

# Department of Commerce Honours

## St. Joseph's College (Autonomous)

### Tiruchirappalli – 02

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## Syllabus – B.COM HONOURS ACCA

### Batch: 2020–2021

#### **PROGRAMME OUTCOMES (POs) - UG:**

1. Graduates will be able to apply the concepts learnt, in real life situations with analytical skills.
2. Graduates with acquired skills and enhanced knowledge will be employable/ become entrepreneurs or will pursue higher Education.
3. Graduates with acquired knowledge of modern tools and communicative skills will be able to contribute effectively as team members.
4. Graduates will be able to read the signs of the times analyse and provide practical solutions.
5. Graduates imbued with ethical values and social concern will be able to appreciate cultural diversity, promote social harmony and ensure sustainable environment.

#### **PROGRAMME SPECIFIC OBJECTIVES (PSOs) - UG:**

*Graduates will be able to:*

1. Explain classical and contemporary concepts within multi-disciplines of commerce, Business, Accounting, Law, Finance, Marketing, and Auditing.
2. Apply the analytical skill acquired in Finance, Marketing and Human Resource domain to provide professional solutions to intricate business situations.
3. Employ effective communication, leadership, collaboration and networking skills to guide the decision process at individual and team levels.
4. Evaluate accounting, taxation, reporting, and compliance procedure of accounting firms as per industry requirements.
5. Illustrate ethical quotient and social responsibilities with respect for core human values in everyday activities.

**B.COM HONOURS ACCA****COURSE STRUCTURE**

<b>PART</b>	<b>SEM</b>	<b>SPECIFICATION</b>	<b>NO OF COURSES</b>	<b>NO. OF HOURS</b>	<b>CREDITS</b>	<b>TOTAL CREDITS</b>
<b>I</b>	<b>I-IV</b>	<b>Languages ( Tamil / Hindi/ French/ Sanskrit)</b>	<b>4</b>	<b>16</b>	<b>12</b>	<b>12</b>
<b>II</b>	<b>I-IV</b>	<b>General English</b>	<b>4</b>	<b>20</b>	<b>12</b>	<b>12</b>
<b>III</b>	<b>I-VI</b>	<b>Core Subjects</b>	<b>23</b>	<b>98</b>	<b>67</b>	<b>67</b>
	<b>I-IV</b>	<b>Allied</b>	<b>4</b>	<b>18</b>	<b>17</b>	<b>17</b>
	<b>IV-VI</b>	<b>Core Elective (WD)</b>	<b>3</b>	<b>12</b>	<b>12</b>	<b>12</b>
	<b>V-VI</b>	<b>SBE</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>4</b>
	<b>II</b>	<b>Summer Internship</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>2</b>
	<b>V</b>	<b>Project Work</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>IV</b>	<b>I-IV</b>	<b>Value Education</b>	<b>4</b>	<b>8</b>	<b>8</b>	<b>8</b>
	<b>I,III,V</b>	<b>NMC</b>	<b>3</b>	<b>4</b>	<b>9</b>	<b>9</b>
<b>V</b>	<b>I-V</b>	<b>Community Work (SHEPHERD) and Gender Studies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>
				<b>180</b>		<b>150</b>

COURSE PATTERN						
Sem	Part	Course Code	Course Title	Hrs	Cr	
I	I	Language	17UGT110001	General Tamil – 1/Hindi-1 / French-1/ Sanskrit-1	4	3
	II	English	17UGE120101	General English -1	5	3
	III	Core: 1	20UCR130201	Financial Accounting**	6	4
		Core: 2	20UCR130202	Corporate and Business Law-I**	4	3
		Core: 3	20UCR130203	Organisation Management**	4	3
		Allied: 1	20UCR130401	Business Mathematics	5	4
	IV	NMC	17UCE140801	Communicative English	-	5
		Value Education	17UFC141001	Essentials of Ethics, Yoga & Stress Management	2	2
<b>Total for Semester I</b>				<b>30</b>	<b>27</b>	
II	I	Language	17UGT210002/	General Tamil – 2 / Hindi-2 / French-2/ Sanskrit-2	4	3
	II	English	17UGE220102	General English -2	5	3
	III	Core: 4	20UCR230204	Accounting Packages	5	4
		Core: 5	20UCR230205	Corporate and Business Law-II**	4	3
		Core: 6	20UCR230206	Business Economics	5	3
		Allied: 2	20UCR230402	Business Statistics	5	5
	IV	Value Education	17UFC241002	Fundamentals of Human Rights	2	2
	<b>Total for Semester II</b>				<b>30</b>	<b>23</b>
III	I	Language	17UGT310003	General Tamil – 3 / Hindi-3 / French-3/Sanskrit-3	4	3
	II	English	17UGE320103	General English -3	5	3
	III	Core: 7	20UCR330207	Financial Reporting – I**	5	3
		Core: 8	20UCR330208	Basics of Cost Accounting**	5	3
		Core: 9	20UCR330209	Business Analytics	3	2
		Core-10	20UCR330210	Summer Internship	-	2
		Allied:3	20UCR330403	Marketing	4	4
	IV	Value Education	17UFC341003A	Professional Ethics-1: Social Ethics (OR)	2	2
			17UFC341003B	Professional Ethics-1: Religious Doctrine		
		NMC	17UCE340901	Environment Studies	2	2
<b>Total for Semester III</b>				<b>30</b>	<b>24</b>	
	I	Language	17UGT410004	General Tamil – 4 / Hindi-4 / French-4/ Sanskrit-4	4	3
	II	English	17UGE420104	General English -4	5	3
	III	Core: 11	20UCR430211	Financial Reporting – II**	4	3
		Core: 12	20UCR430212	Financial Management-I**	4	3
		Core: 13	20UCR430213	Fundamentals of Marketing Analytics	3	2

<b>IV</b>		Core Elective(WD)	20UCR430301A 20UCR430301B	<b>CE-I</b> Modern Banking Theory (OR) Research Methodology	4	4
		Allied: 4	20UCR430404	Business Management	4	4
	IV	Value Education	17UFC441004A	Professional Ethics-2: Social Ethics (OR)	2	2
			17UFC441004B	Professional Ethics-2: Religious Doctrine		
<b>Total for Semester IV</b>					<b>30</b>	<b>24</b>
<b>V</b>	III	Core-14	20UCR530214	Financial Management-II**	4	3
		Core-15	20UCR530215	Audit and Assurance**	4	3
		Core-16	20UCR530216	Direct Taxation**	4	3
		Core-17	20UCR530217	Human Resource Management	4	2
		Core-18	20UCR530218	Governance, Risks & Ethics**	3	2
		Core-19	20UCR530219	Fundamentals of Financial Analytics	3	2
		Core-20	20UCR530220	Project Report		2
		Core Elective -II (WD)	20UCR530302A 20UCR530302B	<b>CE – II</b> Security Analysis (OR) Entrepreneurship in Practice	4	4
		SBE -1	20UCR540601A	Analytics through Spreadsheet	2	2
	IV	NMC	17USS540701	Soft Skills / NCC	2	2
<b>Total for Semester V</b>					<b>30</b>	<b>25</b>
<b>VI</b>	III	Core-21	20UCR630221	Management Accounting**	6	4
		Core-22	20UCR630222	Financial Services	5	3
		Core-23	20UCR630223	Performance Management**	5	3
		Core-24	20UCR630224	Goods and Services Tax	5	4
		Core-25	20UCR630225	Fundamentals of HR Analytics	3	2
		Core Elective -III (WD)	20UCR630303A 20UCR630303B	<b>CE – III</b> Economics for Finance (OR) Strategic Management	4	4
		SBE -2	20UCR640602A	Managerial Communicative English	2	2
<b>Total for Semester VI</b>					<b>30</b>	<b>22</b>
<b>I -V</b>	V	Shepherd	14UCW650801	Community Work (SHEPHERD) and Gender Studies		5
<b>Total for all Semesters</b>					<b>180</b>	<b>150</b>
<b>**ACCA Subjects</b>						

