishers India Ltd., 2021.</p>		

References:

1. A.C.Fernando, Corporate Governance, Pearson Education, New Delhi. 2019.
2. A. K. Gavai, Business Ethics, Himalaya Publishing House, New Delhi, 2012.
3. Satish Modh, Ethical Management Text and Cases in Business Ethics and Corporate Governance, Macmillan India Ltd., 2019.

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	M	M	H	H	H	M	H	H	L	M	H	H
CO2	H	H	H	H	H	M	H	H	H	M	H	H	H	H	H	M
CO3	H	H	M	H	H	L	L	H	H	H	H	H	M	L	H	L
CO4	H	H	H	M	H	M	M	H	H	H	H	H	L	M	H	H
CO5	M	H	H	H	M	M	H	H	M	H	M	H	H	H	M	M
CO6	H	M	H	H	L	M	M	H	H	H	H	H	M	M	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	67 %	27 %	6 %
Programme Specific Outcomes	69 %	23 %	8 %

Course Code	CORE - ORGANISATIONAL BEHAVIOUR		L	T	P	C
			4	0	0	4
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
<p>The main objectives of this course are to :</p> <ol style="list-style-type: none"> 1.To make the students to understand and the need and importance of Organizational Behaviour. 2. To impart the students to gain expert knowledge about the application of organizational conflict technique to resolve problems in an organization. 3. To make an awareness among students about the implication of organizational changes and its effectiveness 						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Discuss the development of the field of organization behavior and explain the micro and macro.				K1,K2,K3,K4,K5,K6	
CO2	Compare the strength and limitations of different organizational structure.				K1,K2,K3K4	
CO3.	Explain group dynamics and demonstrate skills required for working group				K1,K2,K3,K4,K5	
CO4	Identify the processes used in developing communication and resolving conflicts..				K1,K2,K3	
CO5	Identify the various leadership styles and the role of leaders in a decision making process				K1,K2,K3	
CO6	Discuss the implementation of organizational change				K1,K2,K3,K4,K5,K6	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						

Course Content		
UNIT – I	INTRODUCTION TO ORGANISATIONAL BEHAVIOUR	12 – Hours
Meaning and definition of Organization Behaviour – Scope – Basic concepts of OB – Foundations of OB- Challenges and Opportunities of OB – Role of organisation behaviour – Determinants— Challenges and opportunities of OB – Difference between organisational behaviour and organization theory- Models of OB – Autocratic model – Custodial model – Supportive model – Collegial model.		
UNIT – II	INDIVIDUAL BEHAVIOUR AND MOTIVATION	12 – Hours
Concept of Human Behaviour – Characteristics Factors influencing Individual Behaviour- Personality-Determinants - Personality Traits- Perception – Process of perception – Factors influencing Perception-Attitudes - values - Learning – Process of Learning - Reinforcement - Behaviour modification- Motivation – Concept - Theories or models of motivation- Need hierarchy, Theory X and Theory Y - Two factor theories.		
UNIT – III	GROUP BEHAVIOUR AND LEADERSHIP	12 – Hours
Group - Factors influencing group behaviour- Norms-Cohesiveness- Stages of Group Development- Group Structure- Group Decision making- Teams- Types of teams- Group Vs Teams- Authority and Power –Sources of Power- Leadership- features – concepts – qualities of good leaders – Leadership styles- Theories of Leadership - Behavioural approach - Situational approach – Transactional and transformational Leadership.		
UNIT – IV	ORGANISATIONAL CHANGE, DEVELOPMENT AND STRESS MANAGEMENT	12 – Hours
Organizational Change – Forces for change - Resistance to change- overcoming resistance to change - Types of change – Revolutionary and evolutionary change- Greiner’s five stages of organizational growth- Organizational Development - Stress – Meaning –Types of stress- Causes of Stress – Stress Management – Need- Techniques adopted for Stress Management.		
UNIT – V	ORGANISATIONAL CULTURE AND CONFLICT	12 – Hours
Concept and determinants of organizational culture - Conflict – concept – stages in organisational conflict - functional and dysfunctional aspects of conflict – levels of conflict - Stimulation and resolution of conflict.		
Text Books:		

1. Robbins S.P., Organisational Behaviour (16th Ed.), Pearson.Publications.
2. Dwivedi R.S., Human relations and organizational behaviour, Mac Millain Publishers

References:

1. Organisational Behaviour, Aswathappa, Himalaya Publishing House
2. Gupta C.B., A Text Book of Organisational Behaviour, S Chand & Company
3. Organisational Behaviour concepts and cases ,Ghanekar, Anjali ,Everest publisher

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	H	M	H	H	H	M	M	H	L	H	H	M
CO2	H	H	M	H	M	H	H	H	H	H	H	H	M	H	M	M
CO3	H	M	H	H	H	M	L	M	H	M	M	H	H	H	L	M
CO4	H	H	H	M	H	M	L	H	H	H	M	H	H	H	M	H
CO5	M	H	M	H	H	M	M	L	H	H	M	H	M	H	L	H
CO6	M	H	M	H	L	M	H	H	H	H	H	H	H	H	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	60%	31%	9 %
Programme Specific Outcomes	65%	29 %	6%

Course Code	CORE - QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS		L	T	P	C
			3	1	0	4
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
<p>The main objectives of this course are to :</p> <ol style="list-style-type: none"> 1.To provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making. 2. To develop an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations. 3. To teach probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn. 						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Elaborate the value and use of quantitative methods in administrative and operational problem solving and decision-making.			K1,K2,K3,K4,K5		
CO2	Analyze different methods of Correlation and Regression Analysis.			K1,K2,K3,K4		
CO3.	Apply probability distribution and theoretical probability distribution of random variable.			K1,K2,K3		
CO4	Analyze decision tree for construction of project.			K1,K2,K3,K4		
CO5	Understand the knowledge on testing of hypothesis of small and large sample.			K1,K2		
CO6	Demonstrate an ability various statistical tool to solve business as well as real life problem			K1,K2,K3		
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						

UNIT – I	INTRODUCTION OF QUANTITATIVE TECHNIQUES	12 – Hours
Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques –Classification of quantitative techniques - Scope of quantitative techniques - Decision Making basics - Role of quantitative techniques in business decision making - Application of Quantitative Techniques in business.		
UNIT – II	PROBABILITY AND DISTRIBUTION	12 – Hours
Concept of Probability: Definitions of Probability - Addition Theorem of Probability - Conditional Probability and Multiplication theorems of Probability - Baye’s Theorem of Probability and its Applications - Theoretical Distributions - Binomial Distribution - Poisson distribution and Normal Distribution – their Properties and Applications.		
UNIT – III	TESTING OF HYPOTHESIS	12 – Hours
Concept of Testing of Hypothesis - Types of Errors - Standard deviations and Proportions - Z-test for Means - T-test - F-test for two variances and Chi-Square test for goodness of fit and independent of Attributes and their Applications - Confidence intervals.		
UNIT – IV	CORRELATION AND REGRESSION	12 – Hours
Correlation – Meaning - significance - types - Methods of Simple correlation - Karl Pearson’s coefficient of correlation - Spearman’s Rank correlation - Regression - Meaning - significance; Regression vs. Correlation - Linear Regression - Regression lines (X on Y, Y on X) and Standard error of estimate. Multiple Linear Regression - Multiple Correlation Coefficients - Partial Correlation Coefficient - Goodness of Fit of the model.		
UNIT – V	DECISION THEORY	12 – Hours
Meaning – assumptions – features - steps in construction decision tree –calculation of coefficient of variation of a project – standard deviation and variance of a project – Bayes’ theorem - Different decision criteria – simulation-model building – areas of application – queuing theory – meaning – objectives – limitations – elements of queuing system – queuing models – waiting line situations.		
Note: Question paper shall consist of 40% Theory and 60% Problems		
Text Books:		
1. N.P.Bali ., P.N.Gupta &.C.P.Gandhi., Quantitative Techniques,(2 nd E.d) Laxmi Publications. 2. C.Satyadevi ., Quantitative Techniques ., Sultan Chand Publication.		

References:

1. Joseph D and Anbarasu, (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.
2. Kothari C R (1998), Quantitative Techniques, Vikas Publishing House, New Delhi.
3. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi.

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	M	M	L	H	H	M	M	H	M	H	L	L
CO2	M	H	H	H	H	L	M	H	H	H	M	H	L	H	M	H
CO3	M	H	H	H	L	H	H	H	H	H	H	H	M	H	M	M
CO4	H	H	M	H	H	M	M	H	H	H	H	H	H	H	H	H
CO5	M	M	H	M	M	H	M	M	H	H	M	H	M	H	M	H
CO6	H	M	H	H	H	M	H	H	H	H	H	H	H	H	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	61 %	33%	6 %
Programme Specific Outcomes	69%	25 %	6%

Course Code	ELECTIVE - ADVERSING AND SALES		L	T	P	C
	PROMOTION		3	0	0	3
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 45 Hours			
Course Objectives:						
The main objectives of this course are to :						
1.Impart fundamental knowledge about conducting advertisement campaign and role of advertising agency.						
2. Teach to prepare Advertisement Copy and select appropriate advertisement Media.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>			Knowledge Level			
CO1	Apply the modalities of conducting advertisement campaign in practice and take up advertisement agency venture.			K1, K2,K3		
CO2	Learn to write advertisement copy and be able to select the appropriate media for advertisement.			K1,K2		
CO3.	Prepare advertisement budget and be able to measure the effectiveness of advertisement			K1,K2,K3,K4,K5,K6		
CO4	Understanding of the basic principles of planning and execution in marketing communication.			K1,K2		
CO5	Develop a managerial perspective and an informed decision – making ability for effective and efficient tackling of promotional situation.			K1,K2,K3,K4		
CO6	Learn recent technology in advertng and sales technical			K1,K2		
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 - Create						
Course Content						
UNIT – I	INTODUCTION				9 – Hours	
Advertisement Campaign – Advertisement Agency Advertisement – Meaning - Definition – Functions of Advertising – Types of Advertisement – Benefits of Advertisement –Objectives of Advertising – Advertising Campaign – Steps in Advertising Campaign – Advertising Agency – Reasons for Advertising Agency – Functions of Advertising Agency.						

UNIT – II	ADVERTISEMENT COPY AND MEDIA	9 - Hours
Advertisement Copy – Definition – Elements of Advertisement Copy – Steps in Copy writing - Advertisement Copy Classification – Choice of Advertising – Media – Indoor Advertisement – Outdoor Advertising – Direct Advertising – Form of Direct Advertising – Methods.		
UNIT – III	ADVERTISEMENT BUDGET AND ADVERTISING EFFECTIVENESS OF MEASUREMENT	9- Hours
Advertisement Budget - Methods for Determining Budget – Measurement of Advertisement Effectiveness - Whether Advertisement is Waste or Not - Debate		
UNIT – IV	SALES PROMOTION	9 - Hours
Importance and scope; Need and objectives of sales promotion; Consumer promotion; channel promotion; Timing of sales promotion; Measurement of impact of sales promotion; sales promotion budgeting		
UNIT – V	PUBLICITY AND PUBLIC RELATIONS	9 - Hours
Scope and importance. Methods of publicity, Power of Publicity, advantages and disadvantages of Publicity, Process of Public Relations-Marketing public relations functions; Public relations officer- role and functions		
Text Books:		
1. Advertising and Sales Promotion Management by S. A. Chunawalla. 2. Advertising and Sales Promotion by S. H. H. Kazmi and Satish Batra		
References:		
1. Advertising & Sales Promotion by Pankhuri Bhagat		

Mapping with PO and PSO

CO PO PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	M	H	M	H	L	L	H	H	H	H	M	H	M	H
CO2	M	H	M	H	L	H	L	H	H	H	H	H	H	H	M	H
CO3	H	H	H	M	H	H	M	M	H	H	L	H	H	H	L	M
CO4	H	H	H	H	H	H	H	H	H	M	M	H	H	H	M	M
CO5	M	H	M	H	M	H	L	H	H	M	M	H	H	H	M	H
CO6	H	M	H	M	H	H	H	H	H	H	M	H	H	H	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	65%	25%	10 %
Programme Specific Outcomes	71 %	25%	4%

Course Code	ELECTIVE - INTERNATIONAL MARKETING		L	T	P	C
			3	0	0	3
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 45 Hours			
Course Objectives:						
The main objectives of this course are to : To understand the principles and concepts in international Marketing to provide the knowledge of marketing management in the international perspective to develop marketing strategies for the dynamic international markets.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Identify the appropriate markets from local to global.				K1,K2	
CO2	Earmark various forums and International organisations.				K1,K2,K3,K4	
CO3.	Outline the documentation formalities and procedure related to import and export.				K1,K2,K3,K4	
CO4	Design a framework for international marketing.				K1,K2,K3,K4,K5,K6	
CO5	Evaluate the international marketing strategies.				K1,K2,K3,K4,K5	
CO6	Improve professional experience through an evidence based approach to decision making in the domain of international marketing.				K1,K2,K3,K4,K5,K6	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTERNATIONAL MARKETS				9 – Hours	
Introduction, Definition, Basic modes of entry, Nature and Benefits of International Marketing, International Marketing Task, World Trade, India"s Foreign Trade, Characteristics of MNCs, Global and Domestic marketing, International Product Life cycle, EPRG Framework, Institutional set up, Advisory bodies, Commodity organizations, Service Institutions, Government participation in Foreign Trade.						
UNIT – II	INTERNATIONAL MARKETING ENVIRONMENT				9 – Hours	
Business culture around the world, language, customs, attitudes, marketing strategy adjustments, product adaptations. Geographic Description of Market, Political risk, Political Environment, import quotas, tariffs, customs restrictions, required licenses, registrations,						

permits. Development and scope of International law, INCOTERMS, WTO, GATT, Current economic conditions of the countries involved, credit worthiness of the international buyer/seller, Regional economic groupings, its influences in market.

