

M Com

LOCF SYLLABUS 2025



Department of Commerce

School of Management Studies

St. Joseph's College (Autonomous)

Tiruchirappalli - 620002, Tamil Nadu, India

SCHOOLS OF EXCELLENCE WITH CHOICE BASED CREDIT SYSTEM (CBCS) POSTGRADUATE COURSES

St. Joseph's College (Autonomous), an esteemed institution in the realm of higher education in India, has embarked on a journey to uphold and perpetuate academic excellence. One of the pivotal initiatives in this pursuit is the establishment of five Schools of Excellence commencing from the academic year 2014-15. These schools are strategically designed to confront and surpass the challenges of the 21st century.

Each School amalgamates correlated disciplines under a unified umbrella, fostering synergy and coherence. This integrated approach fosters the optimal utilization of both human expertise and infrastructure. Moreover, it facilitates academic fluidity and augments employability by nurturing a dynamic environment conducive to learning and innovation. Importantly, while promoting collaboration and interdisciplinary study, the Schools of Excellence also uphold the individual identity, autonomy, and distinctiveness of every department within.

The overarching objectives of these five schools are as follows:

1. **Optimal Resource Utilization:** Ensuring the efficient use of both human and material resources to foster academic flexibility and attain excellence across disciplines.
2. **Horizontal Mobility for Students:** Providing students with the freedom to choose courses aligning with their interests and facilitating credit transfers, thereby enhancing their academic mobility and enriching their learning experience.
3. **Credit-Transfer Across Disciplines (CTAD):** The existing curricular structure, compliant with regulations from entities such as TANSCHÉ and other higher educational institutions, facilitates seamless credit transfers across diverse disciplines. This underscores the adaptability and uniqueness of the choice-based credit system.
4. **Promotion of Human Excellence:** Nurturing excellence in specialized areas through focused attention and resources, thus empowering individuals to excel in their respective fields.
5. **Emphasis on Internships and Projects:** Encouraging students to engage in internships and projects, serving as stepping stones toward research endeavors, thereby fostering a culture of inquiry and innovation.
6. **Addressing Stakeholder Needs:** The multi-disciplinary nature of the School System is tailored to meet the requirements of various stakeholders, particularly employers, by equipping students with versatile skills and competencies essential for success in the contemporary professional landscape.

In essence, the Schools of Excellence at St. Joseph's College (Autonomous) epitomize a holistic approach towards education, aiming not only to impart knowledge but also to cultivate critical thinking, creativity, and adaptability – qualities indispensable for thriving in the dynamic global arena of the 21st century.

Credit system

The credit system at St. Joseph's College (Autonomous) assigns weightage to courses based on the hours allocated to each course. Typically, one credit is equivalent to one hour of instruction per week. However, credits are awarded regardless of actual teaching hours to ensure consistency and adherence to guidelines.

The credits and hours allotted to each course within a programme are detailed in the Programme Pattern table. While the table provides a framework, there may be some flexibility due to practical sessions, field visits, tutorials, and the nature of project work.

For postgraduate (PG) courses, students are required to accumulate a minimum of 92 credits, as stipulated in the programme pattern table. The total minimum number of courses offered by the department is outlined in the Programme Structure.

OUTCOME-BASED EDUCATION (OBE)

OBE is an educational approach that revolves around clearly defined goals or outcomes for every aspect of the educational system. The primary aim is for each student to successfully achieve these predetermined

outcomes by the culmination of their educational journey. Unlike traditional methods, OBE does not prescribe a singular teaching style or assessment format. Instead, classes, activities, and evaluations are structured to support students in attaining the specified outcomes effectively.

In OBE, the emphasis lies on measurable outcomes, allowing educational institutions to establish their own set of objectives tailored to their unique context and priorities. The overarching objective of OBE is to establish a direct link between education and employability, ensuring that students acquire the necessary skills and competencies sought after by employers.

OBE fosters a student-centric approach to teaching and learning, where the delivery of courses and assessments are meticulously planned to align with the predetermined objectives and outcomes. It places significant emphasis on evaluating student performance at various levels to gauge their progress and proficiency in meeting the desired outcomes.

Here are some key aspects of Outcome-Based Education:

Course: A course refers to a theory, practical, or a combination of both that is done within a semester.

Course Outcomes (COs): These are statements that delineate the significant and essential learning outcomes that learners should have achieved and can reliably demonstrate by the conclusion of a course. Typically, three or more course outcomes are specified for each course, depending on its importance.

Programme: This term pertains to the specialization or discipline of a degree programme.

Programme Outcomes (POs): POs are statements that articulate what students are expected to be capable of by the time they graduate. These outcomes are closely aligned with Graduate Attributes.

Programme Specific Outcomes (PSOs): PSOs outline the specific skills and abilities that students should possess upon graduation within a particular discipline or specialization.

Programme Educational Objectives (PEOs): PEOs encapsulate the expected accomplishments of graduates in their careers, particularly highlighting what they are expected to achieve and perform during the initial years postgraduation.

LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)

The Learning Outcomes-Centric Framework (LOCF) places the learning outcomes at the forefront of curriculum design and execution. It underscores the importance of ensuring that these outcomes are clear, measurable, and relevant. LOCF orchestrates teaching methodologies, evaluations, and activities in direct correlation with these outcomes. Furthermore, LOCF adopts a backward design approach, focusing on defining precise and attainable learning objectives. The goal is to create a cohesive framework where every educational element is in harmony with these outcomes.

Assessment practices within LOCF are intricately linked to the established learning objectives. Evaluations are crafted to gauge students' achievement of these outcomes accurately. Emphasis is often placed on employing authentic assessment methods, allowing students to showcase their learning in real-life scenarios. Additionally, LOCF frameworks emphasize flexibility and adaptability, enabling educators to tailor curriculum and instructional approaches to suit the diverse needs of students while ensuring alignment with the defined learning outcomes.

Some important terminologies

***Core Courses (CC):** These are compulsory courses that students must undertake as essential components of their curriculum, providing fundamental knowledge within their primary discipline. Including core courses is essential to maintain a standardized academic programme, ensuring recognition and consistency across institutions.*

***Discipline Specific Elective Courses (ES):** Elective courses are offered within the main discipline or subject of study. They allow students to select specialized or advanced options from a range of courses, offering in-depth exposure to their chosen area of study. Typically, ES are more applied in nature and provide a deeper understanding of specific topics.*

Research Methodology/IPR(RM): It is a two-credit course offered in the third semester as a common program across disciplines within the school. It is designed to acquaint postgraduate learners with the research foundations and legal frameworks vital for innovation and entrepreneurship in technology and business.

Open Elective Courses (OE): These elective courses are chosen from disciplines unrelated to the student's main area of study, aiming to broaden their exposure and knowledge base. As per the Choice Based Credit System (CBCS) policy, students may opt for open elective courses offered by other disciplines within the college, enhancing the diversity of their learning experience.

Ability Enhancement Course (AEC): AE is designed to enhance skills and proficiencies related to the student's main discipline. It aims to provide practical training and hands-on experience, contributing to the overall development of students pursuing academic programmes.

Skill Enhancement Course (SEC): SE focus on developing specific skills or proficiencies relevant to students' academic pursuits. While it is open to students from any discipline, SE is particularly beneficial for those within the related academic programme.

Self-Learning (SL): A two-credit course designed to foster students' ability for independent and self-directed learning. There are Three Self-Learning Courses:

- 'Global Citizenship Education' a common online course offered to all PG students in Semester I on JosTEL.
- Compulsory MOOC on NPTEL-SWAYAM in Semester I or II
- A Department-Specific Self-Learning Course in Semester III on JosTEL

Comprehensive Examination (CE): These examinations cover detailed syllabi comprising select units from courses offered throughout the programme. They are designed to assess crucial knowledge and content that may not have been covered extensively in regular coursework.

Extra Credit Courses: To support students in acquiring knowledge and skills through online platforms such as Massive Open Online Courses (MOOCs), additional credits are granted upon verification of course completion. These extra credits can be availed across three semesters (2 - 4). In line with UGC guidelines, students are encouraged to enhance their learning by enrolling in MOOCs offered by portals like SWAYAM, NPTEL, and others. Additionally, certificate courses provided by the college are also considered for these extra credits.

Outreach Programme (OR): It is a compulsory course to create a sense of social concern among all the students and to inspire them to dedicated service to the needy.

Course Coding

The following code system (10 alphanumeric characters) is adopted for Postgraduate courses:

25	UXX	0	XX	00/X
Year of Revision	PG Department Code	Semester Number	Course Specific Initials	Running Number/with Choice

Course Specific Initials

CC - Core Course

CP - Core Practical

ES - Discipline Specific Elective

AE - Ability Enhancement Course

SL - Self-Learning

OE – Open Elective

PW - Project and Viva Voce

CE - Comprehensive Examination

OR - Outreach Programme

IS – Internship

RM – Research Methodology

EVALUATION PATTERN (PG)

Continuous Internal Assessment

Sl No	Component	Marks Allotted
1	Mid Semester Test	30
2	End Semester Test	30
3	*Two Components (15 + 20)	35
4	Library Referencing	5
Total		100

Passing minimum: 50 marks

* The first component is a compulsory online test (JosTEL platform) for 15 marks comprising 7 questions (1 mark) at K1 level and 4 questions (2 marks) at K2 level; The second component is decided by the course in-charge in accordance with the prescribed K levels.

Question Paper Blueprint for Mid and End Semester Tests

Duration: 2 Hours			Maximum Marks: 60						
Section			K levels						Marks
			K1	K2	K3	K4	K5	K6	
A (compulsory)			7						$7 \times 1 = 7$
B (compulsory)				5					$5 \times 3 = 15$
C (either...or type)					3				$3 \times 6 = 18$
D (2 out of 3)	Mid Sem					1 (2)	1*		$2 \times 10 = 20$
	End Sem						1(2)	1*	
Total									60

* Compulsory

Question Paper Blueprint for Semester Examination

Duration: 3 Hours				Maximum Marks: 100			
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (compulsory)	10						$10 \times 1 = 10$
B (compulsory)		10					$10 \times 3 = 30$
C (either...or type)			5				$5 \times 6 = 30$
D (3 out of 5)				1(2)	1(2)	1*	$3 \times 10 = 30$
Total							100

* Compulsory

Question Paper Blueprint for Mid and End Semester Tests (for Quantitative Papers only)

Duration: 2 Hours		Maximum Marks: 60					
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (compulsory)	7	5					$12 \times 1 = 12$
B (either...or type)			2	1			$3 \times 6 = 18$
C (2 out of 3)					1(2)	1*	$2 \times 15 = 30$
Total							60

* Compulsory

Question Paper Blueprint for Semester Examination (for Quantitative Papers only)

Duration: 3 Hours		Maximum Marks: 100					
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (compulsory)	5	5					$10 \times 1 = 10$
B (either...or type)			3	2			$5 \times 6 = 30$
C (4 out of 5)					3(4)	1*	$4 \times 15 = 60$
Total							100

*Compulsory

Evaluation Pattern for One/Two-credit Courses

Title of the Course	CIA	Semester Examination	Final
• Ability Enhancement Course	$20 + 10 + 20 = 50$	50 (Department)	100
• Self - Learning Course (Dept. Specific) • Comprehensive Examination	$25 + 25 = 50$	50 (CoE)	100
• Internship • Self - Learning Course (Common) • Self - Learning Online Course (NPTEL / SWAYAM)	100	-	100
• Skill Enhancement Course: Soft Skills	100	-	100
• Project Work and Viva Voce	100	100	100

Grading System

The marks obtained in the CIA and semester for each course will be graded as per the scheme provided in Table - 1.

From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA), respectively. These two are calculated by the following formulae:

$$SGPA \text{ and } CGPA = \frac{\sum_{i=1}^n C_i G p_i}{\sum_{i=1}^n C_i}$$

$$WAM = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$$

Where,

C_i - credit earned for the Course i

G_{pi} - Grade Point obtained for the Course i

M_i - Marks obtained for the Course i

n - Number of Courses **passed** in that semester

WAM - Weighted Average Marks

Table - 1: Grading of the Courses for PG

Mark Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above and below 90	9	A+
70 and above and below 80	8	A
60 and above and below 70	7	B+
50 and above and below 60	6	B
Below 50	0	RA

Table - 2: Grading of the Final Performance for PG

CGPA	Grade	Performance
9.00 and above	O	Outstanding*
8.00 to 8.99	A+	Excellent*
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
Below 5.00	RA	Re-appear

*The Candidates who have passed in the first appearance and within the prescribed duration of the PG programme are eligible. If the Candidates Grade is O/A+ with more than one attempt, the performance is considered "Very Good".

Vision

Forming globally competent, committed, compassionate and holistic persons, to be men and women for others, promoting a just society.

Mission

- Fostering learning environment to students of diverse background, developing their inherent skills and competencies through reflection, creation of knowledge and service.
- Nurturing comprehensive learning and best practices through innovative and value- driven pedagogy.
- Contributing significantly to Higher Education through Teaching, Learning, Research and Extension.

Programme Educational Objectives (PEOs)

1. Graduates will be able to accomplish professional standards in the global environment.
2. Graduates will be able to uphold integrity and human values.
3. Graduates will be able to appreciate and promote pluralism and multiculturalism in working environment.

Programme Outcomes (POs)

1. Graduates will be able to apply assimilated knowledge to evolve tangible solution to emerging problems.
2. Graduates will be able to analyze and interpret data to create and design new knowledge.
3. Graduates will be able to engage in innovative and socially relevant research and effectively communicate the findings.
4. Graduates will become ethically committed professional and entrepreneurs upholding human values.
5. Graduates imbued with ethical values and social concern will be able to understand and appreciate cultural diversity, social harmony and ensure sustainable environment.

Programme Specific Outcomes (PSOs)

On completion of the Programme, the Post Graduates will be able to:

1. Integrate and employ finance & accounting skills, entrepreneurship & managerial skills, leadership skills, investment skills, computing skills and digital skills for real time problem solving.
2. Analyse, Interpret and communicate comprehensive business strategies, financial modelling and accounting reports as an individual or group.
3. Evaluate the traditional and modern business trends to develop creative business models with changing times.
4. Apply statistical and forecasting techniques to make strategic business decision with ethical values and social responsibility.

M.Com.				
Programme Structure				
Semester	Specification	No. of Courses	Hours	Credits
1 – 4	Core Course	15	80	57
1 - 4	Core Practical	2	4	4
1, 3 & 4	Discipline Specific Elective	3	12	9
1 – 2	Open Elective	2	8	4
1	Ability Enhancement Course	1	2	1
1 – 3	Self-Learning	3	-	4
2	Skill Enhancement Course	1	4	2
3	Research Methodology	1	4	2
4	Project	1	6	3
4	Comprehensive Examination	1	-	2
2 – 4	Outreach Programme (SHEPHERD)	-	-	4
1 – 4	Extra Credit Course	4	-	12
	Total	34	120	92 (12)

M. Com PROGRAMME PATTERN								
Course Details						Scheme of Exams		
Sem.	Course Code	Course Type	Title of the Course	Hours	Credits	CIA	SE	Final
1	25PCO1CC01	CC Major	Core Course - 1: Advanced Corporate Accounting	6	5	100	100	100
	25PCO1CC02		Core Course - 2: Digital Marketing	6	4	100	100	100
	25PCO1CC03		Core Course - 3: Banking and Insurance	4	3	100	100	100
	25PCO1CC04		Core Course - 4: Human Resource Management	4	3	100	100	100
	25PCO1ES01A	DSE	Discipline Specific Elective - 1: Operations Research	4	3	100	100	100
	25PCO1ES01B		Discipline Specific Elective - 1: Labour Laws					
	25PCO1AE01	AEC	Ability Enhancement Course: Excel for Business	2	1	100	-	100
	25PCO1OE01	OE	Open Elective - 1 (WS): Supply Chain Management	4	2	100	100	100
	25PGC1SL01	SL	Global Citizenship Education (Online)	0	1	100	-	100
			Extra Credit Course	0	(3)			
Total				30	22 (3)			
2	25PCO2CC05	CC Major	Core Course - 5: Cost System and Cost Control	6	5	100	100	100
	25PCO2CC06		Core Course - 6: Research Methodology	6	4	100	100	100
	25PCO2CC07		Core Course - 7: Goods and Services Taxes and Customs Duty (IEC)	6	4	100	100	100
	25PCO2CC08		Core Course - 8: Personal Financial Management	4	3	100	100	100
	25PCO2OE02	OE	Open Elective - 2 (BS): Basics of Tally Prime	4	2	100	100	100
	25PSS2SE01	SEC	Skill Enhancement Course: Soft Skills	4	2	100	-	100
	25PCO2SL02	SL	Online Courses: (NPTEL / SWAYAM)	0	2	-	100	100
	-		Extra Credit Courses	-	(3)			
Total				30	22 (3)			
3	25PCO3CC09	CC Major	Core Course - 9: Strategic Financial Management	6	5	100	100	100
	25PCO3CC10		Core Course - 10: Advanced Computerized Accounting	4	3	100	100	100
	25PCO3CP01		Core Practical - 1: Advanced Computerized Accounting	2	2	100	100	100
	25PCO3CC11		Core Course - 11: Strategic Management	6	3	100	100	100
	25PCO3CC12		Core Course - 12: Intelligence for Excellence	4	3	100	100	100
	25PCO3ES02A	DSE	Discipline Specific Elective - 2: Financial Services	4	3	100	100	100
	25PCO3ES02B		Discipline Specific Elective - 2: Customer Relationship Management					
	25SMS3RM01	RM	Intellectual Property Rights	4	2	100	100	100
	25PCO3SL03	SL	Self-Learning: E-Commerce*	0	1	50	50	50
			Extra Credit Courses	0	(3)			
Total				30	22 (3)			
4	25PCO4CC13	CC Major	Core Course - 13: Business Analytics	6	4	100	100	100
	25PCO4CP02		Core Practical - 2: Business Analytics Lab	2	2	100	100	100
	25PCO4CC14		Core Course - 14: Business Taxation	6	4	100	100	100
	25PCO4CC15		Core Course - 15: Business Ethics and CSR	6	4	100	100	100
	25PCO4ES03A	DSE	Discipline Specific Elective - 3: MSMEs and Entrepreneurship	4	3	100	100	100
	25PCO4ES03B		Discipline Specific Elective - 3: International Finance and Trade					
	25PCO4PW01	PW	Project	6	3	100	100	100
	25PCO4CE01	CE	Comprehensive Examination*	-	2	50	50	50
			Extra Credit Course	-	(3)			
			Total	30	22 (3)			
2 - 4	25PCW4OR01	OR	Outreach Programme (SHEPHERD)		4			
1 - 4			Total (2 years)	120	92 (12)			

*For Grade Calculation: Marks obtained out of 50 will be converted into 100 in the mark statements.