I	20UCR130201	CORE – 1: FINANCIAL ACCOUNTING	6	4
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### Course Outcomes

CO No.	CO–Statements	Cognitive Levels ( K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the purpose and conceptual framework of Financial Accounting	K1
CO2	Explain the qualitative characteristics of financial statements	K2
CO3	Relate business documents with transactions and journalise them through double entry system	K3
CO4	Examine the procedures related to accounting and Valuation of Assets	K4
CO5	Prepare and Interpret the financial statements through ratio analysis	K3, K4

#### Unit I (Purpose of financial accounting)

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses

#### Unit II (Qualitative characteristics of financial statements)

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness

#### Unit III (Accounting records & double entry accounting system)

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts

#### Unit IV (Recording transactions)

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

## Unit V (Trial balance, financial statements)

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilisation

Theory – 20 % and Problem – 80%

### Text Book

1. Financial Accounting, F3 ACCA Study Material, Kaplan Publishing

### Book for References:

1. Financial Accounting (2016), Paul S K, New Central Book Agency
2. Financial Accounting (2018), Jain S.P, Narang K L, Kalyani Publishers, Delhi
3. Financial Accounting (2019), Grewal, Shukla, S.Chand Publications, New Delhi

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code					Course Title					Hours/ week	Credits
I	20UCR130201					CORE-1: FINANCIAL ACCOUNTING					6	4
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	2	2	1	3	3	3	3	1	2.4	
CO-2	3	3	2	2	1	3	3	3	2	1	2.3	
CO-3	3	3	3	3	2	3	3	3	2	1	2.6	
CO-4	3	3	3	2	1	3	3	3	2	1	2.4	
CO-5	3	3	3	2	1	3	3	2	2	1	2.3	
Mean overall Score											2.4 (High)	

<b>I</b>	<b>20UCR130202</b>	<b>CORE – 2: CORPORATE &amp; BUSINESS LAW – I</b>	<b>4</b>	<b>3</b>
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### Course Outcomes

<b>CO No.</b>	<b>CO–Statements</b>	<b>Cognitive Levels ( K –Levels)</b>
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the essential elements of a general Contract	<b>K1</b>
<b>CO2</b>	Explain the modes of performance, discharge of contract and unique features of special contracts	<b>K2</b>
<b>CO3</b>	Identify the features, duties and responsibilities of parties involved in Bailment and Pledge	<b>K3</b>
<b>CO4</b>	Examine the legal provisions related to formation of various types of companies	<b>K4</b>
<b>CO5</b>	Comply with the provisions of corporate documents, transmission and buy back of shares,	<b>K5</b>

#### **Unit I: General Elements of Contract**

The Indian Contract Act –Types of Contract - Nature of contract - Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object - Void Agreements.

#### **Unit II: Special Contracts**

Contingent Contract - Performance and discharge of contract - Remedies for breach of contract - Quasi contract (sec 1 to sec 75). IT contracts- chip whap contract-shine wrap contract Special Contracts: Contract of Indemnity and Guarantee (sec 124 to see 147) - Distinction between Indemnity and Guarantee - Kinds of guarantee - Rights of surety - Discharge of surety.

#### **Unit III: Bailment and Pledge**

Bailment and Pledge (sec 148 to 181) - Classification - Duties and rights of bailor and bailee - Finder of goods - Termination of bailment - Pledge - Differences between bailment and pledge - Rights and duties of pawnor and pawnee - Pledge of non-owners.

#### **Unit IV: Introduction to Companies Act 2013**

Introduction to Companies Act 2013 – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

## Unit V: Documents of Corporate and Stock Transactions

Documents of Corporates – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

### TEXT BOOKS:

1. N.D. Kapoor, (2019), Elements of Mercantile Law, Sultan Chand and Sons, New Delhi.
2. N.D. Kapoor, (2019), 'Elements of Company Law', Sultan Chand & Sons, New Delhi.

### BOOKS FOR REFERENCE:

1. M.C. Shukla, (2013), Manual of Mercantile Law, S. Chand & Co., New Delhi.
2. J. Jayasankar (2013), Business Law, Margham publications, Chennai
3. Prasanta K. Gosh and Balachandran, V, (2017), Company Law and Practice - I &II, Sultan Chand & Sons, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/week	Credits
I	20UCR130202		CORE-2: CORPORATE & BUSINESS LAW -1								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	2	2	2	2	3	3	2	2	2	2.3	
CO-2	3	2	2	2	2	3	2	2	2	2	2.2	
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	
Mean overall Score											2.4 (High)	



I	20UCR130203	<b>CORE – 3: ORGANISATION MANAGEMENT</b>	4	3
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**Course Outcomes:**

CO No.	CO–Statements	Cognitive Levels ( K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the principles and features of various types of business organizations.	<b>K1</b>
<b>CO2</b>	Indicate different political, legal and Macro-Economic factors affecting business organisation.	<b>K2</b>
<b>CO3</b>	Illustrate the significances of Social and Technological factors in the organisation structure.	<b>K3</b>
<b>CO4</b>	Analyse and Explain the suitability of various organisation structures	<b>K2, K4</b>
<b>CO5</b>	Defend the decisions regarding organisation governance like span of control, degree of centralisation, shared services, etc	<b>K5</b>

**Unit I (Types of organisation & stakeholder analysis)**

Definition and common features of business organisation, the purpose & types of organisation and their main features such as profit-oriented, not-for-profit, public sector, Co-operatives and Non-government (NGOs) Stakeholders of an organisation – internal & external – objectives of stakeholders – how an organisation should satisfy these objectives – the power & interest of stakeholders in the organisation (use of Mendelow matrix)

**Unit II (Effect of Political and economic environment on organisation)**

Political & legal factors – how the policy framework of political system & legal framework influence the business organisation in terms of employment, consumer protection, data security Macro-economic factors – understanding the effect of macro-economic policies, inflation, interest rates, unemployment, fiscal & monetary policies, global economic environment.

**Unit III (Effect of Social & Technological environment on organisation)**

Social & demographic factors – impact of changes in social structure, values and demographic changes Technological factors – information technology – automation, digitisation. Competitive factors – understanding of SWOT analysis, Porter’s Value Chain and Porter’s Five Forces models

#### **Unit IV (Organisation structure)**

The formal & informal structures – types of structures such as entrepreneurial, functional, divisional, matrix and boundary-less organisations – suitability and relative merits & demerits of the types of organisation

#### **Unit V (Organisation Governance)**

Principles of business governance – separation of ownership from management – concept of span of control. Centralisation vs decentralisation of business functions – shared services approach – offshoring & outsourcing of business functions – Hierarchical levels of business organisation. Governance & social responsibility of an organisation – role of ethics in business.