UNIT – III	POLICY FRAMEWORK AND PROCEDURAL ASPECTS	9 – Hours
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India's Export, import policy, Exim Policy, promotional measures, Export oriented Units, Deemed Exports, Export- Import Documentation, Kinds of Documents, Principal Export Documents, Auxiliary documents, Documents in Import Trade, Export Documentation and procedures, Demand Estimation, GDP, Producer consumer target, Market segmentation.

UNIT – IV	INTERNATIONAL MARKETING PLANNING	9 – Hours
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International Market Selection, Factors influencing, Process, Strategies and approaches, Competition, International Marketing research, Global scene, International marketing research procedure, Techniques, survey, interview techniques, Analysis of field data, Research report, International Marketing Planning and Control, Framework, marketing control –Control sequence.

UNIT – V	INTERNATIONAL MARKETING MIX	9 – Hours
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Developing an International Product Line, Foreign Product Diversification, International Branding Decisions, International Packaging, International Warranties and Services. International Pricing Strategy, International Promotion Strategies, Promotion Mix, International Sales Negotiations, Patterns of Global Advertising, Global Advertising Regulations, Advertising Media, International Channels of Distribution, Retailing in International Scenario, International Physical Distribution, Technological Influences in international Marketing – Current trends in international Marketing.

Text Books:

1. Warren J. Keegan and Mark C. Green, Global Marketing, Third Edition, Prentice Hall, N.J. 2003. (ISBN 0,13,066998,9)
2. Philip. R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata Mcgraw Hill, 13 th edition, 2008

References:

1. Ashok Korwar, Creating Markets across the Globe, Tata McGraw Hill, New Delhi, 1997
2. Thomas L. Friedman, The Lexus and the Olive Tree: Understanding Globalization by Anchor Books, May 2000. ISBN: 0,385,40034.

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	M	H	M	H	L	L	H	M	M	H	M	H	L	L
CO2	M	H	M	H	L	H	L	H	H	H	M	H	L	H	M	H
CO3	H	H	H	M	M	H	M	M	H	H	H	H	M	H	M	M
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	M	H	M	H	M	H	L	H	H	H	M	H	M	H	M	H
CO6	H	M	H	M	H	H	H	H	H	H	H	H	H	H	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	63 %	27%	10 %
Programme Specific Outcomes	71 %	23 %	6%

Course Code	ELECTIVE - DIGITAL MARKETING		L	T	P	C
			3	0	0	3
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 45 Hours			
Course Objectives:						
The main objectives of this course are to						
1.To enable the students to recognize the changing dimensions of digital Marketing						
2. To inculcate the students about the significance of digital marketing mix.						
3. To educate the students to understand the significance of online Advertising						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Recognize the changing dimensions of digital marketing				K1, K2	
CO2	Understand the forces behind the digital marketing				K1,K2	
CO3.	Recognize the significance of digital marketing mix				K1,K2	
CO4	Explain emerging trends in digital marketing				K1,K2,K3,K4,K5	
CO5	Understand the significance of online advertising				K1,K2	
CO6	Analyse cross-cultural and ethical issues In globalised digital markets.				K1,K2,K3,K4	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION TO DIGITAL MARKETING				9 – Hours	
Marketing in the Digital Era- Traditional Marketing & Digital Marketing – E Concepts: E-business- E-Commerce – M-Commerce-U- Commerce – S - Commerce – Meaning and its features – Digital Marketing- Meaning and Definition – Factors Influencing Digital Marketing - Digital Marketing Applications, Benefit, Opportunities and Challenges.						
UNIT – II	DIGITAL MARKETING ENVIRONMENT AND STRATEGY				9 – Hours	
Digital Consumer– Impact of Digital Technology on Consumer Behaviour –Attributes of online buying Behaviour-Digital Marketing Strategy Framework and plan - ASCOR-AIDA(R) and (P) REAN / RACE Model for Digital Marketing Strategy.						
UNIT – III	DIGITAL MARKETING MIX				9 – Hours	
Customer Development Strategy- Segmentation, Targeting, Positioning (STP 2.0)- Porter’s Five						

Force Model -Brand/ Perceptual Positioning-Boston Consulting Group (BCG) Matrix- Digital Marketing Mix- Elements –Digital Product/ Offering Mix-Digital Pricing-Factors impacting Pricing in Digital Space-Extended Marketing Mix.		
UNIT – IV	DIGITAL COMMUNICATION & CHANNEL MIX	9 – Hours
Concepts-Offline Media and Digital Media- Paid, owned and Earned Media - Search Engine Marketing-Search Engine - Meaning-Importance-Search Engine Marketing-Meaning & Importance- Keyword research- Search Engine optimisation - on page and off page optimisation -Factors influencing- Search Engine Marketing -Email Marketing-Meaning & Significance-E-mail Marketing Strategy.		
UNIT – V	SOCIAL MEDIA MARKETING AND DIGITAL ANALYTICS	9 – Hours
Social Media Marketing -Meaning –Uses-opportunities- e-word of mouth in Social Media Social Media platforms-Face book, Twitter & YouTube. Mobile Marketing -Meaning & It Application-Digital Marketing Metrics & Measurements-Key Performance Indicators - Meaning ROI, CTR,PPC,CPL-Legal and Ethical Aspects.		
Text Books:		
1.Vandana Ahuja Digital Marketing 2017, Oxford University Press, New Delhi		
2. Damian Ryan. Calvin Jones2016, Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation Great Britain and the United States, Kogan Page Limited, USA		
References:		
1.Annmarie Hanlon 2016, Digital Marketing Strategic Planning and Integration Sage PublicationsNew Delhi.		
2. Drayton Bird, 2017, Commonsense Direct and Digital Marketing Great Britain and the United States, Kogan Page Limited, USA		
3. Travis Wright, Chris 2016, Digital Sense .Wiley Publishers U.S.A.		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	M	L	H	H	H	M	H	M	M	H	H	H	H	H
CO2	H	H	H	H	M	H	M	H	H	H	M	H	H	H	H	M
CO3	H	L	M	H	M	H	M	H	H	M	L	M	H	H	H	M
CO4	H	H	M	H	H	H	M	M	M	M	L	H	H	H	H	M
CO5	L	H	M	M	H	H	M	H	H	L	M	H	H	M	H	H
CO6	H	L	H	H	M	M	H	H	H	H	M	H	H	H	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	61 %	31%	8 %
Programme Specific Outcomes	65 %	29 %	6%

Course Code	CORE - COMPUTER APPLICATIONS		L	T	P	C
	PRACTICALS		0	0	2	2
Semester- I	Internal - 50 Marks	Practical – 50 Marks	Total – 30 Hours			
Course Objectives:						
The main objectives of this course are to :						
1.To know the basic knowledge on Ms – Excel and classify the various types of charts.						
2. To know the various financial functions used in Ms – Excel.						
3. To gain knowledge on reporting through Ms – Excel.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Outline the usage of Excel modeling				K1,K2	
CO2	Devise the worksheets and charts through excel				K1,K2,K3,K4	
CO3.	Determine various excel modeling functions				K1,K2,K3	
CO4	Analyze various financial functions in excel modeling				K1,K2,K3,K4	
CO5	Interpret and report business working operations using excel modeling				K1,K2,K3,K4,K5	
CO6	Develop the various Financial reports through spread Sheet.				K1,K2,K3,K4,K5,K6	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION TO MS – EXCEL				6 – Hours	
Introduction to Ms – Excel – Features of Ms – Excel – Electronic Spreadsheet – Standard Toolbar – Excel"s Keyboard Shortcut – Workbook – Selecting Cells and Ranges – Data Entry – Editing Data – Cell Reference – Formulae – Printing Excel.						
UNIT – II	WORKSHEETS AND CHARTS				6 – Hours	
Formatting Worksheets and Creating Charts – Graphical Presentation – Lines, Bar, Stacked Bars, Pie Charts – Restructuring Worksheets – Formatting Data – Sorting Data – Filtering – Creating Sub Totals – Pivot Table - Macros.						
UNIT – III	EXCEL MATHEMATICAL & STATISTICAL FUNCTION				6 – Hours	
Excel Function – Logical Function – Text Functions – Date & Time Functions – Lookup &						

Reference Functions – Mathematical Functions – Statistical Functions		
UNIT – IV	EXCEL FINANCIAL FUNCTION	6 – Hours
Financial Functions – Rate – Future Value – FV Schedule – Present Value – Net Present Value – NPER – IRR –MIRR – PMT – EFFECT- EMI.		
UNIT – V	REPORTING	6 – Hours
Reporting – Loan & Lease Statement – Ratio Analysis – Payroll Statement – Capital Budgeting – Depreciation Accounting		
Note:		
Text Books:		
1. Sanjay Saxena, Ms Office, Vikas Publishing House		
References:		
1.Nellai Kannan, Ms Office, BPB Publications		
2. R.K.Taxali, PC Software for Windows, Tata McGraw Hill Publishing Company Limited, New Delhi		
3. 100-Hours Compulsory Computer Training Program – A Technical Guide, The Institute of Cost Accountants of India		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	M	H	H	M	H	H	M	M	H	H	M	L
CO2	H	H	H	H	H	M	H	M	M	M	H	M	H	H	L	H
CO3	H	H	H	H	M	H	H	M	M	H	H	H	H	L	M	M
CO4	H	H	H	M	L	L	H	M	H	M	M	H	H	H	M	L
CO5	H	H	M	H	H	H	M	L	L	H	M	H	H	H	H	H
CO6	H	H	H	H	H	H	H	M	H	H	H	H	H	H	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	70 %	23 %	6 %
Programme Specific Outcomes	60 %	29 %	8 %

Course Code	CORE - ENTREPRENEURIAL DEVELOPMENT		L	T	P	C
			4	0	0	4
Semester - II	Internal : 25 Marks	External:75 Marks	TOTAL: 60 Hours			
Course Objectives:						
1. To understand the Concept of entrepreneurship, types of entrepreneurs and role of entrepreneurship.						
2. To initiate the required skills for entrepreneurial development.						
3. To make the students Small Business as seed bed of Entrepreneurship.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Describe the basic concepts of Entrepreneurship.				K1,K2,K3, K4	
CO2	Explain the role and importance of Women Entrepreneur, Rural Entrepreneur in Economic Development.				K1,K2,K3,K4	
CO3.	Develop personal creativity in preparation of project report.				K1,K2,K3	
CO4	Evaluate the functions of financial institutions and support the Finance.				K1,K2,K3,K4,K5	
CO5	Gain Awareness of the Problems of SSI and Policy Support.				K1,K2,K3	
CO6	Apply principles and practice methodology of entrepreneurship for business sustainability.				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION OF ENTREPRENEUR				12 Hours	
Meaning of Entrepreneur, Entrepreneurship, Entrepreneurship Development - Characteristics of Entrepreneurship, Types of Entrepreneur - Role of Entrepreneurship in Economic Development – Factors responsible to the Success of Entrepreneurship - Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur Growth of Entrepreneurship in India - Motivation theories for Entrepreneurship .						
UNIT – II	ENTREPRENEURIAL DEVELOPMENT PROGRAMMES				12 Hours	