Open Elective - 1 (WS): 1st Semester

School	Course Code	Title of the Course
SMS		
Commerce	25PCO1OE01	Supply Chain Management
Commerce Computer Application	25PCC1OE01	Financial Planning and Wealth Management
Counselling Psychology	25PCP1OE01	Organizational Behavior
Economics	25PEC1OE01	Labour Economics
Human Resource Management	25PHR1OE01	Human Behaviour in Organization

Open Elective – 2 (BS): 2nd Semester
Offered to students from other Schools

School	Course Code	Title of the Course
SBS		
Botany	25PBO2OE02	Sustainable Horticulture and Urban Landscaping
Biochemistry	25PBI2OE02	First Aid Management
Biotechnology	25PBT2OE02	Food Technology
SCS		
Artificial Intelligence and Machine Learning	25PAI2OE02	Cyber Security
Computer Science	25PCA2OE02A	Web Design
	25PCA2OE02B	Cyber Security
Information Technology	25PCS2OE02	Recent Trends in Computing
Data Science	25PDS2OE02	Discrete Mathematics
Mathematics	25PMA2OE02	Operations Research
Visual Communication	25PVC2OE02	Women and Media
SLAC		
English	25PEN2OE02	English for Digital Media
History	25PHS2OE02	Public Administration
Tamil	25PTA2OE02	விளம்பரக்கலை (Art of advertising)
SMS		
Commerce	25PCO2OE02	Basics of Tally Prime
Commerce Computer Application	25PCC2OE02	Behavioural Dynamics and Psychology
Counselling Psychology	25PCP2OE02	Artificial Intelligence in Psychology
Economics	25PEC2OE02	Managerial Economics
Human Resource Management	25PHR2OE02	Counselling and Guidance
SPS		
Chemistry	25PCH2OE02	Chemistry of Health and Nutrition
Electronics	25PEL2OE02	Computer Hardware and Networks
Physics	25PPH2OE02A	Physics for Competitive Exams
	25PPH2OE02B	Nanoscience

Semester	Course Code	Title of the Course	Hours/ Week	Credits
1	25PCO1CC01	Core Course - 1: Advanced Corporate Accounting	6	5

Course objectives:				
To understand and apply the principles, concepts and provisions relating to select corporate accounting domains.				
To express the uniqueness of special accounts like Farm A/c, Hotel A/c and Hospital A/c.				
To prepare and explore insurance and banking company accounts with due regard to the circumstances and requirements.				
To evaluate the consolidated balance sheet in proper format to provide relevant interpretation				
To specify amalgamation accounts as per AS-14 and apply the same in real life situation.				

UNIT-I Amalgamation As Per AS 14 (18 Hours)

Amalgamation as merger & Amalgamation as Purchase - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of Transferor Company - Accounting treatment as per AS 14 in the books of Transferee Company.

UNIT-II Consolidated Balance Sheet As Per AS 21 (18 Hours)

Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings.

UNIT – III Accounts of Insurance and Banking Companies (18 Hours)

Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses - Accounts of Banking Companies - Final accounts and Balance Sheet – Provisions for NPA

UNIT – IV Special Accounting (18 Hours)

Farm Accounting, Hotel accounting, and Hospital accounting.

UNIT – V Emerging Accounting Practices (18 Hours)

Inflation Accounting and Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.

Theory 20% Problems 80%

Teaching Methodology	Chalk &Talk, Videos, PPTs, Assignments, Seminars, Demonstration and Creation of Models
Assessment Method	Group work, Class work, Problem Solving, Assignment,

Books for Study:

1. Shukla M C, Grewal T S & Gupta S C, 19th Edition, 'Advanced Accounts' Volume II, S. Chand and Company Ltd., New Delhi.
2. R. L. Gupta and Radhasamy, (2014), Advanced Accountancy Volume I & II - Sultan Chand and Sons, New Delhi.

Books for Reference:

1. Jain S. P. and Narang K. L, (2014), *Advanced Accountancy Vol. 1 & 2*, Kalyani Publishers, New Delhi
2. Maheswari S.N. and Suneel K Maheshwari, 5th Edition, *Corporate Accounting* - Vikas Publishing House, New Delhi
3. T.S. Reddy & A. Murthy (2013), *Corporate Accounting*, Margham Publications, Chennai.

Websites and eLearning Sources:

1. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_160824.pdf
2. <https://www.icsi.edu/media/webmodules/CA&FM.pdf>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
CO1	Understand and apply the principles, concepts and provisions relating to select corporate accounting domains.	K1
CO2	Express the uniqueness of special accounts like Farm A/c, Hotel A/c and Hospital A/c.	K2
CO3	Prepare and explore insurance and banking company accounts with due regard to the circumstances and requirements.	K3
CO4	Evaluate the consolidated balance sheet in proper format to provide relevant interpretation	K4
CO5	Specify amalgamation accounts as per AS-14 and apply the same in real life situation.	K5
CO6	To have clear insights on corporate accounting and its application	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25PCO1CC01		Core Course - 1: Advanced Corporate Accounting							6	5
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	3	3	3	3	3	3	3.0
CO2	3	3	3	3	3	2	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	3	3	3	3	3	3	3	3	3.0
CO5	3	3	3	3	3	3	3	3	3	3	3.0
CO6	3	3	3	3	3	3	3	3	3	3	3.0
Overall Mean Score											2.95

Semester	Course Code	Title of the Course	Hours/ Week	Credits
1	25PCO1CC02	Core Course – 2: Digital Marketing	6	4

Course objectives:
Understand how digital marketing has changed traditional marketing and the internet.
Use the internet marketing mix—e-products, e-promotion, e-price, and e-place—to segment and target consumers.
Assess digital media platforms like SEO, ePR, and social media.
Study online consumer behaviour, cultural ramifications, digital consumer decision-making, and electronic consumer relationship management.
Learn market influence metrics, including consumer-generated media, opinion leaders, gamification, and digital marketing prospects.

UNIT-I Introduction to Digital Marketing (18 Hours)

Digital Marketing – Evolution from traditional to digital marketing – Rise of internet – growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Critical success factors for digital marketing.

UNIT-II Online marketing mix (18 Hours)

Online marketing mix – E-products – E-promotion – E-price – E-place – consumer segmentation – targeting – positioning – consumers and online shopping issues – website characteristics affecting online purchase decisions – distribution and implication on online marketing mix decisions.

UNIT – III Digital media channels (18 Hours)

Digital media channels – search engine marketing – ePR – affiliate marketing – interactive display advertising – opt-in-email marketing and mobile text messaging, invasive marketing – campaign management using – Facebook, Twitter, Corporate Blogs – advantages and disadvantages of digital media channels.

UNIT – IV Online consumer behavior (18 Hours)

Online consumer behavior – cultural implications of key website characteristics – dynamics of online consumer visit – models of website visits – web and consumer decision making process – data base marketing – electronic consumer relationship management – goals – process – benefits – role – next generation CRM.

UNIT – V Digital Marketing Analytics (18 Hours)

Market influence analytics – consumer generated media and opinion leaders – peer review – word of mouth – Influence analytics – mining consumer generated media –Gamification and game based marketing – benefits – consumer motivation for playing online games – apps for social media management – emerging opportunities for digital marketing professionals.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, Noida.
4. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
5. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for Reference:

1. Vandana Ahuja, (2015) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. MoutusyMaity, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Websites and eLearning Sources:

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

Course Outcomes		
CO No.	CO - Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Explain the dynamics of digital marketing.	K1
CO2	Examine the online marketing.	K2
CO3	Compare digital media channels.	K3
CO4	Interpret online marketing.	K4
CO5	Analyse social media and markets influence.	K5
CO6	Create advertisement on social media and other digital platforms.	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25PCO1CC02		Core Course – 2: Digital Marketing							6	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	3	3	3	3	3	3	3	2.8
CO2	3	3	3	3	3	2	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	3	3	2	2	3	3	3	3	2.8
CO5	3	2	2	2	2	2	3	3	3	3	2.5
CO6	3	3	3	2	3	2	3	3	3	3	2.8
Overall Mean Score											2.77 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25PCO1CC03	Core Course – 3: Banking and Insurance	4	3

Course objectives:
To outline the evolution of new era banking
To explore the digital banking techniques
To appraise the role of safe banking in the light of challenges
To summarise the mechanism of customer service
To assess risk and minimise its impact in banking and insurance industry

UNIT-I Introduction to Banking (12 Hours)

Meaning - Brief History of Banking - Rapid Transformation in Banking: Customer Shift – Fin-tech Overview – Fin-tech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT –RTGS –VSAT–SFMS–SWIFT.

UNIT-II Contemporary Developments in Banking (12 Hours)

Distributed Ledger Technology –Blockchain: Meaning - Structure of Blockchain - Types of Blockchain - DLT: Meaning and benefits -Crypto currencies and Bitcoin, Central Bank Digital Currency (CBDC) in financial services - AI in Banking: Importance - Applications of AI in Banking – future in AI in banking – Role of GenAI in banking and GenAI powered interface. Cloud banking: Meaning - Benefits in switching to Cloud Banking.

UNIT – III Indian Insurance Market (12 Hours)

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organization Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures-Code of Conduct.

UNIT – IV Customer Services in Insurance (12 Hours)

Customer Service in Insurance – Quality of Service- Role of Insurance Agents in Customer Service- Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System – Insurance Ombudsman - Insurance Regulatory and Development authority of India Act (IRDA) Regulations and guidelines.

UNIT – V Risk Management (12 Hours)

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling risk.

Teaching Methodology	Chalk &Talk, Videos, PPTs, Assignments, Seminars, Demonstration and Creation of Models
Assessment Methods	MCQ tests, Group work, Class work, Seminar, Case studies and Assignment

Books for Study:

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

Books for Reference:

1. KKPM Sundharam& P. N. Varshney, (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi
2. G Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

3. PP. K. Gupta (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Chishti, S., & Barberis, J. (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Websites and eLearning Sources:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology> No108&flag=1
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20 PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20 PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frnGeneral_Layout.aspx?page=Page

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO 1	Relate traditional banking with new age banking.	K1
CO 2	Apply modern techniques of digital banking.	K2
CO 3	Evaluate the role of banking and insurance sectors.	K3
CO 4	Examine the regulatory mechanism.	K4
CO 5	Select risk mitigation strategies in modern banking.	K5
CO 6	Exercise digital transaction and online payment service.	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours/Week	Credits
1	25PCO1CC03		Core Course – 3: Banking and Insurance							4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	3	3	3	3	3	3	2.9
CO2	3	3	3	3	3	2	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	3	3	2	2	3	3	3	3	2.8
CO5	3	2	2	2	2	2	3	3	3	3	2.5
CO6	2	2	2	2	2	2	3	3	3	3	2.4
Overall Mean Score											2.72
											(High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	25PCO1CC04	Core Course - 4: Human Resource Management	4	3

Course objectives:				
To describe the principles of Human resource management.				
To explain the features of Job evaluation techniques, compensation policies and procedures.				
To illustrate various methods of recruitment, training and development.				
To analyze and interpret the factors influencing employee relations and grievance handling mechanisms				
To recognize the Employee empowerment in Indian and Global Scenario.				

UNIT-I Introduction to Human Resource Management (12 Hours)

HRM – Meaning, Nature, Objectives, Scope and Functions. Line and Staff views of HRM, HRM as a profession, Future role of HRM, Department structure of HRM. HR Metrics, HRM in Small and Medium Scale Enterprises and Challenges of HRM at today's context.

UNIT-II Human Resource Planning & Recruitment (12 Hours)

HR planning - Job Analysis – Job Specification and Job description. Recruitment – Sources, characteristics and types. Selection process. Types of tests and interviews. Induction Programme. Promotion and Transfers, Demotions, Separations and Employee Mobility

UNIT – III Strategic HRM & Performance Appraisal (12 Hours)

Role of HRM in Corporate Goal Setting, Levels and Models of Strategic HRM, Applications of Strategic HRM. Performance Appraisal – Purpose, Methods, Factors, Problems. Performance Appraisal and Potential Appraisal. Performance Management Systems.

UNIT – IV Training & Development (12 Hours)

Training – Need, Importance, Steps, Methods. Training needs assessment. Management Development Programme – Significance and methods. Stages of Career Planning and Development, Career counseling and Employee counselling.

UNIT – V Compensation Administration (12 Hours)

Compensation plan – Incentives - individual and group. Benefits – Bonus and Fringe benefits. Developing a sound compensation plan, wage policy, types of wage and Emoluments, Executive compensation – Factors and issues. HRM in Virtual Organisations.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Assignments, Seminars, Demonstration and Creation of Models
Assessment Methods	MCQ tests, Group work, Class work, Seminar, Case studies and Assignment

Books for Study:

1. Pravin Durai, Human Resource Management, Pearson Education, New Delhi, 2020.

Books for Reference:

1. Mamoria C.B. & Gankar S.V, Human Resource Management, Himalaya Publishing House New Delhi, 2016.
2. Monappa A and Saiyadain M, Personnel management, Mc-Graw Hill Education, New Delhi, 2017
3. DeCenzo, D.A. & Robbins, S.P, Fundamentals of Human Resource Management, John Wiley and Sons, New Delhi, 2017

Websites and eLearning Sources:

1. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Elective_1.pdf
2. <https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/pg%202021/Mcom%202021/III%20Semester%20-%20DCOM34%20-%20Human%20Resource%20Management.pdf>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K – Level)
	On successful completion of this course, students will be able to	
CO1	Describe the principles of Human resource management.	K1
CO2	Explain the features of Job evaluation techniques, compensation policies and procedures.	K2
CO3	Illustrate various methods of recruitment, training and development.	K3
CO4	Analyze and interpret the factors influencing employee relations and grievance handling mechanisms	K4
CO5	Recognize the Employee empowerment in Indian and Global Scenario.	K5
CO6	Evolve strategies for various functions of HRM.	K6

Relationship Matrix											
Semester	Course code		Title of the Course						Hours / week		Credits
1	25PCO1CC04		Core Course - 4: Human Resource Management						4		3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COS
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	2	3	3	2	3	3	2	2.7
CO-2	3	3	3	2	2	3	3	3	2	2	2.6
CO-3	3	3	3	3	2	3	3	2	3	3	2.8
CO-4	3	3	2	3	2	3	3	2	2	2	2.5
CO-5	3	3	3	2	2	3	3	3	2	3	2.7
CO-6	2	2	3	3	3	2	3	3	3	3	2.7
Mean overall Score											2.7 (High)

Semester	Course Code	Title of the Course	Hours	Credits
1	25PCO1ES01A	Discipline Specific Elective - 1: Operations Research	4	3

Course Objectives				
To outline the fundamentals of Operations Research				
To make use of OR models for problem solving				
To examine the role of sequencing and game theory towards decision making				
To design and apply network analysis for decisions				
To apply modeling techniques for effective business				

UNIT I: Introduction and Linear Programming Problem (12 Hours)

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

UNIT II: Transportation and Assignment Problems (12 Hours)

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

UNIT III: Sequencing and Game Theory (12 Hours)

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

UNIT IV: Replacement and Network Analysis (12 Hours)

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and Critical Path Method.

