**ANNAMALAI**  **UNIVERSITY**

**Affiliated Colleges**

**307 - M.Com. (General)**

Programme Structure and Scheme of Examination for affiliated Colleges (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

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| **Part** | **Course Code** | **Study Components & Course Title** | **Credit** | **Hours/ Week** | **Maximum Marks** | | |
| **CIA** | **ESE** | **Total** |
|  |  | **SEMESTER – I** |  |  |  |  |  |
| Part A | 23PCOMC11 | **Core I:** Business Finance | 5 | 7 | 25 | 75 | 100 |
| 23PCOMC12 | **Core II:** Digital Marketing | 5 | 7 | 25 | 75 | 100 |
| 23PCOMC13 | **Core III:** Banking and Insurance | 4 | 6 | 25 | 75 | 100 |
| 23PCOME14-1  23PCOME14-2 | **Elective I:**  Security Analysis and Portfolio Management  Operations Research | 3 | 5 | 25 | 75 | 100 |
| 23PCOME15-1  23PCOME15-2 | **Elective II:**  Labour Laws  Advanced Financial Accounting | 3 | 5 | 25 | 75 | 100 |
|  |  | **Total** | **20** | **30** |  |  | **500** |
|  |  | **SEMESTER – II** |  |  |  |  |  |
| Part A | 23PCOMC21 | **Core IV:** Strategic Cost Management | 5 | 6 | 25 | 75 | 100 |
| 23PCOMC22 | **Core V:** Corporate Accounting | 5 | 6 | 25 | 75 | 100 |
| 23PCOMC23 | **Core VI:** Setting up of Business Entities | 4 | 6 | 25 | 75 | 100 |
| 23PCOME24-1  23PCOME24-2 | **Elective III:**  Business Ethics and Corporate Sustainability  Logistics & Supply Chain Management | 3 | 4 | 25 | 75 | 100 |
| 23PCOME25-1  23PCOME25-2 | **Elective IV:**  Project Finance and Management/  Organisational Behaviour | 3 | 4 | 25 | 75 | 100 |
| Part B(i) | 23PCOMS26 | **Skill Enhancement Course SEC 1:**  Goods and Services Tax | 2 | 4 | 25 | 75 | 100 |
|  |  | **Total** | **22** | **30** |  |  | **600** |

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|  |  | **SEMESTER – III** |  |  |  |  |  |
| Part A | 23PCOMC31 | **Core VII:** Taxation | 5 | 6 | 25 | 75 | 100 |
| 23PCOMC32 | **Core VIII:** Research Methodology | 5 | 6 | 25 | 75 | 100 |
| 23PCOMP33 | **Core IX:** Computer Applications in Business (Practical Only) | 5 | 6 | 25 | 75 | 100 |
| 23PCOMI34 | **Core X:** Core Industry Module | 4 | 6 | 25 | 75 | 100 |
| 23PCOME35-1  23PCOME35-2 | **Elective V:**  Financial Markets and Institutions (or)  International Financial Management | 3 | 3 | 25 | 75 | 100 |
| Part B(i) | 23PCOMS36 | **Skill Enhancement Course SEC II:**  Employability Skills | 2 | 3 | 25 | 75 | 100 |
| Part B(ii) | 23PCOMI37 | Summer Internship \* | 2 | - | 25 | 75 | 100 |
|  |  |  | **26** | **30** |  |  | **700** |
|  |  | **SEMESTER – IV** |  |  |  |  |  |
| Part A | 23PCOMC41 | **Core XI:** Corporate Economic Laws | 5 | 6 | 25 | 75 | 100 |
| 23PCOMC42 | **Core XII:** International Business | 5 | 6 | 25 | 75 | 100 |
| 23PCOMD43 | Project with Viva-Voce | 7 | 10 | 25 | 75 | 100 |
| 23PCOME44-1  23PCOME44-2 | **Elective VI:**  Audit and Due Diligence (or)  Insolvency Law & Practice | 3 | 4 | 25 | 75 | 100 |
| Part B(i) | 23PCOMS45 | **Skill Enhancement Course SEC III:**  E-filing of GST Returns | 2 | 4 | 25 | 75 | 100 |
| Part C | 23PCOMX46 | **Extension Activity** | 1 | - | 100 | - | 100 |
|  |  | **Total** | **23** | **30** |  |  | **600** |
|  |  | **Grand Total** | **91** |  |  |  | **2400** |