<p>Entrepreneurial Development Programmes -. Objectives of EDPs - EDPs in India - Structure of EDPs - Stages/Phases of EDPs - Woman Entrepreneur - Problems faced by Women Entrepreneurs - Suggestions for growth of Women Entrepreneurs - Rural entrepreneurship - need for rural entrepreneurship -Problems faced by rural entrepreneurs - Tourism Entrepreneurship - Social Entrepreneurship - Functions of social Entrepreneurship.</p>		
UNIT – III	PROJECT MANAGEMENT	12 Hours
<p>Sources of business idea - Project classifications - identifications - formulation and design - feasibility analysis. Financial analysis - project cost estimate - operating revenue estimate - Ratio analysis - investment Process – B.E analysis - Profit analysis - Social cost benefit analysis - Project Appraisal methods - Preparation of Project Report and presentation –Different Forms of Business Ownerships.</p>		
UNIT – IV	PROJECT FINANCE	12 Hours
<p>Sources of finance - Institutional finance - Role of IFC, IDBI, ICICI, LIC,SFC, SIPCOT, Commercial Bank - Appraisal of bank for loans. Institutional aids for entrepreneurship development - Role of DICS, SIDCO, NSICS, IRCI, NIDC, SIDBI, SISI, SIPCOT, Entrepreneurial guidance bureau - Approaching Institutions for Assistance .</p>		
UNIT – V	STEPS IN SETTING MSEMS	12 Hours
<p>Scanning of business environment – Training – Product selection – Market – Survey – Incentives & Subsidies – Evaluating entrepreneurial performance - Evolution Concept of Small-Scale Industry – Concept of MSMEs – Importance of Small-Scale Industry Problems of entrepreneurs -Problems of entrepreneurs - Sickness in small industries – Reasons and Remedies.</p>		
Text Books:		
<ol style="list-style-type: none"> 1. Khanka. S.S. Entrepreneurial Development. New Delhi, S.Chand & Co. Ltd., 2019. 2. Vasant Desai, Entrepreneurship Development and Management. Bombay: Himalaya Publishing, 2020. 		
References Books:		
<ol style="list-style-type: none"> 1. Gordon. E and Natarajan. K. Entrepreneurship Development. New Delhi: Himalaya Publishing, 2020. 2. Sundar.K, Entrepreneurial Development, Vijay Nicole Publication, NewDelhi, 2019. 3. Hisrich R D, Peters M P. Entrepreneurship. New Delhi: Tata McGraw-Hill, 2018. 		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO PO , PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	L	H	M	M	H	H	H	H	H	H	M	H	H
CO2	H	M	H	H	H	H	H	H	H	H	M	L	H	H	H	H
CO3	H	H	M	H	H	M	H	L	H	H	H	L	H	H	H	H
CO4	H	M	H	H	M	H	H	H	H	H	H	H	M	H	H	M
CO5	M	H	H	M	H	H	M	M	M	L	H	M	H	M	H	H
CO6	H	H	H	H	L	H	H	H	H	H	M	M	H	H	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	71 %	23 %	6 %
Programme Specific Outcomes	75 %	19 %	6 %

Course Code	CORE – OPERATIONS RESEARCH		L	T	P	C
			3	1	0	4
Semester - II	Internal : 25 Marks	External:75 Marks	TOTAL: 60 Hours			
Course Objectives:						
<p>To objective of the course is to acquaint the students with the students with the application of Operations Research to business and help to grasp the significance to analytical approach to decision making.</p>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Formulate and obtain the optimal solution for Linear Programming problems		K1,K2,K3,K4,K5,K6			
CO2	Determine the optimal solution for Transportation problems.		K1,K2,K3,K4,K5			
CO3.	Choose the appropriate queuing model for a given practical application.		K1,K2,K3,K4,K5,K6			
CO4	Determine the best strategy and value of the given game model.		K1,K2,K3,K4,K5			
CO5	Plan , Schedule, and Control the given project		K1,K2,K3,K4,K5,K6			
CO6	Understand the concept of network problems.		K1,K2			
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	LINEAR PROGRAMMING		12 Hours			
<p>Meaning – Concept and Significance of operations Research - Evolution of operations research- Steps in designing operations research studies -Linear Programming and its Applications -solution to linear Programming problem using Graphical method-Simplex method– and Duality problem.</p>						
UNIT – II	TRANSPORTATION PROBLEM		12 Hours			
<p>Description and Formulation of Transportation - Problem Initial Basic Feasible Solution by North West Corner Method - Least Cost Cell Method - Vogel’s Approximation Method. (Both Balanced and Unbalanced), Assignment problems.</p>						

UNIT – III	WAITING LINE MODELS	12 Hours
<p>Elements of Waiting lines - Waiters and Services – Arrival characteristics - Mathematical distribution of queues - Basic models of queuing theory and applications – single server waiting line models.</p>		
UNIT – IV	THEORY OF GAMES	12 Hours
<p>Basic Concept and Definitions - Two Person Zero Sum Game - Saddle point, Pure and Mixed Strategies - Reducing the size of the game using dominance property - Optimum Solution to a 2x2 game without saddle point - Graphical solution to 2xn and mx2 games.</p>		
UNIT – V	NETWORK ANALYSIS	12 Hours
<p>Net Work Analysis: Decision Tree Analysis – Rules to construct network analysis - Introduction to Project Evaluation and Review Technique (PERT) and Critical Path Method (CPM) - Application areas of PERT and CPM.</p>		
<p>Note: Question paper shall consist of 40% Theory and 60% Problems</p>		
<p>Text Books:</p>		
<p>1. Sharma J.K.: Operations Research – Theory and Applications, Macmillan India Ltd., New Delhi, 3rd edition 2006</p> <p>2. R. Panneerselvam – Operation Research Prentice Hall of India Private Ltd., New Delhi.(2007), 2020.</p>		
<p>References Books:</p>		
<p>1. Wayne L Winston, Operations Research: Applications and Algorithms, Indian University, (2004) 4th edition.</p> <p>2. Hiller & Lieberman “Introduction to Operations Research Tata McGRaw Hill, New Delhi (2009) 8th edition.</p> <p>3. D.S.Hira & Prem Kumar Gupta “Problems in Operations Research”, S.Chand, New Delhi,(2010) 4th edition.</p>		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	M	H	H	L	H	M	M	H	H	H	H	H	H	H	M	H
CO2	H	M	H	H	M	H	H	H	H	H	M	H	H	H	L	H
CO3	H	H	H	M	H	M	H	L	H	H	M	H	H	M	H	H
CO4	M	M	H	H	L	H	H	H	H	H	H	H	M	H	L	M
CO5	M	H	H	H	H	H	H	M	H	H	H	H	H	H	M	H
CO6	H	H	H	H	L	H	H	H	H	M	M	H	H	M	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	69%	23 %	8 %
Programme Specific Outcomes	75 %	21 %	4 %

Course Code	CORE – FINANCIAL MANAGEMENT		L	T	P	C
			3	1	0	4
Semester - II	Internal : 25 Marks	External:75 Marks	TOTAL: 60 Hours			
Course Objectives:						
To familiarize the students with the principles and practice of financial management.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Understand the theoretical framework of financial management in business corporations				K1, K2	
CO2	Make an in depth analysis of various sources of financing and financial planning				K1,K2,K3,K4,K5,K6	
CO3.	Gain knowledge of managing assets of the company				K1,K2,K3	
CO4	Understand the types of leverages				K1,K2,K2	
CO5	Calculate problem on capital budgeting.				K1,K2, K3	
CO6	Apply principles and practice of financial management in real life situation.				K1,K2, K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	FOUNDATIONS OF FINANCE				12 Hours	
Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management- Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System						
UNIT – II	SOURCES OF FINANCE & FINANCIAL PLANNING				12 Hours	
Sources of Finance: Short Term Finance & Long Term Finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and Other Innovative Sources of Financing – Factors Determining the Source of Finance - Concepts of Working Capital –Types						

of Working Capital – Factors –Determinants of Working Capital Issues And Methods of Estimating Working Capital – Operating Cycle Method

UNIT – III	MANAGEMENT OF ASSETS	12 Hours
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Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies –Decision tree Analysis of credit granting - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method .

UNIT – IV	LEVERAGES AND DIVIDEND DECISION	12 Hours
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Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – Factors determining capital structure - Capital structure Theories– Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories .

UNIT – V	INVESTMENT DECISIONS	12 Hours
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Capital Budgeting – Nature of capital budgeting- Objectives – Process factors influencing capital budgeting decisions - Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return – Comparison of DCF techniques – Project selection under capital rationing.

Note: Question paper shall consist of 40% Theory and 60% Problems

Text Books:

1. Tulsian P C, (2019), Financial Management, S.Chand & Company, New Delhi
2. Maheswari S N, (2020), Financial Management, Sultan Chand & Sons, New Delhi

References Books:

1. Khan M Y and Jain P K, (2019), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi.
2. Murthy A, (2020), Financial Management, Margam Publications, Chennai.
3. Prasanna Chandra, (2019), Financial Management, 7th edition, Tata McGraw Hill, New Delhi.
4. Periyasamy, (2018), Financial Management, Vijay Nicole Imprints, Chennai.

Mapping with Programme Outcomes and Programme Specific Outcomes

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	M	H	L	H	H	H	H	H	H	H	H	M	H	L	H
CO2	H	H	H	M	M	M	L	H	H	H	H	H	M	H	M	H
CO3	H	L	M	H	H	M	H	H	H	H	M	H	M	L	M	H
CO4	H	H	M	H	M	H	M	H	H	H	H	H	L	M	M	H
CO5	H	M	H	M	H	M	H	H	H	H	H	H	L	H	M	H
CO6	H	H	L	H	H	H	H	H	H	H	H	H	H	H	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	67 %	25 %	8 %
Programme Specific Outcomes	71 %	21 %	8 %

Course Code	CORE – INCOME TAX ASSESSMENT AND PROCEDURE		L	T	P	C
			3	1	0	4
Semester – II	Internal : 25 Marks	External:75 Marks	TOTAL: 60 Hours			
Course Objectives:						
1.To make the students to acquaint knowledge on the provisions of Income Tax Regulations in India.						
2.To educate the students computation of income from various sources						
3.To impart the students to gain knowledge on Filing of returns.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Understand the basic concept of Income Tax and determine the residential status.				K1, K2	
CO2	Identify the five heads in which income is categorized and Compute income under the heads salary and house property.				K1,K2,K3	
CO3.	Compute income under the head profit and gain of Business or profession.				K1,K2,K3,K4	
CO4	Determine the tax liability under head capital gain and other source.				K1,K2,K3,K4	
CO5	Understand Total income, Set off, carried forward deduction & Tax Procedure.				K1,K2	
CO6	Develop the ability to file online return of income.				K1,K2,K3,K4,K5,K6	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION				12 Hours	
Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income –Incomes Exempt from tax.						

UNIT – II	INCOME FROM SALARY AND HOUSE PROPERTY	12 Hours
<p>Income from Salary : Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80. Income from house property :Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.</p>		
UNIT – III	INCOME FROM BUSINESS OR PROFESSION	12 Hours
<p>Income from Business or Profession: Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.</p>		
UNIT – IV	INCOME FROM CAPITAL GAIN AND OTHER SOURCES	12 Hours
<p>Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.</p> <p>Income from other sources: Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.</p>		
UNIT – V	TOTAL INCOME & ASSESSMENT PROCEDURE	12 Hours
<p>Total income and Tax computation – Income of other persons included in assessee's income. Aggregation of income and set-off and carry forward of losses, Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax. , Rebates and reliefs - Computation of total income of individuals; Tax liability of an individual's and form – E-filing</p>		
<p>Note: Question paper shall consist of 40% Theory and 60% Problems</p>		
<p>Text Books:</p>		
<p>1. Dr. H.C. Mehrotra and Dr. S.P. Goyal , Income Tax Law & Practice Revised Edition (as per latest Assessment Year) ,</p> <p>2. Income Tax Law and Practice – N.Hariharan , Vijay Nicola in prints Privae Limited , Chennai.</p>		

References Books:

1. Dinkar Pagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, 23, Daryagani, New Delhi.
2. T.S.Reddy and Murthy, Income Tax Law and Practice , Revised edition (as per latest Assessment Year), Margham Publications, Chennai
3. Income Tax Law and Practice – V.P.Gaur , D.B.Narang Puja Gaur , Rajeev puri , Kalyani Publishers.