UNIT V: Decision Tree Analysis and Queuing Theory (12 Hours)

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Assignments, Seminars, Demonstration and Creation of Models
Assessment Methods	MCQ tests, Group work, Class work, Seminar, Case studies and Assignment

Theory 20% Problems 80%

Books for Study:

1. Kanti Swarup, Operations Research, Sultan Chand & Sons, 20th Revised Edition (2022).
2. P. K Gupta and D.S. Hira, (2022) "Operations Research", 7th Edition, S.Chand, Noida (UP).
3. V.K. Kapoor, (2014) "Operations Research", 9th Edition, Sultan Chand, New Delhi.
4. Natarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2nd Edition, Pearson Education India, Noida.
5. C.R. Kothari, (2022) "An Introduction to Operational Research", 3rd Edition, S.Chand, Noida (UP)

Books for Reference:

1. P.C. Tulsian and Bharat Tulsian, (2022) "Fundamentals of Operations Research", 3rd Edition, S. Chand, Noida (UP).
2. J.K. Sharma, (2016) "Operations Research", 6th Edition, Lakshmi Publications, Chennai.

3. N. Nagarajan, (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Prof. Rina Rani Rath, (2019) “Operations Research”, Bhavya Books, New Delhi.
5. Don T. Phillips, A. Ravindran, James J. Solberg, (1987) “Operations Research: Principles and Practice”, John Wiley & Sons, New York.

Websites and eLearning Sources:

1. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
2. <https://www.bdu.ac.in/cde/SLM/MBA/MBA%20II%20Semester/Operation%20Res>
3. https://www.amirajcollege.in/wp-content/uploads/2020/10/3151910-operations-research-theory-and-applications-by-j.-k.-sharma-z-lib.org_.pdf

CO. No	CO – Statements	Cognitive Levels (K – Level)
	On Successful Completion of this course, students will be able to	
CO1	Demonstrate knowledge of OR fundamentals.	K1
CO2	Adapt models for problem solving.	K2
CO3	Apply problem solving for decision making	K3
CO4	Utilize practical business techniques to enhance effectiveness.	K4
CO5	Choose various models for decision making.	K5
CO6	Demonstrate the theory of Decision Tree Analysis	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25PCO1ES01A		Discipline Specific Elective - 1: Operations Research							4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	3	3	3	3	3	3	3	3	2.8
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	2	2	3	3	3	3	3	3	3	2.8
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	2	3	3	3	3	2	3	3	3	3	2.8
CO-6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score											2.82
											High

Semester	Course Code	Title of the Course	Hours	Credits
1	25PCO1ES01B	Discipline Specific Elective - 1: Labour Laws	4	3

Course objectives:				
To Understand need for labour legislations with special reference to Trade Unions Act				
To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act				
To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act				
To learn different provisions relating to payment of wages and minimum wages to employees				
To understand employee welfare measures with respect to provident fund, gratuity, bonus etc.				

UNIT I Introduction and The Trade Unions Act, 1926 (12 Hours)

Labour legislations: Origin – nature – scope – need – objectives – and principles – labour policy and its special features – constitution as the basis for labour legislation – The Trade Unions Act, 1926: definition – objectives – deficiencies – registration of trade union – cancellation of registration and appeal – duties and obligations – rights and privileges – dissolution.

UNIT II The Factories Act, 1948 and Equal Remuneration Act, 1976 (12 Hours)

The Factories Act, 1948: Objects – definition – licensing and registration of factories – Inspecting staff – health, safety and welfare measures – provisions relating to hazardous processes – working hours – holidays – annual leave - employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties

(12 Hours)

UNIT III The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948

The Workmen's Compensation Act, 1923: Definitions – objectives – disablement – employer's liability for compensation – amount of compensation – disbursement of compensation – notice and claims – penalties – The Employees' State Insurance Act 1948: Objects – Definitions –Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court

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

The Payment of Wages Act, 1936: Object and scope _ definition – procedure regarding payment of wages – deduction from wages – mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – definition – Items to be included in the minimum wages – fixation and revision of minimum wages – norms to be followed in the payments of minimum wages.

UNIT V The Provident Fund and miscellaneous provision Act,1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965 (12 Hours)

Provident fund and miscellaneous provision Act, 1952: Definitions – scope – nature – objects –various schemes – The Payment of Gratuity Act, 1972: Definitions – scope – conditions and circumstances of payment- wages for computing gratuity – maximum gratuity – nomination – penalty – The Payment of Bonus Act – Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. S.N. Mishra (2021), "Labour & Industrial Laws", 29th Edition, Central Law, Allahabad, UP.

2. S C Srivastava (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi

Books for Reference:

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

Websites and eLearning Sources:

1. https://tndalu.ac.in/econtent/31_Labour_Law-I.pdf
2. https://tndalu.ac.in/econtent/32_Labour_Law-II.pdf
3. https://ncib.in/pdf/ncib_pdf/Labour%20Act.pdf

Course Outcomes		
CO. No	CO – Statements	Cognitive Levels (K – Level)
	On Successful Completion of this course, students will be able to	
CO1	Assess the activities of trade unions	K1
CO2	Discuss on various provisions of the factory’s act and equal remuneration act	K2
CO3	Understand various laws and legislation pertaining to labour administration	K3
CO4	Assess provisions relating to the workmen’s compensations and state insurance	K4
CO5	Measure the benefits of provident fund, gratuity and bonus schemes.	K5
CO6	Apply provisions relating to payment of wages and minimum wages.	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25PCO1ES01B		Discipline Specific Elective - 1: Labour Laws							4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	3	2	2	2	2	2	2	3	2.2
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	2	2	3	3	3	3	3	3	3	2.8
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	2	3	3	3	3	2	3	3	3	3	2.8
CO-6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score											2.72
											High

Semester	Course Code	Title of the Course	Hours	Credits
1	25PCO1AE01	Ability Enhancement Course: Excel for Business	2	1

Course Objectives
To learn and apply formatting options in Excel spreadsheet
To construct formulas using addresses and operators
To process data using mathematical and statistical data
To get data using reference functions
To extract charts and pivot tables for the given data

Unit – I MS Excel Introduction (6 Hours)

MS Excel- Spreadsheet formatting – Cell formatting – Cell Styles – User Defined Cell Styles – Conditional Formatting – Format Painter- Wrap Text – Merger options.

Unit – II: Operators in Excel (6 Hours)

Operators in Excel: Arithmetic, logical and relational operators- constructing formulas with absolute reference and relative reference cell addresses – data validation.

Unit – III: Frequently used functions in Excel (6 Hours)

Frequently used functions in Excel: Mathematical functions: Sum, Sumif, Sumifs, round, sqrt, power
Statistical functions: Average, Average if, Average ifs, count, counta, count blank, count ifs, count if, Median, Correl, Max, Min, Large and Small.

Unit – IV: Creating Charts (6 Hours)

Creating Charts - Different types of chart - Formatting Chart Objects -Changing the Chart Type - Showing and Hiding the Legend - Showing and Hiding the Data Table. Sorting, Filter, Text to Column

Unit –V: Reference Functions (6 Hours)

Reference Functions: Lookup, Vlookup, Hlookup, Index, Match, Offset, Indirect, Row, Rows, Column, Columns. Creating Pivot Tables - Manipulating a Pivot Table

Teaching Methodology	Videos, PPTs, Demonstration, Practical Application and Creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Theory 40% & Practical 60%

Books for Study:

1. Michael Alexander (2019), Microsoft Excel 2019 Bible, Wiley; 1st edition

Books for Reference:

1. Lokesh Lalwani, Excel 2019 All-in-One: Master the new features of Excel 2019/ Office 365, BPB Publications, 2019.
2. Naveen Mishra, Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel, Penman Books, 2019.
3. Timothy R. Mayes, Financial Analysis with Microsoft Excel, Cengage India Private Limited; Seventh edition, 2017.

Websites and eLearning Sources:

1. <https://support.microsoft.com/en-us/excel>
2. <https://www.w3schools.com/excel/>

CO. No	CO – Statements	Cognitive Levels (K – Level)
	On Successful Completion of this course, students will be able to	
CO1	Recall various formatting options, operators and functions in excel	K1
CO2	Process data by constructing formulas using operators and functions	K2
CO3	Create charts for graphical representation	K3
CO4	Analyse data using statistical functions in excel spreadsheet	K4
CO5	Develop accounting and financial models in excel	K5
CO6	Evaluate data using charts and pivot tables	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	25PCO1AE01		Ability Enhancement Course: Excel for Business							2	1
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	2	3	3	3	2.9
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	2	2	3	3	3	3	3	3	3	2.8
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	3	3	2	3	3	2	3	3	3	3	2.8
CO-6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score											2.83
											High

Semester	Course Code	Title of the Course	Hours	Credits
1	25PCO1OE01	Open Elective - 1 (WS): Supply Chain Management	4	2

Course Objectives				
To understand the basic concepts of Supply Chain Management				
To find the importance of logistics and supply chain Management				
To know the process and procedures to be followed in Supply Chain Management				
To learn the operational efficiency of Supply Chain Management				
To have insights on global Supply Chain Management				

Unit – I: Concepts and features of SCM (12 Hours)

Introduction Basic concept & Philosophy of Supply Chain Management: Essential features, Varieties flows (cash, value and information) Key Issues in SCM, benefits and limitations.

Unit – II: Logistics and SCM (12 Hours)

Logistics Management: Logistics as part of SCM, Logistics costs, different models, logistics sub-system, inbound and out bound logistics, bullwhip effect logistics, Distribution and warehousing management. (Case Study).

Unit - III: Purchase management and SCM (12 Hours)

Purchasing and Vendor management: Centralized and Decentralized purchasing, functions of purchase department and purchase policies, Use of mathematical model for vendor rating/evaluation, single vendor concept, management of stores, accounting for materials. (Case Study).

Unit – IV: Inventory Management and SCM (12 Hours)

Inventory Management: Concept, various costs associated with inventory, various EOQ models, buffer stock (tradeoff between stock out/ working capital cost), lead time reduction, reorder point / re-order level fixation, exercise - numerical problem solving, ABC, SDE, VED Analysis, Just in Time & Kanban System of Inventory management. (Case Study).

Unit – V: Operational Integration, Global Strategic Positioning, Network Integration, Relationship Development and Management (12 Hours)

Why Integration Creates Value - Systems Concept And Analysis - Logistical Integration Objectives - Enterprise Integration - Supply Chain Processes - Sales And Operations Planning (S & OP) - Supply Chain Planning Considerations - Pricing. : Global Supply Chain Integration - Supply Chain Security Enterprise Facility Network - Warehouse Requirements - Total Cost Integration - Formulating Logistical Strategy Development and Management Of Internal Logistics Relationships - Development. (Case Study).

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Saikumari V & Purushothaman S (2023), Logistics and Supply Chain Management, Sultan Chand & Sons, New Delhi.

Books for Reference:

1. L. Natarajan, *Logistics and Supply chain management*, Margham Publications, Chennai, 2018
2. G. Raghuram, MM Srinivasan and N. Rangaraj, *Supply chain management for Competitive Advantage: Concepts and cease*, Tata McGraw-Hill Education (India) Pvt Ltd., Noida, 2019.

Websites and eLearning Sources:

1. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3Semester/OSCM/3SupplyChainManagement.pdf>
2. <https://mu.ac.in/wp-content/uploads/2021/02/Logistics-and-Supply-Chain-Management-Sunil-Chopra-1.pdf>

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to;	
CO–1	Tabulate the functions and policies involved in purchase management.	K1
CO–2	Explain the elements and philosophy of supply chain management.	K2
CO–3	Identify the models and sub-system in logistics and SCM.	K3
CO–4	Illustrate &Explore the techniques associated with inventory management.	K4
CO–5	Explore the operational efficiency of supply chain management	K5
CO–6	Evaluate and summarise the practices and performances of SCM at global level.	K6

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours	Credits	
1	25PCO10E01		Open Elective – 1 (WS): Supply Chain Management						4	2	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO–1	3	2	2	2	3	2	2	2	2	2	2.2
CO–2	3	2	2	2	2	2	3	2	2	2	2.2
CO–3	2	2	3	2	3	2	3	2	2	2	2.3
CO–4	3	2	2	2	2	2	2	2	2	2	2.1
CO–5	2	2	3	3	3	2	3	3	2	2	2.5
CO–6	2	2	3	3	3	2	3	3	2	2	2.5
Mean overall Score											2.3 (High)

Semester	Course Code	Title of the Course	Hours/ Weeks	Credits
1	25PGC1SL01	Global Citizenship Education	Online	1

Course Objectives
To develop an understanding of global governance structures, rights and responsibilities.
To recognize and respect differences, multiple identities and diversity.
To examine beliefs and perceptions about social justice, equality and civic engagement.
To develop attitudes of care and empathy for others and the environment.
To develop global competence and ethical considerations by enhancing communication and collaboration skills across cultures

UNIT I: Introduction to Global Citizenship

01. Historical and Philosophical Foundations of Global Citizenship
02. Rights and Responsibilities of Global Citizenship
03. Key Organizations and Movements Promoting Global Citizenship

UNIT II: Globalization and Its Impact on Society

04. Globalization and Its Key Drivers
05. Positive and Negative Impacts of Globalization
06. Role of Education in Fostering a Global Perspective

UNIT III: Human Rights, Social Justice, Equality and Diversity

07. Key Human Rights Treaties, Frameworks and Declarations
08. Advocacy, Activism, and Movements for Social Justice and Equality
09. Global Challenges to Human Rights, Equality and Diversity

UNIT IV: Sustainable Development and Environmental Responsibility

10. The Sustainable Development Goals and Their Relevance to Global Citizenship
11. Climate Change, Environmental Degradation and Sustainable Development
12. Strategies for Promoting Environmental Responsibility

UNIT V: Building Global Competence and Engagement

13. Effective Communication and Collaboration Across Cultures
14. Volunteering and Community Engagement in Global Initiatives
15. Ethical Considerations in Global Citizenship

Teaching Methodology	Recorded Lectures/Videos, Reading Materials, PPTs, Case Studies, Collaborative Projects, Quizzes and Polls
Assessment Methods	Seminars, Assignments, MCQs, Reflection Essays, Group Project Presentations, Problem-Solving Scenarios

Books for Study:

1. Clapham, A. (2007). *Human rights: A very short introduction*. Oxford University Press.
2. Desai, A. (2018). *Global citizenship and cultural diplomacy: India's role in a changing world*. Routledge India.
3. Gould, J. A. (2012). *The ethics of global citizenship*. Routledge.
4. Held, D., et al. (2022). *Globalization and its impact on the developing world*. Cambridge University Press.
5. Sen, A. (2009). *The idea of justice*. Penguin Books India.

Books for Reference:

1. Ghosh, A. (2007). *The global impact of Indian civilization*. HarperCollins India.
2. Kreckler, E. (2008). *The global citizen: A guide to creating an international life and career*. Career Press.

3. Kumar, R. (2017). *Sustainable development and environmental justice in India*. Oxford University Press.
4. Nair, K. G. (2014). *Human rights: A socio-political perspective*. Orient Blackswan.
5. Patel, V. (2015). *Social justice and equality in India: Theories and practices*. Oxford University Press.
6. Pillai, V. (2016). *Globalization and its impact on Indian society*. SAGE Publications India.