#### **Text books:**

1. ACCA Study Material, F1, KaplanPublishing
2. Pravin Durai(2<sup>nd</sup> Edition,2019), Principles of Management, Pearson India Education Services Pvt. Ltd, Noida

#### **Books for Reference:**

1. Bhushan YK, (Nineteenth Edition 2013), Fundamentals of Business Organisation and Management, Sultan Chand and Sons, New Delhi.
2. B.Gupta (2015), Management Theory & Practice -Sultan Chand & Sons - NewDelhi.
3. L.M.Prasad (2017), Principles & Practice of Management - Sultan Chand & Sons - NewDelhi.
4. P.C. Tripathi& P.N Reddy (2014), Principles of Managements, Tata Mc.Graw Hill - NewDelhi.
5. Wehrich and Koontz (2016), Management – A Global Perspective.

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>											
<b>Semester</b>	<b>Course code</b>		<b>Course Title</b>						<b>Hours/week</b>	<b>Credits</b>	
<b>I</b>	<b>20UCR130203</b>		<b>CORE-3: ORGANISATION MANAGEMENT (F1-I)</b>						<b>4</b>	<b>3</b>	
<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO-1</b>	3	2	2	2	2	2	2	3	3	2	2.3
<b>CO-2</b>	3	2	2	2	2	2	2	2	2	2	2.1
<b>CO-3</b>	2	3	3	3	3	3	3	3	3	3	2.9
<b>CO-4</b>	2	2	2	2	2	2	2	3	2	2	2.1
<b>CO-5</b>	2	2	2	2	2	2	2	2	3	2	2.1
<b>Mean overall Score</b>										<b>2.3 (High)</b>	

<b>II</b>	<b>20UCR230204</b>	<b>CORE – 4: ACCOUNTING PACKAGES</b>	<b>5</b>	<b>4</b>
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### Course Outcomes

CO No.	CO-Statements	Cognitive Levels ( K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the process involved in creation, alteration and deletion of companies, groups and ledgers	<b>K1</b>
<b>CO2</b>	Explain creation of accounting vouchers and procedures of receivables and payables management	<b>K2</b>
<b>CO3</b>	Apply inventory management using options in Tally	<b>K3</b>
<b>CO4</b>	Outline the modes of budgetary control and payroll	<b>K4</b>
<b>CO5</b>	Generate necessary Accounting, inventory and Statutory reports	<b>K5</b>

### Unit I-Introduction to Accounting Packages

Introduction to Accounting Packages –Features of computerized Accounting – Introduction to Tally – creation – alteration and Deletion of company-Company Details-Accounting Features (F11) –Accounting Groups – Predefined Groups- User defined groups (creation, alteration and deletion ) – Ledgers ( Creation, alteration and deletion) Preparation of Final accounts with adjustments and Balance sheet using ledger balances.

### Unit II -Accounting Vouchers, Receivables and Payables Management

Accounting Vouchers-various types of accounting Vouchers and their short cut keys – Voucher entries in double- and single-entry mode – Day book – Cost Centres – Cost categories – Cost centre class – Bill wise details – Interest calculation.

### Unit III Inventory Management

Inventory Masters: Creation, alteration and deletion of stock groups. Stock categories. Units of Measure, Godown and stock items- Batch wise details – Bill of materials – Purchase and sales order processing – Pure Inventory Vouchers – Entries in Accounting and Inventory vouchers using stock items.

### Unit IV Budgets, Payroll and taxes

Budgets creation and alteration – variance analysis – Payroll preparation – Statutory Features (F11)- Voucher entries using TDS,TCS &GST- FBT applicable to various expenses.

## Unit-V Accounting, inventory and statutory reports

F12 – Configurations – Accounting and Inventory books – Statements of Accounts and Inventory books – Statements of Accounts and Inventory – Group Company – Security control – Tally Audit - BRS – Extraction of Ratios, cash flow statement and fund flow statement

### Text Book

1. AK Nadhani ,(2008) , Simple Tally 9,BPB Publications, Chennai.

### Books for Reference

1. Vishnu p. singh (2010) .’ Tally ERP 9” ,Coputech Publications Ltd,New Delhi

2. SrinivasaVallaban , (2006) Computer Applications in Business, Sultan Chand and sons Chennai.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/ week	Credits
II	20UCR130204		CORE-4: ACCOUNTING PACKAGES								5	4
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	2	2	2	3	3	2	2.3	
CO-2	3	2	3	2	2	3	3	2	2	2	2.4	
CO-3	2	2	2	2	2	2	3	3	3	3	2.4	
CO-4	3	3	2	3	3	3	2	3	2	2	2.6	
CO-5	3	2	3	2	2	2	3	3	2	2	2.4	
<b>Mean overall Score</b>											<b>2.4 (High)</b>	

<b>II</b>	<b>20UCR230205</b>	<b>CORE – 5: CORPORATE &amp; BUSINESS LAW – II</b>	<b>4</b>	<b>3</b>
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### Course Outcomes

<b>CO No.</b>	<b>CO–Statements</b>	<b>Cognitive Levels ( K –Levels)</b>
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the principles of legally binding agency contract	<b>K1</b>
<b>CO2</b>	Identify legal provisions of Sales of Goods Act and consumer protection act to be followed in business	<b>K2</b>
<b>CO3</b>	Apply legal provisions of Companies Act related management of companies.	<b>K3</b>
<b>CO4</b>	Examine the procedural aspects and legal provisions relating to Auditing and dividend payment	<b>K4</b>
<b>CO5</b>	Comply with legal provisions relating to winding up of a company, insider trading and whistle blowing	<b>K5</b>

### Unit I - Law of Agency

Law of Agency (Sec. 182 to 238) - Definition - Various kinds of Agencies - Agents by Estoppels - Agency by Ratification - Rights and duties of principal and agent - Termination of Agencies.

### Unit II- Sale of Goods Act

Sale of Goods Act - Difference between Sale and other Disposition of goods - Implied conditions and warranties - Transfer of property in and title to goods - Unpaid Sellers rights - Consumer Protection Act - Definitions - Central & State Consumer Protection Council – Consumer disputes redressal Forum and Commission.

### UNIT III - Legal provisions related corporate Management

Management of a corporate: Classification of directors, women directors, independent director, small shareholder’s director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

#### **UNIT IV Dividend and Corporate Auditing**

Dividends, Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

#### **UNIT V Provisions related to Winding up, whistle blowing and Insider Trading**

Winding Up - Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.

#### **TEXT BOOKS:**

1. N.D. Kapoor, (2019), Elements of Mercantile Law, Sultan Chand and Sons, New Delhi.
2. N.D. Kapoor, (2019), 'Elements of Company Law', Sultan Chand & Sons, New Delhi.

#### **BOOKS FOR REFERENCE:**

1. M.C. Shukla, (2014), Manual of Mercantile Law, S. Chand & Co., New Delhi.
2. J. Jayasankar (2018), Business Law, Margham publications, Chennai
3. Prasanta K. Gosh and Balachandran, V, (2016), Company Law and Practice - I &II, Sultan Chand & Sons, New Delhi.

