



**MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI - 627012,
TAMILNADU, INDIA**



COURSE STRUCTURE – M.COM

**(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 14 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 ASSESSMENT

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.



**MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI - 627012,
TAMILNADU, INDIA
M.Com**



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

1. NAME OF THE PROGRAM

Master of Commerce

S.No	Sem	Course Title	CTS	C	L	T	P	I	E	Total	
01	01	Accounting for Management	C	4	3	1	0	25	75	100	
02		Quantitative Techniques for Management	C	4	3	1	0	25	75	100	
03		Business Environment	C	4	4	0	0	25	75	100	
04		Marketing Management	C	4	3	1	0	25	75	100	
05		Elective - A	Corporate Social Responsibility	E	3	3	0	0	25	75	100
			Industrial Relations & Labour Welfare	E	3	3	0	0	25	75	100
			International Financial Reporting and Standards	E	3	3	0	0	25	75	100
06		E-Pathasala	Strategic Management	C	4	4	0	0	25	75	100
07		Computer Applications Practical – Spread Sheet	C	2	0	0	2	50	50	100	
08	02	Start up Eco - System	C	4	4	0	0	25	75	100	
09		Applied Cost Accounting	C	4	3	1	0	25	75	100	
10		Insurance and Risk Management	C	4	3	1	0	25	75	100	
11		Business Research Methods	C	4	3	1	0	25	75	100	
12		Elective - B	Financial Market, Institutions and Services	E	3	3	0	0	25	75	100
			Auditing	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	
15	03	Income Tax Assessment and Procedure	C	4	3	1	0	25	75	100	

16		Tally with GST	C	4	4	0	0	25	75	100	
17		Security Analysis and Portfolio Management	C	4	4	0	0	25	75	100	
18		Financial Management	C	4	3	1	0	25	75	100	
19	Elective - C	Co-operative Management and Administration	E	3	3	0	0	25	75	100	
		Management Information System	E	3	3	0	0	25	75	100	
		Digital Marketing	E	3	3	0	0	25	75	100	
20		Supportive Course - MOOC	S	3	0	0	0	25	75	100	
21	04	Advanced Corporate Accounting	C	4	3	1	0	25	75	100	
22		Soft Skills and Carrier Actualization	C	4	4	0	0	50	50	100	
23		Legal Aspects of Business	C	4	4	0	0	25	75	100	
24		GST and E - Filling	C	4	4	0	0	25	75	100	
25		Elective - D	International Business	E	3	3	0	0	25	75	100
			Total Quality Management	E	3	3	0	0	25	75	100
			Organizational Behavior	E	3	3	0	0	25	75	100
26		E-Pathasala	Human Resource Management	C	4	4	0	0	25	75	100
27		Project Report Viva – Voce	C	6	0	0	6	25	75	100	
Total 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)**

ACCOUNTING FOR MANAGEMENT

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 - ACCOUNTING FOR MANAGEMENT		L	T	P	C
			3	1	0	4
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
The main objectives of this course are to :						
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,K5	
CO2	Understanding the Budget & budgetary control and Standard costing techniques to achieve a desired cost objective.				K1,K2,K3,K4	
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	
CO6					K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
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	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 - QUANTITATIVE TECHNIQUES FOR MANAGEMENT		L	T	P	C
			3	1	0	4
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
The main objectives of this course are to :						
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	CORE - BUSINESS ENVIRONMENT		L	T	P	C
			4	0	0	4
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
The main objectives of this course are to :						
1.To enable students to evaluate business and its environments						
2.To enable students to understand business and society.						
3. To expose the students to various environment factors related to the business.						
Expected Course outcomes:					Knowledge Level	
<i>On the successful completion of the course, student will be able to:</i>						
1.	Understand the various environment, culture and society.				K1,K2	
2.	Facilitate a better-informed Economic System				K1,K2	
3.	Develop the skill required to take better business decisions at right time.				K1,K2,K3,K4,K5	
4.	Acquired knowledge of contemporary issues in the Business Environment.				K1,K2	
5.	Familiarize with the nature of business environment and its components.				K1,K2	
6.	Demonstrate and develop conceptual framework of business environment.				K1,K2,K3,K4,K5,K6	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
UNIT – I	BUSINESS ENVIRONMENT				12 - Hours	

Meaning – Various environments affecting business – Social Economic; Political and Legal; Culture; Competitive Demographic; Technological and International environments.		
UNIT – II	BUSINESS AND CULTURE	12 - Hours
Culture – Elements of culture – Impact of foreign culture – Traditional values and its impact – Change and resistance to change - Caste and communities – Linguistic and Religious groups – Joint Family system.		
UNIT – III	BUSINESS AND SOCIETY	12 - Hours
Social responsibilities of Business – Responsibilities to shareholders; Responsibility to employees; Responsibility to customer; Responsibility to the community; Responsibility to the Government – Business Ethics – Population – Demographic pattern changes – Standard of living – Urbanization – Migration.		
UNIT – IV	BUSINESS AND GOVERNMENT	12 - Hours
State Regulations of business – Industrial Licensing policy – Technology – Indigenous Technology – Import of Technology – Import of Technological changes of business.		
UNIT – V	ECONOMIC SYSTEM	12 - Hours
socialism – Capitalism - Mixed Economy – Their impact on Business – Public sector, private sector, joint sector – objectives, growth, achievements and their failures – Prospects for future growth.		
Text Books:		
<ol style="list-style-type: none"> 1. K. Aswathappa, Essentials of Business Environments,Himalaya Publishing House. 2. Lokanathan and Lakshmi rajan, -Business and society - Emerald Publishers, 2016. 		
References:		
<ol style="list-style-type: none"> 1. M.Adikary - Economic Environment of Business - Sultan Chand & Sons.2015 2. Dr. Amit Kumar, Business Environment, Publisher: SahityaBhawan Publications,2017 		