Websites and eLearning Sources:

1. <https://www.unesco.org/en/global-citizenship-peace-education/need-know>
2. TEDxCincinnati: Global Citizenship in the Classroom: Jenny Buccos at TEDxCincinnati
<https://www.youtube.com/watch?v=6jjLHmyBs7o>
3. Social justice -- is it still relevant in the 21st century? | Charles L. Robbins | TEDxSBU
<https://www.youtube.com/watch?v=Wtroop739uU>
4. Are We the Last Generation — or the First Sustainable One? | Hannah Ritchie | TED
<https://www.youtube.com/watch?v=K13VVrggKz4>
5. Diversity, Equity & Inclusion. Learning how to get it right | Asif Sadiq | TEDxCroydon
<https://www.youtube.com/watch?v=HR4wz1b54hw>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
CO1	Recall the historical, philosophical and practical foundations of global citizenship.	K1
CO2	Explain the key drivers of globalization and the role of education in fostering a global perspective.	K2
CO3	Apply human rights frameworks, social justice principles, and advocacy strategies to real-world challenges.	K3
CO4	Analyze the relevance of the Sustainable Development Goals in addressing climate change and environmental degradation.	K4
CO5	Develop strategies for fostering global competence by enhancing communication and collaboration skills across cultures.	K5
CO6	Critically evaluate the effectiveness of current global strategies and policies in addressing social justice and environmental sustainability.	K6

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25PCO2CC05	Core Course – 5: Cost System and Cost Control	6	5

Course Objectives
To construct cost sheets with the aim of preparing tenders and quotation and reconcile the cost and financial accountings
To prepare ledgers for various stages in process accounts with the examples of normal loss, abnormal loss and gain and inter-process profit
To identify and analyze the variances in material, labour, overheads and sales for initiating corrective measures
To explain the applications of marginal costing through practical examples
To acquaint students with latent trends in cost accounting by explaining numerically the activity based costing, target costing, life cycle costing, throughput costing and relevant costing

Unit –I Costing system and Cost sheets (18 Hours)

Costing System: Meaning - Characteristics of Ideal costing system - installation of a costing system - steps - practical difficulties in installing a costing system - cost control - meaning - MIS - role and relevance. Cost sheets - preparation of cost sheets – tenders - Reconciliation Between Cost and Financial accounting records - Introduction to Cost Accounting Standards.

Unit – II Process Costing (18 Hours)

Process Costing - Normal Loss - Normal Gain - Abnormal Loss – Abnormal Gain -Equivalent production (FIFO method) - Equivalent production with opening stock - Equivalent production (Average Method) Inter Process Profits - Joint products and By –products

Unit – III Standard Costing (18 Hours)

Standard Costing and Variance Analysis - Material Variance – Labour variance - Overhead variance - Sales variance.

Unit – IV Marginal Costing and TQM (18 Hours)

Marginal Costing, break even analysis, cost volume profit analysis, break even charts, Application of marginal costing - differential and direct cost. Total Quality Management: Introduction - Operationalizing TQM - Six Sigma - Overcoming total quality paralysis - The missing link of TQM.

Unit – V Modern Costing Techniques (18 Hours)

Activity Based Costing: Meaning – calculations of profit and selling price based on traditional costing and activity based costing - Target costing – Life cycle costing- Throughput costing- Basics of Transfer pricing - Relevant costing.

Theory 20% Problems 80%

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Alex K (2012), *Cost Accounting*, Pearson Education, New Delhi.
2. Jain S. P. and Narang K. L, (2019), *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.

Books for Reference:

1. Pillai R. S.N. and Bagavathi V. *Cost Accounting* –S. Chand & Company Ltd, New Delhi
2. T.S. Reddy & Y. Hari Prasad & Reddy (2020), *Cost Accounting*, Margham Publications, Chennai.

Websites and eLearning Sources:

1. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8_Rev_Edition_Feb_24.pdf
2. <https://egyankosh.ac.in/bitstream/123456789/80360/1/Unit-8.pdf>

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	define the Principles, concepts and conventions in cost system and cost control	K1
CO–2	explain the activity based costing and target costing	K2
CO–3	ascertain and classify the variances in the elements of cost through comparison and analyse the cause of such variances	K3
CO–4	evaluate process cost accounts to arrive at pricing decisions	K4
CO–5	examine the basics of price transfer	K5
CO–6	relate the results of marginal costing for making managerial decisions	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25PCO2CC05		Core Course – 5: Cost System and Cost Control							6	5
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	2	3	3	3	2.9
CO-2	3	3	3	3	3	3	3	3	3	3	3.0
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	3	3	3	3	2	3	2.9
CO-5	3	3	3	3	3	3	3	3	3	3	3.0
CO-6	3	3	3	3	3	2	3	3	3	3	2.9
Mean Overall Score											2.95
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25PCO2CC06	Core Course – 6: Research Methodology	6	4

Course Objectives:
To make students understand the basics of research.
To enhance skill over various techniques of research.
To understand and apply the learned skills of research for business evaluation.
To familiarize students in understanding the ways and means of carrying social science research.
To help students to take-up research towards understanding the core aspects of business and its application towards planning and expansion.

Unit – I Introduction to Research Methodology (18 Hours)

Meaning, objectives, reasons, benefits, importance, significance, types, approaches, process, methods Vs methodology, criteria and qualities for a good researcher, opportunities and challenges for researchers in India and scope of research in commerce. Review of Literature–Sources, Collection and Types

Unit – II Research Problem and Research Design and Hypothesis (18 Hours)

Research problem, design and hypothesis – meaning, selection of research problem, necessity to define, techniques involved, research design – meaning, need, features, importance, types. Hypothesis – meaning, types and forming of hypothesis.

Unit – III Sampling and Data collection (18 Hours)

Sampling and Data collection – populations, census, sample survey, sample size, criteria for sample, factors of sample, sources of data, primary and secondary data, collection and methods of primary and secondary data.

Unit – IV Data Analysis Tools (18 Hours)

Data Analysis – data editing, validation, tabulation, types of table, analysis and presentation, testing of hypothesis, statistical treatment, descriptive statistics, Z Test, T Test, Chi² Test, ANOVA, correlation, regression and use of statistical packages – [SPSS]

Unit – V Data Interpretation and Reporting (18 Hours)

Interpretation and reporting - meaning, need, techniques, precautions, significance of report writing, steps, layout, types–Plagiarism and Code of Ethics in Research

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1.C. R. Kothari & Gaurav Carg (2019) Research Methodology Methods and Techniques, New Age Publications, New Delhi

Books for Reference:

1. Devendra Thakur, (latest Edition), *Research Methodology in Social Sciences*, Deep and Deep, New Delhi.
2. M. Ranganatham & Dr. O.R. Krishnaswamy (2019), *Methodology of Research in social sciences*, Himalaya Publishing Houses, Mumbai.

Websites and eLearning Sources:

1. <https://euacademic.org/bookupload/9.pdf>
2. https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/pg%202021/Mcom%202023%20english%20medium/SCOM32_III_Sem_Research_Methodology.pdf

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	define the need, importance and dimensions of research	K1
CO–2	examine the types, designs and techniques of research	K2
CO–3	apply research methods relevant to commerce and business researches.	K3
CO–4	Construct questionnaire in order to conduct survey	K4
CO–5	justify the use of various tools and techniques for research and analysis	K5
CO-6	associate and construct a model research with the help of primary and secondary data	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25PCO2CC06		Core Course – 6: Research Methodology							6	4
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	2	3	3	3	2.9
CO-2	3	2	3	3	2	3	2	2	3	3	2.6
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	3	3	3	3	2	3	2.9
CO-5	3	3	3	3	3	3	3	3	3	3	3.0
CO-6	3	3	3	3	3	2	3	3	3	3	2.9
Mean Overall Score											2.88
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	25PCO2CC07	Core Course – 7: Goods and Services Tax and Customs Duty (Internship Embedded Course)	6	4

Course Objectives
To Study historical overview of GST and Classify CGST, SGST and IGST
To review the Concepts and Rates Applicable
To Provide Knowledge about Levy of GST
To Have an in-depth knowledge about ITC and Composition of Tax in GST
To Explain the registration under GST Law

UNIT I GST: Introduction and Registration (18 Hours)

GST Introduction - What is GST? - Need for GST - Dual GST Model. Definitions [Section 2(13) to Section 2(108)] - Audit – Business – Consideration - Electronic Commerce Operator – Goods – India – Non Taxable Supply – Person - Principal Supply – Recipient - Reverse charge – Services – Supplier - Taxable Person - Taxable Supply - Extent & Commencement of CGST Act/ SGST Act/ UTGST Act/IGST Act - Goods and Services Tax Council (GST Council) - Goods & Services Tax Network (GSTN). GST Council and its role

UNIT II Levy and Collection of Tax (18 Hours)

Charge of GST - Inter-State supply and Intra-State supply - Levy and Collection GST - Illustrative list of Rates for Goods and Services - Composition levy (Section 10 of CGST Act) - Negative list of GST - Power to Grant Exemption - Exemptions under GST – Goods and Services Provisions applicable related to Supply of Services - Renting, Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services.

UNIT III Concept of Supply (18 Hours)

Concept of Supply (Section 7 of CGST Act) - Taxable event under GST - Place of Supply (Section 10 and Section 12 of IGST Act) - Time of Supply (Section 12 and Section 13 of CGST Act) - Value of Supply (Section 15 of CGST Act) (Rules for valuation of Supply of Goods).

UNIT IV Input Tax Credit & Payment of Tax (18 Hours)

Eligibility for taking Input Tax Credit - Input Tax Credit in Special Circumstances Computation of Tax Liability - Payment of Tax (Section 49 and Section 50 of CGST Act)

UNIT V Customs Duty (18 Hours)

Customs Duty: Introduction – Type of Duties- Circumstances of Levying and Not Levying duties – Valuation of imported and Exported goods –Import and Export Procedures

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Mohd. Rafi. (2025), Indirect Taxes with MCQs, Bharat Publishers, New Delhi
2. Anil Goyal and Pranjal Goyal (2025), ABC of GST, Bharat Publishers, New Delhi

Books for Reference:

1. Datey V S (2020), *GST Laws and Practice with Customs and Foreign Tax Practice*, Taxman Publications, New Delhi.
2. Taxmann(2024), Taxmann's GST Acts with Rules & Forms [Bare Act] – Authoritative Text of the Amended GST Acts & Rules—CGST | IGST | UTGST & GST (Compensation to States) with Forms & Annotations, Taxmann Publications, New Delhi

Websites and eLearning Sources:

1. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_B_Rev_Edition_Feb_24.pdf
2. <https://www.icsi.edu/media/webmodules/Reading%20Material%20Indirect%20Tax.pdf>

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	State the definitions of goods and service tax	K1
CO–2	Describe the provisions of GST Act 2017.	K2
CO–3	Prepare and group GST returns with time and place of supply	K3
CO–4	Assess tax liability and input tax credit under GST Act	K4
CO–5	Summarise the provisions for registrations	K5
CO–6	Interpret the levying of customs duty.	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25PCO2CC07		Core Course – 7: Goods and Services Tax and Customs Duty (Internship Embedded Course)							6	4
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	3	3.0
CO-2	3	2	3	3	2	3	2	2	3	3	2.6
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	3	3	3	3	2	3	2.9
CO-5	3	3	3	3	3	3	3	3	3	3	3.0
CO-6	3	3	3	3	3	3	3	3	3	3	3.0
Mean Overall Score											2.92
											High

Semester	Course Code	Title of the Course	Hours	Credits
2	25PCO2CC08	Core Course - 8: Personal Financial Management	4	3

Course Objectives
During the course of teaching student will be provided with the importance of personal financial planning
To make understand risk and inflation which affect investment and savings
To make them to prepare their retirement planning
To provide knowledge about insurance, credit and borrowings
To provide knowledge on various modes of investment

UNIT I Personal Financial Planning & Risk in Investment (12 Hours)

Personal Financial Planning-Steps of Financial Planning-Importance of Investment. Life and Financial goals. Factors affecting financial planning – and Financial Goals. Saving Vs. Investment. Opportunity cost associated with personal financial decisions. Risk related to investments: inflation risk, Interest rate risk, income risk, personal risk, liquidity risk. Risk Vs. Return. Inflation Effects on Investments. Time value of money-Simple and compound interest-Power of compounding- Rule of 72.

UNIT II Investment plans (12 Hours)

Saving Vs. Investment. Three pillars of investment: safety, Liquidity and Return. Types of Asset Classes: Cash, Equity, Fixed Income, Real Estate, and Commodities. Equity-Direct Equity and Equity Mutual Funds. Systematic Investment Plan - benefits of a systematic investment plan. Steps/Process in starting SIP. Using a Systematic Investment Plan Calculator.

Unit III Investment avenues (12 Hours)

Fixed Income Avenues: PPF, EPF/VPF, Fixed Deposits, Small Savings Investments, Debt Mutual Funds, Tax Free Bonds. Gold, Physical Gold, Gold ETF, Gold Mutual Funds. Real Estate, Physical, Real Estate Mutual Funds. Relative merits and demerits of each avenue of investment. Participation in Securities Market-Trading and Demat account-eKYC-IPV.Due Diligence in investing.

UNIT IV Retirement Planning & Writing will (12 Hours)

Managing Money- Budgeting –steps in preparing personal monthly budget, Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage. Will: Writing of will, Common mistakes while writing a will.

UNIT V Managing Loans and Insurance Policies (12 Hours)

Managing Loans and Borrowing: secured and unsecured loans and their features. Risk Management-Protection – Life insurance, Health/Medical Insurance. Identity Protection and Confidentiality. Career in in Personal Finance-Wealth manager-investment advisor-insurance advisor-tax planner – financial planner

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Introduction to Financial Planning– Indian Institute of Banking & Finance (2018)
2. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor, Les R. Dlabay , Robert J. Hughes, TMH (2017)

Books for Reference:

1. Jack Kapoor and Les Dlabay and Robert J. Hughes and Melissa Hart, Personal Finance, Tata McGraw Hill Publications (2019)
2. Shalu Garg (2024), Personal Finance Planning, Sultan Chand & Sons, New Delhi

Websites and eLearning Sources:

1. <https://mu.ac.in/wp-content/uploads/2023/05/M.Com-Sem-IV-Personal-Financial-Planning.pdf>
2. <https://ncfe.org.in/wp-content/uploads/2023/12/Personal-Finance-for-School-Students.pdf>

Co. No.	CO Statements	Cognitive Level (K- level)
<i>After completing the course, students will be able to:</i>		
CO-1	Recall and define various personal investment vehicles	K1
CO-2	Explain and contrast risks associated with various personal investment vehicles	K2
CO-3	Compute return on investments of various classes of assets	K3
CO-4	Analyse different features of investment vehicles	K4
CO-5	Evaluate and Select a suitable investment option according risk profile of individuals	K5
CO-6	Design and Construct an optimal portfolio of investment	K6

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours	Credits	
2	25PCO2CC08		Core Course - 8: Personal Financial Management						4	3	
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	3	3.0
CO-2	3	2	3	3	2	3	2	2	3	3	2.6
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	3	3	3	3	2	3	2.9
CO-5	3	3	3	3	3	3	3	3	3	3	3.0
CO-6	3	3	3	3	3	3	3	3	3	3	3.0
Mean Overall Score										2.92	
										High	

Semester	Course Code	Title of the Course	Hours	Credits
2	25PCO2OE02	Open Elective – 2 (BS): Basics of Tally Prime	4	2

Course Objectives
To define and familiarize the concepts of accounting and tally.
To Understand and discuss the creation of ledgers, alteration and deletion.
To apply tools in Tally Prime for creation of vouchers.
To figure out payroll and cost centre models for business organisations.
To discuss the uses of Tally Prime to maintain records in accounts and Inventory mode.

UNIT I Basics of Accounting (12 Hours)

Introduction to Accounting - Meaning -Types of Accounts - Journal –ledger -Trial balance – Final Accounts with Simple adjustments – Balance sheet.

UNIT II Company Menus, Accounting groups and ledgers (12 Hours)

Accounting Packages- Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction – Accounting Features.

UNIT III Accounting Vouchers (12 Hours)

Accounting Vouchers - Types of vouchers -short cut keys- Voucher entries-Extraction of Day book and Trial balance.

UNIT IV Cost Centres & Payroll Preparation (12 Hours)

Cost Centres – Cost categories – Cost centre class – Bill wise details –Interest calculation. Payroll Preparation.