\* Students should complete two weeks of internship before the commencement of III semester.**Credit Distribution for PG Arts Programme**

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| --- | --- | --- | --- | --- |
| **Part** | **Course Details** | **No. of courses** | **Credit per course** | **Total Credit** |
| **A** | Core (including Industry Module) | 13 | 4 or 5 | **57** |
| Elective Course | 6 | 3 | **18** |
| Project Work with VIVA-VOCE | 1 | 7 | **7** |
| **B(i)** | Skill Enhancement Course | 3 | 2 | **6** |
| **B(ii)** | Summer Internship | 1 | 2 | **2** |
| **C** | Extension Activity | 1 | 1 | **1** |
|  |  |  |  | **91** |

**Component-wise Credit Distribution**

|  |  |  |  |  |  |  |
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| **Part** | **Courses** | **Sem I** | **Sem II** | **Sem III** | **Sem IV** | **Total** |
| **A** | Core (including Practical and Project) | 14 | 14 | 19 | 17 | **64** |
| Elective | 6 | 6 | 3 | 3 | **18** |
| **B(i)** | Skill Enhancement Course | - | 2 | 2 | 2 | **6** |
| **B(ii)** | Summer Internship | - | - | 2 | - | **2** |
| **C** | Extension Activity | - | - | - | 1 | **1** |
|  |  |  |  |  |  | **91** |

**Part A and B(i) component will be taken into account for CGPA calculation for the post graduate programme and the other components Part B(ii) and C have to be completed during the duration of the programme as per the norms, to be eligible for obtaining PG degree.**

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| **Programme Outcomes (Pos)** | **PO1: Problem Solving Skill**  **Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.**  **PO2: Decision Making Skill**  **Foster analytical and critical thinking abilities for data-based decision-making.**  **PO3: Ethical Value**  **Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.**  **PO4: Communication Skill**  **Ability to develop communication, managerial and interpersonal skills.**  **PO5: Individual and Team Leadership Skill**  **Capability to lead themselves and the team to achieve organizational goals.**  **PO6: Employability Skill**  **Inculcate contemporary business practices to enhance employability skills in the competitive environment.**  **PO7: Entrepreneurial Skill**  **Equip with skills and competencies to become an entrepreneur.**  **PO8: Contribution to Society**  **Succeed in career endeavors and contribute significantly to society.**  **PO 9 Multicultural competence**  **Possess knowledge of the values and beliefs of multiple cultures and**  **a global perspective.**  **PO 10: Moral and ethical awareness/reasoning**  **Ability to embrace moral/ethical values in conducting one’s life.** |

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| **Programme Specific Outcomes**  **(PSOs)** | **PSO1 – Placement**  **To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.**  **PSO 2 - Entrepreneur**  **To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.**  **PSO3 – Research and Development**  **Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.**  **PSO4 – Contribution to Business World**  **To produce employable, ethical and innovative professionals to sustain in the dynamic business world.**  **PSO 5 – Contribution to the Society**  **To contribute to the development of the society by collaborating with stakeholders for mutual benefit.** |

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| **23PCOMC11** | **CORE COURSE - I**  **23PCOMC11 - BUSINESS FINANCE** | **L** | **P** | **C** |
| **Semester-1** | **7** |  | **5** |

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| Learning Objectives: | |
| LO1: | To outline the fundamental concepts in finance |
| LO2: | To estimate and evaluate risk in investment proposals |
| LO3: | To evaluate leasing as a source of finance and determine the sources of startup financing |
| LO4 | To examine cash and inventory management techniques |
| LO5 | To appraise capital budgeting techniques for MNCs |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain important finance concepts |
| CO2: | Estimate risk and determine its impact on return |
| CO3: | Explore leasing and other sources of finance for startups |
| CO4: | Summarise cash receivable and inventory management techniques |
| CO5: | Evaluate techniques of long term investment decision incorporating risk factor |

Unit I:**Introduction to Business Finance and Time vale of money**

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

Unit II:**Risk Management**

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

Unit III:**Startup Financing and Leasing**

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

**Unit IV:Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

**Unit V:Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

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| **Recent Trends in Business Finance** |
| Faculty member will impart the knowledge on recent trends in Business Finance to the students and these components will not cover in the examination. |

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

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| Supplementary Readings: | | |
| 1. | Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida. | |
| 2. | Kulkarni P. V. &Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. | |
| 3. | Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th  Edition, Taxmann Publications Pvt. Ltd, New Delhi. | |
| 4 | Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. | |
| Web Reference: | | | |
| 1. | | https://resource.cdn.icai.org/66674bos53808-cp8.pdf | |
| 2. | | https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf | |
| 3. | | https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf | |
| 4 | | https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf | |

Note: Latest edition of the books may be used

## Outcome Mapping

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 1 | 3 | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |

**\*3**– Strong, **2**- Medium, **1**- Low

**Note: Question Paper shall cover 40%Theory and 60% Problems.**

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| **23PCOMC12** | **CORE COURSE - 2**  **23PCOMC12 - DIGITAL MARKETING** | **L** | **P** | **C** |
| **Semester-1** | **7** |  | **5** |

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| Learning Objectives: | |
| LO1: | To assess the evolution of digital marketing |
| LO2: | To appraise the dimensions of online marketing mix |
| LO3: | To infer the techniques of digital marketing |
| LO4: | To analyse online consumer behaviour |
| LO5: | To interpret data from social media and to evaluate game based marketing |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the dynamics of digital marketing |
| CO2: | Examine online marketing mix |
| CO3: | Compare digital media channels |
| CO4: | Interpret online consumer behavior |
| CO5: | Analyse social media data |

Unit I: **Introduction to Digital Marketing**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

Unit II: **Online Marketing Mix**

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

Unit III:**DigitalMediaChannels**

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 – Metaverse marketing

Unit IV: **Online Consumer Behavior**

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

Unit V:**Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

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| **Recent Trends in Digital Marketing** |
| Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai. |
| 2. | Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi. |
| 3. | Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida. |
| 4 | Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida. |

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| Supplementary Readings: | |
| 1. | Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| 2. | Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom |
| 3. | Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. |
| 4 | Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. |
| Supplementary Readings: | |
| 1. | Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| 2. | Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom |
| 3. | Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. |
| 4 | Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. |

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| Web Reference: | |
| 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  **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMC13** | **CORE COURSE - 3**  **23PCOMC13 - BANKING AND INSURANCE** | **L** | **P** | **C** |
| **Semester-1** | **6** |  | **4** |

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| Learning Objectives: | |
| LO1: | To understand the evolution of new era banking |
| LO2: | To explore the digital banking techniques |
| LO3: | To analyse the role of insurance sector |
| LO4: | To evaluate the mechanism of customer service in insurance and the relevant regulations |
| LO5: | To analsye risk and its impact in banking and insurance industry |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Relate the transformation in banking from traditional to new age |
| CO2: | Apply modern techniques of digital banking |
| CO3: | Evaluate the role of insurance sector |
| CO4: | Examine the regulatory mechanism |
| CO5: | Assess risk mitigation strategies |

Unit I: **Introduction to Banking**

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

Unit II: **Contemporary Developments in Banking**

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

Unit III: **Indian Insurance Market**

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

# **Unit IV:** Customer Services in Insurance

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**

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

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| **Recent Trends in Banking and Insurance** | | |
| Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination. | | |
| Text Books: | |
| 1. | Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. |
| 2. | Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. |
| 3. | Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA. |
| 4 | Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US) |

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| Supplementary Readings: | |
| 1. | Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 3. | Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| Web Reference: | |
| 1. | <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>  https://mrcet.com/downloads/digital\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf |

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| **23PCOME14-1** | Elective Course - I :23PCOME14-1- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To become familiar with various Investment avenues and Portfolio Construction |
| LO2: | To understand the Equity Shares, Preference Shares and Bonds valuation models |
| LO3: | To learn about long-term and short-term investment analysis tools. |
| LO4: | To analyse with Portfolio theories. |
| LO5: | To gain knowledge in Portfolio performance methods. |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Examine investment options and structure a portfolio |
| CO2: | Assess the value of Equity Shares, Preference Shares and Bonds |
| CO3: | Forecast stock performance through fundamental and technical analysis |
| CO4: | Examine the various Portfolio Theories. |
| CO5: | Evaluate the portfolio performance. |

Unit I:**Investment and Portfolio Management**

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

Unit II:**Valuation of Securities**

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

Unit III:**Fundamental Analysis and Technical Analysis**

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

Unit IV:**Efficient Market Hypothesis**

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

Unit V:**Portfolio Performance Evaluation**

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

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| **Recent Trends in Security Analysis and Portfolio Management** |
| Faculty member will impart the knowledge on recent trends in Security Analysis and Portfolio Management to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Prasanna Chandra 2021, “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP |
| 2. | Rustagi RP 2022, “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi |
| 3. | Bhalla V.K. 2019, “Investment Management”, 19th Edition, S.Chand& Co. Ltd., New Delhi |
| 4 | Avadhani V.A. 2016, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai. |