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	CORE - MARKETING MANAGEMENT		L	T	P	C
			4	0	0	4
Semester- I	Internal - 25 Marks	External – 75 Marks	Total – 60 Hours			
Course Objectives:						
The main objectives of this course are to : To equip the students to have an overall understanding about the application areas of marketing and can identify some potential areas for research.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Understanding about concepts like customer centricity, CRM, value chain and customer delight.				K1,K2,K3,K4,K5	
CO2	Understanding about the market segmentation process and its applications in marketing strategies.				K1,K2,K3,K4	
CO3.	Develop an idea about consumer behaviour and its impact.				K1,K2,K3	
CO4	understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.				K1,K2,K3,K4	
CO5	Develop sound ideas regarding services marketing and service quality.				K1,K2	
CO6	Develop recent trends in Marketing.				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	MODERN MARKETING				12 – Hours	
Customer Relationship Management : Meaning – building and managing customer relationship – strategies for building relationship – customer interaction management . Direct marketing - types – factors – benefits .Online marketing – features -channels– benefits.-components - online marketing in Indian scenario – problems of online marketing . Green marketing -Social marketing –meaning - types -marketing mix in social marketing – process.						

UNIT – II	CONSUMER BEHAVIOUR	12 – Hours
<p>Meaning – factors influencing buying behaviour - buyer behaviour models -Marshallian model – Psychological models – Psycho- analytic model – Socio cultural theories - buying characteristics –buying motives -buying decision process . Consumerism – meaning – origin – Consumer exploitation – problems of Indian consumers.</p>		
UNIT – III	RETAIL MANAGEMENT	12 – Hours
<p>The frame work of retailing – functions - reasons for retailing – special characteristics of retailing-large scale retailing institutions - retail management strategy - retail management activities- relationship management – growth of highway retailing - retailing scene in India.</p>		
UNIT – IV	SERVICES MARKETING	12 – Hours
<p>Meaning – definition – difference between goods and services – characteristics of services – classification of services– marketing mix in service marketing – service quality – consumer behaviour in services - reasons for the growth of the service sector – Marketing strategies for service firms.</p>		
UNIT – V	MARKETING RESEARCH	12 – Hours
<p>Objectives and importance of marketing research – scope of marketing research – characteristics of a good research – marketing research process – role of marketing research in strategic planning and decision making in marketing – emerging issues / problems – limitations of marketing research.</p>		
Text Books:		
<p>1.Dr. Karunakaran K. - Marketing Management, Himalaya publishing house. 2.Marketing Management – A South Asian Perspective, Philip Kotler, Keller Kevin, Koshy Abraham & Jha Mithileshwar, Pearson Education.</p>		
References:		
<p>1. 1 Customer Relationship Management – Perspective from the Market Place, Simon Knox,StanMaklan, Butterworth – Heinemann, 2. Total Relationship Marketing Evert Gummesson, Butterworth – Heinemann. 3. Relationship Marketing – Jagdish N Sheth and Atul Parvatiyar- Response Books.</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	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 - CORPORATE SOCIAL RESPONSIBILITY		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 ultimate purpose of CSR is to maximize shared value among organisations, employees, customers, shareholders, and community members.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context.				K1,K2,K3,K4,K5	
CO2	Understand the implementation of CSR policy under the Companies Act 2013				K1,K2,K3,K4	
CO3.	Gain knowledge on governance of CSR activities				K1,K2,K3	
CO4	Learn as to how to monitor CSR activities				K1,K2,K3,K4	
CO5	Know about CSR standards and audit				K1,K2	
CO6	Apply a pragmatic and pluralistic approach to business and CSR				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	CONCEPT AND MEANING OF CORPORATE SOCIAL RESPONSIBILITY				9 – Hours	
Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship - Corporate Philanthropy.						
UNIT – II	CONSUMER BEHAVIOUR				9 – Hours	

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time.

UNIT – III	GOVERNANCE OF CSR ACTIVITIES	9 – Hours
-------------------	-------------------------------------	------------------

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board’s responsibility towards CSR - CSR project management approach – Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.

UNIT – IV	MONITORING OF CSR ACTIVITIES	9 – Hours
------------------	-------------------------------------	------------------

CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting.

UNIT – V	CSR AUDIT AND STANDARDS	9 – Hours
-----------------	--------------------------------	------------------

CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000 (SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.

Text Books:

1. Christopher (2019), Sustainable Value: How the world’s leading companies doing well by doing good, Stanford University Press, USA.
2. Ilango D and Durgados R, (2018), Corporate Governance – An Insight, The United Publishers, Mangalore.

References:

1. Nancy Lee and Philip Kotler (2019), corporate social Responsibility: doing the most good for your company and your cause, John Wiley & Sons, Delhi.
2. Sanjay K. Agarwal (2018), Corporate Social Responsibility in India, Sage Publications, Delhi.
3. Wayne Visser (2017), CSR 2.0 Transforming Corporate Sustainability and Responsibility, Kaleidoscope Futures, London.