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>												
<b>Semester</b>	<b>Course code</b>		<b>Course Title</b>								<b>Hours/ week</b>	<b>Credits</b>
<b>II</b>	<b>20UCR130205</b>		<b>CORE-5: CORPORATE&amp; BUSINESS LAW – II</b>								<b>4</b>	<b>3</b>
<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of Cos</b>	
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>		
<b>CO-1</b>	2	3	3	3	2	2	2	3	3	2	2.5	
<b>CO-2</b>	3	2	3	2	2	3	3	2	2	2	2.4	
<b>CO-3</b>	2	2	2	2	3	3	3	3	3	3	2.6	
<b>CO-4</b>	3	3	2	2	2	2	2	3	2	2	2.3	
<b>CO-5</b>	3	2	2	2	2	3	2	3	2	2	2.3	
<b>Mean overall Score</b>											<b>2.4 (High)</b>	

<b>II</b>	<b>20UCR230206</b>	<b>CORE – 6: BUSINESS ECONOMICS</b>	<b>5</b>	<b>3</b>
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### Course Outcomes

<b>CO No.</b>	<b>CO–Statements</b>	<b>Cognitive Levels ( K –Levels)</b>
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe various theories, concepts and elements of business economics	<b>K1</b>
<b>CO2</b>	Analyze and Illustrate the role and relevance of demand and supply in business applications	<b>K2</b>
<b>CO3</b>	Explain the determinants of supply and pricing decisions under various market structure	<b>K3</b>
<b>CO4</b>	Compare and contrast different economic systems and polices.	<b>K4</b>
<b>CO5</b>	Analyze and summarize macro-economic environment	<b>K4, K6</b>

### Unit I Introduction to Business Economics

Business economics: Meaning – Definition - Scope and Nature - Concepts applied in Business Economics - Contribution of Economics to managerial functions - Micro and Macroeconomics applied to business environment – Role and responsibilities of business economists

### Unit II-Demand Analysis

Analysis of demand: Meaning of demand – the basis of consumer demand – Utility – Total Utility - Marginal Utility - Law of Diminishing Marginal Utility – Cardinal and Ordinal Concept of Utility – Law of Demand - Shift in demand curve - Meaning and nature of indifference curve - Shift in indifference curve and properties of indifference curve - Consumer equilibrium - Effect of change in price & consumption - Income & Consumer demand and substitution & Price changes.

### UNIT – III Supply and Pricing

Supply and Production : Meaning of Supply – Determinants - Law - Schedule and supply curve – Elasticity of supply - Production – Production - Function- Laws of Production – Iso-Quant’s – Pricing - Market structure and pricing decision – Pricing under perfect competition – Characteristic and Price determination – Monopoly – Kinds – Causes - Price Output Decision and price discrimination - Monopolistic competition – Price output decision in short and Long run – Equilibrium - Oligopoly – Definition - Sources and characteristics -Price rigidity and Price Leadership.

### UNIT – IV Economic Systems and Policies

The Economic System - Capitalism and mixed economic system - Monetary Policy – Meaning – Scope - Limitations and Instruments – Fiscal policy – Definition – Objectives -



Taxation Policy - Formulation and its reforms - Monetization and demonetization of currency – impacts of Indian economy.

### **UNIT – V      Macro Economic Environment**

Inflation - Business Cycle and Economic Linkages – Inflation and Deflation – Meaning and Index and application of Index -Causes and Measures - Business Cycle – Phases – Characteristics and various theories - Balance of Trade and Balance of Payment – Meaning – Causes - Kinds and Measures

### **TEXT BOOK**

1. Sundaram KPM & Sundaram EN-(2017), Business Economics, Sultan Chand and sons, New Delhi.

### **BOOKS FOR REFERENCES**

1. Ravilochanan.P, (2016), Business Economics, ESS PEE KAY Publishing House, Chennai.
2. Drivedi DN, (2018), Managerial Economics, Vikas Publishing House (p) Ltd, New Delhi.
3. Cherunilam, Francis, (2015), Business Environment, Himalaya Publishing House, New Delhi.

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>												
<b>Semester</b>	<b>Course code</b>		<b>Course Title</b>								<b>Hours/ week</b>	<b>Credits</b>
<b>II</b>	<b>20UCR130206</b>		<b>CORE-6:BUSINESS ECONOMICS</b>								<b>5</b>	<b>3</b>
<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of Cos</b>	
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>		
<b>CO-1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1.9</b>	
<b>CO-2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2.1</b>	
<b>CO-3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2.3</b>	
<b>CO-4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2.2</b>	
<b>CO-5</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2.1</b>	
<b>Mean overall Score</b>											<b>2.1 (Medium)</b>	

<b>III</b>	<b>20UCR330207</b>	<b>CORE – 7: FINANCIAL REPORTING – I</b>	<b>5</b>	<b>3</b>
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### Course Outcomes

CO No.	CO–Statements	Cognitive Levels ( K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the conceptual and regulatory frameworks of financial reporting	<b>K1</b>
<b>CO2</b>	Explain the application of IFRS through Indian Accounting Standards and process of Transition to IFRS	<b>K2</b>
<b>CO3</b>	Apply IFRS (Ind AS) for transactions relating to intangible assets, impairment of assets, provisions and contingencies, etc	<b>K3</b>
<b>CO4</b>	Prepare and present financial statements as per Accounting standards	<b>K3</b>
<b>CO5</b>	Analyse the Financial performance of an entity using ratios and trend analysis	<b>K4</b>

#### **Unit I: The conceptual and regulatory framework for financial reporting**

The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements

#### **Unit II: Use of IFRS and Ind AS**

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

#### **Unit III: Application of IFRS (Ind AS) for transactions**

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

#### **Unit IV: Preparation & Presentation of Financial Statements**

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

## Unit V: Analysis of Financial Statements

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

Theory: 40% and Problem 60%

### TEXT BOOK:

1. ACCA Study Material, Financial Reporting ('FR') (earlier known as 'F7') Kaplan Publishing

### BOOKS FOR REFERENCE:

1. Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield; Wiley
2. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
3. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>												
<b>Semester</b>	<b>Course code</b>	<b>Course Title</b>									<b>Hours/week</b>	<b>Credits</b>
<b>III</b>	<b>20UCR330207</b>	<b>CORE-7: FINANCIAL REPORTING-I</b>									<b>5</b>	<b>3</b>
<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of Cos</b>	
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>		
<b>CO-1</b>	3	2	2	3	2	3	2	1	2	1	<b>2.1</b>	
<b>CO-2</b>	3	2	3	3	2	3	2	2	2	1	<b>2.3</b>	
<b>CO-3</b>	3	2	3	2	1	3	3	3	3	1	<b>2.4</b>	
<b>CO-4</b>	3	2	3	2	2	3	3	3	2	1	<b>2.4</b>	
<b>CO-5</b>	3	2	2	3	1	3	3	3	3	1	<b>2.4</b>	
<b>Mean overall Score</b>											<b>2.3 (High)</b>	

<b>III</b>	<b>20UCR330208</b>	<b>CORE – 8: BASICS OF COST ACCOUNTING</b>	<b>5</b>	<b>3</b>
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### Course Outcomes

CO No.	CO–Statements	Cognitive Levels ( K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the concepts and behaviour of costs and its classifications in manufacturing and Service industries	<b>K1</b>
<b>CO2</b>	Estimating the material , labour and overhead cost of business concerns	<b>K2</b>
<b>CO3</b>	Apply methods of costing for ascertaining the cost of products and services of a Business Firm	<b>K3</b>
<b>CO4</b>	Measure, monitor and report the performance of a firm	<b>K4</b>
<b>CO5</b>	Plan and control cost and revenue of firms through functional budgets and standard costing	<b>K5</b>

### Unit I Information for Management

Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost- objects, cost units & cost centres

### Unit II Accounting for Costs

Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios – Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs.