Mapping with Programme Outcomes and Programme Specific Outcomes

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	M	H	M	M	H	H	L	H	H	H	H	L	M	M	H	H
CO2	H	H	H	M	M	M	L	H	H	H	H	M	M	M	H	H
CO3	H	L	M	H	H	M	H	H	H	H	H	M	M	H	H	H
CO4	H	H	L	H	M	H	M	H	H	H	H	M	M	M	H	H
CO5	H	M	H	H	H	M	H	H	H	H	H	H	H	H	M	H
CO6	H	H	M	H	H	H	H	H	H	H	H	H	H	M	L	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	65 %	29 %	6 %
Programme Specific Outcomes	71 %	25 %	4%

Course Code	ELECTIVE – APPLIED E-COMMERCE		L	T	P	C
			3	0	0	3
Semester - II	Internal : 25 Marks	External : 75 Marks	Total : 45 Hours			
Course Objectives						
To enable the students to understand the technology of e-Commerce for business application.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Understand the basics of E-Commerce				K1,K2	
CO2	Familiarize themselves with consumer oriented E-Commerce.				K1,K2	
CO3	Summarise Electronic Data Interchange Implementation.				K1, K2	
CO4	Identify the threats in computer system.				K1,K2,K3	
CO5	Understand the ethical and legal issues of e-commerce.				K1,K2	
CO6	Qualify them to get employment in e-Commerce.				K1,K2,K3,K4,K5,K6	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	E-COMMERCE AND ITS TECHNOLOGICAL ASPECTS				9 Hours	
Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.						
UNIT – II	CONSUMER ORIENTED E COMMERCE				9 Hours	
<i>E-Retailing:</i> Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing.						
<i>E services:</i> Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.						
UNIT – III	ELECTRONIC DATA INTERCHANGE				9 Hours	

Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet.

UNIT – IV	SECURITY IN E COMMERCE	9 Hours
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Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

UNIT – V	ISSUES IN E COMMERCE	9 Hours
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Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.

Text Books:

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce - A Manager's guide", Addison-Wesley.

References Books:

1. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce–A Managerial Perspective", Prentice-Hall of India Pvt Ltd.
2. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI.

Mapping with Programme Outcomes and Programme Specific Outcomes

CO PO , PSO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
CO1	H	M	H	M	M	H	M	H	H	H	M	M	H	H	M	H
CO2	H	M	L	H	H	L	H	H	H	L	L	M	H	H	M	H
CO3	M	H	H	H	M	M	H	M	H	H	M	M	H	H	M	H
CO4	H	H	L	H	M	H	M	M	H	M	H	H	H	H	L	H
CO5	H	H	M	H	H	M	M	H	H	H	M	M	H	H	H	H
CO6	H	H	H	L	H	H	H	H	H	H	M	M	H	H	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	61 %	31 %	8 %
Programme Specific Outcomes	65 %	29 %	6 %

Course Code	ELECTIVE – TALLY WITH GST		L	T	P	C
			3	0	0	3
Semester - II	Internal : 25 Marks	External:75 Marks	Total : 45 Hours			
Course Objectives						
This course enables the students to get acquainted with the knowledge and application of accounting software with special emphasis on Tally ERP9 for the maintenance of accounting in businesses.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Apply knowledge on basic and importance of computerized accounting environment				K1,K2,K3	
CO2	Application of knowledge in accounting software				K1,K2,K3,K4	
CO3	Preparation of ledgers and vouchers				K1,K2,K3,K4	
CO4	Application of knowledge in preparing stock summary				K1,K2,K3	
CO5	Prepare final accounts in computerized accounting along with statements and statutory reports.				K1,K2,K3,K4	
CO6	Acquire knowledge on recent trends in GST				K1,K2	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION TO ACCOUNTING AND COMPUTERIZED ACCOUNTING				9 Hours	
Book keeping and accounting, Review of Accounting principles, difference between mercantile and cash basis of accounting, importance of accounting to business, accounting cycle, accounting equation. Introduction to computerized accounting, advantages & disadvantages, applications of computer in accounting, difference between manual and computerized accounting; computerized accounting system.						
UNIT – II	ACCOUNTING SOFTWARE				9 Hours	
Accounting software - types of accounting software, software for small business: tally						

Installation of TallyERP9- Licensing configuration, Tally Vault Password- security Control in Tally ERP9, Tally user interface, company creation, alteration and shut down.		
UNIT – III	ACCOUNTING INFORMATION	9 Hours
Accounting information - configuration and features, Vouchers, , journal, cost centers, single and group ledger creation, capital account, Voucher entry, purchase entry, sales entry, debit note, credit note, bills outstanding, ageing analysis of bills outstanding, expenses entry, income entry, fixed assets entry, depreciation and amortization.		
UNIT – IV	INVENTORY MANAGEMENT	9 Hours
Inventory management: inventory information; stock groups, stock item creation, units of measure, inventory vouchers, purchase order, sales order, delivery note, rejection, valuation of inventory, stock summary. Payroll management: Salary accounting; introduction to payroll, payroll masters; payroll units: production type and attendance, Pay heads, employee masters; employee groups, payroll voucher entry.		
UNIT – V	INTRODUCTION TO GST	9 Hours
Computerized accounting of taxation; GST- introduction to GST, configuration; setting up GST rates, creation of stock items with GST, types of supply, tax ledgers (CGST, SGST, IGST), closing entries. Tax deducted at source (TDS)- introduction, TDS entries, ledgers, TDS reports. Adjustment entries, review and alteration of Trial Balance, Profit & Loss Account and BalanceSheet, ratio analysis.		
Text Books:		
<ol style="list-style-type: none"> 1. Accounting theory and practice, Dr.jawaharLal, Himalaya publishing house. 2. GST accounting with TallyERP9, Asok.K.Nandhani 		
References Books:		
<ol style="list-style-type: none"> 1. Official guide to financial accounting using TallyERP9, Tally Education pvt. ltd. 2. Computerized Accounting with Tally, Firewall media. 3. Learning tally ERP9 wih GST, Sajeekurian. 		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO PO , PSO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
CO1	H	H	M	H	H	H	L	H	H	H	H	H	M	M	L	H
CO2	H	H	H	M	M	M	L	H	H	H	H	H	L	M	M	H
CO3	H	M	M	H	L	M	H	H	H	H	H	H	M	L	H	H
CO4	H	H	H	H	M	H	M	H	H	H	H	H	H	H	M	H
CO5	H	M	H	M	H	M	H	H	H	H	H	H	M	L	M	H
CO6	H	H	M	H	H	H	H	H	H	H	H	M	H	M	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	67 %	27 %	6 %
Programme Specific Outcomes	71 %	23 %	6 %

Course Code	ELECTIVE – ENTERPRISE RESOURCE PLANNING		L	T	P	C
			3	0	0	3
Semester - II	Internal : 25 Marks	External : 75 Marks	Total : 45 Hours			
Course Objectives						
<ol style="list-style-type: none"> 1. To understand the concept and functions enterprise resource planning. 2. To comprehend the basis of Enterprise Resource Planning implementation strategies. 3. To know about Dynamics of Enterprise Resource Planning. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Know the evaluation of ERP, systems, technology and the background of ERP.				K1,K2	
CO2	Understand the various aspects of business processes.				K1,K2	
CO3	Gain knowledge on Enterprise Resource Planning Modules.				K1,K2	
CO4	Understand ERP system implementation.				K1,K2	
CO5	Know about SCM and CRM.				K1,K2	
CO6	Update on recent trends in enterprise Resource Planning.				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION				9 Hours	
Enterprise resource planning - evolution of ERP systems - material requirement planning - manufacturing requirement planning – Trends - Systems and technology background - ERP systems background – Objectives - Benefits and challenges in ERP - ERP data input - ERP output capabilities - Technology-enables vs. clean sheet re-engineering - Specialties in ERP systems - Tangible and intangible benefits - Major ERP vendors.						
UNIT – II	BUSINESS PROCESSES				9 Hours	
ERP software changes - Designing ERP systems - choosing standard models - artifacts and processes for ERP systems - client-server architecture for ERP - Application architectures - cross functionalities - application integration.						

UNIT – III	BUSINESSES PROCESS RESTRUCTURING	9 Hours
<p>Principles BPR - role of IT in BPR - IT support for BPR - strategic alignment of IT and BPR - Process engineering - enterprise business processes - BPR and organizational restructuring - organizational systems - business process integration.</p>		
UNIT – IV	ERP SYSTEM IMPLEMENTING	9 Hours
<p>Big bang vs phased-identification of modules - developing guiding principles and detailed project plan - legacy system analysis - as is picture -mapping into ERP - Project team training - To Be design - user acceptance - detailed design - customization - construction and testing, production system development.</p>		
UNIT – V	SUPPLY CHAIN MANAGEMENT AND CUSTOMER RELATIONSHIP MANAGEMENT	9 Hours
<p>Elements of SCM - Future trends in SCM Purchasing issues in SCM - The role of purchasing in an organization - The purchasing process - Sourcing decisions - Roles of supply base - Supplier selection - CRM - CRM definition - Components of CRM - CRM concepts - Goals of CRM - CRM functions - Customer Experience Management - Back office and front office functions.</p>		
Text Books:		
<ol style="list-style-type: none"> 1. Alexix Leon (2012), Enterprise Resource Planning, 2nd Edition, McGraw Hill. 2. Daniel E. O’Leary, (2000), Enterprise Resource Planning Systems, Life Cycle, Electronic Commerce, University of Southern California. 		
References Books:		
<ol style="list-style-type: none"> 1. Davenport Thomas H, (1993), Process Innovation, reengineering work through information technology, Harvard Business School Press, Boston 2. Jylldyche, (2014), ERM Hand Book, Pearson Publishers. 		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO PO , PSO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
CO1	H	H	H	M	H	L	M	H	H	H	H	H	M	L	H	H
CO2	M	H	H	M	H	H	H	H	H	H	H	H	H	H	M	H
CO3	H	L	M	H	H	M	H	H	H	H	M	H	H	M	H	H
CO4	H	M	H	M	M	H	M	H	H	M	L	M	H	H	H	H
CO5	H	H	M	H	H	L	H	M	H	H	M	H	H	L	M	H
CO6	H	L	H	L	H	H	H	H	H	M	H	M	H	M	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	65 %	25 %	10 %
Programme Specific Outcomes	71 %	23 %	6 %

Course Code	CORE - Internship Training & Viva – Voce		L	T	P	C
			0	0	4	4
Semester- II	Internal - 50 Marks	External – 50 Marks	Total – 60 Hours			
Course Objectives:						
The main objectives of this course are to :						
<ol style="list-style-type: none"> 1. To familiarize the institutional/industrial environment 2. To provide students an insight into the organizational structure of an institution/industry 3. To gain practical knowledge on institution/industrial operations 						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>						
CO1	Familiar with institution/industrial environment					
CO2	Understand the organizational structure of an institution/industry					
CO3.	Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing					
CO4	Gain practical knowledge on institutional/industrial operations					
CO5	Integrate the theoretical knowledge with practical knowledge					

Course Code	CORE – ADVANCED CORPORATE		L	T	P	C
	ACCOUNTING		3	1	0	4
Semester - III	Internal : 25 Marks	External : 75 Marks	Total : 60 Hours			
Course Objectives:						
To students gets advance accounting practicing knowledge which are practicing in banking and insurance companies.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Analyze the accounting procedures for amalgamation and merger.				K1,K2,K3, K4	
CO2	Learn the various accounting procedures related to liquidation of firm.				K1,K2	
CO3	Acquire skill in preparation of accounts of companies.				K1,K2,K3	
CO4	Evaluate the significance of preparation of financial statement of banking sectors.				K1,K2,K3,K4, K5	
CO5	Prepare consolidated balance sheet for Holding Company.				K1,K2,K3,K4,K5,K6	
CO6	Qualify them to get employment in corporate companies.				K1,K2,K3,K4,K5,K6	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	ALTERATION OF SHARE CAPITAL AND AMALGAMATION ABSORPTION AND RECONSTRUCTION				12 Hours	
Alteration of Share Capital and Amalgamation Absorption and Reconstruction; Alteration of Share Capital - Procedure for Reducing Share capital. Amalgamation, absorption and External reconstruction - Methods of Computing purchase consideration-types of amalgamation. Internal reconstruction Vs External reconstruction.						
UNIT – II	LIQUIDATION OF COMPANY				12 Hours	
Liquidation: Meaning – Modes of Winding Up – Types of Winding Up – Liquidator’s Final Statement of Accounts: Meaning – Payment of Various Liabilities - Calculation of Liquidator’s Remuneration – Preparation of Liquidators Final Statement of Accounts.						