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	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 - INDUSTRIAL RELATIONS AND LABOUR WELFARE				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 :								
This course aims at providing fundamental knowledge and exposure to the industrial relations and related aspects prevailing in industries and to familiarize the students with various labour legislations applicable to business.								
Expected Course outcomes:								
<i>On the successful completion of the course, student will be able to:</i>						Knowledge Level		
CO1	Describe the fundamental concepts and natures of industrial relations.					K1,K2,K3,K4,K5		
CO2	Illustrate the role of trade union in the industrial setup					K1,K2,K3,K4		
CO3.	Outline the importance causes & impact of industrial disputes.					K1,K2,K3		

CO4	Elaborate industrial Dispute settlement procedures.	K1,K2,K3,K4
CO5	Apply various industrial legislations in business	K1,K2
CO6	Understand the laws related to working conditions in different setting.	K1,K2,K3
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create		
Course Content		
UNIT – I	INDUSTRIAL RELATIONS	9 – Hours
Industrial Relations: Concepts – Importance – Industrial Relations problems in the Public Sector – Growth of Trade Unions – Codes of conduct.		
UNIT – II	II INDUSTRIAL CONFLICTS	9 – Hours
Industrial Conflicts: Disputes – Impact – Causes – Strikes – Prevention – Industrial Peace – Government Machinery – Conciliation – Arbitration – Adjudication.		
UNIT – III	LABOUR WELFARE	9 – Hours
III Labour Welfare: Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statutory Welfare Measures – Labour – Welfare Funds – Education and Training Schemes.		
UNIT – IV	INDUSTRIAL SAFETY	9 – Hours
Industrial Safety: Causes of Accidents – Prevention – Safety Provisions – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards – Diseases – Psychological problems – Counselling – Statutory Provisions.		
UNIT – V	WELFARE OF SPECIAL CATEGORIES OF LABOUR	9 – Hours
Welfare of Special Categories of Labour: Child Labour – Female Labour – Contract Labour – Construction Labour – Agricultural Labour – Differently abled Labour –BPO & KPO Labour – Social Assistance – Social Security – Implications.		
Text Books:		
<ol style="list-style-type: none"> 1. Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj. Industrial relations & Labour Laws. Tata McGraw Hill. 2012. 2. Srivastava, Industrial Relations and Labour Laws, Vikas, 2007. 		
References:		
<ol style="list-style-type: none"> 1. 1 Ratna Sen, Industrial Relations in India, Shifting Paradigms, Macmillan India Ltd., New Delhi, 2007. 		

2. Mamoria C.B., Sathish Mamoria, Gankar, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, 2012.

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 %

Course Code	ELECTIVE - INTERNATIONAL FINANCIAL REPORTING STANDARDS		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 expose students to the prevailing International Accounting and reporting Systems and to increase the employability of students in MNCs.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	.Familiarize and understand the international Financial Reporting Standards.				K1,K2,K3,K4,K5	
CO2	Apply advanced international financial reporting techniques to the				K1,K2,K3,K4	

	production and presentation of external financial reports.	
CO3.	Identify and apply the disclosure requirements relating to the IFRS.	K1,K2,K3
CO4	Gained knowledge of convergence of Indian Accounting Standards with IFRS.	K1,K2,K3,K4
CO5	Understanding the different features of accounting for international or multi – national business operations.	K1,K2
CO6	Explain the role played by individual financial statement in financial reporting.	K1,K2,K3
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create		
Course Content		
UNIT – I	INTERNATIONAL ACCOUNTING	9 – Hours
Introduction, Differences in Accounting Practices, Concept of Harmonization, Need for Standardization. IFRS: US GAAP and Indian AS including IND AS. Recent development in reporting: XBRL and Integrated reporting. IFRS and Taxation. Status of International Accounting Education, The Accounting Profession in Selected Countries.		
UNIT – II	INTERNATIONAL ACCOUNTING STANDARDS BOARD	9 – Hours
History and Development of the IASB. Functions of IASB, Research and Standard setting, Implementation, Members of IASB. Funding of IASB. International Accounting Standards Board vs Financial Accounting Standards Board.		
UNIT – III	ELEMENTS OF FINANCIAL STATEMENTS	9 – Hours
Share-based Payment. Business Combinations. Insurance Contracts. Noncurrent Assets Held for Sale and Discontinued Operations. Exploration for and Evaluation of Mineral Resources.		
UNIT – IV	PRESENTATION OF EXTERNAL REPORTS FOR COMBINED ENTITIES	9 – Hours
Financial Instruments Disclosures. Operating Segments. Financial Instruments. Consolidated Financial Statements. Joint Arrangements, Disclosure of Interests in Other Entities		
UNIT – V	PRESENTATION OF ACCOUNTS AND ADDITIONAL DISCLOSURES	9 – Hours
Fair Value Measurement, Regulatory Deferral Accounts, and revenue from Contracts with		

Customers. Leases. Insurance Contracts. IFRS Practices by Indian and Multi-National Companies.

Text Books:

1. Mohapatra Das.A.K. International Accounting, Prentic Hall of India, New Delhi.
2. Rathore, Shirin, International accounting, PHI learning, New Delhi.

References:

1. Peter Walton, International Accounting, International Thomson Business press.
2. Saudagaran, Shahorkh.M, International accounting a user perspective Cengage learning India Pvt. Ltd, New Delhi.
3. Nobes Christopher & Parker Robert. Comparative international accounting - Research Education Asia, New Delhi . Publishing House, New Delhi, 2012.