### Unit III Methods of costing

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

### Unit IV Budgeting & Standard costs

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

## Unit V Performance measurement

Performance measurement – overview, Performance measurement – application, Cost reductions and value enhancement, Monitoring performance and reporting

Theory: 20% and Problem 80%

### TEXT BOOK:

1. ACCA Study Material, Management Accounting ('MA') (earlier known as 'F2') Kaplan Publishing-

### BOOKS FOR REFERENCE:

1. Jain & Narang (2016), Cost Accounting Principles and Practices, Kalyani Publishers, New Delhi.
2. Banerjee, (2015), Cost Accounting, 12th edition, Macmillan Publishers, New Delhi.
3. S.N. Maheswari, (2018), Cost Accounting, S.Chand & Co, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Title of the Paper								Hours/ week	Credits
III	20UCR330208		CORE-8: BASICS OF COST ACCOUNTING								5	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	2	2	2	2	3	2	2	1	1	2	
CO-2	3	2	2	2	2	3	2	2	2	1	2.1	
CO-3	3	2	2	3	2	3	3	2	2	1	2.3	
CO-4	3	2	2	3	2	3	3	2	2	1	2.3	
CO-5	3	2	2	3	2	3	3	2	2	1	2.3	
Mean overall Score											2.2 (High)	

<b>III</b>	<b>20UCR330209</b>	<b>CORE – 9: BUSINESS ANALYTICS</b>	<b>3</b>	<b>2</b>
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### Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the concepts and functions of Business Analytics	<b>K1</b>
<b>CO2</b>	Explain the sources of data, classification of data and analysis of data	<b>K2</b>
<b>CO3</b>	Apply R language Programming skills in Business Analytics	<b>K3</b>
<b>CO4</b>	Design cells, worksheets and workbook with different formatting options	<b>K4</b>
<b>CO5</b>	Develop Business Analytics Models using Excel	<b>K5</b>

#### Unit I Introduction to Business Analytics

What is 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. Business analytics model: Graphical model, spreadsheet model, Algebraic model - overview of business analytics.

#### Unit II Big data analytics

Data mining and Data warehouse- Visualization/ Data Issues Organization/sources of data Importance of data quality - Dealing with missing or incomplete data- Data Classification - introduction to data mining- data mining process – Decision modelling.

#### Unit III R Language

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 IV Formatting of Excel Sheets

Ribbon – Tabs on the Ribbon-Groups-Use the ribbon- Collapse the ribbon-Workbook-Worksheet(Select, insert, copy, move, rename)- Insert and Delete Cells-Format Cells- Cell size and Font – Alignment data types –Wrap Text – Merge options- Cell styles Formatting as table-conditional Formatting –Formulas – Constructing formulas using arithmetic, relational and logical operators- Use of functions- Data formatting and Data Validation – Naming single cell and group of cells –Sort and Filter options

## Unit V Data Analysis through Excel

Statistical and Financial functions –Creation of Charts- What-if analysis: Goal Seek, Data table and Scenario Manager-Pivot table and Pivot charts – Data analysis tool – Designing Spread sheet statistical and financial models.

### TEXT BOOK:

1. PurbaHaladyRao (2015), Business Analytics an application focus, PHILearning Private Limited, Delhi

### BOOKS FOR REFERENCE:

1. A. Ohri (2012), R for Business Analytics, Springer, New York
2. Danielle Stein Fairhurst (2015), Using Excel for Business Analytics, A guide to Financial Modelling Fundamentals, John Wiley & Sons Singapore Pte. Ltd, Singapore
3. Wayne L. Winston (2014), Marketing Analytics- Data Driven Techniques with Microsoft Excel, John Wiley & Sons Singapore Pte. Ltd, Singapore
4. PurbaHaladyRao (2013), Business Analytics an application focus, PHILearning Private Limited, Delhi

### WEB RESOURCES:

1. [https://cran.r-project.org/doc/contrib/Paradis-rdebuts\\_en.pdf](https://cran.r-project.org/doc/contrib/Paradis-rdebuts_en.pdf)
2. <https://www.tutorialspoint.com/r/index.htm>
3. <https://www.guru99.com/r-tutorial.html>
4. <https://support.microsoft.com/en-gb/excel>
5. <https://www.excel-easy.com>

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/Week	Credits
III	20UCR330209		CORE-9: BUSINESS ANALYTICS								3	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	3	3	2	2	3	3	2	1	1	2.3	
CO-2	3	3	3	2	2	3	2	1	2	1	2.2	
CO-3	3	3	3	3	2	3	2	1	2	1	2.3	
CO-4	3	3	3	3	2	3	2	2	2	1	2.4	
CO-5	3	3	3	3	2	3	2	2	2	1	2.4	
Mean overall Score											2.3 (High)	

<b>III</b>	<b>20UCR330403</b>	<b>ALLIED – 3: MARKETING</b>	<b>4</b>	<b>4</b>
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### Course Outcomes

<b>CO No.</b>	<b>CO Statements</b>	<b>Cognitive Level (K- level)</b>
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the concepts and various elements of marketing.	<b>K1</b>
<b>CO2</b>	Recognize value of customer in marketing environment.	<b>K2</b>
<b>CO3</b>	Discover different marketing strategies for the modern business world.	<b>K3</b>
<b>CO4</b>	Analyse various tools and channels for effective marketing communication	<b>K4</b>
<b>CO5</b>	Assess the global market place and develop sustainable marketing.	<b>K5</b>

### Unit I Marketing & Marketing Process

Marketing – Definitions, Needs, Wants, Demand, Market offerings, Marketing myopia, Exchange, Market, Customer value and satisfaction —Marketing Concepts – Marketing process - Marketing management – Marketing Mix (7 P's) – Managing Customer relationships & Capturing customer value - Managing the marketing effort and marketing return on investment.

### Unit II Marketing Environment & Customer value

Marketing Environment: Micro & Macro – Managing marketing information: MIS, Marketing Research, CRM, Big Data & Marketing Analytics - Consumer markets: Characteristics Affecting Consumer markets , Consumer Buying Decision Behaviour & the Buyer decision process - Business markets and business buyer behaviour – Consumer value driven marketing strategies: Market segmentation, Targeting, differentiation and positioning.

### Unit III Product, Services, Brands & Pricing

Product and Services: Definitions , Levels and Classification, Product and Service decisions: Product/Service Attributes, Branding, Packaging Labelling & Logos, Product support services – New product planning & development – Product mix - Product life cycle strategies - Services Marketing : Nature & Characteristics of service , Marketing Strategies for Service firms- Branding Strategy : Brand Equity and Brand Value , Building Strong Brands. - Pricing – Major Pricing Strategies – Internal and external considerations affecting pricing decisions.



## Unit IV Marketing channel and Marketing Communication

Marketing channel : Nature, importance and types ; Channel behaviour, Levels , conflict & Multichannel distribution. Retailing & Wholesaling: Types, Decisions, Trends & Developments - Marketing Communication (Promotion) mix : Advertising, Personal Selling, Sales promotion, Public Relations, Direct marketing - Communication process – steps in developing effective marketing communication – setting the total promotion budget and mix.

## Unit V Global Market Environment and Sustainable Marketing

Extended marketing mix – Process, People, Physical Evidence. Competitive analysis and strategies – Global market environment: Elements, Sustainable Marketing : Consumerism and environmentalism , sustainable marketing principles - social responsibility and marketing ethics - Recent Trends in marketing.