UNIT – III	BANKING COMPANY ACCOUNTS	12 Hours
Banking Company Accounts: Provisions for Non-Performing Assets - Rebate on Bills Discounted - Preparation of Profit and Loss A/C and Balance Sheet.		
UNIT – IV	LIFE INSURANCE COMPANY ACCOUNTS	12 Hours
Life Insurance Company Accounts: Meaning - Computation of Life Assurance Fund – Preparation of Revenue A/C - Balance Sheet of Life Assurance Company - Valuation Balance Sheet.		
UNIT – V	DOUBLE ACCOUNTING & ACCOUNTS OF HOLDING COMPANIES	12 Hours
Double Accounting – Accounts of Electric supply companies (including railways and public utilities). Replacement of assets – preparation of final accounts. Accounts of Holding companies: steps involved in preparation of consolidated balance sheet - legal provisions.		
Note: Question paper shall consist of 40% Theory and 60% Problems		
Text Books:		
1. Shukla.M.C, Grewal.T.S, and Gupta.S.C. Advanced Accounts Volume II. New Delhi: S.Chand& Company Pvt. Ltd., 2020.		
2. Arulanandam.M.A, and Raman.K.S. Advanced Accountancy Volume II. Mumbai: Himalaya Publishing House, 2018.		
References Books:		
1.Pillai.R.S.N and Bagavathi. Fundamentals of Advance Accounting. Volume II. New Delhi: S.Chand& Company Pvt. Ltd., 2016..		
2. Reddy T.S and Murthy .A. Corporate Accounting. Chennai: Margham Publications, 2015.		
3. Jain S.P and Narang K.L. Advanced Account, Ludhiana. Kalayani Publisher.		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO PO , PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	M	H	H	H	L	H	H	H	H	H	M	M	L	H
CO2	H	H	H	M	M	M	L	H	H	H	H	H	L	M	M	H
CO3	H	M	M	H	L	M	H	H	H	H	H	H	M	L	H	H
CO4	H	H	H	H	M	H	M	H	H	H	H	H	H	H	M	H
CO5	H	M	H	M	H	M	H	H	H	H	H	H	M	L	M	H
CO6	H	H	M	H	H	H	H	H	H	H	H	M	H	M	H	H

H: High M:Medium L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	67 %	27 %	6 %
Programme Specific Outcomes	71 %	23 %	6 %

Course Code	CORE - GOODS AND SERVICE TAX & CUSTOMS		L	T	P	C
	LAW		4	0	0	4
Semester- III	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
The main objectives of this course are to :						
1.To enable the students to understand the basic concept of indirect tax.						
2. To provide the students basic knowledge of provisions of GST						
3. To educate the students with registration process, returns and payment procedure of GST						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>						Knowledge Level
CO1	Comprehend the fundamentals of indirect tax and need for GST					K1,K2
CO2	Analyze the structure of GST and their schemes in practice					K1,K2,K3,K4
CO3	Explain the essential of Place of supply including inter & intra state supply of Goods and service Tax.					K1,K2,K3,K4,K5
CO4	Comprehend the eligibility and ineligibility of ITC and details of Invoice, conditions procedures and records for ITC.					K1,K2
CO5	Describe the basic concepts of Customs Law					K1,K2
CO6	Acquire knowledge on recent trends in GST					K1,K2,K3
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION					12 – Hours
Introduction: Meaning of tax- Central and State powers of taxation- distribution of revenues between Central, State and Union - Types of Taxes - Indirect taxes of Central Government: Structure of different indirect taxes before the introduction of GST-need for GST in India- Goods and Services Tax (GST)-Merits and demerits of GST, CGST, IGST, Customs duties- Structure of GST (SGST, CGST, UTGST & IGST).						
UNIT – II	FEATURES AND IMPORTANCE OF SGST					12 – Hours
Introduction of SGST-Salient features of SGST- importance of SGST- Important terms and definitions – Aggregate turnover- consideration in relation to the supply of goods or services or both- Continuous supply of goods and services-Input service distributor-Mixed supply.						

Introduction of CGST- Extent of the Central Goods and Services Tax Act, 2017- Important terms and Definitions – Importance of CGST- Composition Scheme-Eligibility and Conditions for composition scheme .		
UNIT – III	PLACE OF SUPPLY OF GOODS AND SERVICE TAX	12 – Hours
Determination of Nature of supply- Place of supply of Goods or Service- Inter and Intra State supply-Place of supply of Goods or services- Special Zone Economic - Place of Supply of Goods imported into or exported from India- Place of supply of service where location of supplier and recipient in India- Place of supply of services where location or location of recipient outside India- Time of Supply-Value of Supply – Valuation rules-Special provisions for payment of tax.		
UNIT – IV	INPUT TAX CREDIT AND IGST	12 – Hours
Eligible and Ineligible Input Tax Credit- Apportionments of Credit and Blocked Credits- Tax Credit in respect of Capital Goods-Recovery of Excess Tax Credit-Transfer of Input Credit (Input Service Distribution)- Computation of GST under Inter State supplies and Intra State Supplies- Tax Invoice and Types- Condition of Possession of Prescribed Invoice, Receipt of Goods or Services- Distribution of Credit, Procedures & Records for ITC, Utilization and Recovery of ITC.- GST –E-filing.		
UNIT – V	THE CUSTOMS ACT 1962	12 – Hours
The Customs Act 1962 :Customs Duty- Historical Background- Levy and Collection of Customs duty- Restrictions on Imports and Exports – Types of Customs Duties – Valuation of Goods and Clearance of Imported Goods – Warehousing – Drawback of Customs Duties –Baggage Rules – Powers of Customs Officers – Appeals – Offences and Penalties.		
Text Books:		
1.V.K. Singhania and Monica Singhania Students guide to GST and Customs Law Taxmann Publication 5th edition 2020.		
2.S Gupta, GST–Law and Practice, Taxmann Publications, NewDelhi, 2020		
References:		
1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi .2020.		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO PO , PSO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8	
CO1	H	M	H	H	L	H	H	H	H	H	H	H	H	H	M	M	H
CO2	H	L	M	H	H	M	M	H	H	H	H	H	H	M	H	M	H
CO3	H	M	H	M	H	H	H	H	H	H	H	H	H	M	L	M	H
CO4	H	M	H	M	H	M	M	M	H	M	H	H	H	H	H	M	H
CO5	H	M	H	H	M	L	H	H	H	H	H	H	H	M	L	H	H
CO6	H	H	L	H	L	H	H	H	H	H	H	H	M	H	M	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	63 %	27 %	10 %
Programme Specific Outcomes	73 %	23 %	4 %

Course Code	CORE – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		L	T	P	C
			4	0	0	4
Semester – III	Internal : 25 Marks	External : 75 Marks	Total : 60 Hours			
Course Objectives:						
The students can identify more meaningful avenues of investment and can be rational investors.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:			Knowledge Level			
CO1	Understand Investment Opportunity in Financial Markets and Evaluate Risk and Return of Investment.		K1,K2			
CO2	Analyze and understand Economic, Industry and Company information.		K1,K2,K3,K4			
CO3	Apply fundamental and technical analysis for security valuation		K1,K2,K3			
CO4	Designing and managing the bond as well as equity portfolios in the world.		K1,K2, K3,K4,K5,K6			
CO5	Gain knowledge of the various strategies followed by investment practitioner.		K1,K2			
CO6	Measuring the portfolio performances.		K1,K2, K3,K4,K5			
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INVESTMENT SETTING AND VALUATION		12 Hours			
Financial and Economic Meaning of Investment – Investment vs Speculation – Characteristics and objectives of Investment – Types of Investment –Direct Investment Alternatives, Indirect Investment Alternatives – Sources of Investment Information - Stock Return and Valuation – Risk and Return – Types of Risk and Return.						
UNIT – II	SECURITY MARKETS		12 Hours			
Financial Markets – Types and Functions of Financial Markets – Primary Market - Types of Primary Market and functions - Methods of floating new issues Market - Secondary Markets						

– Types of Secondary Market - Functions of Secondary Market - Market Participants –Stock exchanges in India – Eligibility for Public Issues - Trading system in stock exchanges – Listing of Securities - SEBI and its Role and guidelines.

UNIT – III	FUNDAMENTAL ANALYSIS	12 Hours
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Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques Industry Analysis : Industry classification, Industry life cycle – Company Analysis - Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.

UNIT – IV	TECHNICAL ANALYSIS	12 Hours
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Technical Analysis - Fundamental Analysis Vs Technical Analysis – Charting methods – Market Indicators Trend – Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators – Market Indicators – Efficient Market theory.

UNIT – V	PORTFOLIO MANAGEMENT, SELECTION AND PERFORMANCE EVALUATION	12 Hours
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Portfolio analysis and selection: Portfolio concept, Portfolio risk and return - Portfolio management and performance evaluation: Performance evaluation of Existing Portfolio, Sharpe and Trynor measures; Finding alternatives and revision of portfolio.

Text Books:

1. Bhalla V.K, “Investment Management”, New Delhi, S.Chand & Co,2019.
2. Kevin.S, “Security Analysis and Portfolio Management,New Delhi,PHI Learning Private Limited, 2018.

References Books:

1. Chandra Prasanna, “Investment Analysis and Portfolio Management”, Chennai, McGraw Hill Education (India) Pvt Ltd,2021
2. Avadhani V.A, “Investment Management”, Mumbai, Himalaya Publications,2018
3. Punithavathy Pandian, Securities Analysis and Portfolio Management, Himalaya Publishing House, 2019.

Mapping with Programme Outcomes and Programme Specific Outcomes

CO/PO /PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	H	H	H	M	H	H	M	H	H	H	L	H
CO2	M	H	H	M	L	H	M	H	H	H	M	M	H	L	M	H
CO3	M	H	L	H	H	M	H	M	H	M	L	H	H	H	M	H
CO4	H	L	H	M	H	L	H	H	H	H	H	H	H	H	M	H
CO5	H	H	M	H	L	H	M	M	H	H	M	H	H	M	M	H
CO6	H	M	H	M	H	H	H	H	H	H	H	H	H	L	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	63 %	27 %	10 %
Programme Specific Outcomes	69 %	23 %	8 %

Course Code	CORE – APPILED COST ACCOUNTING		L	T	P	C
			3	1	0	4
Semester – III	Internal : 25 Marks	External : 75 Marks	Total : 60 Hours			
Course Objectives						
<p>1.To make the students understand the various concepts of cost and its different methods.</p> <p>2.To enable the students to prepare the cost sheet and preparation of Pay Roll</p> <p>3.To help the students to understand process costing and its various methods.</p>						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Comprehend the basic concepts and various tools used in Cost Accounting.				K1,K2	
CO2	Asses the Labour and Overhead cost.				K1,K2,K3,K4,K5	
CO3	Apply the steps involved in process costing.				K1,K2,K3	
CO4	Gain knowledge of different methods of payment of wages and incentives.				K1, K2	
CO5	Analyse Marginal costing techniques for Business decision making.				K1, K4	
CO6	Apply the methods of cost accounting in ascertaining cost.				K1,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION				12 Hours	
<p>Costing - Cost Accounting – Meaning – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -Materials – Issue of materials – Pricing of material issued.</p>						
UNIT – II	LABOUR COSTING				12 Hours	
<p>Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour</p>						

turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – Allocation - Apportionment – Re -apportionment- Absorption of Overhead cost.		
UNIT – III	PROCESS COSTING	12 Hours
Process Costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.		
UNIT – IV	MARGINAL COSTING	12 Hours
Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making – Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue.		
UNIT – V	COST MANAGEMENT	12 Hours
Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Inflation Accounting – Human Resource Accounting - Kaizen - Kaizen Principles.		
Note: Question paper shall consist of 40% Theory and 60% Problems		
Text Books:		
1. Arora M N, (2020), Cost and Management Accounting, Himalaya Publishing House, Mumbai 2. Jain S.P & Narang K.L, (2018), Cost Accounting, Kalyani Publishers, Mumbai		
References Books:		
1. Horngren, (2019), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi 2. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai 3. Reddy T S and Hari Prasad Reddy, (2018), Cost Accounting, Margham Publications, Chennai.		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO/PO /PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	H	H	M	H	H	H	H	H	M	M	L	H
CO2	H	H	H	M	H	L	H	H	H	H	H	H	M	L	H	H
CO3	M	H	L	H	H	H	M	M	H	H	H	H	M	M	H	H
CO4	H	M	H	H	H	M	M	H	M	M	H	H	M	H	H	H
CO5	H	M	H	M	L	H	M	H	H	H	H	H	M	H	M	H
CO6	H	H	M	H	M	H	H	H	H	H	H	H	H	M	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	65 %	29 %	6 %
Programme Specific Outcomes	73 %	23 %	4 %

Course Code	ELECTIVE - FINANCIAL MARKETS, INSTITUTIONS AND SERVICE		L	T	P	C
			3	0	0	3
Semester- III	Internal - 25 Marks	External – 75 Marks	Total – 45 Hours			
Course Objectives:						
The main objectives of this course are to :						
1.To enrich student’s understanding of the fundamental concepts of financial markets and services						
2. To equip the students with the knowledge about the various financial institutions.						
3. To make the students aware about the recent financial products and services.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Describe the basic concepts of Financial markets				K1,K2	
CO2	Categorize the various financial institution and categorize the various components of Money Markets instruments.				K1,K2,K3,K4	
CO3	Analyze the services rendered by various Financial Service Institutions				K1,K2,K3,K4	
CO4	Analyze the various financial services in India				K1,K2,K3, K4	
CO5	Know the working of various credit rating agencies such as CRISIL, etc				K1,K2,K3,K4,K5	
CO6	Examine the services of Merchant Banking, Factoring and forfeiting				K1,K2,K3, K4	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	OVERVIEW OF FINANCIAL MARKETS				9 – Hours	
Financial markets - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - Money market - characteristics - importance - general functions - segments - financial institutions - - global money markets - Call money market - meaning - features - benefits - Indian call money market - call money rates - Commercial paper market: meaning - features - Satellite Dealers (SDs).						