UNIT V Inventory Masters (12 Hours)

Inventory Masters: Creation, alteration and deletion of Stock groups, Stock categories, Units of Measures, Go downs and Stock items – Inventory Features – Accounting vouchers with Inventory.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Theory 50% and Practical 50%

Books for Study:

1. Tally Education Private Limited (2021), *Official Guide to Financial Accounting using Tally Prime*, BPB Publications. (Unit II to Unit V)
2. T.S. Grewal & S.C. Gupta (2024), *Introduction to Accountancy*, S. Chand, New Delhi (Unit I)

Books for Reference:

1. Rajesh U. Chheda, *Learn Tally Prime: with All New Features*, Ane books Pvt. Ltd, January 2021
2. Rakesh Sangwan, *Tally Workbook (Tally Prime) A Real Practical*, Ascent Prime Publication, January 2021
3. A. K. Nadhani, *The Simplest Book for Learning Tally Prime Training*, BPB Publications, December 2021.
4. Devendra Kumar, *Learn Tally Prime*, Ascent Prime Publication January 2021

Websites and eLearning Sources:

1. <https://help.tallysolutions.com/tally-prime>
2. <https://help.tallysolutions.com/reports-videos/>

Cos	CO-Statements	Cognitive Level
<i>After studying this paper, the students will be able to:</i>		
CO1	Express the basic concepts of accounting and its features in Tally prime.	K1
CO2	Understand to create, alter and delete companies and ledgers in Tally Prime.	K2
CO3	Employ Tally Prime to maintain records in Accounting vouchers extraction of the trial balance.	K3
CO4	Gain the knowledge about cost centres and cost categories.	K4
CO5	Recommend Tally Prime models for payroll preparation.	K5
CO6	Formulate Inventory masters for inventory.	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25PCO2OE02		Open Elective – 2 (BS): Basics of Tally Prime							4	2
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	3	3.0
CO-2	3	2	3	3	2	3	2	2	3	3	2.6
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	3	3	3	3	2	3	2.9
CO-5	3	3	3	3	3	3	3	3	3	3	3.0
CO-6	3	3	3	3	3	3	3	3	3	3	3.0
Mean Overall Score											2.92
											High

Semester	Course Code	Title of the Course	Hours/ Weeks	Credits
2	25PSS2SE01	Skill Enhancement Course: Soft Skills	4	2

Course Objectives
To provide a focused training on soft skills for students in colleges for better job prospects
To communicate effectively and professionally
To help the students take active part in group dynamics
To familiarize students with numeracy skills for quick problem solving
To make the students appraise themselves and assess others

Unit I: Effective Communication & Professional Communication (12 Hours)

Definition of communication - Barriers of Communication - Non-verbal Communication. Effective Communication - Conversation Techniques - Good manners and Etiquettes - Speech Preparations & Presentations - Professional Communication.

Unit II: Resume Writing & Interview Skills (12 Hours)

Resume Writing: What is a résumé? Types of résumés – Chronological - Functional and Mixed Resume - Purpose and Structure of a Resume - Model Resume.

Interview Skills: Types of Interviews - Preparation for an interview – Attire - Body Language - Common interview questions - Mock interviews & Practicum.

Unit III: Group Discussion & Personal effectiveness (12 Hours)

Basics of Group Discussion- Parameters of GD- Topics for Practice - Mock GD & Practicum & Team Building. *Personal Effectiveness:* Self Discovery - Goal Setting with questionnaires & Exercises.

Unit IV: Numerical Ability (12 Hours)

Introducing concepts - Average – Percentage - Profit and Loss - Simple Interest - Compound Interest - Time and Work - Pipes and Cisterns.

Unit V: Test of Reasoning (12 Hours)

Introducing Verbal Reasoning: Series Completion – Analogy - Data Sufficiency - Assertion and Reasoning and Logical Deduction. *Non-Verbal Reasoning:* Series - and Classification.

Teaching Methodology	Chalk and talk, PPT, Mathematical models, Video presentation
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Books for Study:

1. Melchias G., Balaiah, J. & Joy, J. L. (Eds). (2018). Winner in the Making: A Primer on soft Skills. Trichy, India: St. Joseph's College.

Books for Reference:

1. Aggarwal, R. S. (2010). A Modern Approach to Verbal and Non- Verbal Reasoning. S. Chand.
2. Covey, S. (2004). 7 Habits of Highly effective people. Free Press.
3. Gerard, E. (1994). The Skilled Helper (5th Ed.). Brooks/Cole.
4. Khera, S. (2003). You Can Win. Macmillan Books.
5. Murphy, R. (1998). Essential English Grammar, (2nd Ed.). Cambridge University Press.
6. Sankaran, K., & Kumar, M. (2010). Group Discussion and Public Speaking (5th Ed.). M.I. Publications.
7. Trishna, K. S. (2012). How to do well in GDS & Interviews? (3rd Ed.). Pearson Education.
8. Yate, M. (2005). Hiring the Best: A Manager 's Guide to Effective Interviewing and Recruiting

Websites and eLearning Sources:

1. <https://www.indeed.com/career-advice/resumes-cover-letters/communication-skills>
2. <https://www.seek.com.au/career-advice/article/50-communication-skills-for-the-workplace-your-resume>
3. <https://southeast.iu.edu/career/files/power-phrases.pdf>

4. https://dese.ade.arkansas.gov/Files/20201209124449_Professional-Communication.docx
5. <https://www.dol.gov/sites/dolgov/files/ETA/publications/00-wes.pdf>
6. https://www.tmu.ac.in/other_websites/cdoe.tmu.ac.in.old/study-material/28-08-2024/COMMON/SEMESTER_2/MAIN_SOFT_SKILLS.pdf
7. <https://byjus.com/maths/profit-and-loss-questions/>
8. <https://www.indiabix.com/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
CO1	Recall various soft skill sets	K1
CO2	Understand personal effectiveness in any managerial positions	K2
CO3	Apply verbal and non-verbal reasoning skills to solve problems	K3
CO4	Differentiate problems at work and home; and design solutions to maintain work-life balance	K4
CO5	Assess growth and sustainability and infuse creativity in employment that increases professional productivity	K5
CO6	Construct plans and strategies to work for better human society	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	25PSS2SE01		Skill Enhancement Course: Soft Skills							4	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	2	3	2	3	2.7
CO2	3	3	3	2	3	3	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	2	2	3	3	3	3	3	3	2.8
CO5	3	3	3	2	2	3	3	3	3	3	2.8
CO6	3	3	3	2	2	3	3	3	3	3	2.8
Mean Overall Score											2.8 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25PCO3CC09	Core Course - 9: Strategic Financial Management	6	5

Course objectives:				
To understand concepts relevant to strategic financial management.				
To calculate cost of capital and study the impact of capital structure on it				
To apply capital budgeting methods for evaluating capital budgeting proposals				
To formulate dividend policy giving optimum return to equity shareholders.				
To estimate working capital requirements and evaluate credit policy and cash management proposals.				

UNIT I Introduction to Strategic Financial Management and Cost of Capital (18 Hours)

Strategic approach to Financial Management, Definition, Characteristics, Scope and Importance of Strategic Financial Management. Success Factors and Constraints to Strategic Financial Management. Cost of Capital: Introduction - Computation of Cost of Capital – Common Stock, Preferred Stock (Redeemable & Irredeemable), Debentures and Bonds (Redeemable & Irredeemable) Long-term debt and Retained Earnings. Weighted Average Cost of Capital – Advanced Problems on Book Value Weights and Market Value Weights.

UNIT II The Capital Structure Theories: (18 Hours)

Capital Structure Theories: - Net Income Approach, Net Operating Income Approach, The Traditional approach, Modigliani & Miller Approach – Comprehensive Problems.

Optimal Capital Structure: Meaning & Concept, Trade-Off-Theory v/s Pecking Order Theory, EBIT – EPS Approach – Comprehensive Problems.

Leverages: Operating Leverage, Financial Leverage and Combined leverages- Comprehensive problems.

UNIT III Capital Budgeting & Risk Analysis (18 Hours)

Introduction to Capital Budgeting Decisions – Features, Process and Factors, Capital Budgeting Techniques: Traditional and Modern Techniques, Varying Opportunity Cost of Capital, NPV v/s IRR, Incremental IRR, Modified Internal Rate of Return (MIRR) – Concept, Evaluation Criteria & Comprehensive Problems, Fisher's Rate and Aggregate Capital Needs in Investment Decisions, Project Selection under Capital Rationing: Concepts and Problems on Divisible & Indivisible Projects, Multi-Period Capital Rationing, Capital Budgeting under Inflationary Conditions.

UNIT IV Dividend Decision: (18 Hours)

Introduction to Dividend Decisions, Meaning & Definition, Forms of Dividend, Types of Dividend Policy, Significance of Dividend, Impact of Dividend Policy on Company, Factors affecting Dividend Policy, Dividend Decision Theories – Walter's Model, Gordon's Model, MM Theory – Concept, Assumptions, Formula, Criticisms & Advanced Problems.

UNIT V Working Capital Decision: (18 Hours)

Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital, Techniques for managing Working Capital – Estimation of working Capital– Cash, Accounts Receivables and Inventory Management – Comprehensive Problems.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Theory 20% and Problems 80%

Books for Study:

1. M.Y. Khan and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi, 2017.
2. IM Pandey, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi, 2018.

Books for Reference:

1. Prasanna Chandra, Fundamentals of Financial Management, Tata McGraw Hill Education Private Limited, New Delhi, 2017.
2. Maheshwari S N, Financial Management – Principles and Practice, Sultan Chand and Sons, New Delhi, 2016.
3. Chandra Bose, Fundamentals of financial Management, PHI Learning Private Limited, Delhi, 2017.

Websites and eLearning Sources:

1. http://dspace.kottakkalfarookcollege.edu.in:8001/jspui/bitstream/123456789/1125/1/financial_management_%5Bwww.accfile.com%5D.pdf
2. <https://dl.icdst.org/pdfs/files1/1e4bdc0af5819683dd831f696963fa42.pdf>

Cos	CO Statements	Cognitive Level (K – Level)
<i>After studying this paper, the students will be able to:</i>		
CO1	Understand concepts relevant to strategic financial management	K1
CO2	Calculate cost of capital and study the impact of capital structure on it	K2
CO3	Apply capital budgeting methods for evaluating capital budgeting proposals	K3
CO4	Analyse and find dividend policy giving optimum return to equity shareholders.	K4
CO5	Estimate working capital requirements and evaluate credit policy and cash management proposals.	K5
CO6	Formulate capital structure and dividend policy resulting in optimum wealth appreciation to equity shareholders.	K6

Relationship Matrix											
Semester	Course Code			Title of the Course						Hours/Week	Credits
3	25PCO3CC09			Core Course - 9: Strategic Financial Management						6	5
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	3	3.0
CO-2	3	2	3	3	2	3	2	2	3	3	2.6
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	3	3	3	3	2	3	2.9
CO-5	3	3	3	3	3	3	3	3	3	3	3.0
CO-6	3	3	3	3	3	3	3	3	3	3	3.0
Mean Overall Score											2.92
											High

Semester	Course Code	Title of the Course	Hours	Credits
3	25PCO3CC10	Core Course – 10: Advanced Computerised Accounting (Tally Prime)	4	3

Course objectives:
To understand the importance of using tally prime
To have application knowledge in accounting
To have practical exposure through solving problems with computers
To be industry ready with hands-on experience
To do daily accounting data process through tally prime

UNIT I Introduction to Tally Prime and Creation of Groups and ledgers (12 Hours)

Tally Prime Interface and its features – Components of Tally Screen- anywhere to anywhere feature. Company creation and setting up of company features. Creation, alteration, deletion, select company and shut company: Snapshot of F11 Features. Chart of Accounts- Groups and Ledgers - creation, alteration, deletion. Accounting Masters. Tally Vault, Preparation of Trial balance. Preparation of Financial Statements: Profit and Loss Account, without adjustments and with Adjustments.

UNIT II Accounting Vouchers (12 Hours)

Accounting Vouchers: Receipt voucher, Contra voucher, Payment voucher, Purchase voucher, Sales voucher, Debit Note voucher, Credit Note voucher, and Journal voucher - Activation of inactive Vouchers. Recording Day to Day Transactions in Accounting Vouchers. Extraction of Day Book, Profit and Loss Account and Balance sheet

UNIT III Inventory Masters and Vouchers (12 Hours)

Inventory Masters: Creation of Units of measure, Stock Group, Stock Category, Stock Item. Creation of Godowns - Maintenance of Multiple Godowns. Alteration and Deletion of Masters: Inventory Vouchers: Delivery Note, Job work in order, Job work out order, Material In, Material Out, Physical Stock, Purchase Order, Receipt Note, Rejections In, Rejections Out, Sales Order, and Stock Journal. Maintenance of Cost Centres- Enabling Features and Configurations Creation of Cost Categories, Cost Centres and Cost Centre Class Recording Transactions with cost centre allocations. Extracting Cost Category Summary and Cost Centre Breakups - Creation of Group-wise and ledger-wise budgets.

UNIT IV Payables and Receivables Management and Order Processing (12 Hours)

Types of Reference and Maintenance of Bill wise entry. Activation and usage of bill-wise entry in sales and receipts vouchers. Activation and usage of bill-wise entry in purchase and payment vouchers. Setting credit limit for parties. Payment performance of Debtors and extraction of Payables and Receivables report. Purchase Order Processing procedure and Sales Order Processing Procedure. Extraction of Order Management reports

UNIT V Payroll, TDS, TCS and GST (12 Hours)

Payroll Masters: Employee Group-Employee-Units-Attendance/Production type-Pay heads: Payroll Statutory details- Creation of Payroll vouchers for payroll transactions: Attendance and Payroll. Concept of Tax Deducted at Source (TDS and Tax Collected at Source (TCS). TDS rates (Sec.193) and TCS rates (Sec.206c). Difference between TCS and TDS.TDS and TCS procedures and extracting reports. Concept of GST: CGST, SGST, UTGST, IGST, GST rates/slabs. Defining GST Rates at Company level and Group Level. Configuring Statutory masters and other masters. Extracting reports.

Teaching Methodology Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Tally Education Private Ltd (2022), Official Guide to Financial Accounting Using Tally Prime, BPB Publications, India

Books for Reference:

1. Rakesh Sangawan (2021), Mastering Tally Prime, Ascent Prime Publications, India
2. S. Palanivel (2019), Tally Accounting Software, Margham Publications, Chennai

Websites and eLearning Sources:

1. <https://help.tallysolutions.com/tally-prime>
2. <https://help.tallysolutions.com/reports-videos/>

Cos	CO Statements	Cognitive Level (K-Level)
<i>After studying this paper, the students will be able to:</i>		
CO1	Recall Accounting, Inventory, Payroll and Taxation concepts from Tally Prime perspective.	K1
CO2	Explain the uses Tally Prime, masters, features, tools and vouchers for maintaining accounting, inventory, payroll and taxation.	K2
CO3	Apply Tally Prime configurations, features and tools for recording accounting, inventory, payroll and taxation transactions.	K3
CO4	Analyse accounting, inventory, payroll and taxation reports extracted in TallyPrime for given transactions.	K4
CO5	Evaluate and interpret the reports extract in Tally Prime.	K5
CO6	Design and Develop accounting, inventory, payroll and taxation models using Tally Prime	K6

Relationship Matrix											
Semester	Course Code		Title of the Course						Hours/Week	Credits	
3	25PCO3CC10		Core Course – 10: Advanced Computerised Accounting (Tally prime)						4	3	
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	2	2	2	2	2	2	2	2	2
CO-2	2	3	3	3	3	2	2	2	3	2	2.5
CO-3	2	2	2	3	3	3	2	3	3	3	2.6
CO-4	2	3	3	2	2	2	3	3	3	2	2.5
CO-5	3	3	3	2	3	2	3	2	2	3	2.6
CO-6	3	3	3	3	2	3	3	3	3	2	2.8
Mean Overall Score											2.5
											High

Semester	Course Code	Title of the Course	Hours	Credits
3	25PCO3CP01	Core Practical - 1: Advanced Computerised Accounting (Tally Prime)	2	2

Experiments:

1. Creation, alteration and deletion of companies and user defined Accounting groups.
2. Creation, alteration and deletion of ledgers and final accounts and balance sheet preparations.
3. Voucher entries in double entry mode.
4. Voucher entries in single entry mode.
5. Voucher entries using bill wise details, interest calculation and multiple currencies.
6. Voucher entries using Cost Centres and Cost Categories.
7. Creation and alteration of budgets and variance analysis.
8. Creation, alteration and deletion of inventory masters & accounting voucher entries using stock items.
9. Order processing and voucher entries using accounting and inventory vouchers.
10. Payroll preparation
11. Voucher entries Applying GST, TDS and TCS and Extraction of reports
12. Processing entries for job orders given to outsiders to manufacture components.
13. Processing entries for job orders received from outsiders to manufacture components.
14. Generation of Accounting and Inventory Reports.

COs	CO Statements	Cognitive Level (K-Level)
<i>After studying this paper, the students will be able to:</i>		
CO1	Identify Accounting, Inventory, Payroll Taxation	K1
CO2	Relate Accounting, inventory and taxation concepts with Tally Prime.	K2
CO3	Apply Tally Prime configurations, features and tools for recording accounting, inventory, payroll and taxation transactions.	K3
CO4	Analyse accounting, inventory, payroll and taxation reports extracted in Tally Prime for given transactions.	K4
CO5	Evaluate and interpret the reports extract in Tally Prime.	K5
CO6	Design and Develop accounting, inventory, payroll and taxation models using Tally Prime	K6

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours/Week	Credits
3	25PCO3CP01	Core Practical – 1: Advanced Computerised Accounting (TallyPrime)								2	2
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	2	3	2	2	2	3	3	2	2.5
CO-2	2	2	3	3	2	3	3	3	3	2	2.6
CO-3	2	2	3	3	2	2	2	3	3	2	2.4
CO-4	2	3	3	3	2	3	2	3	3	2	2.6
CO-5	2	2	3	3	2	3	2	3	3	2	2.5
CO-6	2	2	3	3	2	2	2	3	3	2	2.4
Mean Overall Score											2.5 High

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25PCO3CC11	Core Course – 11: Strategic Management	6	3

Course Objectives
To define and Describe the concept of strategic management
To interpret the adopted strategies and their outcomes
To analyse company's internal and external environment
To compare and Contrast companies' strategic strengths and weaknesses
To infer response options available to companies

UNIT I Introduction to Strategic Management (18 Hours)

Strategic Management: Definition and meaning, Strategic Management Process - Forming Vision, setting objectives, Crafting a Strategy, Implementation and Evaluation, Characteristics, Benefits of strategic management - Strategic Planning in practice.