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 - 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 – STARTUP ECO- SYSTEM			L	T	P	C
				4	0	0	4
Semester- II	Internal - 25 Marks	External – 75 Marks		Total – 60 Hours			
Course Objectives:							
The main objectives of this course are to :							
Expected Course outcomes:							
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level		
CO1	.Understand the Startup Opportunities.			K1,K2,K3,K4,K5			
CO2	Explain the role and importance of Women Entrepreneur , Rural Entrepreneur in Economic Development.			K1,K2,K3,K4			
CO3.	Understand sustainability and growth of startup			K1,K2,K3			
CO4	Describe the basic concepts of Entrepreneurship			K1,K2,K3,K4			
CO5	Gain Awareness of the Problems of SSI and Policy Support			K1,K2			
CO6	Apply principles and practice methodology of entrepreneurship for business sustainability.						
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create							
Course Content							
UNIT – I	STARTUP OPPORTUNITIES			12 – Hours			
Startup opportunities: The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Startup – Ideation- Venture Choices – The Rise of The startup Economy -The Six Forces of Change – The Startup Equation- The Entrepreneurial Ecosystem - Entrepreneurship in India. Government Initiatives.							
UNIT – II	ENTREPRENEURIAL DEVELOPMENT PROGRAMMES			12 – Hours			
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.		
UNIT – III	STARTING UP FINANCIAL ISSUES	12 – Hours
Starting up Financial Issues: Feasibility Analysis – The cost and process of raising capital – Unique funding issues of a high-tech ventures – Funding with Equity – Financing with Debt- Funding startups with bootstrapping- crowd funding- strategic alliances.		
UNIT – IV	STARTUP SURVIVAL AND GROWTH	12 – Hours
Startup Survival and Growth: Stages of growth in a new venture- Growing with the market – Growing within the industry- Venture life patterns- Reasons for new venture failures- Scaling Ventures – preparing for change – Leadership succession. Support for growth and sustainability of the venture.		
UNIT – V	STEPS IN SETTING MSEMS	12 – Hours
Scanning of business environment – Training – Product selection – Market – Survey – Incentives & Subsidies – Evaluating entrepreneurial performance - Evolution Concept of SmallScale Industry – Concept of MSMEs – Importance of Small-Scale Industry Problems of entrepreneurs -Problems of entrepreneurs - Sickness in small industries – Reasons and Remedies.		
Text Books:		
1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.		
2. Steven Fisher, Ja-nae Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016		
References:		
1.Bruce R. Barringer, R.Duane Ireland, Entrepreneurship successfully, launching new ventures.Pearson,2019		
2.Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.		

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 – APPLIED COST ACCOUNTING		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 understand the various concepts of cost and its different methods.						
2.To enable the students to prepare the cost sheet and preparation of Pay Roll						
3.To help the students to understand process costing and its various methods.						
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
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.						
UNIT – II	LABOUR COSTING					12 Hours

Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour 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	CORE – INSURANCE AND RISK MANAGEMENT		L	T	P	C
			4	0	0	4
Semester – II	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
			3	1	0	4
Semester- II	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 scales nominal, 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:		
<ol style="list-style-type: none"> 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 - FINANCIAL MARKETS, INSTITUTIONS AND SERVICE		L	T	P	C
			3	0	0	3
Semester- II	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 – FIIs – 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>		
Text Books:		
<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</p>		

Hall of India, New Delhi

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 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	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 - AUDITING		L	T	P	C
			3	0	0	3
Semester- II	Internal - 25 Marks	External – 75 Marks	Total – 45 Hours			
Course Objectives:						
The main objectives of this course are to :						
1.To equip the student with the latest knowledge of auditing.						
2.To provide student with the skills and techniques employed in a modern audit						
3.To equip the student with latest tools and techniques in internal and external audit.						
.						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Explain the principles of auditing and professional standards of auditors.				K1,K2	
CO2	Assess audit risk and audit evidence while conducting an audit				K1,K2,K3,K4	
CO3	Evaluate internal control policies and procedures adopted by organizations.				K1,K2,K3,K4	
CO4	Design substantive testing procedures for major transaction cycles				K1,K2,K3, K4	
CO5	Identify and define major concepts of auditing , including risk , materiality and professional standards.				K1,K2,K3,K4,K5	
CO6	Explain and model the accountants role in applying the concepts in auditing.				K1,K2,K3, K4	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	AUDITING				9 – Hours	
Auditing: Meaning, Objects and Importance Origin and Growth of Auditing – Growth of Auditing in India – Meaning of Auditing – Definition – Salient Features – Scope of Audit – Difference between book keeping, Accountancy, Auditing and Investigation – Objects of Audit – Primary Objects, Secondary Objects – Necessity of Auditing – Detection and Prevention of Fraud – Kinds of Fraud – Detection of Fraud – Detection of Errors – Kinds of Errors. Need and						