### TEXT BOOK:

1. Kotler, Philip. Armstrong, Gary. Agnihotri, Prafulla. Haque, Ehsan Ul. “Principles of Marketing”. 17th Edition, Delhi, Pearson, (2019)

### BOOKS FOR REFERENCE:

1. William J Stanton, Michael J Etzel, Bruce J Walker (1994), FUNDAMENTALS OF MARKETING, Publisher: Mc Graw Hill.
2. Philip Kotler et al. (2013). Marketing Management, Pearson Education. New Delhi
3. Gupta C.B., Nair Rajan (2016), Marketing Management, Sultan Chand & Sons, New Delhi.

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>											
<b>Semester</b>	<b>Course code</b>		<b>Course Title</b>							<b>Hours/Week</b>	<b>Credits</b>
<b>III</b>	<b>20UCR330403</b>		<b>ALLIED 3 - MARKETING</b>							<b>4</b>	<b>4</b>
<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of Cos</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO-1</b>	3	3	3	2	1	3	2	2	2	1	<b>2.2</b>
<b>CO-2</b>	3	3	3	2	1	3	2	2	2	1	<b>2.2</b>
<b>CO-3</b>	3	3	3	3	1	3	2	2	2	1	<b>2.3</b>
<b>CO-4</b>	3	3	3	3	1	3	2	2	2	1	<b>2.3</b>
<b>CO-5</b>	3	3	3	2	1	3	2	2	2	1	<b>2.2</b>
<b>Mean overall Score</b>										<b>2.2</b>	<b>(High)</b>

IV	20UCR430211	CORE – 11: FINANCIAL REPORTING-II	4	3
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### Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe Accounting Standards relevant to Income taxes, Government Grants, Foreign Exchange rates in the preparation of Financial Statements	K1
CO2	Prepare and interpret the relevant single entity financial statement	K2,K3
CO3	Construct and analyse consolidated financial statements for a simple group company	K4
CO4	Estimate and report the effect of intra-group trading on consolidation and effect of disposal of parent's investment in subsidiary	K5
CO5	Appraise lease accounting and select Financial Instruments	K6

### Unit I Application of Accounting standards

Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, earnings per share, investment property, non-current assets held for sale and fair value measurement

### Unit II Preparation of Single Entity Financial Statements

Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1)

### Unit III Group Financial Statements-I

Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition.

### Unit IV Group Financial Statements-II

Computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's

investment in subsidiary in parent's individual financial statements and in consolidated financial statements

### Unit V Standards on specific transactions

Accounting for Leases (including right-of-use assets, exemption criteria, sale & leaseback transactions), Financial instruments (excluding hedge accounting & impairment of financial assets) including recognition & measurement of financial assets, financial liabilities & equity

Theory: 20% and problem80%

#### TEXT BOOK:

1. ACCA Study Material, Financial Reporting ('FR') (earlier known as 'F7') Kaplan Publishing

#### BOOKS FOR REFERENCE:

1. Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield; Wiley
2. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
3. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code					Course Title					Hours/Week	Credits
IV	20UCR430211					CORE - 11: FINANCIAL REPORTING-II					4	3
Course Outcomes (COs)	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	2	2	2	3	3	2	2	1	2.3	
CO2	3	3	2	2	2	3	3	2	2	1	2.3	
CO3	3	3	2	2	2	3	3	2	2	1	2.3	
CO4	3	3	2	2	2	3	3	2	2	1	2.3	
CO5	3	3	2	2	2	3	3	2	2	1	2.3	
	Mean Overall Score										2.3 (High)	

IV	20UCR430212	CORE – 12: FINANCIAL MANAGEMENT – 1	4	3
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### Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe terms, objectives, elements, concepts and principles relating to financial management	K1,K2
CO2	Explain the macroeconomic Business environment from financial management perspective	K2
CO3	Use various working capital management strategies to balance between profitability and liquidity of the business firms	K3
CO4	Analyse various aspects of receivables and payables management	K4
CO5	Evaluate long term investment decisions by applying capital budgeting techniques	K5

#### Unit I Role & Purpose of Finance Function

Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation

#### Unit II Financial Management Environment

Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives

#### Unit III Working Capital Management-I

Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts,

#### Unit IV Working Capital Management-II

Early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts –

managing cash using Baumol’s model and Millar-Orr model – working capital financing strategies

### Unit V Investment Appraisal

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis – lease v/s buy decision – replacement cycle decision – single period capital rationing – risk adjusted discount rates

Theory-40% and problem 60%

#### TEXT BOOK:

1. ACCA Study Material, Financial Management (‘FM’) (earlier known as ‘F9’) Kaplan Publishing

#### BOOKS FOR REFERENCE:

1. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
2. Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson
3. Financial Management (2017) , Khan& Jain, Tata McGraw-Hill Education.

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>											
<b>Semester</b>	<b>Course code</b>		<b>Course Title</b>							<b>Hours/ Week</b>	<b>Credits</b>
<b>IV</b>	<b>20UCR430212</b>		<b>CORE – 12: FINANCIAL MANAGEMENT-I</b>							<b>4</b>	<b>3</b>
<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (PO)</b>					<b>Programme Specific Outcomes (PSO)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	2	2	2	3	3	2	1	1	<b>2.1</b>
<b>CO2</b>	3	2	2	2	2	3	3	2	1	1	<b>2.1</b>
<b>CO3</b>	3	2	2	2	2	3	3	2	2	1	<b>2.2</b>
<b>CO4</b>	3	2	2	2	2	3	3	2	2	1	<b>2.2</b>
<b>CO5</b>	3	2	2	2	2	3	3	2	3	2	<b>2.4</b>
	<b>Mean Overall Score</b>										<b>2.2 (High)</b>

<b>IV</b>	<b>20UCR430213</b>	<b>CORE – 13: FUNDAMENTAL OF MARKETING ANALYTICS</b>	<b>3</b>	<b>2</b>
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### Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the role and relevance of various types of marketing analytics.	<b>K1</b>
<b>CO2</b>	Identify statistical tools for developing analytical models in Marketing	<b>K2</b>
<b>CO3</b>	Interpret data base to determine the attitude and preferences of consumers	<b>K3</b>
<b>CO4</b>	Develop Marketing and Advertising mix models	<b>K3</b>
<b>CO5</b>	Evaluate the marketing strategies and models through social media analytics	<b>K4</b>

#### Unit I Introduction to Marketing Analytics

Introduction to Marketing and Marketing Analytics - Overview of using data and types of Data - Week Summary - Decision making - Business analytics - Descriptive - Predictive and Prescriptive Analytics

#### Unit II Statistics for Analytics

Use of data in decision making – Identifying Statistical techniques, Population vs Sample, Variables/data - Different Visualization Techniques for data - Descriptive Measures Used (Central Tendency/Variability) - Distribution, Normal Distribution: it's Significance - Exploring relation between variables

#### Unit III Brand and Customer analytics

Brand Positioning-Brand Image Trafficking –Image Profiling –Perceptual Mapping-Customer analytics: What customer wants? Why customer wants – Conjoint analysis-Customer life time value -Customer churn and customer lifecycle analytics-propensity analytics- Analytics for customer segmentation and targeting – Recommender system: Principles and methods- market basket analysis: Types and algorithms – RFM analysis for customer segmentation Cross sell and Upsell models- Case studiesPoint-of-Sale Data - How to arrive at the right pricing approach – Managing Pricing to meet top line & bottom line goals - Pricing plans

#### Unit IV Marketing Mix Analytics

Marketing mix modelling – Basic and emerging variables – Types of marketing mix models: Above the line marketing – below the line marketing- through the line marketing – regression

models. Advertising mix modelling Advertising analytics: Attribution, Optimisation and allocation- Benefits of advertising analytics-Tools for advertising analytics- Case studies

### Unit V Marketing and Social Media analytics

Social media analytics-Text mining and Sentiment Web analytics – online traffic analytics – conversion analytics-click analytics- Google analytics -Audience analytics –Performance analytics –Competitive analytics-influencer analytics-Sentiment analytics-Customer service analytics-online social intelligence: Extracting signal from Noise-Case studies.