UNIT II Industry analysis (18 Hours)

Industry analysis and its environment: Analysis of Macro environment: Demographic, political, social, cultural, technological and global environment – Recent trends in macro environment; Analysis of Micro environment: The five forces of competition, new entrants, direct competition, buyers, suppliers and substitutes - Rivalry in the industry - Recent trends in micro environment.

UNIT III Company Analysis (18 Hours)

Evaluating company through SWOT: Identifying company's strengths and resource capabilities - Identifying company's weaknesses and resource deficiencies, identifying company's competencies and capabilities, identifying a company's market opportunities, identifying threat to a company's future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain - Analyzing competitive advantage and profitability – sustaining competitive advantage.

UNIT IV Corporate Strategy (18 Hours)

Strategy and competitive advantage - Low Cost Leadership strategies, differentiation Strategies and Focus strategies. Merger and acquisition - Vertical integration strategies. First - Mover advantages and disadvantages. Balanced Score Card – McKinsey 7s frame work as Horizontal and vertical integrations.

UNIT V Change Management (18 Hours)

Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighboring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development and ability to adjust.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Azar Kazmi & Adela Kazmi (2020), Strategic Management, McGraw Hill
2. Frank T. Rothaermel (2023), Strategic Management, McGraw Hill

Books for Reference:

1. C.B. Gupta (2020), Strategic Management (Text and Cases), S. Chand
2. Arthur A. Thompson, Jr. and A.J Strickland, (2003), *Strategic Management - Concepts and cases*, Tata McGraw Hill Co., New Delhi.

Websites and eLearning Sources:

1. <https://www.bdu.ac.in/cde/SLM/MBA/MBA%20III%20Semester/Core/Strategic%20Management/Strategic%20Management.pdf>
2. <https://archive.nptel.ac.in/courses/110/108/110108047/>

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	Define and Describe the concept of strategic management	K1
CO–2	Interpret the adopted strategies and their outcomes	K2
CO–3	Analyse company’s internal and external environment	K3
CO–4	Compare and Contrast companies’ strategic strengths and weaknesses	K4
CO–5	Infer response options available to companies	K5
CO-6	Formulate strategies towards attainment of goals	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25PCO3CC11		Core Course – 11: Strategic Management							6	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	3	3	3	3	3	3	3	3	2.8
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	2	3	3	3	3	2	3	3	3	3	2.8
CO-6	3	3	2	2	3	3	3	3	3	3	2.8
Mean Overall Score											2.85
											High

Semester	Course Code	Title of the Course	Hours	Credits
3	25PCO3CC12	Core Course – 12: Intelligence for Excellence	4	3

Course Objectives:

To familiarise the basics of intelligence for excellence
To highlight the various dimensions of multiple intelligence
To give clear insight of the importance of inter personal relationship
To make the students to distinguish social intelligence from spiritual intelligence
To make the students to understand the significance of environmental intelligence

UNIT I Self & Emotional Intelligence (12 Hours)

Self Intelligence: Intelligence: Definition and Meaning – Intelligence cycle –Major theories of Intelligence; Self Intelligence: Personality - Strategic thinking – Lateral Thinking; Emotional Intelligence: Self awareness - Motivation – Self regulation- Social awareness – Empathy – Decision making: meaning, methods, types and steps in making effective decision making

UNIT II Multiple Intelligence (12 Hours)

Multiple Intelligence: Meaning and types of Multiple intelligence; Successful Intelligence: Meaning and types of Successful Intelligence: Creative Intelligence, Practical Intelligence Analytical Intelligence.

UNIT III Interpersonal Intelligence (12 Hours)

Interpersonal intelligence: Definition, Meaning and development of interpersonal intelligence – Interpersonal intelligence and career advancement; Negotiation: Definition and meaning – Principles involved in negotiation – methods of negotiation; Conflict: Definition and meaning – sources of conflicts – types of conflicts - conflict management; Change: Definition and meaning- Theories of change – Types of change – Handling of change – Balancing work and Life

UNIT IV Social Intelligence (12 Hours)

Social Intelligence: Meaning and Dimensions of Social Intelligence: Situation – Presence – Authenticity – Clarity-Empathy; Spiritual Intelligence: Meaning – Competencies and skills of spiritual intelligence

UNIT V Natural Resources & Sustainable Development (12 Hours)

Understanding and caring of Natural Resources: Food, Land, Forest, Mineral, Water and Energy; Pollution: Types: Air Pollution, Water Pollution, Noise Pollution, Thermal and Radiation; Specific Absorption Rate (SAR) values; Issues affecting environment: Population growth – Deforestation- Globalization - Sustainable development: meaning, process, concrete action plans for sustainability.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Daniel Goleman (2020), Emotional Intelligence Why It Can Matter More Than IQ, Bloomsbury Publishing.
2. Prathik P Surana (2021), Mastering Emotional Intelligence, Notion Press, Chennai
3. Department of Foundation Courses: “Environmental Studies”, St Joseph’s College, (2019)
4. Dorathy A Sisk. and Dr Paul Torrence “Spiritual Intelligence” Creative Education Foundation (2017)

Books for Reference:

1. Daniel Goleman (2009), Working with Emotional Intelligence, Bloomsbury Publishing.

Websites and eLearning Sources:

1. <https://archive.nptel.ac.in/courses/109/105/109105116/>
2. <https://egyankosh.ac.in/bitstream/123456789/69776/1/Block-1.pdf>

CO. No	CO Statement	Cognitive Level [K Level]
<i>After completing this course, the students will be able to:</i>		
CO1	Describe the fundamentals of intelligence for excellence	K1
CO2	Identify the dimensions of multiple intelligence	K2
CO3	Apply the element of interpersonal intelligence	K3
CO4	Examine and Differentiate social intelligence from spiritual intelligence	K4
CO5	Summarize the essential of environment intelligence	K5
CO6	Formulate intelligence strategies for effective organisational operations	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25PCO3CC12		Core Course – 12: Intelligence for Excellence							4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	3	3	3	3	3	3	3	3	2.8
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	2	3	3	3	3	2	3	3	3	3	2.8
CO-6	3	3	2	2	3	3	3	3	3	3	2.8
Mean Overall Score											2.85
											High

Semester	Course Code	Title of the Course	Hours	Credits
3	25PCO3ES02A	Discipline Specific Elective - 2: Financial Services	4	3

Course Objectives
To examine and Elaborate the operations of Indian Financial System
To determine the legal framework of merchant banking
To discover the mechanism of factoring and forfeiting
To analyse and explain the schemes and reforms in housing finance and insurance
To evaluate the methods of credit rating on corporate deposits and debts

UNIT I Indian Financial System (12 Hours)

Indian Financial System – Meaning - Constituents - Evolution and Environment - Banking and Non-Banking Financial Companies - Regulating Authorities - Financial Services – Meaning - Features and Functions –Recommendations of Kalyansundaram, Raghuram Rajan and the latest NBFC's Committee Report.

UNIT II Merchant Banking (12 Hours)

Merchant Banking - Meaning - Scope, Functions and Issues – Regulations Governing Merchant Banking Activities - Lease Financing - Concepts and Classifications, Significance – Funding aspects of Leasing- ICAI Guidelines. Hire Purchase Financing and Consumer Credit - Meaning –Types - Legal frame Work.

UNIT III Factoring and Forfeiting (12 Hours)

Factoring and Forfeiting - Meaning and Mechanism - Types of Factoring - Evaluation of Factoring business in India – Forfeiting - Meaning – Scope and Characteristics -Venture Capital Financing - Meaning and Types - SEBI Guidelines.

UNIT IV Housing Finance (12 Hours)

Housing Finance - NHB Directions and Guidelines - Housing Finance Scheme – Housing finance contracts - Funding of HFCs - Insurance Services - Major Players – Malhotra Committee Frame Work

UNIT V Indian stock markets (12 Hours)

Credit Rating – Meaning - Purpose and Process - Credit Rating Services in India - Depositories in India: Depository participants (DPs) - Stock Broking – types- stock broking in India e-broking Stock Markets - Primary Market and Secondary Market – NSE – BSE - Share Market Indices

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Khan M.Y(2023), *Financial Services*, Tata McGraw Hill Company Ltd, Noida,
2. Gordon & Natarajan (2024), *Financial market & Services*, Himalaya publications house Pvt. Ltd, New Delhi,

Books for Reference:

1. Santhanam B (2023), *Financial Services*, Margham Publications, Chennai.

Websites and eLearning Sources:

1. <https://archive.nptel.ac.in/courses/110/105/110105121/>
2. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3Semester/Finance/3MerchantBankingandFinancialServices.pdf>

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to;	
CO–1	examine and Elaborate the operations of Indian Financial System	K1
CO–2	determine the legal framework of merchant banking	K2
CO–3	discover the mechanism of factoring and forfeiting	K3
CO–4	analyse and explain the schemes and reforms in housing finance and insurance	K4
CO–5	evaluate the methods of credit rating on corporate deposits and debts	K5
CO–6	Have insights on various committee reports towards finance	K6

Relationship Matrix											
Semester	Course Code		Title of the Course					Hours		Credits	
3	25PCO3ES02A		Discipline Specific Elective - 2: Financial Services					4		3	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	3	2	2	2	3	2	2	2	2	2	2.2
CO-2	3	3	3	2	2	3	2	2	2	1	2.3
CO-3	2	2	2	2	3	2	3	2	2	2	2.2
CO-4	3	2	2	2	2	2	2	2	2	2	2.1
CO-5	3	3	3	2	2	2	3	2	2	1	2.3
CO-5	3	3	3	2	2	2	3	2	2	1	2.3
Mean overall Score											2.2 (High)

Semester	Course Code	Title of the Course	Hours	Credits
3	25PCO3ES02B	Discipline Specific Elective - 2: Customer Relationship Management	4	3

Course Objectives				
To understand the concepts and principles of CRM				
To appreciate the role and changing face of CRM as an IT enabled function, and				
To enable managing Customer Relationship.				
To understand the realities of importance of CRM tools				
To specialize in customer satisfaction models and service quality practices in CRM				

UNIT I CRM Concepts (12 Hours)

CRM concepts - Acquiring customers, - Customer loyalty and optimizing customer relationships - CRM defined - success factors, the three levels of Service/ Sales Profiling - Service Level Agreements (SLAs), creating and managing effective SLAs.

UNIT II CRM IN MARKETING (12 Hours)

CRM in Marketing - One-to-one Relationship Marketing - Cross Selling & Up Selling - Customer Retention, Behaviour Prediction - Customer Profitability & Value Modeling, - Channel Optimization - Event-based marketing. - CRM and Customer Service - The Call Centre, Call Scripting - Customer Satisfaction Measurement

UNIT III Sales Force Automation (12 Hours)

Sales Force Automation - Sales Process, Activity, Contact- Lead and Knowledge Management - Field Force Automation. - CRM links in e-Business - E-Commerce and Customer Relationships on the Internet - Enterprise Resource Planning (ERP), - Supply Chain Management (SCM), - Supplier Relationship Management (SRM), - Partner relationship Management (PRM).

UNIT IV Customer Satisfaction (12 Hours)

Customer Satisfaction - Meaning - Definition - Importance - Components - Customer Satisfaction models - Customer Satisfaction Practices. Service quality: Meaning - Definition - Types - Dimensions - Gaps – Measurement Scales

UNIT V CRM Implementation (12 Hours)

CRM Implementation - Defining success factors - Preparing a business plan requirements, justification and processes. - Choosing CRM tools - Defining functionalities - Homegrown versus out-sourced approaches - Managing customer relationships - conflict, complacency, Resetting the CRM strategy. Selling CRM internally - CRM development Team - Scoping and prioritizing - Development and delivery - Measurement.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Alok Kumar Rai, Customer Relationship Management Concept & Cases, Prentice Hall of India Private Limited, New Delhi. 2011
2. S. Shanmugasundaram, Customer Relationship Management, Prentice Hall of India Private Limited, New Delhi, 2008
3. Kaushik Mukherjee, CUSTOMER RELATIONSHIP MANAGEMENT, Prentice Hall of India Private Limited, New Delhi, 2008

Books for Reference:

1. Buttle, F, Maklan, S (2015) Customer Relationship Management Concepts and technologies Third edition (Sudah Tersedia)
2. Judith W Kincaid, Customer Relationship Management Getting it Right, Pearson Education

3. H. Peeru Mohamed, A Sagadevan, Customer Relationship Management, A Step by Step Approach, Vikas Publishing House

Websites and eLearning Sources:

1. <https://archive.nptel.ac.in/courses/110/105/110105145/>
2. <https://backup.pondiuni.edu.in/sites/default/files/CRM-260214.pdf>
3. https://onlinecourses.nptel.ac.in/noc22_mg93/preview
4. https://onlinecourses.swayam2.ac.in/imb19_mg10/preview

CO. No	CO – Statements	Cognitive Levels (K – Level)
	On Successful Completion of this course, students will be able to	
CO1	Explain the concepts and principles of CRM	K1
CO2	Recognize the role and changing face of CRM as an IT enabled function, and	K2
CO3	Explore the importance of managing Customer Relationship.	K3
CO4	Practice the realities of importance of CRM tools	K4
CO5	Analyse the customer satisfaction models and service quality practices in CRM	K5
CO6	Execute the CRM team and strategy for successful delivery	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25PCO3ES02B		Discipline Specific Elective - 2: Customer Relationship Management							4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	3	2	2	2	2	2	2	3	2.2
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	2	2	3	3	3	3	3	3	3	2.8
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	2	3	3	3	3	2	3	3	3	3	2.8
CO-6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score											2.3
											(High)

Semester	Course Code	Title of the Course	Hours	Credits
3	25SMS3RM01	Common Core (WS): Intellectual Property Rights (IPR)	4	2

Course Objectives
To impart knowledge on the Concept and kinds of IPR
To enhance the awareness of Patent Rights.
To analyze the protection and transfer of Copy Rights.
To create awareness on Trademarks
To make the students understand the practical aspect of registration.

Unit I: Intellectual Property Rights (IPR) (12 Hours)

Concept and kinds - Economic importance - IPR in India and Abroad – Genesis and Development – the way from WTO to WIPO -TRIPS, Nature of Intellectual Property, Industrial Property, technological Research, Inventions and Innovations – Important examples of IPR.

Unit II: Patents (12 Hours)

History, Types of patent, Objectives, Rights, Patent Acts 1970 and its amendments - Procedure of obtaining patents, working of patent, Infringement, Industrial Application: Non-Patentable Subject Matter, Registration Procedure, Rights and duties of Patentees

Unit III: Copyrights (12 Hours)

Introduction, works protected under copyright law, Rights, Transfer of Copyrights, Infringement, Remedies and Penalties.

Unit IV: Trademarks (12 Hours)

Objectives, Types, Rights, Protection of goodwill, Infringement, Passing off, Defenses, Domain name.

Unit V: Registration and Protection (12 Hours)

Meaning and practical aspects of registration of Copy Rights, Trademarks, Patents, Geographical Indications, Trade Secrets and Industrial Design registration in India and Abroad. Infringement of IPRs, Enforcement Measures, Emerging issues – Case Studies.

Teaching Methodology	Chalk and talk, Case analysis, Expert interaction and practical exposure
Assessment Methods	Online Test, Seminar, Library work and Case study methods

Books for Study:

1. Nithyananda, K.V. Intellectual Property Rights: Protection and Management. India, In: Cengage Learning India Private Limited. New Delhi, 2019.
2. S.V. Satarkar, Intellectual Property Rights and Copy Rights, Ess Ess Publications, New Delhi, 2002.
3. V. Scople Vinod, Managing Intellectual Property, Prentice Hall of India pvt Ltd, New Delhi, 2012.