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| Supplementary Readings: | |
| 1. | Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan 2018, “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida |
| 2. | Ranganathan M. and Madhumathi R 2012, “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida |
| 3. | Punithavathy Pandian 2019, “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai |
| 4. | Subrata Mukherjee 2021, “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi |

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| Web Reference: | |
| 1. | https://www.iare.ac.in/sites/default/files/lecture\_notes/IARE\_SAPM\_Lecture\_Notes.pdf |
| 2. | https://www.studocu.com/in/document/galgotias-university/equity-portfolio-  management/portfolio-management-lecture-notes-1-10/17701348 |
| 3. | https://www.educba.com/fundamental-analysis-vs-technical-analysis |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 2 | 2 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 2 | 3 | 2 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 2 | 3 | 2 | 3 | 2 | | **CO4** | 2 | 3 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | | 2 | 3 | 2 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | | 2 | 3 | 2 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME14-2** | **Elective Course - 1**  **23PCOME14-2-**  **OPERATIONS RESEARCH** | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To outline the fundamentals of Operations Research |
| LO2: | To use OR models for problem solving |
| LO3: | To examine the role of sequencing and game theory |
| LO4: | To design and apply network analysis |
| LO5: | To apply modelling techniques |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Demonstrate knowledge of OR fundamentals |
| CO2: | Identify models for problem solving |
| CO3: | Apply sequencing and game theory |
| CO4: | Apply network analysis to enhance effectiveness |
| CO5: | Examine the models for decision making |

**Unit I:** **Introduction and Linear Programming Problem**

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**

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**

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**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

**Unit V:Decision Tree Analysis and Queuing Theory**

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.

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| **Recent Trends in Operations Research** | |
| Faculty member will impart the knowledge on recent trends in Operations Research Management to the students and these components will not cover in the examination. | |
| Text Books: | | | |
| 1. | | Gupta P.K and Hira D.S., 2022 “Operations Research”, 7th Edition, S.Chand, Noida (UP). | |
| 2. | | Kapoor V.K., 2014 “Operations Research”, 9th Edition, Sultan Chand, New Delhi. | |
| 3. | | Natarajan, Balasubramani and Tamilarasi, 2014 “Operations Research”, 2nd Edition, Pearson Education India, Noida. | |
| 4. | | Kothari C.R., 2022 “An Introduction to Operational Research”, 3rd Edition, S. Chand, Noida (UP) | |

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| Supplementary Readings: | |
| 1. | Tulsian P.C. and Bharat Tulsian, 2022 “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP). |
| 2. | Sharma J.K., 2016 “Operations Research”, 6th Edition, Lakshmi Publications, Chennai. |
| 3. | Nagarajan N., 2017 “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai. |
| 4. | Rina Rani Rath, 2021 “Operations Research”, 2nd Edition, Bhavya Books, New Delhi. |

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| Web Reference: | |
| 1. | https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf |
| 2. | https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4\_06-11-2021\_16-06-34\_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf |
| 3. | https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3 |
| 4. | https://hbr.org/1964/07/decision-trees-for-decision-making |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | | 2 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | | 3 | 3 | 2 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | | 3 | 3 | 2 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME15-1** | **Elective Course - 2**  **23PCOME15-1- LABOUR LAWS** | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To Understand the provisions of Trade Unions Act |
| LO2: | To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act |
| LO3: | To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act |
| LO4: | To learn different provisions relating to payment of wages and minimum wages to employees |
| LO5: | To understand employee welfare measures with respect to provident fund, gratuity and bonus |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Recall the basic labour legislations pertaining to Trade Unions |
| CO2: | Discuss on various provisions of the Factory’s Act and Equal Remuneration Act |
| CO3: | Assess provisions relating to the workmen’s compensations and state insurance. |
| CO4: | Examine provisions relating to payment of wages and minimum wages. |
| CO5: | Identify the provisions of provident fund, gratuity and bonus schemes. |

Unit I:**Introduction and The Trade Unions Act, 1926**

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

UnitII:**The Factories Act, 1948 and Equal Remuneration Act, 1976**

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.

UnitIII**: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.

UnitIV:**The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948**

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.