#### TEXT BOOK:

1. Mike Grigsby (2018), Marketing Analytics- A Practical Guide to Improving consumer Insights Using Data Techniques, , Kogan Page, Delhi

#### BOOKS FOR REFERENCE:

1. Wayne Winston, Microsoft Excel (2019), Data analysis and Business Modelling, Microsoft, Sixth Edition
2. Kun Ren (2016), Learning R Programming : Language, tools and Practical Techniques, PACKT Publishing Ltd.
3. Chuck Hemann& Ken Burbary(2013), Digital Marketing Analytics: Making Sense of Consumer data in a digital world, Que Publications.
4. Massimiliano Bonacchi& Paolo Perego(2019), Customer Accounting: Creating Value with Customer Analytics, Springer

#### WEB RESOURCES:

- 1.<https://www.wordstream.com/marketing-analytics>
- 2.<https://www.marketingevolution.com/marketing-essentials/marketing-analytics>
- 3.<https://www.demandjump.com/blog/what-are-marketing-analytics-tools>

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes											
Semester	Course code		Course Title					Hours/Week	Credits		
IV	20UCR430213		CORE-13: FUNDAMENTAL OF MARKETING ANALYTICS					3	2		
Course Outcomes (COs)	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	2	3	2	2	1	2	2.3
CO2	3	3	3	2	2	3	3	2	1	2	2.4
CO3	3	3	3	2	2	3	3	2	1	2	2.4
CO4	3	3	3	2	2	3	3	2	1	2	2.4
CO5	3	3	3	2	2	3	3	2	1	2	2.4
Mean Overall Score											2.4 (High)

IV	20UCR430301A	CORE ELECTIVE – 1A: MODERN BANKING THEORY	4	4
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### Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the Fundamental concepts and functions of different types of Banks	<b>K1</b>
<b>CO2</b>	Explain the rights and liabilities of a customer and a banker in regard to various situations.	<b>K2</b>
<b>CO3</b>	Utilise cheque and Bills of Exchange as negotiable instrument	<b>K3</b>
<b>CO4</b>	Analyse and manage the risks in banks	<b>K4</b>
<b>CO5</b>	Explain the recent trends in banking operations	<b>K5</b>

### Unit I Banking Evolutions in India

Banking: Meaning - Evolution of Indian Banking system; Structure of Banks in India: Different types of Banks in India; Nationalisation of Banks for Implementing Govt. Policies; Reserve Bank of India (Central Bank): Its Functions; Commercial Bank: Its Functions, Clearing Houses, Creation of Credit- New Banking initiatives taken by Govt. for Universal Banking – Merchant Banking- Meaning and features.

### Unit II Banking Products and Services

Products / services offered by bank- Non fund based facilities-Ancillary services - Types of customers- minors - joint account holders - HUF - firms - companies - trusts - societies - Govt. and public bodies- Banker customer relationship- General and special relationship - Termination of Banker -Customer Relationship - Know Your Customer' Guidelines of the RBI- Customer Identification Procedure, Customer Identification Requirements. Customer grievances and redressal – Banking Ombudsman

### Unit III - Negotiable Instruments

Negotiable Instruments: Features – Types -Special parties to Negotiable Instrument. Cheque - Essentials of Cheque- Crossing of Cheque; Endorsement and its classifications, Payment of cheque, Collection of Cheque, Dishonour of Cheque, Roles and Responsibilities of Paying Banker and Collecting Banker. Bills of Exchange: Definition, characteristics and Parties involved – Difference between Bill and Cheque.



#### **Unit IV Risk Management in Banks and International Banking Management**

Risk Management in Banks: An Overview, Credit Risk Management, Liquidity and Market Risk Management, Operational Risk Management, Special Issues- Risk Management Organisation; Reporting of Banking Risk; Risk Adjusted Performance Evaluation- Basel Banking Norms III. International Banking: An Overview, Legal & Regulatory Framework, International Banking Operations Management, Risk Management in International Banking, Special Issues: Technology and International Banking; Globalisation and International Banking; Financial Innovations in International Banking.

#### **Unit V Recent trends in Banking**

Communication Networks in Banking system, Automated Clearing Systems, Clearing House Inter-bank Payment System (CHIPS), Electronic Fund Management, Electronic Clearing System (ECS): Important aspects/ features, Real Time Gross Settlement (RTGS) ;National Electronic Funds Transfer (NEFT) ;Indian Financial System Code (IFSC) ; Automated Teller Machines (ATMs) ;Internet Banking ;Core Banking Solutions (CBS) ;Computerization of Clearing of Cheques ;Cheque Truncation System (CTS). E-Banking , mobile Banking- smart Cards- types –Financial Applications of Smart Cards, Artificial intelligence – Application of AI in banking- chat bots- Block chain – Cloud computing -cyber security . Challenges in banking – Crypto currency - Bit coins – effect of crypto currencies in the future of banking

#### **TEXT BOOKS:**

1. M. L. Tannan, (2010), Banking Law and Practice in India - India Book House, New Delhi.

#### **BOOKS FOR REFERENCE:**

1. Sundaram., K.P.M. & Varshney P.N., (2014), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
2. Gordon E. Natarajan K., (2016), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
3. Gurusamy.S, (2009), Banking Theory Law and Practice, Tata McGraw Hill, New Delhi

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>											
<b>Semester</b>	<b>Course code</b>		<b>Course Title</b>					<b>Hours/Week</b>	<b>Credits</b>		
<b>IV</b>	<b>20UCR430301A</b>		<b>Core Elective– 1A MODERN BANKING THEORY</b>					<b>4</b>	<b>4</b>		
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of Cos</b>
	<b>PO1</b>	<b>PO 2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO 5</b>	
<b>CO1</b>	3	3	3	2	1	3	2	3	2	1	<b>2.3</b>
<b>CO2</b>	3	3	3	2	1	3	3	3	2	1	<b>2.4</b>
<b>CO3</b>	3	3	3	3	1	3	3	2	2	1	<b>2.4</b>
<b>CO4</b>	3	2	2	3	1	3	3	2	2	1	<b>2.2</b>
<b>CO5</b>	3	3	2	2	1	3	3	2	2	1	<b>2.2</b>
	<b>Mean Overall Score</b>										<b>2.3 (High)</b>

<b>IV</b>	<b>20UCR430301B</b>	<b>CORE ELECTIVE – 1B: RESEARCH METHODOLOGY</b>	<b>4</b>	<b>4</b>
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### Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Define various concepts & terms associated with scientific business research	<b>K1</b>
<b>CO2</b>	Identify the Research Problem and Formulate suitable research design and hypothesis.	<b>K2</b>
<b>CO3</b>	Apply suitable methods for sample selection, measurement and scaling	<b>K3</b>
<b>CO4</b>	Analyse and interpret the data using appropriate statistical techniques.	<b>K4</b>
<b>CO5</b>	Develop a research report based on the interpreted data	<b>K4 &amp; K5</b>

#### Unit I Introduction

Meaning of research - Objectives of research – Reasons for doing research - Benefits, Importance and significance of research -Types of research - Research approaches - Research methods Versus methodologies - Research process - Criteria of a good research – Qualities of a good researcher - Opportunities and challenges for researchers from Indian perspective- Scope of research in commerce

#### Unit II Research Problem, Design and Hypothesis

Research Problem - Meaning- Selecting the research problem - Necessity of defining the research problem - Techniques involved in defining a research problem – Research Design - Meaning - Need for Research design - Features of a good design - Important concepts of research design - Types of Research Designs -Hypothesis- Types of hypotheses - Framing of hypotheses.