UNIT – II	FINANCIAL INSTITUTIONS & MUTUAL FUNDS	9 – Hours
<p>Meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions –National Housing Bank – functions and working – EXIM bank of India – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIs – role and danger – IMF – World Bank – IFC – ADB – Stock exchange – meaning – functions traders – role of SEBI .Mutual funds: concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines) Designing and marketing of mutual funds schemes; Latest mutual funds schemes in India an overview.</p>		
UNIT – III	FINANCIAL PRODUCTS AND SERVICES	9 – Hours
<p>Meaning, Significance, Features, and Challenges in financial service sectors – Financial Products and Services – Emerging Scenario- Banking and non-banking services. Merchant banking; Loan syndication; Venture capital; Custodian services; Advisory services; Depository services; Securitization; Under-writing services.</p>		
UNIT – IV	FINANCIAL SERVICE INSTITUTIONS	9 – Hours
<p>Financial service institutions – Clearing Corporation of India Limited – settlement of risks – risk management system – benefits –CRISIL – range of services – CIBIL – credit information – credit assessment – mechanism – defaulted credit facility – access to CIBIL information – credit information report – DFHIL – ICRA – Moody’s Investor Service – Standard & Poor – Fitch Ratings – OTCEI – NSDL – STCI.</p>		
UNIT – V	DEPOSITORY SYSTEM	9 – Hours
<p>Meaning, Functions – Advantages and Disadvantages, Depository Participants in India- Factoring - Meaning, Importance – Factoring in India –Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations, Factoring Vs Forfeiting – Securitization of Debts – Securitization Vs Factoring.</p>		
<p>Text Books:</p>		
<p>1.Bhole, L.M.(2011) , Financial Institutions and Markets, Tata McGraw Hill, New Delhi 2.Fabozzi, F. J. and Modigliani, F.(2005), Capital Markets: Institutions and Instruments, Prentice Hall of India, New Delhi</p>		

References:

1. Khan, M. Y.(2010) Financial Services, Tata McGraw, New Delhi
2. Madura, J.,(2011) Financial Institutions and Markets, Thomson (India), New Delhi
3. Dietrich, J.K, (2008) Financial Services & Financial Institutions, Prentice Hall, New Jersey

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO PO , PSO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
CO1	H	H	H	M	H	M	L	H	H	H	L	M	H	H	M	H
CO2	M	L	H	H	H	H	H	M	H	H	M	L	H	M	M	H
CO3	H	H	L	H	M	M	M	H	H	H	M	H	H	H	H	H
CO4	H	H	M	H	H	H	H	M	H	M	H	M	H	H	M	H
CO5	M	H	M	M	L	H	M	H	H	H	M	H	H	H	M	H
CO6	H	H	M	M	H	H	H	H	H	H	H	M	H	H	L	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	61 %	31 %	8 %
Programme Specific Outcomes	69 %	25 %	6 %

Course Code	ELECTIVE - DERIVATIVES AND RISK MANAGEMENT		L	T	P	C
			3	0	0	3
Semester- III	Internal - 25 Marks	External – 75 Marks	Total – 45 Hours			
Course Objectives:						
The main objectives of this course are to :						
1. To Understand the concepts of derivatives and its markets.						
2. To equip the students with the knowledge about options and its development.						
3. To Provide an understanding about the principles of option pricing and its models.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Understanding about the derivatives and derivative markets.				K1,K2	
CO2	Demonstrate knowledge of all aspects of derivative market theory and roles they play in the financial markets..				K1, K2	
CO3	Develop the knowledge about the principles of option pricing and its models.				K1,K2,K3,K4,K5,K6	
CO4	Explain the concepts of forwards and futures.				K1,K2,K3,K4,K5	
CO5	Categorize the types of risk in derivatives				K1,K2,K3,K4	
CO6	Evaluate the techniques used to value options and factors that determine valuation				K1,K2,K3,K4,K5	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION TO DERIVATIVES				9 – Hours	
Derivatives definition – products – participants & functions – types of derivatives – development of exchange traded derivatives – global derivatives markets – exchange trade Vs OTC Derivatives – Derivatives market in India.						
UNIT – II	OPTIONS				9 – Hours	
Options – development of options markets – call options – put options – organized options trading – listing requirements – contract size – exercise prices – expiration dates – position & exercise limits – exchange on which options trade – option traders.						

UNIT – III	FORWARD CONTRACTS	9 – Hours
Forward contracts – futures contracts – structure of forward and future markets – development of futures market – organized futures trading – futures exchanges – futures traders.		
UNIT – IV	PRINCIPLES OF OPTION PRICING	9 – Hours
Principles of option pricing – put call parity relationship – option pricing models – The black Scholes model – The Binomial model – Principles of forward and future pricing – the cost of carry model.		
UNIT – V	RISK MANAGEMENT	9 – Hours
The imputes for Risk management – benefits – dealers & other participants – managing market risk – Delta – Theta – Gamma - Vega hedging – value at risk – derivatives in the organization – accounting and tax for derivatives – avoiding derivative losses – regulations.		
Text Books:		
1.John C Hull, “Options, Futures and Other Derivatives”, Prentice Hall India, 2018. 2.D.C.Patwari, “Options and Futures in an Indian perspective”, Jaico publishers, 2018.		
References:		
1. Robert W.Kolb, “Understanding Futures Markets”, Prentice Hall, 2016. 2. Franklin R.Edwards, “Futures and Options”, Tata Mc Graw Hill, 2019. 3. V.K.Balla, “Financial Derivatives and risk management”, S.Chand, 2017.		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	L	H	H	H	H	H	H	M	H	H	M	M	H
CO2	H	M	M	H	M	M	H	H	H	M	H	M	H	H	L	H
CO3	H	M	H	L	H	M	M	H	H	H	H	H	H	H	L	H
CO4	H	H	H	M	H	H	H	L	H	H	H	H	H	H	L	H
CO5	M	L	H	H	H	M	H	H	H	H	M	H	H	H	M	H
CO6	H	H	H	H	H	L	H	H	H	H	H	M	H	M	H	H

H: High M:Medium L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	67 %	23 %	10 %
Programme Specific Outcomes	75 %	19 %	6 %

Course Code	ELECTIVE – INTERNATIONAL TRADE AND		L	T	P	C
	FINANCE		3	0	0	3
Semester - III	Internal : 25 Marks	External:75 Marks	Total : 45 Hours			
Course Objectives:						
To provide an overview of the financial environment in which multinational firms operate and acquaint the students with the key decision areas in international Trade and Finance.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:			Knowledge Level			
CO1	Understand export import finance and forex management.		K1,K2			
CO2	Understand the documentation involved in international trade		K1,K2			
CO3	Gain fundamental knowledge on international finance and it's mechanism		K1,K2			
CO4	Comprehend the role and function of international monetary fund and world bank		K1,K2			
CO5	Grasp knowledge on regulatory and supervisory framework of International financial markets and it's risk management.		K1,K2			
CO6	Acquired knowledge on recent trends in international financial markets		K1,K2,K3,K4			
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTERNATIONAL TRADE				9 Hours	
International Trade – Meaning and Benefits – Basis of International Trade – Foreign Trade and Economic Growth – Balance of Trade – Balance of Payment – Current Trends in India – Barriers to International Trade – WTO – Indian EXIM Policy.						
UNIT – II	EXPORT AND IMPORT FINANCE				9 Hours	
Special need for Finance in International Trade – INCO Terms (FOB, CIF, etc..) – Payment Terms– Letters of Credit – Pre Shipment and Post Shipment Finance – Forfaiting – Deferred PaymentTerms – EXIM Bank – ECGC and its schemes – Import Licensing – Financing methods forimport of Capital goods.						

UNIT – III	INTERNATIONAL FINANCE AND ITS MECHANISM	9 Hours
<p>International finance - Gains from international capital flow - Globalization of markets. Exchange rate mechanism - Types of exchange rates- Factors affecting exchange and forward rates - Types of quotation - Rules for quoting exchange rate regime in India Evolution, Development and Present status - Theories of exchange rate determination Exchange rate forecasting rates.</p>		
UNIT – IV	INTERNATIONAL MONETARY SYSTEM	9 Hours
<p>International Monetary System - Gold Standard - Bretton Wood System and Subsequent International Monetary Developments - Floating Rate Regime - Role and Functions of International Monetary Fund and World Bank .</p> <p>International Financial Markets - Segments, Participants and Dealing Procedures Classification of Markets - Borrowing and Investing in International Financial Markets. Instruments and Institutions - Foreign Exchange Market in India - Evolution and Development - Major Centres - Classification - Interbank and Customer Markets Regulatory and Supervisory Framework - Role of RBI and FEDAI - FEMA and Exchange Control Regulations.</p>		
UNIT – V	FOREIGN EXCHANGE RISK MANAGEMENT	9 Hours
<p>Foreign Exchange Risk Management - Defining and Measuring Risk and Exposure Types of Exposures - Accounting of Foreign Exchange Transactions - Hedging, arbitrage. Forex and Money Market Operations - Currency and Funds Position - Foreign Exchange Dealings and Risk Management - Risk Control and Risk Management System - Hedging with Derivatives - FRAs Swaps Futures and Options.</p>		
Text Books:		
<ol style="list-style-type: none"> 1. Steve Suranovic (2010), International Finance: Theory and Policy, Saylor Foundation, Washington. 2. Rajiv Srivastava(2014), International Finance, Oxford University Press, New Delhi 		
References Books:		
<ol style="list-style-type: none"> 1. Somanath, V.S (2011), International Financial Management, I.K. International Publishing House Pvt. Ltd., New Delhi 2. Apte (2020), International Financial Management, 8th Edition, McGraw Hill, New Delhi. 		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO/PO /PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	H	H	M	H	H	H	H	H	M	M	L	H
CO2	H	H	H	M	H	L	H	H	H	H	H	H	M	L	H	H
CO3	M	H	L	H	H	H	M	M	H	H	H	H	M	M	H	H
CO4	H	M	H	H	H	M	M	H	M	M	H	H	M	H	H	H
CO5	H	M	H	M	L	H	M	H	H	H	H	H	M	H	M	H
CO6	H	H	M	H	M	H	H	H	H	H	H	H	H	M	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	65 %	29 %	6 %
Programme Specific Outcomes	73 %	23 %	4 %

Course Code	CORE – INTERNATIONAL BUSINESS		L	T	P	C
			4	0	0	4
Semester – IV	Internal : 25 Marks	External:75 Marks	Total : 60 Hours			
Course Objectives:						
To expose the students to the international business environment and decision area required to operate successfully in international business in the emerging globalized world.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:			Knowledge Level			
CO1	Understand the scope and theory of international business		K1,K2			
CO2	Understand about economic institutions		K1,K2			
CO3	gain Knowledge on Balance of payment		K1,K2			
CO4	Develop knowledge on marketing Logistics		K1,K2,K3,K4,K5,K6			
CO5	Understand the FDI and Multinational companies.		K1,K2			
CO6	Acquired knowledge on recent trends in international financial markets		K1,K2,K3,K4,K5			
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION AND DIMENSIONS OF INTERNATIONAL BUSINESS				12 Hours	
Meaning, Nature and Scope of International business - Theories of international trade: Mercantilism theory - Theory of Absolute Cost Advantage - Theory of Comparative Cost Advantage - Relative Factor Endowments theory, Porter's National Competitive Advantage - Approaches to international business - Modes of Entering into International Business.						
UNIT – II	INTERNATIONAL ECONOMIC INSTITUTIONS				12 Hours	
Regional Economic Co-operation and Integration between Countries - Different levels of integration between Countries - European Union – NAFTA – ASEAN - SAARC - International economic cooperation and agreements - Institutional support to International Business International Monetary Fund - World Bank - Asian Development Bank - WTO - GATT- UNCTAD- IFC.						