Books for References:

1. Neeraj, P. and Khusdeep, D. Intellectual Property Rights. India, In: PHI learning Private Limited, New Delhi, 2014.
2. Ahuja, V.K. Law relating to Intellectual Property Rights. India, In: Lexis Nexis, 2017.
3. Deborah E. Bouchoux, "Intellectual Property: The Law of Trademarks, Copyrights, Patents and Trade Secrets", Cengage Learning, Third Edition, 2012.
4. Prabuddha Ganguli, "Intellectual Property Rights: Unleashing the Knowledge Economy", Tata McGraw Hill Education, New Delhi, 2011.
5. Edited by Derek Bosworth and Elizabeth Webster, The Management of Intellectual Property, Edward Elgar Publishing Ltd., New Delhi, 2013.

Websites and E-Learning Resources:

1. <https://testbook.com/ias-preparation/intellectual-property-rights-ipr>

2. https://padeepz.net/ge8075-question-bank-intellectual-property-rights-regulation-2017-anna-university/#google_vignette
3. https://www.icsi.edu/media/webmodules/Academics/Intellectual_Property_Rights_Law_Practice.pdf
4. <https://articles.manupatra.com/article-details/Patent-Types-Laws-related-to-them-in-India>
5. https://www.legalserviceindia.com/legal/article-10384-law-of-patent-securing-intellectual-property-in-india.html#google_vignette

Course Outcomes		
CO. No.	CO- Statement	Cognitive Level (K- level)
	On successful completion of this course, the students will be able to	
CO-1	Get insight on the basic concepts of Intellectual Property Rights	K1
CO-2	Understand the basic concepts of applying for patent right, copy right and trade mark.	K2
CO-3	Understand and apply the appraisal methods for intellectual property rights	K3
CO-4	Understand and evaluate the functioning of the authorities authorized to grant patent	K4
CO-5	Analyze the working pattern of the intellectual property rights	K5
CO-6	Apply the knowledge gained by analyzing the case laws relevant to IPR	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credit
3	25SMS3RM01		Common Core (WS): Intellectual Property Rights (IPR)							4	2
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	2	3	3	2	3	3	2	2.7
CO-2	3	3	3	2	2	3	3	3	2	2	2.6
CO-3	3	3	3	3	2	3	3	2	3	3	2.8
CO-4	3	3	2	3	2	3	3	2	3	2	2.6
CO-5	3	3	3	2	2	3	3	3	2	3	2.7
CO-6	3	3	3	3	3	3	3	2	3	2	2.8
Mean Overall Score											2.7 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	25PCO3SL03	Self – Learning: E -Commerce	-	1

Course Objectives
To study the basis of World Wide Web and its applications
To learn the various types of E-Commerce platforms
To understand the difference between Traditional and E-Commerce
To learn the mechanism behind Digital Payment Systems
To know the source of being virtually successful organization

UNIT I Introduction to Internet and E-Commerce

Internet- Evolution-Applications – services - World Wide Web & its origin - Types of web pages - URL - DNS; E-Commerce - applications – advantages & disadvantages; Introduction to Mobile Commerce - its applications. IoT – IoS – AI – VR – AR – CC –Generative AI.

UNIT II Types of E Commerce Business

Models for E-Commerce - Based on the relationship of transaction parties - Based on the relationship of transaction types - Introduction to ECRM, ESCM & E-logistics.

UNIT III E-Marketing

E- Marketing Vs Traditional marketing - E-marketing Value Chain - Browsing behavior model of E-commerce online marketing & its advantages – E-advertising: Various means of E-advertising - E-branding: Elements of Branding - Spiral branding - Marketing Strategies (Permission marketing, Affiliate marketing & Viral marketing).

UNIT IV E-Payment Systems and E-Banking

E-Payment systems - Requirements - Digital Token - Credit Card – Smartcard - E-Cash - E-Cheque - Mobile Payments - Micro payment systems -Risk in E-payments system; E-Banking - Online financial services in India - Features of E-Banking in India

UNIT V E-Security

E-Security; Network and website security risk - Types of Cyber crimes – E-business risk management issues - firewall concepts - enterprise wide security framework, cryptographic; Encryption techniques - Digital signature; Private and Public key.

Teaching Methodology	Self-Paced Learning with Books, E-Contents
Assessment Method	MCQ Tests

Books for Study:

- David Whitely, *E-commerce, Strategy, technologies and Applications*, Tata McGraw-Hill Publishing company Limited, New Delhi 2016
- K. Abirami Devi & Dr. M. Alagammai, *E-Commerce*, Margham Publications, Chennai 2017

Books for Reference:

- Kamalesh N. Agarwala, *Business on the net, An introduction to the 'Whats' and 'Hows' of e-commerce* macmilan india Limited, New Delhi 2018.
- Brian Mennecke and Troy Strader, *"Mobile Commerce: Technology, Theory and Applications"*, Idea Group, 2013

Websites and eLearning Sources:

- https://onlinecourses.swayam2.ac.in/nou21_cm14/preview
- https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/E-%20Commerce.pdf
- https://onlinecourses.swayam2.ac.in/cec19_cm01/preview
- <https://gpbhubaneswar.org/public/uploads/dept-study-material/65d5447711cbb.pdf>

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	Explain the need of Internet and E-Commerce	K1
CO–2	Explore the Types of E-Commerce platforms	K2
CO–3	Recognise the Networking System in E-Marketing	K3
CO–4	Practice online banking facilities	K4
CO–5	Analyse the effectiveness of E-Security	K5
CO–6	Examine the marketing strategies in the virtual world	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
3	25PCO3SL03		Self – Learning: E - Commerce							-	1
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	3	2	2	2	2	2	2	3	2.2
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	2	2	3	3	3	3	3	3	3	2.8
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	2	3	3	3	3	2	3	3	3	3	2.8
CO-6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score											2.3
											High

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	25PCO4CC13	Core Course - 13: Business Analytics	6	4

Course objectives
To understand concepts and applications of business analytics from finance, HR and marketing Perspective
To use R language programming skills and Excel tools in Business Analytics.
To analyse data pertaining to Finance, HR and marketing using R and Excel.
To Examine the efficiency of various functions of finance, HR and marketing using analytical tools.
To evolve analytical models for finance, HR and marketing.

UNIT I Introduction to Business Analytics (18 Hours)

What is business analytics? – Types of Business Analytics -Why do we need Business analytics? - Challenges of Business analytics - Defining, communicating, delivering and measuring values - Quantifying value of business analytics - Benefits Vs Values- Data mining - Process/Stages of Data mining - Concepts of Data warehouse.

UNIT II R Language and Data Analytics (18 Hours)

R language - Data types - variables - operators - Built in statistical and Graphical Functions - User defined functions in R - Conditional and loop statements - Data analysis models using R - Measure of Central Tendency model - Multiple Correlation model - Simple and Multiple regression model - time series models - Extraction of Charts

UNIT III Modeling with Excel Sheets (18 Hours)

Formatting Excel sheets – Data formatting and Data Validation-Naming single cell and group of cells - Filter and Sort options - Statistical functions: Average functions, Sum functions, Count functions, functions for measuring Central Tendency- Functions for Measuring Dispersion, Skewness and Kurtosis Comparison test functions-Correlation test functions- Financial Functions – Reference Functions - Extraction of Different kinds of Charts -What- if analysis: Goal Seek, Data table and Scenario Manager - Pivot table and Pivot charts - Data analysis tool - Designing Spread sheet statistical models

UNIT IV Accounting and Finance Analytics and HR Analytics (18 Hours)

Accounting and Finance Analytics: Purchase to Payment – Order to cash – Financial Risk Management - Forecasting future revenues - Capital Budgeting Models using Excel Functions - Fraud Detection in Financial Statements through Benford's law and Beneish M Score.

HR analytics: Different types of HR Analytics: - Recruitment Analytics, Workforce Analytics, Compensation Analytics - Metrics of HR analytics - HRIS - HR analytics models

UNIT V Marketing Analytics (18 Hours)

Marketing Segmentation Analytics - Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Performance Analysis, Campaign Analysis, Sales Pipeline Reporting.

Customer analytics: Loyalty Analytics - Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Lifecycle Analytics, Cross selling and Up selling techniques.

Social Media Analytics: Search Engine Optimisation - Web Analytics, Online Traffic Analytics, Click and Conversion Analytics.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

- 1.Chopra, B., Krishnan, B., & Bhambri, V. (2020). *Business Analytics Concepts and Theories*, Khanna Book Publishing Co. (P) Ltd.
- 2.Jose, J. (2018). *Beginners Guide for Data Analysis Using R Programming*. Khanna Book Publishing Co. (P) Ltd.
- 3.Nigam M, (2020). *Advanced Analytics with Excel2019*.BPB Publications

Books for Reference:

1. B. Anuratha (2024), Financial Analytics and Control, Vijay Nicole Imprints Private Limited, Chennai.
2. Deep Gupta, Mukul Gupta and Parth Mukul Gupta (2024), HR Analytics: The Future of HR, PHI Learning.
3. Joseph F. Hair, Dana E. Harrison, Haya Ajjan, Atanu Adhikari (2024), Essentials of Marketing Analytics, Tata, McGrawHill Ltd

Websites and eLearning Sources:

1. <https://www.w3schools.com/r/>
2. <https://support.microsoft.com/en-us/excel>
3. <https://archive.nptel.ac.in/courses/110/105/110105089/>

COs	CO Statements	Cognitive level (K-Level)
<i>After completing this course, the students will be able to:</i>		
CO1	Recall the concepts of R Language, MS Excel and Business Analytics	K1
CO2	Enumerate and Explain the functions and tools of R language and MS Excel and Business Analytics.	K2
CO3	Apply 'R' language and Excel tools from business analytics perspective	K3
CO4	Analyse the effectiveness concepts, techniques and tools of different dimensions of Business analytics	K4
CO5	Critically evaluate the relevance of concepts, techniques and tools of business analytics from present scenario.	K5
CO6	Develop Business Analytics Models.	K6

Relationship Matrix											
Semester	Course Code	Title of the Course						Hours/Week	Credits		
4	25PCO4CC13	Core Course - 13: Business Analytics						6	4		
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	2	3	3	3	2	2	2	2	2.3
CO-2	3	3	2	2	2	3	3	3	2	2	2.5
CO-3	3	3	3	2	2	3	3	3	2	2	2.6
CO-4	3	3	3	2	2	3	3	3	2	2	2.6
CO-5	3	3	3	2	2	3	3	2	2	2	2.5
CO-6	3	3	3	3	2	3	3	3	3	2	2.8
Mean Overall Score											2.6
											High

Semester	Course Code	Title of the Course	Hours	Credits
4	25PCO4CP02	Core Practical – 2: Business Analytics Lab	2	2

Course Objectives
To get acquainted with the functions and tools of R language and MS Excel.
To apply R language and Excel tools for analysis of data
To analyse data of finance, HR and marketing.
To forecast trends of financial, HR and marketing performances.
To design and evolve business analytical models for decisions making

Experiments:

1. Writing simple data analysis programs in R Language by directly feeding data.
2. Writing Simple data analysis programs in R Language by reading input from .txt and .csv files.
3. Writing programs to measure central tendency of a given data in R Language.
4. Writing programs with graphical functions in R Language.
5. Writing programs with inferential statistical functions in R Language
6. Creating simple and multiple regression models using R Language.
7. Formatting Cells in Excel spreadsheets to receive different forms of data using different forms of formatting options and data tools
8. Writing formulas with statistical functions to analyse the data in the worksheet.
9. Using What if analysis for data analysis and decision making.
10. Creating Charts and graphs in Worksheet.
11. Creating Pivot tables and Pivot Charts and generation of reports in various forms for analysis.
12. Using Add-on tools for data analysis in Excel worksheet.

COs	CO Statements	Cognitive level (K- Level)
<i>After completing this course, the students will be able to:</i>		
CO1	Recall the concepts of R Language, MS Excel and Business Analytis	K1
CO2	Enumerate and Explain the functions and tools of R language and MS Excel from analytics perspective.	K2
CO3	Apply 'R' language and Excel tools for analyzing data.	K3
CO4	Analyse data pertaining to Finance, HR and Marketing Activities using R Language and Excel tools	K4
CO5	Estimate and Forecast the trends of Financial, HR and Marketing performances.	K5
CO6	Develop Business Analytics Models	K6

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours	Credits
4	25PCO4CP02	Core Practical – 2: Business Analytics Lab								2	2
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	2	2	2	2	2	3	3	2	2.2
CO-2	2	2	2	2	2	3	3	2	2	2	2.2
CO-3	3	2	2	2	2	2	2	3	3	3	2.4
CO-4	3	3	2	3	2	2	3	2	2	2	2.4
CO-5	3	2	3	2	2	3	3	2	2	2	2.4
CO-6	3	3	3	3	2	3	3	3	3	2	2.8
Mean Overall Score											2.4
											High

Semester	Course Code	Title of the Course	Hours	Credits
4	25PCO4CC14	Core Course – 14: Business Taxation	6	4

Course Objectives
Learn about income tax exemptions, salary components, and deductions, and calculate taxable pay.
Analyze and calculate income from house, business, and profession, including Income Tax computations, deductions, and disallowances.
Explore Section 80 deductions, calculate the net eligible amount, comprehend tax rates and responsibilities, and plan our taxes.
Understand the tax liability of firms and the deductions available
Understand the company, and cooperative society evaluation principles and rules, the GST and its assessment methods.

UNIT I Concepts of Income Tax and Taxable Salary (18 Hours)

Basic concepts of Income Tax – Incomes Exempted – Components of income from salary and Deductions from Salary - Income from Salary – Allowances - Valuation and Taxability of Perquisites - Deductions from Salary -Computation of Taxable salary.

Income from House property - Meaning of GAV and NAV – Deductions under Sec 24 - Basic Principles of Computing Business/ professional Income - Specific Deductions & Specific Disallowances under the Act - Income from House property- Meaning of GAV and NAV – Deduction Sec 24 - Computation of Income from House Property.

UNIT II Income from Business / Profession and Capital gain (18 Hours)

Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act - Computation of Income from Business or profession.

Meaning of Capital Gain – Types of Capital Gain - Exemption of capital gains – Components of Income from other Sources - Exemptions of Capital gains - Meaning of Long Term and Short Term - Capital Gain - Computation of Capital Gain.

UNIT III Tax liability and Tax planning for Individuals (18 Hours)

Deductions for individuals under section 80s - Goss qualified amount - Net qualified amount - Tax rate – liability - Tax planning - Computation of Taxable individual's income – Deductions for individuals - U/S 80s - Tax liability – Tax Planning

UNIT IV Tax liability of Partnership Firms & Co-operative societies (18 Hours)

Meaning of Partnership Firm-Assessment of Firms -Book Profit- Computation of total Income of firms- Alternative minimum Tax - Practical problems on Book Profit-Practical problems on Income from Firm-Assessment of Cooperative Societies

UNIT V Corporate Taxation (18 Hours)

Types of companies- Residential status of companies- Format of computation taxable income from business- Format of computation of total income- Tax rate of income – Minimum Alternate Tax- Deductions-Calculation of Book Profit-Practical problems on Income from companies.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Theory 20% and Problems 80%

Books for Study:

1. Dr. Vinod K Singhanian, 'Direct Taxes', Taxman Publications Pvt. Ltd, New Delhi (Latest)
2. Bagavathi Prasad, 'Direct Taxes', Wishwa Prakasam Publications, New Delhi (Latest)

Books for Reference:

1. Vinod K. Singhanian & Monica Singhanian (Latest Edition), Students' Guide to Income Tax and GST, Taxmann

2. Reddy and Hari Prasad Reddy, 'Income Tax', Margham Publications, Chennai. (Latest)

Websites and eLearning Sources:

1. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A_Rev_Edition_Feb_24.pdf
2. <https://www.icai.org/post/22201>
3. <https://resource.cdn.icai.org/83135bos67211-cp9.pdf>

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to:	
CO–1	Describe the Concepts and principles of Income Tax Act 1961.	K1
CO–2	Explain the provisions relating to taxable income and tax liability	K2
CO–3	Calculate taxable income under various heads	K3
CO–4	Analyse tax liability of different assesseees	K4
CO–5	Evaluate income tax provisions relating to individuals, firms, and companies	K5
CO–6	Generate suitable tax regime relating to individuals, firms, and companies	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25PCO4CC14		Core Course – 14: Business Taxation							6	4
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	3	3	3	3	3	3	3	3.0
CO-2	3	2	3	3	2	3	2	2	3	3	2.6
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	3	3	3	3	2	3	2.9
CO-5	3	3	3	3	3	3	3	3	3	3	3.0
CO-6	3	3	3	3	3	3	3	3	3	3	3.0
Mean Overall Score											2.4
											High

Semester	Course Code	Title of the Course	Hours	Credits
4	25PCO4CC15	Core Course – 15: Business Ethics and Corporate Social Responsibility	6	4

Course Objectives
Explore the fundamentals of corporate ethics and the relationship between personal, professional, and managerial ethics.
Study ethics in HRM, including discrimination, privacy, and HRM's role in ethical organizational culture.
Assess marketing ethics, including strategy, mix, consumer rights, and research.
Examine financial market ethics, financial services ethics, and financial fraud prevention.
Analyze CSR implementation models, economic benefits, and environmental and social responsibility ethics.