UnitV:**The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965**

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

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| **Recent Trends in Labour Laws** |
| Faculty member will impart the knowledge on recent trends in Labour Laws to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Mishra S.N. (2018), “Labour& Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP. |
| 2. | Srivastava S C (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 |
| 4. | Sathish Kumar Saha, Anju Agarwal (2020) “Industrial Relations and Labour Laws” SBPD Publications New Delhi |

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| Supplementary Readings: | |
| 1. | Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida |
| 2. | Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida |
| 3. | Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Pvt. Ltd. |
| 4. | P.K Padhi (2017) “Labour and Industrial Laws” Prentice Hall India Ltd,New Delhi |

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| Web Reference: | |
| 1. | https://www.icsi.edu/media/webmodules/Labour\_Laws\_&\_Practice.pdf |
| 2. | https://www.icsi.edu/media/webmodules/LabourLaws&Practice\_June\_2020.pdf |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | | **1** | **2** | **3** | **4** | **5** | | **CO1** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO2** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO3** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 1 | 1 | 3 | 3 | 2 | | **CO4** | 1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 2 | 1 | 3 | 3 | 3 | | **CO5** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | | 1 | 1 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME15-2** | **Elective Course - 2**  **23PCOME15-2 - ADVANCED FINANCIAL ACCOUNTING** | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: | |
| LO1: | To provide in-depth knowledge on partnership, admission, retirement, and death of a partner. |
| LO2: | To comprehend the accounting procedure in partnership, dissolution, and sale of the partnership firm. |
| LO3: | To become familiarized with long-term and short-term investment analysis tools. |
| LO4: | To encourage students' analytical thinking in accounting-related topics such as branch and departmental accounting. |
| LO5: | To educate students on current developments in specialist accounting. |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Resolve partnership accounting issues related to partner admission |
| CO2: | Resolve partnership account issues related to partnership dissolution and sale |
| CO3: | Practice accounting problems involving Branch and Departmental Accounts. |
| CO4: | Solve the accounting problems relating to Hire Purchase and InstallmentSystem |
| CO5: | Recognize developing areas of Specialized Accounting |

Unit I: **Partnership Accounts – Admission, Retirement and Death of Partner**

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

Unit II:**Partnership Accounts -Dissolution and Sale of Partnership**

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

Unit III: **Hire Purchase and Installment system**

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV: **Branch and Departmental Accounts**

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit.

Unit V:**ResponsibilityAccounting and Financial Reporting**

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

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| **Recent Trends in Financial Accounting** |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. |

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| Text Books: | |
| 1. | Gupta R.L and Radhasamy, 2015, Advanced Accounting, S.Chand and Sons Publishers, New Delhi. |
| 2. | Shukla M.C Grewal T.S 2015 Advanced Accounts 2015 .Chand and Sons Publishers, New Delhi. |
| 3. | JainS.P Narang KL 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana |
| Supplementary Readings: | |
| 1. | Charumathi, B Vinayagam 2015 Financial Accounting S.Chand and Sons Publishers, New Delhi. |
| 2. | Battacharyya SK 2015 Accounting for Management Vikas Publications New Delhi |
| 3. | Jawarhar Lal and Seema Srivastava, 2016 Financial Accounting (Principles and Practices)S.Chand and Sons Publishers, New Delhi. |
| 4. | PillaiR.S.NBagavathi and UmaS., 2015, Fundamentals of Advanced Accounting, S.Chandand Sons Publishers, New Delhi. |
| 5. | ReddyT.SandMurthy A2016, Financial Accounting, Margham Publications  Chennai. |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | | **1** | **2** | **3** | **4** | **5** | | **CO1** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO2** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO3** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 1 | 1 | 3 | 3 | 2 | | **CO4** | 1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 2 | 1 | 3 | 3 | 3 | | **CO5** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | | 1 | 1 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMC21** | **CORE COURSE - 4**  **23PCOMC21- STRATEGIC COST MANAGEMENT** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **5** |

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| Learning Objectives: | |
| LO1: | To analyse the aspects of strategic and quality control management |
| LO2: | To analyse and select cost control techniques |
| LO3: | To apply activity-based costing for decision making |
| LO4: | To utilise transfer pricing methods in cost determination |
| LO5: | To apply cost management techniques in various sectors |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Discuss strategic cost management and QC |
| CO2: | Choose the appropriate technique for cost control |
| CO3: | Utiliseactivity based costing in practice |
| CO4: | Adopt transfer pricing methods |
| CO5: | Build cost structure for Agriculture and IT sector |