UNIT – III	PROTECTIONISM AND BALANCE OF PAYMENTS	12 Hours
Introduction to trade protectionism, Government influence on trade protectionism - tariff and nontariff barriers - Balance of Trade and Balance of Payments - components of balance of payments - balance of payment disequilibrium and correction - Problems of India's export sector - Export procedures and documentation.		
UNIT – IV	INTERNATIONAL MARKETING LOGISTICS	12 Hours
Introduction to marketing logistics system - Inland transport in overseas trade logistics – warehousing - inventory management and handling, air transport - ocean transport - international freighting practices - legal aspects of contract of carriage - port systems - maritime frauds and unethical practices.		
UNIT – V	FDI AND MULTINATIONAL COMPANIES	12 Hours
International investment - Foreign Direct Investment - Foreign investment in India - Multinational corporations and transnational corporations - functions of MNCs - Role of MNCs - International Technology Transfers – importance and types - Foreign Technology Acquisition.		
Text Books:		
1. Cherunilum Francis, International Business, Prentice-Hall of India. 2. Hill Charles, Jain Arun, International Business, Tata McGraw Hill.		
References Books:		
1. Roa and Ranagachari, International business, International Trade and Finance, Kalyani. 2. Joshi Rakesh Mohan, International Business, Oxford University Press. 3. Aswathappa, K., International business, Tata McGraw-Hill Publishing Co. Ltd.		

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	M	M	L	H	H	M	M	H	M	H	L	L
CO2	M	H	H	H	H	L	M	H	H	H	M	H	L	H	M	H
CO3	M	H	H	H	L	H	H	H	H	H	H	H	M	H	M	M
CO4	H	H	M	H	H	M	M	H	H	H	H	H	H	H	H	H
CO5	M	M	H	M	M	H	M	M	H	H	M	H	M	H	M	H
CO6	H	M	H	H	H	M	H	H	H	H	H	H	H	H	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	61 %	33%	6 %
Programme Specific Outcomes	69%	25 %	6%

Course Code	CORE - SOFT SKILLS AND CAREER		L	T	P	C
	ACTUALIZATION		4	0	0	4
Semester- IV	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
<p>The main objectives of this course are to :</p> <ol style="list-style-type: none"> 1. Effectively communicate through verbal/oral communication and improve the listening skills. 2. Actively participate in group discussion / meetings / interviews and prepare & deliver presentations. 3. Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality. 						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Understand the Principles of Communication.				K1,K2	
CO2	develop a Resume and Group Discussion strategies				K1,K2,K3,K4,K5,K6	
CO3	Demonstrate Soft skills required for business situations.				K1, K2	
CO4	Identify the Process of Interview techniques				K1,K2, K3	
CO5	Analyze the value of Soft skills for career enhancement				K1,K2,K3,K4, K5	
CO6	apply the Techniques of Negotiation				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	COMMUNICATION SKILLS.				12 – Hours	
<p>Communication – Importance – Types of communication - Process of Communication – Barriers and Breakdown of communication – Effective Communication - General Communication skills for Presentation – Professional Communication Skills for Presentation – Social Communication skills for Presentation.</p>						
UNIT – II	RESUME PREPARATION AND GROUP DISCUSSION				12 – Hours	
<p>Resume – writing resume – Resume Design – Parts of a Resume – Resume Styles – Opening – Contents – Closing – Final writing Tips - Group Discussion - Selection of GD Subject – GD Strategies – Getting the GD started – Creating friendly cooperative atmosphere – GD Presentation - Topic analysis – Discussing Problems – Group interaction Strategies.</p>						

UNIT – III	INTERVIEW TECHNIQUES	12 – Hours
Interview – Characteristics – purpose – Types – Pre – interview presentation Techniques – Planning for interview – Answering Skills – Effective Communication during Interviews – importance of Body Language – projecting a positive image – Alternative interview format – Telephone Interview – Interview Through video conferencing.		
UNIT – IV	PRESENTATION SKILLS	12 – Hours
Presentation Skills – Importance -Types – Understanding the audience – Planning and designing – Written and Oral Presentation – Making use of notes and outlines – Paper Presentation Techniques – Presentation Tools – Voice Modulation – Audience Analysis – body language.		
UNIT – V	NEGOTIATION TECHNIQUES	12 – Hours
Negotiation Techniques – Importance of Negotiation Techniques - Inter personal Skill – Importance – Fundamental – Preparation – Techniques of Negotiation – Process of Negotiation – Relationships — Self Motivation – Attitudes – Goal Setting – Structuring.		
Text Books:		
1. Barker.A, Improve your communication Skill, Kogan page india private Ltd, New Delhi 2014. 2. Sankaran.K, And Kumar Maahendra, Group Discussion and Interviews, M.L Publications, Agra.2016		
References:		
1. Soft Skills, Hariharan, MJP Publishers, New Delhi, 2016. 2. Raman, Meenakshi, Technical Communication – Principles and Practices,S.Chand & Co, New Delhi.		

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO PO , PSO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
CO1	H	L	H	H	H	H	H	H	H	M	M	M	H	M	H	H
CO2	H	H	M	H	H	M	H	M	H	H	H	H	H	M	H	H
CO3	H	M	H	H	M	H	L	H	H	H	H	H	H	L	H	H
CO4	H	H	M	M	H	M	H	H	H	H	L	H	H	M	H	H
CO5	L	M	H	H		H		M	H	H	L	H	H	H	H	H
CO6	H	H	L	M	H	M	H	H	H	H	L	M	M	H	M	M

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	63 %	29 %	8 %
Programme Specific Outcomes	71 %	21 %	8 %

Course Code	CORE – INSURANCE AND RISK MANAGEMENT		L	T	P	C
			4	0	0	4
Semester – IV	Internal : 25 Marks	External:75 Marks	Total : 60 Hours			
Course Objectives:						
The course consists of types of risks, risk management, Life and General Insurance						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Understand the Importance of Insurance Industry and new challenger to the Indian Insurance Market.				K1,K2	
CO2	Gain knowledge on the principles of life insurance, mode of payments and calculation.				K1,K2	
CO3	Know about Non life Insurance and General insurance schemes.				K1,K2	
CO4	Acquire knowledge about administrative duties and pricing system.				K1.K2	
CO5	Explain the customer’s satisfaction towards risk management.				K1,K2,K3,K4,K5	
CO6	Identify the various types of risk and aware about the risk management techniques				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION				12 Hours	
Growth and Development of Indian Insurance Industry – Regulations of Insurance Business and the Emerging Scenario. Introduction to Life and General Insurance – Life Insurance: Features of Life Insurance – Essentials of Life Insurance Contract – Kinds of Insurance Policies – Premium Determination – Life Policy Conditions						
UNIT – II	FIRE AND MARINE INSURANCE				12 Hours	
Fire Insurance – Fire Insurance Contracts – Fire Insurance Coverage – Policies for Stocks – Rate Fixation in Fire Insurance – Settlement of Claims. Marine Insurance: Marine Insurance Contract – Types of Marine Insurance – Marine Cargo Losses and Frauds – Settlement of Claims						

UNIT – III	MISCELLANEOUS INSURANCE	12 Hours
Miscellaneous Insurance: Motor Insurance – Employer’s Liability Insurance – Personal Accident and Sickness Insurance. Aviation Insurance – Burglary Insurance - Fidelity Guarantee Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance.		
UNIT – IV	RISK MANAGEMENT	12 Hours
Introduction to Risk Management : The Concept of Risk – Risk Vs Uncertainty – Types of Risks: Market Risk, Credit Risk, Operational Risk, Interest Risk, Business Risk, Systematic Risk. Classifying Pure Risks – Methods of Handling Pure Risks – Risk Management Process – Risk Financing Techniques – Risk Management Objectives – Risk Management Information System (RMIS) – Risk Control.		
UNIT – V	RISK MANAGEMENT BY INDIVIDUALS	12 Hours
Risk Management by Individuals: Factors affecting individual demands for insurance. Risk Management by Corporations – Corporate Risk Management Process – Types of Risk Managing Firms		
Text Books:		
<ol style="list-style-type: none"> 1. Mishra, M.N. and Mishra, S.B. (2012). Insurance Principles and Practice. New Delhi, S. Chand and Sons. 2. Gupta, P.K. (2015). Insurance and Risk Management. New Delhi, Himalaya Publishing House. 		
References Books:		
<ol style="list-style-type: none"> 1. Periasamy (2011). Insurance Principles and Practice. New Delhi, Himalaya Publishing House 2. Harrington and Niehaus, ‘Risk management and Insurance, Tata Mcgraw Hill Publishing, NewDelhi, 3rd Edition, 2010. 3. George E Rejda, Principles of Risk Management and Insurance, Pearson Education, 8thEdition, 2009 		

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO PO , PSO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
CO1	M	H	M	H	M	H	M	L	H	M	M	M	H	M	H	H
CO2	H	H	H	H	L	H	H	H	H	M	M	H	H	M	H	H
CO3	M	H	H	M	H	M	H	M	H	H	H	H	H	L	H	H
CO4	L	H	H	H	H	H	H	L	H	M	L	H	H	M	H	H
CO5	H	M	H	H	H	M	H	H	H	M	L	M	H	H	H	H
CO6	M	H	H	M	H	M	L	M	H	H	L	M	H	H	M	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	61 %	29 %	10 %
Programme Specific Outcomes	65 %	27 %	8 %

Course Code	CORE - BUSINESS RESEARCH METHODS		L	T	P	C
			4	0	0	4
Semester- IV	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
The main objectives of this course are to :						
<ol style="list-style-type: none"> 1. To familiarize students with basic of research and research process. 2. To help students in conducting research work and making research reports. 3. To familiarize students preparation of report writing 						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Know the purpose of research, types of research and Hypothesis.				K1,K2	
CO2	Collect the data and Design the sampling frame and questionnaire				K1,K2,K3,K4	
CO3	Acquire knowledge of Research design and Scaling techniques				K1,K2,K3	
CO4	Understand the significance of testing of hypothesis.				K1,K2	
CO5	Draft research reports.				K1,K2,K3,K4,K5	
CO6	Apply principles and practice of research in real life in business situation				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 - Create						
Course Content						
UNIT – I	INTRODUCTION OF RESEARCH				12 - Hours	
Meaning of Research - characteristics, objectives, nature, scope, significance, limitations, role of research in decisions making, types, criteria of good research - steps in research process – Review of literature- Research design, Types of Research Design , Components of Research Design - – Formulation of Hypothesis – Meaning – Types, Sources – Role of Hypothesis – Characteristics, Process of setting of hypothesis.						
UNIT – II	DATA COLLECTION AND PROCESSING				12 - Hours	
Meaning of data, types of data;; Primary data—meaning, methods of collection of primary data-survey, observation, case study and experiment; secondary data, criteria for evaluating secondary data. Questionnaire—types, guidelines for preparing questionnaire, steps in						

designing the questionnaire, essential of good questionnaire Processing of data—editing, coding, classification, tabulation, and presentation by way of diagrams and graphs.		
UNIT – III	SAMPLING AND MEASUREMENT OF SCALING.	12 - Hours
Sampling—meaning of sampling, Principles of sampling, merits, Characteristics of good sampling, key term in sampling, methods of sampling—probability and non-probability, determination of sample size, sampling errors and non-sampling errors: Concept of attitude, measurement and scaling; Types of scalesnominal, ordinal, interval and ratio scales, various types of scaling techniques, reliability and validity of scales.		
UNIT – IV	TESTING OF HYPOTHESIS	12 - Hours
Testing of Hypothesis- Parametric test: 'Z' test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and testing the correlation co-efficient -'t' test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. ANOVA: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney 'U' Test- Kruskalwallis 'H' Test.		
UNIT – V	REPORT WRITING	12 - Hours
Report writing; Significance of Report-Writing; Steps in Report Writing, Layout of the Research Report; Types of Report, Mechanics of Writing a Research Report; Precautions for writing Research Report - Footnotes and Bibliography ethics in research – Ethical behaviour of research – Subjectivity and objectivity in research		
Text Books:		
1. C.R. Kothari and Gaurav Garg, Research Methodology – Methods and Techniques, New Age International Publishers, 2020.		
2. O.R. Krishnaswami and M. Ranganatham, Methodology of Research in Social Sciences, Himalaya Publishing House, 2020.		
References:		
1. R.Cauvery, U.K.Sudha Nayak , R. Meenakshi, Research Methodology, S. Chand & Company Ltd. 2003.		