Importance of Auditing – Advantages of Auditing to the Business and Owners – Limitation of Audit.Kinds of Audit.		
UNIT – II	AUDIT PLANNING	9 – Hours
<p>Audit Planning : Determining the Scope of Audit – Audit engage meant letter – Clients Preparation for the Auditors – Audit Memorandum – Audit Program – a) Contents of an Audit Program, b) Essentials of an Audit Program, c) Advantages of Audit Program, d) Disadvantages of Audit Program, e) Remedies to Remove the Drawbacks of Audit Program – Audit Note Book – i) Contents of Audit Note Book, ii) Advantages of Audit Note Book – Working Papers – Importance of Working Papers – Principles of Preparation of working of papers - Control of Working paper – Ownership of Working Papers – Filing of Working Papers – Filing of Working Papers – Procedure of Audit.</p> <p>Vouching: Introduction – Meaning of Vouching – Definition – Characteristics and Importance of Vouching – Types of Vouchers – Examples of Vouchers – Objects of Vouching – Difference Between Routine Checking and Vouching.</p>		
UNIT – III	INTERNATIONAL CHECK AND INTERNAL CONTROL	9 – Hours
<p>Internal Check - Objects of Internal Check – Auditor’s Duty in Respect of Internal Check - General Consideration in Framing a System of Internal Check – Test Check – Difference Between Internal Check and Test Check – Internal Control – Objectives of Internal Control – Internal Control and Auditors – Limitation of Internal Control - Evolution of Internal Control – Procedure of Evolution of Internal Control – Consideration In Evolution – Internal Control Questionnaire – Merits and Demerits of Internal Control Questionnaire – Internal Audit – Objective of Internal Audit Vis A vis Independent Audit – Different Between Internal Auditor and Independent Auditor – Internal Control, Internal Audit and Internal Check – A Comparison – Independence of Auditor – Qualities of an Auditors – Relationship Between the Statutory and the Internal Auditor.</p>		
UNIT – IV	AUDIT OF LEDGER	9 – Hours
<p>Audit of Ledger: Introduction - Fraud with Ledger – Audit of Purchase Ledger – Audit of Sales Ledger – Audit of General Ledger – Outstanding Assets and Liabilities – Vouching of Some Items – Outstanding Liabilities – Some Outstanding Liabilities - Contingent Liabilities – Contingent Assets.</p>		
UNIT – V	AUDIT OF BANK, INSURANCE COMPANIES, CO-	9 – Hours

	OPERATIVE SOCIETIES AND EDUCATIONAL INSTITUTIONS	
--	---	--

Banking Companies – Legislation - Restriction – Approach To Bank Audit - Audit Program - Capital and liabilities – Assets – Audit of Nationalized Banks – Insurance Companies - Financial Statement – Audit – Registers of Policies and Elemis and other Records - Submission of Returns – Investments – Limits of Deposits with one Banking Company – Form of Contents of Balance Sheet – Liabilities - Asset side – Other Accounts - Special Aspects of Audit - Compliance with Law – Audit of the Head Office. Audit of Co-Operation Societies – Audit of Educational Institutions.

Text Books:

L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade. Auditing – Sheth Publishers Private Limited, Mumbai.

2) Dr. K. R. Dixit, Auditing – Vishwa Publishers & Distributors, Nagpur

References:

1. B. N. Tandon, S. Sudharsanam, S. Sundharabahu. Practical Auditing – S. Chand & Company Ltd.

2. S. K. Mehta, Auditing, Diamond Publication Pune.

3. Sharma T.R, Auditing Principles and Practice, Sahitya Bhavan Agra.

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 %

Course Code	ELECTIVE – ENTERPRISE RESOURCE		L	T	P	C
	PLANNING		3	0	0	3
Semester – II	Internal : 25 Marks	External : 75 Marks	Total : 45 Hours			
Course Objectives						
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	BUSINEES PROCESS RESTRUCTURING	9 Hours
-------------------	---------------------------------------	----------------

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.

UNIT – IV	ERP SYSTEM IMPLEMENTING	9 Hours
------------------	--------------------------------	----------------

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.

UNIT – V	SUPPLY CHAIN MANAGEMENT AND CUSTOMER RELATIONSHIP MANAGEMENT	9 Hours
-----------------	---	----------------

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.

Text Books:

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:

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 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	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 – INCOME TAX ASSESSMENT AND PROCEDURE		L	T	P	C
			3	1	0	4
Semester – III	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
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.		
UNIT – III	INCOME FROM BUSINESS OR PROFESSION	12 Hours
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.		
UNIT – IV	INCOME FROM CAPITAL GAIN AND OTHER SOURCES	12 Hours
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. Income from other sources: Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.		
UNIT – V	TOTAL INCOME & ASSESSMENT PROCEDURE	12 Hours
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		
Note: Question paper shall consist of 40% Theory and 60% Problems		
Text Books:		
1. Dr. H.C. Mehrotra and Dr. S.P. Goyal , Income Tax Law & Practice Revised Edition (as per latest Assessment Year) ,		

2. Income Tax Law and Practice – N.Hariharan , Vijay Nicola in prints Privae Limited , Chennai.

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	CORE – TALLY WITH GST		L	T	P	C
			4	0	0	4
Semester – III	Internal : 25 Marks	External:75 Marks	Total : 60 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				12 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				12 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	12 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	12 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	12 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 Balance Sheet, ratio analysis.

Text Books:

1. Accounting theory and practice, Dr.jawaharLal, Himalaya publishing house.
2. GST accounting with TallyERP9, Asok.K.Nandhani

References Books:

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 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 – 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
-------------------	-----------------------------	-----------------

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
------------------	---------------------------	-----------------

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
-----------------	---	-----------------

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 – FINANCIAL MANAGEMENT		L	T	P	C
			3	1	0	4
Semester – III	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
<p>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 .</p>		
UNIT – IV	LEVERAGES AND DIVIDEND DECISION	12 Hours
<p>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 .</p>		
UNIT – V	INVESTMENT DECISIONS	12 Hours
<p>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.</p>		
<p>Note: Question paper shall consist of 40% Theory and 60% Problems</p>		
<p>Text Books:</p>		
<p>1. Tulsian P C, (2019), Financial Management, S.Chand & Company, New Delhi 2. Maheswari S N, (2020), Financial Management, Sultan Chand & Sons, New Delhi</p>		
<p>References Books:</p>		
<p>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.</p>		