Unit I: **Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

Unit II: **Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

Unit III: **Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

Unit IV: **Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

Unit V: **Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

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| Recent Trends inStrategic Cost Management |
| Faculty member will impart the knowledge on recent trends in Strategic Cost Management to the students and these components will not cover in the examination. |

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| Text Books: | | |
| 1. | Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi. | |
| 2. | Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. | |
| 3. | Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi. | |
| 4. | Jain S.P. and Narang KL 2016,Cost Accounting, Kalyani Publishers, Ludhiana | |
| Supplementary Readings: | | |
| 1. | | John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK |
| 2. | | Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) |
| 3. | | Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| 4. | | Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,. |

Note: Latest edition of the books may be used

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| Web Reference: | |
| 1. | https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=  Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact. |
| 2. | https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf |
| 3. | https://resource.cdn.icai.org/66530bos53753-cp5.pdf  **Note: Question Paper shall cover 40%Theory and 60% Problems.** |
|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMC22** | **CORE COURSE - 5**  **23PCOMC22- CORPORATE ACCOUNTING** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **5** |

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| Learning Objectives: | |
| LO1: | To understand the accounting treatment for issue of shares |
| LO2: | To determine profits for fire and marine insurance |
| LO3: | To prepare consolidated financial statements |
| LO4: | To account for price level changes |
| LO5: | To adopt financial reporting standards |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | PrepareFinancialStatementsofcompaniesasperscheduleIIIofCompaniesAct,2013 |
| CO2: | Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies. |
| CO3: | PrepareConsolidatedFinancialStatementsofHoldingCompaniesin accordancewithAS21. |
| CO4: | Assess contemporary accounting methods |
| CO5: | ExamineFinancialReporting based on appropriate AccountingStandardsand provisionsofCompaniesAct2013withrespecttoCorporateSocial Responsibility |

Unit I:**Issue of Shares and Final Accounts of Companies**

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

Unit II: **Insurance Company Accounts**

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III: **Consolidated Financial Statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

Unit IV:**Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

Unit V: **Financial Reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

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| Recent Trends in Corporate Accounting |
| Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| 3. | Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi. |
| 4. | Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai. |

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| Supplementary Readings: | |
| 1. | Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 2. | Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi. |
| 3. | 1. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi. |
| 4. | 1. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi |

Note: Latest edition of the books may be used

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| Web Reference: | | |
| 1 | https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf | |
| 2 | https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf | |
| 3 | https://resource.cdn.icai.org/66638bos53803-cp1.pdf | |
|  | | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | | **CO2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | | **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | |

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| **23PCOMC23** | **CORE COURSE - 6**  **23PCOMC23 - SETTING UP OF BUSINESS ENTITIES** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **4** |

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| Learning Objectives: | |
| LO1: | To understand the startup landscape and its financing |
| LO2: | To analyse the formation and registration of Section 8 company |
| LO3: | To outline the concept of LLP and business collaboration |
| LO4: | To understand the procedure for obtaining registration and license |
| LO5: | To create awareness about the legal compliances governing business entities |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Assess the various avenues of acquiring finance to setup a business entity |
| CO2: | Recall the legal requirements for Section 8 Company |
| CO3: | Examine the proceedings for LLP and joint venture |
| CO4: | Describe the registration and licensing procedure |
| CO5: | Examine the compliance of regulatory framework |

Unit I: **Startups in India**

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

Unit II: **Not-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

Unit III: **Limited Liability Partnership and Joint Venture**

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

Unit IV: **Registration and Licenses**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

Unit V:**Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

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| Recent Amendments in Setting up of Business Entities | | |
| Faculty member will impart the knowledge on recent Amendments in Setting up of new Business Entities to the students and these components will not cover in the examination. | | |
| |  |  | | --- | --- | | Text Books: | | | 1. | Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi. | | 2. | Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore | | 3. | Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai | | 4. | Amit Vohra &Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi |  |  |  |  | | --- | --- | --- | | Supplementary Readings: | | | | 1. | | Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida | | 2. | | The Air/Water(Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida | | 3. | | Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA | | 4. | | 1. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, ‏Nova Publishing, USA | |  | |  | | Web Reference: | | | | 1 | https://www.icsi.edu/media/webmodules/FINAL\_FULL\_BOOK\_of\_EP\_ SBEC\_2018.pdf | | | 2 | https://www.mca.gov.in/MinistryV2/incorporation\_company.html 3) | | | 3 | https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20 Partnership%20 Act,%202008.pdf | | | 4 | https://legislative.gov.in/sites/default/files/A1999-48.pdf | | | | |
|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 2 | 1 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 | | **CO2** | 2 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 | | **CO3** | 2 | 2 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 | 3 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME24-1** | **Elective Course - 3**  **23PCOME24-1 - BUSINESS ETHICS AND CORPORATE SUSTAINABILITY** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the concept and importance of business ethics |
| LO2: | To enable ethical decision making based on various theories |
| LO3: | To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| LO4: | To understand the concepts of corporate sustainability |
| LO5: | To analyse sustainability information and prepare reports |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Apply the concepts of business ethics in practice |
| CO2: | Demonstrate and recommend ethical decision making by applying various theories |
| CO3: | Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| CO4: | Discuss the concepts of corporate sustainability |
| CO5: | Construct reports disclosing sustainability information |