2. N. Thanulingam, Research Methodology, Himalaya Publishing House, 2012.
3. S.P. Gupta. "Statistical Methods" Forty-fifth Edition, New Delhi, Sultan Chand and Sons, 2016

Mapping with Programme Outcomes and Programme Specific Outcomes

CO PO , PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	H	H	M	L	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	H	H	H	H	H	M	H	H	L	M	H
CO3	H	H	L	H	M	M	H	M	H	M	L	H	M	M	H	H
CO4	M	H	H	H	M	H	H	L	H	M	H	H	M	M	M	H
CO5	H	H	H	H	H	M	H	H	H	H	H	H	H	H	H	H
CO6	M	H	H	M	H	M	L	M	H	H	M	H	H	H	H	H

H: High M:Medium L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	65 %	29 %	6 %
Programme Specific Outcomes	75 %	21 %	4 %

Course Code	ELECTIVE - HUMAN RESOURCE		L	T	P	C
	MANAGEMENT		3	0	0	3
Semester- IV	Internal - 25 Marks	External – 75 Marks	Total – 45 Hours			
Course Objectives:						
The main objectives of this course are to :						
1.Know the present trend in Human Resource Management						
2.Gain knowledge about Recruitment, selection, training & Development						
3. Evaluate the methods of performance appraisal						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Update knowledge on latest trends in human resource management		K1,K2,K3,K4,K5,K6			
CO2	Comprehend the concepts of job analysis		K1,K2			
CO3	Choose write form off training and performance appraisal techniques		K1,K2,K3			
CO4	Determine compensation and rewards for employees and workers		K1,K2,K3			
CO5	Formulate dispute settlement strategy for global business		K1,K2,K3			
CO6	Build harmonious relationship between management and employees		K1,K2			
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 - Create						
UNIT – I	INTRODUCTION TO HRM		9 - Hours			
HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – Human Resource Policies, Need, Type and Scope – Human Resource Policies– Emerging challenges of human resource management – Role of HR managers.						
UNIT – II	ACQUISITION OF HUMAN RESOURCES		9 - Hours			
Human Resources Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension- job analysis and job design – Assessing Human resource requirements						

<p>– Human resource forecasting – work load analysis – job description & specification – job design – job characteristics approach to job design – Human resources information system (HRIS) – succession planning.</p>		
UNIT – III	RECRUITMENT AND TRAINING	9 - Hours
<p>Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e-recruitment-selection process-orientation process international staffing – geocentric ethnocentric, poly centring approaches – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program</p>		
UNIT – IV	PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT	9- Hours
<p>Compensation Management – performance appraisal and audit-nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal – employee counseling – job changes – transfer and promotion –Human Resource Accounting - Human Resource Audit.</p>		
UNIT – V	MAINTENANCE OF EMPLOYEES AND EMERGING HORIZONS OF HRM	9- Hours
<p>Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal – industrial disputes – causes and settlement -Green HRM –eHRM-impact of HRM practice in an organization performance – contemporary issues in HRM – quality circle – Labour and International Organization -Reports of the National Labour commissions.</p>		
Text Books:		
<p>1. Prasad L M, Human Resource Management, Sultan Chand & Sons. 2. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House</p>		
References:		
<p>1. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House 2. Ashwathappa, Human Resource Management, McGraw Hill, India</p>		

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	M	M	H	M	M	M	H	H	M	M	H	H	M	H	H
CO2	M	H	H	H	L	H	H	H	H	H	H	H	H	M	H	H
CO3	H	H	H	M	H	M	H	M	H	H	H	H	H	L	H	H
CO4	M	H	H	H	L	H	H	L	H	M	M	H	H	M	H	H
CO5	H	M	H	H	H	M	H	H	H	M	L	H	H	H	H	H
CO6	M	H	H	H	H	M	L	M	H	H	M	M	M	H	M	M

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	63 %	29 %	8%
Programme Specific Outcomes	67 %	29 %	4 %

Course Code	ELECTIVE – INDUSTRIAL RELATIONS AND		L	T	P	C
	LABOUR LAWS		3	0	0	3
Semester – IV	Internal : 25 Marks	External:75 Marks	Total : 45 Hours			
Course Objectives:						
To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Understand evolution of industrial relations and its significance in managerial world.		K1,K2			
CO2	Imbibe how to interact, negotiate and transact with trade unions.		K1			
CO3	Acquaint with the basic framework of collective bargaining and workers' participation.		K1,K2			
CO4	Design the discipline measures and address grievance mechanisms.		K1,K2,K3,K4,K5,K6			
CO5	Understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.		K1,K2			
CO6	Knowledge on labour law and Powers and Duties of Authorities		K1,K2			
Course Content						
UNIT – I	INDUSTRIAL RELATIONS				9 Hours	
Industrial Relations:Nature of Industrial Relations - Objectives of IR -Factorsaffecting IR in changing Environment - Evolution of IR in India - Role of State - Trade Union - Employers' Organisation - Human Resource Management and IR Role of ILO in Industrial Relations - International Dimensions of IR - Concept of GIG Economy and ramifications forindustrial relations.						
UNIT – II	TRADE UNION				9 Hours	
Trade Union - Origin and growth - unions after Independence - unions in the era of liberalization - Factors Affecting Growth of Trade Unions in India - Multiplicity& Recognition of Trade Unions - Major Provisions of Trade Union Act1926.						

UNIT – III	COLLECTIVE BARGAINING AND WORKERS' PARTICIPATION IN MANAGEMENT	9 Hours
<p>Collective Bargaining: Meaning Nature, Types - Process and Importance of Collective Bargaining - pre-requisites - issues involved - Status of Collective Bargaining in India - Functions and role of Trade Unions in collective bargaining workers' Participation in Management: Concept - practices in India - Works Committees - Joint management councils - Participative Management and co-ownership - Productive Bargaining and Gain Sharing.</p>		
UNIT – IV	DISCIPLINE AND GRIEVANCE REDRESSAL	9 Hours
<p>Discipline - Causes of indiscipline - Maintenance of discipline - Misconduct - Highlights of domestic enquiries - Principle of Natural Justice - Labour turnover – Absenteeism - Grievance - Meaning of Grievance - Grievance redressal machinery in India - Grievance handling procedure - salient features of Industrial Employment (Standing orders) Act 1946.</p>		
UNIT – V	LABOUR LAWS	9 Hours
<p>The Industrial Disputes Act, 1947 - Definitions of Industry - workman - and Industrial Dispute Authorities under the Act: Procedure - Powers and Duties of Authorities - Strikes and Lock outs Lay-off and Retrenchment: Provisions relating to Layoff - Retrenchment - and closure The Factories Act 1948 - Origin, Growth and Objectives - Provisions relating to Health – Safety - Welfare facilities - working hours - Employment of young person's - Annual Leave with wages.</p>		
Text Books:		
<ol style="list-style-type: none"> 1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, <i>"Elements of Industrial Law"</i>. Sultan Chand & Sons Pvt. Ltd. 2. Sharma, J.P. (2018), Simplified Approach to Labour Laws. Bharat Law House (P) Ltd. 		
References Books:		
<ol style="list-style-type: none"> 1. Venkatratnam, (2018) C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi. 2. Padhi, P K, (2017), Industrial Relations, Prentice Hall India. 3. Farnham., and Limlott, J. (1993) Understanding Industrial Relations Cassell. 4. Salamon, M. (2001), .Industrial Relations: Theory & practice. Pearson higher Education. 		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO PO , PSO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8
CO1	H	H	M	L	H	H	H	H	H	H	M	H	H	M	M	H
CO2	H	M	M	H	M	M	H	H	H	M	H	M	H	H	L	H
CO3	H	M	H	L	M	M	M	H	H	H	H	M	H	M	L	M
CO4	H	H	H	M	H	H	H	L	H	H	H	H	H	M	L	H
CO5	M	L	H	H	H	M	H	H	H	H	M	H	H	H	M	H
CO6	H	H	H	H	H	L	H	H	H	H	H	M	H	M	H	H

H: High

M:Medium

L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	63 %	27 %	10 %
Programme Specific Outcomes	67 %	27 %	6 %

Course Code	ELECTIVE – CO - OPERATIVE MANAGEMENT AND ADMINISTRATION		L	T	P	C
			3	0	0	3
Semester - IV	Internal : 25 Marks	External:75 Marks	Total : 45 Hours			
Course outcomes						
<ol style="list-style-type: none"> 1. To enable the students understand the need and importance of managerial functions relating to co-operative administration. 2. To make the students well acquainted with the importance of management of marketing co-operative. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
CO1	Understand about the fundamental aspects of cooperative management					
CO2	Gain knowledge on structure of cooperative management					
CO3	Identify the various functional areas of management					
CO4	Develop skills in practical solutions for issues in cooperative management					
CO5	Cognize with cooperative administrative setup					
CO6	Evaluate the management techniques used by the different types of co-operative organization.					
Course Content						
UNIT – I	INTRODUCTION TO COOPERATIVE MANAGEMENT				9 Hours	
Cooperative Management: Definition, objectives and features – Principles of Management and Principles of cooperation – Management in Public, Private and Cooperative Sectors.						
UNIT – II	STRUCTURE OF COOPERATIVES MANAGEMENT				9 Hours	
Management Structure of Cooperatives: Democratic Management Structure – General Body, The Board and Chief Executives – Committees – Relationship between the Board and the Chief Executives – Co- operative Leadership.						
UNIT – III	FUNCTIONS OF CO-OPERATIVES				9 Hours	
Functions and Functional Areas of Management in Co-operatives: Management functions applied to cooperatives – Materials, Production, Marketing, Finance, Human Resources and Office Management applied to cooperatives.						

UNIT – IV	COOPERATIVE MANAGEMENT	9 Hours
Issues in Cooperative Management: Professionalization – Management Development Programmes – Common Cadre – De-officialization of Cooperative Management - Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation – Operational Efficiency Measurement Criteria for Co-operatives.		
UNIT – V	COOPERATIVE ADMINISTRATION	9 Hours
Cooperative Administration: Cooperative Departmental set up – Legal provisions and administrative powers of the Registrar of Cooperative Societies affecting the cooperatives - Functional Registrars and their powers.		
Text Books:		
1. Nakkiran. S. A, Treatise on Co-operative Management, Rainbow Publication, Coimbatore. 2. Kamat. G.S. New Dimensions of Cooperative Management, Himalaya Publishing House, New Delhi.		
References Books:		
1. Kulandaisamy V, Text Book of Co-operative Management, Arudra Academy, Coimbatore. 2. Goel, B.B 2000, Dynamics of Co-operative Administration, Deep and Deep Pub, New Delhi. 3. Shah A.K, 2007, Professional Management for Co-operatives Himalaya Publishing House, New Delhi.		

Mapping with Programme Outcomes and Programme Specific Outcomes

CO \ PO, PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	H	H	H	L	H	H	H	H	H	H	M	H	H	M	M	H
CO2	H	M	M	H	M	M	H	H	H	M	M	M	H	H	L	H
CO3	H	M	H	L	H	M	M	H	H	H	H	H	M	H	L	H
CO4	H	H	H	M	H	H	H	L	H	H	H	H	H	H	L	H
CO5	M	L	H	H	H	M	H	H	H	H	M	H	M	H	M	H
CO6	H	H	H	H	H	L	H	H	H	H	H	M	H	M	H	H

H: High M:Medium L: Low

PO & PSO	High	Medium	Low
Programme Outcomes	67 %	23 %	10 %
Programme Specific Outcomes	71 %	23 %	6 %