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	ELECTIVE – CO - OPERATIVE MANAGEMENT AND ADMINISTRATION		L	T	P	C
			3	0	0	3
Semester – III	Internal : 25 Marks	External:75 Marks	Total : 45 Hours			
Course outcomes						
<ol style="list-style-type: none"> To enable the students understand the need and importance of managerial functions relating to co-operative administration. To make the students well acquainted with the importance of management of marketing co-operative. 						
Expected Course Outcomes:					Knowledge Level	
On the successful completion of the course, student will be able to:						
CO1	Understand about the fundamental aspects of cooperative management					K1,K2
CO2	Gain knowledge on structure of cooperative management					K1,K2, K3
CO3	Identify the various functional areas of management					K1,K2,K3,K4
CO4	Develop skills in practical solutions for issues in cooperative management					K1,K2,K3,K4,K5
CO5	Cognize with cooperative administrative setup					K1,K2,K3,K4
CO6	Evaluate the management techniques used by the different types of co-operative organization.					K1,K2,K3,K4,K5
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
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 %

Course Code	ELECTIVE – MANAGEMENT INFORMATION SYSTEM		L	T	P	C
			3	0	0	3
Semester – III	Internal : 25 Marks	External : 75 Marks	Total : 45 Hours			
Course Objectives						
1.To understand types of MIS application in organizations.						
2.To discuss the development of management information systems in organizations.						
3.To select and design MIS systems appropriate to meet management requirements.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:					Knowledge Level	
CO1	Understand the fundamental concepts of MIS				K1,K2	
CO2	Specialization of management information systems development				K1,K2	
CO3	Identification of the main knowledge management elements information systems application.				K1,K2	
CO4	Analyzing of the concept of knowledge management application.				K1,K2	
CO5	Describe how organization use and manipulate information systems to meet organizational needs and goals.				K1,K2	
CO6	.Identify the role of information systems in influencing decision making process				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	INTRODUCTION TO BUSINESS SYSTEMS				9 Hours	
Need for IS in Business – fundamentals of IS – System concepts – Components of IS – IS resources Activities – Overview of IS – Operation Support Systems, Management Support Systems, Other Classification – System approach to Problem solving – Global business scenario – trends in technology and applications.						
UNIT – II	INFORMATION SYSTEMS FOR BUSINESS OPERATIONS				9 Hours	
Business Information Systems – Marketing Information Systems – Manufacturing						

Information Systems – Human Resource Information Systems – Accounting Information Systems, Financial Information Systems – Transaction Processing System.

UNIT – III	INFORMATION SYSTEMS FOR MANAGERIAL DECISION SUPPORT	9 Hours
-------------------	--	----------------

Management Information & Decision Support Systems – Management Information Systems – Expert Systems – Examples, Executive Information Systems – Artificial Intelligence Technologies.

UNIT – IV	INFORMATION SYSTEMS FOR STRATEGIC ADVANTAGE	9 Hours
------------------	--	----------------

Strategic roles of IS-Breaking Business Barriers – Reengineering Business Processes Improving Business Quality – Creating Virtual Company – Building knowledge Creating Company – Using Internet Strategically – Challenges of Strategic IS – Enterprise – wide systems and E-Business applications. Internet and GST : Online Registration and filing of returns.

UNIT – V	MANAGING INFORMATION SYSTEMS	9 Hours
-----------------	-------------------------------------	----------------

Enterprise Management – Information Resource Management – Strategic Management, Operational Management – Resource Management Technology Management – Distributed Management. Organizing Planning – IS planning methodologies – Critical Success Factors – Business Systems Planning – Computer Aided Planning Tools. Security & Ethical Challenges; IS controls – Facility Controls – Procedural Controls – Computer Crime – Privacy Issues.

Text Books:

1. Management Information System, M Azam, Vijay Nicole Imprints Pvt. Ltd., Chennai-91
2. Management Information system, By EFF OZ, Indian Edition, Cengage learning.

References Books:

1. Management of Information systems by S.A. Kelkar, PHI learning PVT Ltd.,
2. Management Information systems Indian Edition, Gordon B. Davis and Margrethe H. Olson, Tata Mcgraw Hill.
3. Introduction to Information Systems by Alexis Leon and Mathews Leon Tata Mcgrawhill Co.

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 - DIGITAL MARKETING		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 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:		
<ol style="list-style-type: none"> 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:		
<ol style="list-style-type: none"> 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 – ADVANCED CORPORATE		L	T	P	C
	ACCOUNTING		3	1	0	4
Semester – IV	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 - 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:						
The main objectives of this course are to :						
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	
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.						
UNIT – II	RESUME PREPARATION AND GROUP DISCUSSION				12 – Hours	
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.		
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 - LEGAL ASPECTS OF BUSINESS		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 provide an overview of important laws that have a bearing on the conduct of business in India 2. To examine the various legal forms that a business entity can take and the relative Advantages and disadvantages of each of these forms. 						
Expected Course outcomes:						
<i>On the successful completion of the course, student will be able to:</i>					Knowledge Level	
CO1	Understanding of the basic and fundamental principles of legal Aspects of Business.				K1,K2	
CO2	Examine the various legal forms that a business entity can take and the relative merits and demerits of each of these forms.				K1,K2,K3,K4,K5,K6	
CO3	Explain the concepts in business laws with respect to Indian trade.				K1, K2	
CO4	Apply basic legal knowledge to business transactions.				K1,K2, K3	
CO5	Understanding consequences of applicability of various laws on business situations.				K1,K2,K3,K4, K5	
CO6	Develop critical thinking through the use of law cases.				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
Course Content						
UNIT – I	THE INDIAN CONTRACT ACT, 1872				12 – Hours	
Introduction – Definition of contract – agreement – offer – acceptance – consideration capacity to contract – contingent contract – Quasi contract – performance – Discharge – Remedies to breach of contract.						
UNIT – II	PARTNERSHIP				12 – Hours	
Essentials of partnership, Rights and duties of partner, types of partners .Dissolution of partnership. Sale of Goods Act: Sale and Agreement to sell, Conditions and Warrantees, Transfer of property, Finder of goods, Performance of contract of sale, Rights of an unpaid						