UNIT I Introduction to Business Ethics (18 Hours)

Introduction to Business Ethics Concepts and Theories of Business Ethics - Meaning, Definition, and Principles of Personal Ethics - Professional Ethics and Business Ethics - Ethical Decision-Making - Benefits of Managing Ethics in an Organization - Characteristics of an Ethical Organization - Relationship Between Law and Moral Standards - *Ethical frameworks in ancient Indian texts like the Bhagavad Gita and Artha Shastra.*

UNIT II Human Resource Management and Ethics (18 Hours)

Ethical Issues in Human Resource Management - Growth and Scope of HRM - Emerging Challenges in HRM - Discrimination and Suppression of Democracy in the Workplace - Privacy Issues in HRM - Recruitment and Selection - Performance Tracking and Appraisals - Electronic Surveillance and Computerized Employee Records - Role of HRM in Creating Ethical Organizations - Compensation Ethics - *The role of Dharma and Karma in workplace ethics, and lessons from ancient Indian governance models for modern HRM practices.*

UNIT III Marketing and Ethics (18 Hours)

Ethics in Marketing: Definition and Key Issues - Ethical Issues in Marketing Strategy - Ethical Issues in the Marketing Mix (Product, Price, Promotion, Place, Process, People, Physical Evidence) - Consumerism: Rights, Welfare, and Protection - Ethics in Market Research - *Marketing ethics based on the principles of Satyagraha (truth and non-violence), and ethical consumerism in the context of IKS.*

UNIT IV Finance and Ethics (18 Hours)

Ethical Issues in Finance - Significance of Financial Management - Role of Finance Manager in Ethical Decision-Making - Ethical Issues in the Financial Market - Financial Services Industry Ethics - Frauds in Banks, Insurance, and Non-Life Insurance Sectors - Money Laundering and its Prevention - Ethics in Auditing - *Concepts of financial honesty and fairness from Indian scriptures, and how they apply to modern finance.*

UNIT V Corporate Social Responsibility (18 Hours)

Introduction to CSR - Importance and Definitions of CSR - Models of CSR Implementation - CSR as a Business Strategy - Advantages and Scope of CSR - Steps to Achieve CSR - External Standards on CSR - Environmental Ethics and Green Initiatives - Waste Management and Corporate Governance Ethics - *CSR based on ancient Indian values of self-reliance (Swaraj), service to society (Seva), and the concept of a sustainable environment (Ritambhara).*

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Fernando, A.C. (2023). Business Ethics: An Indian Perspective (3rd ed.). Pearson Education India.
2. ICAFI Center for Management Research. (2023). Business Ethics and Corporate Governance. ICAFI University Press.

Books for Reference:

1. Boatright, J.R. (2022). Ethics and the Conduct of Business (9th ed.). Pearson Education.
2. Paleri, P. (2023). Corporate Social Responsibility: Concepts, Cases, and Trends (2nd ed.). Cengage Learning India.

Websites and eLearning Sources:

1. <https://archive.nptel.ac.in/courses/110/105/110105079/>
2. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/Business%20ethics.pdf
3. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>

Course Outcomes		
CO No.	CO Statement	Cognitive Levels (K-Level)
	On successful completion of this course, students will be able to	
CO1	Understand the theories and standards of business ethics.	K1
CO2	Discover the ethical functions involved in the realm of marketing.	K2
CO3	Classify the relationship between ethics and HRM.	K3
CO4	Connect the 4Ps of Marketing with ethical behavior.	K4
CO5	Identify fraudulent activities in the financial sector.	K5
CO6	Justify and generalize the requirements and ethical aspects of CSR for social development. Integrate Indian Knowledge Systems (IKS) into business ethics and corporate responsibility.	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25PCO4CC15		Core Course – 15: Business Ethics and Corporate Social Responsibility							6	4
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	3	3	3	3	3	3	3	3	2.8
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	3	3	3	3	3	3	3	3	3	3.0
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	2	3	3	3	3	2	3	3	3	3	2.8
CO-6	3	3	2	2	3	3	3	3	3	3	2.8
Mean Overall Score											2.4
											High

Semester	Course Code	Title of the Course	Hours	Credits
4	25PCO4ES03A	Discipline Specific Elective - 3: MSMEs and Entrepreneurship	4	3

Course Objectives
To introduce the concept of MSME
To instill the ideology of entrepreneurship to the students
To identify the financial policies and supports by the government to the MSMEs
To find out various sources of Finance and Capital mobilisation
To learn about the sick industries and redemption of the same

UNIT I MSMEs (12 Hours)

What is MSME? Definition of MSMEs- Features- Needs for MSMEs- Forms of MSMEs- Role of MSMEs in Emerging economies-SWOT analysis on MSMEs- Establishing MSMEs: Environmental Scanning: political, legal, economic, social, Technological and global environment. - Market Assessment, Technology, Selection of Site - Developing effective business plan.

UNIT II MSMEs Committee Recommendations and Industrial Policies (12 Hours)

Policy Environment for Small Scale Sector, Pre and Post 1991 Industrial Policy, New Policy Measures, Reports of various Working Groups on SSIs: Kothari Committee 2,000, Ganguly Committee 2004. Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006, Objective, Definition, Provisions pertaining to promotion and development of MSMEs

UNIT III Financing MSMEs (12 Hours)

Sources of finance and methods of financing SMEs, relevance of quasi capital and own money in business - Venture Capital, Hybrid Capital, special financial products for SMEs, Assessment of Term Finance / Working Capital for SMEs - Credit Risk Management of SMEs - Appraisal, assessment, collaterals, documentation, inspection, follow-up and monitoring and review, Credit Scoring models, Standing and liquidity assessment, Credit pricing of SMEs, Micro Enterprise finance, P.S. guidelines related to MSME, Mudra Bank, Factoring, Structure Approach to financing - Institutions for Financing MSMEs

UNIT IV Promotion and Development of MSMEs (12 Hours)

Business Development Service Providers - Role & Responsibilities -Improving Competitiveness of SMEs through Enhancing Productivity - Market Promotion and Development - technological Development in SMEs -Environmental Impact Assessment, Modernisation issues (technological and quality up gradation), Role and Functions of Credit Guarantee Trust for small industries (CGTSI), CGTMSE, PMEGP, TUFs, NEF. – Cluster Development: Setting up Clusters: Role of clusters in economic development-Critical success factors

UNIT V Schemes for Sick MSMEs (12 Hours)

Sickness-symptoms, warning signals, diagnosis and prescriptions, rehabilitation, restructuring, holding on operations, work out, NPA management, recovery options, legal aspects / options, securitization and exit options / alternatives. Future of MSMEs - Micro Finance Approach to MSMEs - Linkages with Agriculture and industry - IT and SMEs - Relationship banking and its impact in SME development - WTO issues, impact on SMEs - BASEL-II – globalization issues, impact, intermediation opportunities and Emerging issues affecting SMEs. Challenges & opportunities of MSME under current scenario

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Gordon E, Natarajan K, Entrepreneurship Development, Himalaya Publishing House, Mumbai (2020)
2. Raj Shankar, Essentials of Entrepreneurship, Vijay Nicole Imprints Pvt Limited, Chennai (2017)

Books for Reference:

1. Raj Shankar, Essentials of Entrepreneurship, Vijay Nicole Imprints Pvt Limited, Chennai (2017)
2. Khanaka S S, Entrepreneurial Development, S. Chand Publishing, Chennai (2017)

Websites and eLearning Sources:

1. <https://cuett.iitk.ac.in/sathee-cuet/student-corner/ncert-books/class-11/business-studies/chapter-09-msme-and-business-entrepreneurship/>
2. <https://archive.nptel.ac.in/courses/110/106/110106141/>

COs	CO Statement	Cognitive Level [K Level]
<i>After completing the course, students will be able to:</i>		
CO1	Explain the nuance of entrepreneurship and MSMEs	K1
CO2	Describe the policy framework for small scale sectors	K2
CO3	Formulate project reports for government clearance	K3
CO4	Identify the challenges involved in MSMEs	K4
CO5	Evaluate the government policies and support for MSMEs	K5
CO6	Design suitable measures to tackle industrial sickness	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25PCO4ES03A		Discipline Specific Elective - 3: MSMEs and Entrepreneurship							4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	3	3	3	3	3	3	3	3	2.8
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	2	2	3	3	3	3	3	3	3	2.8
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	2	3	3	3	3	2	3	3	3	3	2.8
CO-6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score											2.82
											High

Semester	Course Code	Title of the Course	Hours	Credits
4	25PCO4ES03B	Discipline Specific Elective – 4: International Trade and Finance	4	3

Course Objectives				
To make students understand the importance of international finance and trade.				
To familiarize students in understanding various supportive features of international trade and finance.				
To provide knowledge over doing international business and to explore the possibility of having financial support.				
To make students understand the formalities and procedures for export and import for international trade.				
To enlighten students in identifying the potential areas of overseas business in terms of export and import.				

UNIT – I INTERNATIONAL TRADE (12 Hours)

International Trade – Meaning and Benefits – Basis of International Trade – Foreign Trade and Economic Growth – Balance of Trade – Balance of Payment – Current Trends in India – Barriers to International Trade – WTO – Indian EXIM Policy. Free Trade Theory-Absolute advantage, comparative advantage & opportunity cost, Modern theories of international trade: Theorem of factor price equalization, H-O Theory, Kravis & Linder theory of trade.

UNIT – II EXPORT AND IMPORT FINANCE (12 Hours)

Special need for Finance in International Trade – INCO Terms (FOB, CIF, etc.,) – Payment Terms – Letters of Credit – Pre Shipment and Post Shipment Finance – Forfeiting – Deferred Payment Terms – EXIM Bank and policy – ECGC and its schemes – Import Licensing – Financing methods for import of Capital goods. Tariff, Quotas & non-tariff barriers – implication

UNIT – III FOREX MANAGEMENT (12 Hours)

Foreign Exchange Markets – Spot Prices and Forward Prices – Factors influencing Exchange rates – The effects of Exchange rates in Foreign Trade – Tools for hedging against Exchange rate variations – Forward, Futures and Currency options – FEMA – Determination of Foreign Exchange rate and Forecasting.

UNIT – IV EXPORT PROMOTION SCHEMES (12 Hours)

Government Organizations Promoting Exports – Export Incentives: Duty Exemption – IT Concession – Marketing Assistance – EPCG, DEPB – Advance License – Other efforts in Export Promotion – EPZ – EQU – SEZ and Export House.

UNIT – V DOCUMENTATION IN INTERNATIONAL TRADE (12 Hours)

Export Trade Documents: Financial Documents – Bill of Exchange- Type- Commercial Documents - Proforma, Commercial, Consular, Customs, Legalized Invoice, Certificate of Origin Certificate Value, Packing List, Weight Certificate, Certificate of Analysis and Quality, Certificate of Inspection, Health certificate. Transport Documents - Bill of Lading, Airway Bill, Postal Receipt, Multimodal Transport Document. Risk Covering Document: Insurance Policy, Insurance Cover Note. Official Document: Export Declaration Forms, GR Form, PP Form, COD Form, Softer Forms, Export Certification, GSPS – UPCDC Norms

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. Indian Institute of Banking & Finance (2025), International Trade and Finance, Taxmann
2. Kishore Kumar Das, International Trade and Finance, Red shine Publication – Lunawada, India. First Edition (2022).

Books for Reference:

1. Charles W Hill (2023) International Business, McGraw Hill
2. Kenrick H. Jordan, International Trade and Finance, Part 1, Conestoga Open Learning Kitchener, Canada, First Edition (2020).

Websites and eLearning Sources:1. <https://archive.nptel.ac.in/courses/110/105/110105057/>2. <https://nptel.ac.in/courses/110105157>3. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/Finance/3InternationalTradeandFinance.pdf>

CO. No.	CO Statement	Cognitive Level (K- level)
<i>After completing the course, students will be able to:</i>		
CO1	Describe the practical implications of EXIM policy, FDI regulations, role of trade credit agencies and FEMA	K1
CO2	Explain the fundamental theories and concepts of international trade and finance	K2
CO3	Apply the concepts of trade documentation in international business with respect to foreign trade	K3
CO4	Analyze and explain the impacts of changes in commercial payments, trade and non-tariff barriers, taxes and subsidies.	K4
CO5	Enumerate and explain various schemes available for promoting international trade`	K5
CO6	Outline the effect of various regional or bilateral trade agreements and schemes have on the competitiveness of businesses	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
4	25PCO4ES03B		Discipline Specific Elective – 4: International Trade and Finance							4	3
Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	2	3	3	3	3	3	3	3	3	2.9
CO-2	3	3	3	3	3	2	3	3	3	3	2.9
CO-3	3	2	2	3	3	3	3	3	3	3	2.8
CO-4	3	3	3	3	2	2	3	3	3	3	2.8
CO-5	3	2	2	2	2	2	3	3	3	3	2.5
CO-6	2	2	2	2	2	2	3	3	3	3	2.4
Mean Overall Score											2.72
											High

Semester	Course Code	Title of the Course	Hours	Credits
4	25PCO4CE01	Comprehensive Examination	0	2

Course Objectives
To have through knowledge on Strategic Finance and Business Ethics
To understand the importance of Banking and Insurance
To apply various concepts of cost accounting
To have insights on various aspects on research
To understand the accounting standards

UNIT I Strategic Financial Management and Business Ethics

Strategic Financial Management: Time Value of money: Meaning, causes – Compounding – Discounting – Doubling period -Rule 72- Cost of Capital –Capital Structure – Capital Budgeting Introduction to Business Ethics. Concepts, and Theories of Business Ethics – Meaning Definition and Principles of Personal Ethics – Professional ethics-Business Ethics, Management and Ethics - Ethical theories in Relation to Business - Ethical decision making -Benefits from managing Ethics in Organisation - Characteristics of an Ethical Organisation –Recognizing Ethical Organization –Relationship between law and Moral standards.

UNIT II Banking and Insurance

Meaning - Brief History of Banking - Rapid Transformation in Banking: Customer Shift – Fin-tech Overview – Fin-tech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT –RTGS –VSAT–SFMS–SWIFT. History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organization Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors -Third Party Administrators (Health Services) – Procedures-Code of Conduct.

UNIT III Costing system, Cost sheets and Marginal Costing

Costing System: Meaning - Characteristics of Ideal costing system - installation of a costing system - steps - practical difficulties in installing a costing system - cost control - meaning - MIS - role and relevance- Cost sheets - preparation of cost sheets – tenders - Reconciliation of Cost and Financial accountings - Introduction to Cost Accounting Standards. Marginal Costing, break even analysis, cost volume profit analysis, break even charts, Application of marginal costing.

UNIT IV Research Methodology and Human Resource Management

Meaning, objectives, reasons, benefits, importance - Review of Literature–Sources, Collection and Types. Sampling and Data collection – populations, census, sample survey, sample size, criteria for sample, factors of sample, sources of data, primary and secondary data, collection and methods of primary and secondary data. HRM – Meaning, Nature, Objectives, Scope and Functions. Line and Staff views of HRM, HRM as a profession, Future role of HRM, Department structure of HRM. HR Metrics, HRM in Small and Medium Scale Enterprises and Challenges of HRM at today's context.

UNIT V: Corporate Accounting and Computerized Accounting

Amalgamation as merger & Amalgamation as Purchase - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of Transferor Company - Accounting treatment as per AS 14 in the books of Transferee Company. TallyPrime Interface and its features – Components of Tally Screen- anywhere to anywhere feature. Company creation and setting up of company features. Chart of Accounts- Groups and Ledgers - creation, alteration, deletion. Accounting Masters and Inventory Masters. Vouchers

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and creation of Models
Assessment Method	Snap Test, Quiz, Open Book test and Group work Assignment

Books for Study:

1. UGC NET Commerce Paper 2 Book 2025, IFAS Publications
2. Dheeraj Kumar Singh (Latest Edition), Objective Commerce (MCQs for Competitive Exams) Volume 1, Innovative Institute.

Books for Reference:

1. EDUGORILLA, UGC NET Commerce Paper II Notes
2. Dr. L. N. Koli & Madan Singh (2024), UGC NET/JRF/SET Commerce, UPKAR

Websites and eLearning Sources:

1. <https://archive.org/details/mcq-nta-ugc-paper1-commerce-book-2023/MCQ%20NTA%20UGC%20COMMERCE%20BOOK%20%202023/mode/2up?view=theater>