#### Unit III Sampling and Scaling Techniques

Population of the study -Census and sample surveys – Sample size- Criteria for determining sample size- Sampling-Types of sampling - Principles and characteristics of Sampling - Criteria for selecting sampling– factors influencing inference of data from sample.  
Measurement and Scaling Techniques -Measurement in Research -Measurement Scales - Sources of Error in Measurement -Tests of Sound Measurement -Technique of Developing Measurement Tools -Scaling -Meaning of Scaling -Scale Classification Bases- Important Scaling Techniques - Scale Construction Techniques

#### **Unit IV Data collection and Analysis**

Source of data- Primary source and secondary source- Collection of primary data - Observation method -Interview method - Questionnaire method -Data through Schedules - Difference between Questionnaire and Schedule – Questionnaire construction in google form and other methods of data collection –Collection of secondary data.

Data Processing – Coding- Editing - Data validation -Tabulation - Types of Tables ,Analysis and presentation – Graphical representation of data: Appropriate usage of Bar Chart, Pie Chart, Histogram, Leaf and Stem, candle stick , Box Plots ( Use of MS excel ) - Testing of hypotheses - Statistical treatment - Descriptive, Z test, T-test, X2 - test, ANOVA, Correlation and Regression - Use of Statistical Packages – SPSS.

#### **Unit V Interpretation and Reporting**

Interpretation & Report writing - Meaning of interpretation - Need for interpretation - techniques of interpretation - Precaution in interpretation - Significance of report writing - Different steps in writing report - Layout of the research report - Types of reports - Mechanics of writing a research report - Precautions while writing research reports- Plagiarism checking and code of ethics.

#### **TEXT BOOK:**

1. Kothari, C.R, and Gaurav Garg (2014), Research Methodology Methods and Techniques, New Age International, New Delhi.

#### **BOOKS FOR REFERENCE:**

1. Wilkinson and Bhandarkar, (2014), Methodology and Techniques of Social Research, Himalaya Publishing House, Mumbai.
2. M. Ranganatham & Dr. O.R. Krishnaswamy (2014), Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai.
3. Devendra Thakur, (2015), Research Methodology in Social Sciences, Deep and Deep, New Delhi.
4. Gopal Lal Jain, (2014), Research Methodology, Mangal Deep, Jaipur.
5. Bhome Sharadha (2014), Research Methodology, Himalaya publication house Pvt.Ltd, New Delhi

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>											
<b>Semester</b>	<b>Course code</b>		<b>Course Title</b>					<b>Hours/ week</b>	<b>Credits</b>		
<b>IV</b>	<b>20UCR430301B</b>		<b>CORE ELECTIVE -1B: RESEARCH METHODOLOGY</b>					<b>4</b>	<b>4</b>		
<b>Course Outcomes</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Scores of COs</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO1</b>	3	2	1	2	2	3	2	1	2	2	<b>2.0</b>
<b>CO2</b>	3	3	3	2	2	2	3	3	2	1	<b>2.4</b>
<b>CO3</b>	3	3	3	2	1	2	3	3	2	1	<b>2.3</b>
<b>CO4</b>	3	3	3	2	2	3	3	3	2	1	<b>2.5</b>
<b>CO5</b>	3	3	2	2	2	3	3	2	2	2	<b>2.4</b>
	<b>Mean Overall Score</b>										<b>2.3 (High)</b>

IV	20UCR430404	ALLIED – 4: BUSINESS MANAGEMENT	4	4
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### Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
<b>CO1</b>	Describe the basic concepts, process and theories of Management	<b>K1</b>
<b>CO2</b>	Explain the concepts and process of Planning and Decision Making	<b>K2</b>
<b>CO3</b>	Identify process of organising and suitable structure of organisation	<b>K3</b>
<b>CO4</b>	Analyse and apply the concept of direction, coordination and motivation	<b>K4</b>
<b>CO5</b>	Prove leadership and controlling skills in the efficient management of business	<b>K5</b>

#### Unit I Introduction to business management

Introduction: Concept – nature- process- and significance of Management: Managerial roles- An overview of functional areas of management - Development of management thought; Classical and neo classical systems; Contingency approaches- Lean Management concepts

#### Unit II Planning

Planning: Meaning – Importance-process –Types- Decision making – meaning and process- Management by objectives; corporate planning.

#### Unit III Organizing

Organizing: Meaning - nature - process- significance - Authority and responsibility relationships - Centralization and decentralization- Departmentation- Organization structure – forms and contingency factors - Matrix organisation – Concept of 5s - Coordination.

#### Unit IV Direction, Co-ordination and Motivation

Direction and Co-ordination – Direction: Concept, Features, Importance, Limitations; Elements of Direction: Elements of Directing – Supervision, Motivation, Leadership, Communication; – Co-ordination: Concept, Features, Importance, Limitations; Types- Internal and External; Co-ordination the Essence of Management - Motivation: Motivating and leading people at work: Motivation – meaning; Theories – Maslow, Herzberg, McGregor, and Ouchi; Financial and nonfinancial incentives.

#### Unit V Leadership and Control

Leadership and Control: Leadership – meaning and leadership styles; Servant leadership. Leadership theories (Including continuum theory); Likert's System management.

Communication – nature - process - networks, and barriers-effective communication. Control- Concept and process effective control system - Techniques of control – TQM, Six Sigma, Responsibility Accounting, Kaizen, Pareto Chart, Fish-bone diagram etc.

**TEXT BOOK:**

1. Drucker Peter F, (2014), Practice of Management, Harper Collins Publishers of India Ltd., New Delhi

**BOOKS FOR REFERENCE:**

1. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
2. Drucker Peter F, (2014), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education

<b>Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes</b>												
<b>Semester</b>	<b>Course code</b>		<b>Course Title</b>								<b>Hours/ week</b>	<b>Credits</b>
<b>IV</b>	<b>20UCR430404</b>		<b>ALLIED 4: BUSINESS MANAGEMENT</b>								<b>4</b>	<b>4</b>
<b>Course Outcomes (COs)</b>	<b>Programme Outcomes (POs)</b>					<b>Programme Specific Outcomes (PSOs)</b>					<b>Mean Score of Cos</b>	
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>		
<b>CO-1</b>	3	3	3	2	1	3	2	2	2	1	<b>2.2</b>	
<b>CO-2</b>	3	3	3	2	1	3	2	2	2	1	<b>2.2</b>	
<b>CO-3</b>	3	3	3	2	1	3	3	2	2	1	<b>2.3</b>	
<b>CO-4</b>	3	3	3	3	1	3	3	2	2	1	<b>2.4</b>	
<b>CO-5</b>	3	3	3	2	1	3	3	2	2	1	<b>2.3</b>	
<b>Mean overall Score</b>											<b>2.3 (High)</b>	