seller.		
UNIT – III	CONTRACT OF AGENCY	12 – Hours
Essentials of Contract of Agency – Creation of Agency – Kinds of Agents – Comparison Between an Agent and Servant – Comparison Between an Agent and Independent Contractor – Relationship of Principal and Agent – Duties of an Agent – Rights of an Agent – Duties and Rights of the Principal – Delegation of authority by an Agent – Sub Agent – Position of Principal and Agent in relation to third Parties – Termination of Agency.		
UNIT – IV	COMPANY	12 – Hours
Formation – Memorandum – Articles – Prospective Shares – debentures – Directors – appointment – Powers and duties. Meetings – Proceedings – Management – Accounts – audit – oppression & mismanagement – winding up.		
UNIT – V	THE CONSUMER PROTECTION ACT, 1986	12 – Hours
Object – Rights of Consumers – Important Terms Consumer Complaint - Consumer Protection Councils – Redressal Machinery – District Forum – State Commission - National Commission. Cyber Law -Need for Cyber laws – Cyber law In India – Information Technology Act – 2000 – Defining Cyber Crime – Types of Cyber Crimes – Preventing of Computer Crime.		
Text Books:		
1. Business legislation for management M.C. Kuchal and Deepa Prakash, Vikas Publish House PVT Ltd., 2. Legal aspects of Business by Akhileshwar Pathak. Tata Mcgraw Hill.		
References:		
1. Business law, D. Chandra Bose, PHI learning PVT Ltd., 2. Legal aspects of Business, Ravinderkumar, Cengage learning.		

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 - GOODS AND SERVICE TAX & E-FILING		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 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:					Knowledge Level	
<i>On the successful completion of the course, student will be able to:</i>						
1.	Comprehend the fundamentals of indirect tax and need for GST					K1,K2
2.	Analyze the structure of GST and their schemes in practice					K1,K2,K3,K4
3.	Explain the essential of Place of supply including inter & intra state supply of Goods and service Tax.					K1,K2,K3,K4,K5
4.	Comprehend the eligibility and ineligibility of ITC and details of Invoice, conditions procedures and records for ITC.					K1,K2
5.	Develop GST e-filing system					K1,K2
6.	Acquire knowledge on recent trends in GST					K1,K2,K3
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
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.

UNIT – V	GST E-FILING	12 - Hours
-----------------	---------------------	-------------------

GST Returns Legal Framework for returns; Benefits; Return mechanism in GST; Modes of filing return; Types of Returns under GST; GST practitioners, GST portal - Filing of GSTR -1, GSTR – 2 and GSTR -3 - GSTR 4 and GSTR-5: - Quarterly Returns and Return filled by Non- Resident foreign taxpayers -GSTR- 6 and GSTR- 7 Return for Input Service Distributor (ISO) and Return for Tax Deducted at Source - GSTR- 8, GSTR- 9 and GSTR- 10 Return filled by the e-commerce operators, Annual Return and Final Return of Registered Person.

Note:

Text Books:

1. Singhania, V. K.(2019). Student’s Guide to GST and Customs Law. New Delhi: Taxmann Publications
2. Pvt. Ltd Ahuja, G. & Gupta R., Simplified Approach to GST and Customs Law. Delhi: Flair Publications..

References:
<ol style="list-style-type: none">1. S Gupta, GST–Law and Practice, Taxmann’s Publications, New Delhi, 2020.2. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi .2020.

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 %

Course Code	ELECTIVE - INTERNATIONAL BUSINESS		L	T	P	C
			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 :						
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:					Knowledge Level	
<i>On the successful completion of the course, student will be able to:</i>						
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, K3,K4,K5,	
CO6	Acquired knowledge on recent trends in international financial Markets				K1,K2,K3	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
UNIT – I	INTRODUCTION AND DIMENSIONS OF INTERNATIONAL BUSINESS				9 – 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				9 – 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	9 – 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	9 – 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	9 – 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.		
Note:		
Text Books:		
<ol style="list-style-type: none"> 1. Cherunilum Francis, International Business, Prentice-Hall of India. 2. Hill Charles, Jain Arun, International Business, Tata McGraw Hill. 		
References:		
<ol style="list-style-type: none"> 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	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	H	M	M	L	H	H	M	M	H	M	H	L	L
CO2	M	H	H	H	H	L	M	H	H	M	M	H	L	H	M	H
CO3	H	H	H	H	M	L	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	M	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 - TOTAL QUALITY MANAGEMENT		L	T	P	C
			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.To understand the concepts of Quality and the implication of Quality on Business.						
2.To Implement Quality Improvement Programs						
3.To have exposure to challenges in Quality improvement programs						
Expected Course outcomes:					Knowledge Level	
<i>On the successful completion of the course, student will be able to:</i>						
CO1	Familiarized with the basic concept and framework of Total Quality management				K1,K2,K3,K4	
CO2	Manage quality improvement teams				K1,K2,K3,K4,K5	
CO3	Realize the importance of significance of quality				K1,K2	
CO4	Identify requirements of quality improvement programs				K1,K2,K3	
CO5	Explaining the basic frameworks for quality and performance such as ISO 9000, TQM and Six Sigma.				K1,K2,K3,K4	
CO6	Describe and discuss the role of techniques used in TQM				K1,K2,K3,K4,K5	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
UNIT – I	INTRODUCTION				9 – Hours	
Introduction - Need for quality - Evolution of quality - Definitions of quality - Dimensions of product and service quality - Basic concepts of TQM - TQM Framework - Contributions of Deming, Juran and Crosby - Barriers to TQM - Customer focus - Customer orientation, Customer satisfaction, Customer complaints, Customer retention.						
UNIT – II	TQM PRINCIPLES				9 – Hours	
Leadership - Quality Statements, Strategic quality planning, Quality Councils - Employee						

involvement - Motivation, Empowerment, Team and Teamwork, Recognition and Reward, Performance appraisal - Continuous process improvement - PDCA cycle, 5S, Kaizen - Supplier partnership - Partnering, Supplier selection, Supplier Rating.

UNIT – III	TQM TOOLS											9 – Hours				
The seven traditional tools of quality - New management tools - Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT - Bench marking - Reason to bench mark, Bench marking process - FMEA - Stages, Types.																
UNIT – IV	QUALITY IMPROVEMENT											9 – Hours				
Quality Improvement: Recent Technique for Quality Improvement - Zero Defect – Quality Motivation Techniques - Quality Management System and Total Quality Control																
UNIT – V	QUALITY MANAGEMENT SYSTEM											9 – Hours				
Introduction—Benefits of ISO Registration—ISO 9000 Series of Standards—Sector-Specific Standards—AS 9100, TS16949 and TL 9000-- ISO 9001 Requirements—Implementation—Documentation—Internal Audits—Registration--ENVIRONMENTAL MANAGEMENT SYSTEM: Introduction—ISO 14000 Series Standards—Concepts of ISO 14001—Requirements of ISO 14001— Benefits of EMS.																
Note:																
Text Books:																
<ol style="list-style-type: none"> 1. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals of Total Quality Management”, Bross Chapman & Hall, London 2. George, Stephen and Weimerskirch, Arnold, “Total Quality Management - Strategies and Techniques Proven”, Mohit Publications. 																
References:																
<ol style="list-style-type: none"> 1. Lal H, “Total Quality Management: A Practical Approach”, New Age International Private Ltd. 2. Rao, Ashok, “Total Quality Management: A Cross Functional Perspective”, Wiley & Sons. 																

Mapping with Programme Outcomes and Programme Specific Outcomes:

CO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
PO	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8

, PSO																
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 - ORGANISATIONAL BEHAVIOUR		L	T	P	C
			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.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:					Knowledge Level	
<i>On the successful completion of the course, student will be able to:</i>						
1.	Discuss the development of the field of organizational behavior				K1,K2,K3,K4	
2.	Analyze and compare different models used to explain individual behavior related to motivation and rewards.				K1,K2,K3,K4	
3.	Identify the processes used in developing communication and resolving conflicts				K1,K2,K3,K4	
4.	Explain group dynamics and demonstrate skills required for working in groups.				K1,K2,K3	
5.	Discuss the implementation of organizational change.				K1,K2,K3,K4	
6.	Identify the various leadership styles and the role of leaders in a decision making process.				K1,K2,K3,K4	
K1- Remember; K2- Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6 – Create						
UNIT – I	ORGANIZATIONAL BEHAVIOUR				9 - Hours	
Organizational Behaviour- Meaning, Need and Importance – Organization and individuals – Organisational culture – Societal Culture and organisations. Organisational Structure –						

Importance of Structure – Learning – Learning styles and process.		
UNIT – II	PERCEPTION AND MOTIVATION	9 - Hours
Perception – Process of perception – Personality- Attitude – Development of Attitude and Values – Stress Management. Motivation– Need – Theories of Motivation – Importance of Motivation – Motivation, Morale and Productivity.		
UNIT – III	LEADERSHIP	9 - Hours
Leadership: Concept; Leadership styles; Theories -trait theory, behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, contemporary issues in leadership		
UNIT – IV	GROUP DYNAMICS	9 - Hours
Group Dynamics – Groups in an organization – Influences – informal Leaders – Group Behaviour – Cohesiveness. Organizational Change – Change Models – Organizational resistance to change Management of change process		
UNIT – V	ORGANIZATIONAL CULTURE	9 - Hours
Organizational culture, conflict and effectiveness: organizational culture – concept distinction between organizational culture and organizational climate – factors influencing organizational culture – morale - concept and types - managing conflict - organizational effectiveness - indicators of organizational effectiveness - Achieving organizational effectiveness.		
Note:		
Text Books:		
1. Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hili, New Delhi.		
2. S. Stephen P. Robbins: Organizational Behaviour, Prentice Hall of India Private Limited, New Delhi.		
References:		

1. Fred Luthans, "Organisation Behaviour", McGraw Hill, Millenium Edn.
2. Ivancevich, Konopaske & Maheson, Oranisional Behaviour & Management, 7th edition, Tata McGraw Hill, 2008.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, 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	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 %