Unit I: **Introduction to Business Ethics**

Business Ethics - n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

Unit II: **Ethical Theories**

Ethical Decision Making **-** Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg’s Theory Model Development.

Unit III: **Moral Issues in Business**

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business.

Marketing and Advertising **-** Truth in Advertising - Manipulation – Coercion - Trade Secrets - Corporate disclosure - Insider trading.

Finance -Fairness’ and efficiency in Financial Market – Greenmail - Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability. Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies

Unit IV: **Corporate Sustainability**

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

Unit V: **Sustainability Reporting**

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR. Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet.

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| Recent Trends in Business Ethics and Corporate Sustainability |
| Faculty member will impart the knowledge on recent trends in Business Ethics and Corporate Sustainabilityto the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Muraleedharan K P and Satheesh E K 2021, “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida |
| 2. | John G. Cullen 2022, “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi |
| 3. | Khanka S S 2013, “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand& Co. Ltd., New Delhi |
| 4. | Sundar K 2016 Business Ethics and Values, Vijay Nicole Imprints (P) Ltd, Chennai |

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| Supplementary Readings: | | |
| 1. | | ICSI Study Material,2021 “Governance, Risk Management, Compliances and Ethics”, New Delhi |
| 2. | | David Chandler 2016, “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi |
| 3. | | Mandal S K 2017, “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India |
| 4. | | 1. Peter Madsen and Jay M. Shafritz , 2016 Essential of Business Ethics McGraw Hill, New Delhi |
| Web Reference: | | | |
| 1 | https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT% 20ETHICS%20& %20EN TREPRENEURSHIP.pdf | | |
| 2 | https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf | | |
| 3 | https://sdgs.un.org/topics/desertification-land-degradation-and-drought | | |
| 4 | https://sdgs.un.org/sites/default/files/documents/1387bp\_ccInNSDS.pdf | | |
| 5 | https://wedocs.unep.org/handle/20.500.11822/9435 | | |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 1 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 1 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 1 | | **CO4** | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME24-2** | **Elective Course - 3**  **23PCOME24-2 - LOGISTICS AND SUPPLY CHAIN MANAGEMENT** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To identify the primary differences between logistics and supply chain management |
| LO2: | To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain. |
| LO3: | To evaluate the management components of supply chain management |
| LO4: | To analyse the tools and techniques applied in implementing supply chain management. |
| LO5: | To create awareness about the professional opportunities in supply chain management. |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Recall the concepts and features of SCM |
| CO2: | Assess global and Indian perspectives of SCM |
| CO3: | Examine changing logistics environment pertaining to materials management, warehousing and distribution |
| CO4: | Assess strategic warehousing for SCM including global level |
| CO5: | Assess the role of internet in SCM |

Unit I: **Supply Chain Management**

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

Unit II: **Global Perspectives**

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain **-**Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

Unit III: **Framework of Logistics**

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C’s, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

Unit IV: **SCM-Warehousing**

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

Unit V: **SCM-Plan**

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management – E- market places, E-procurement, E-logistics, E-fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto’s Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

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| Recent Trends in Logistics and Supply Chain Management |
| Faculty member will impart the knowledge on recent trends in Logistics and Supply Chain Managementto the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India |
| 2. | Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida |
| 3. | Natarajan L 2017, Logistics Supply Chain Management, Margham Publications, Chennai. |
| 4. | Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi |

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| Supplementary Readings: | | | |
| 1. | | | Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India |
| 2. | | | Ballou, R.H. Business Logistics Management. Prentice-Hall Inc. |
| 3. | | | Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida |
| 4. | | | 1. Rahul V. Altekar, 2016, Supply Chain Management, PHI Learning, New Delhi |
| Web Reference: | | | | |
| 1 | | | http://www.wisdomjobs.com/e-universit/production-and-operations-management- tutorial-295/principles-of-material-handling-9576.html | |
| 2 | | | http://www.marketing91.com/logistics-activitiesw/ | |
| 3 | | | https://www.fcbco.com/services/warehouse-strategies. | |
| 4 | | | https://cleartax.in/s/just-in-time-jit-inventory-management  Note: Latest edition of the books may be used | |
|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 2 | 2 | 1 | | **CO2** | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 1 | 2 | 1 | | **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 1 | | **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | | **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 1 | 3 | 3 | | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME25-1** | **Elective Course - 4**  **23PCOME25-1 - PROJECT FINANCE AND MANAGEMENT** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To help students realize the importance of creative projects |
| LO2: | To comprehend the feasibility analysis for the project |
| LO3: | To teach students about network analysis using the PERT and CPM methodologies. |
| LO4: | To get specialist expertise in cost control monitoring  Analyze and assess project performance |
| LO5: | To Analyze and assess project performance |

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| **Course Outcomes**: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Understand the function of the project manager in the creation of a new project. |
| CO2: | Evaluate the feasibility analysis of a new market initiative. |
| CO3: | Learn about the Network Analysis of PERT and CPM techniques |
| CO4: | Determine the project's cost-control techniques |
| CO5: | Conduct a performance evaluation of the project report. |

Unit I: **Introduction**

Meaning and Definition of Project - Features - Establishing a New Project - Organisation - Innovative Projects - Need for Project Management - Duties and Responsibilities of a Project Manager.

Unit II: Feasibility Study of a Project

Project Feasibility Study - Market or Demand Analysis -Technical and Financial Analysis of Projects.

Unit III: Network Analysis

Minimization of Cost and Time of Projects - Net Work Analysis - PERT - Techniques - CPM methods - Details.

Unit IV:Project Cost Management

Cost Control for Projects - Cost Forecasting - Cost Monitoring and Control - Estimation methods include factororial, man-hour, unit rate, and operational cost estimation.

Unit V:Project Results

Project performance - Indicators - Review of Project performance - Benefits -Project report - Project failures - Precautions and Practical suggestions.

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| Recent Trends in Project Management | | |
| Faculty members will impart the knowledge on recent trends in Project Management to the students and these components will not cover in the examination | | |
| Text Books: | | | | |
| 1. | | | Choudhury, S 2016, Project Management, Tata McGraw Hill Pub., New Delhi | |
| 2. | | | KesavaRao, P.C 2017, Project Management and Control, Sultan Chand and Sons, New Delhi | |
| 3. | | | PrasannaChandra 2017, Project Preparation, Appraisal, Implementation Tata McGraw Hill (P)., New Delhi. | |
| Supplementary Readings: | | | | |
| 1. | | | Goel, BB 2017, Project Management: Principles and Techniques Deep and Deep  Pub., New Delhi. | |
| 2. | | | Harvey Maylor 2017, Project Management, MacMillan India Ltd., New Delhi. | |
| 3. | | | John M.Nicholas- 2018,Project Management for Business Technology, Prentice Hall of India, New Delhi.  Note: Latest edition of the books may be used | |
|  | | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | | **1** | **2** | **3** | **4** | **5** | | **CO1** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO2** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | | 1 | 1 | 3 | 3 | 3 | | **CO3** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 1 | 1 | 3 | 3 | 2 | | **CO4** | 1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | | 2 | 1 | 3 | 3 | 3 | | **CO5** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | | 1 | 1 | 3 | 3 | 2 | | | |

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| **23PCOME25-2** | **Elective Course - 4**  **23PCOME25-2- ORGANISATIONAL BEHAVIOUR** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the various aspects of human behavior at work. |
| LO2: | To understand the role of motivation and job satisfaction in organisational commitment |
| LO3: | To analyse different forms of organizational structure and contemporary communication tools. |
| LO4: | To analyse the importance of transactional analysis in facilitating negotiations and conflict management. |
| LO5: | To gain knowledge on recent trends in organizational change and development. |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Identify the effect of OB models and organizational learning on human behaviour. |
| CO2: | Assess theories of motivation and their impact on job satisfaction. |
| CO3: | Examine effective communication tools for better organisational climate. |
| CO4: | Analyse interpersonal transactions at workplace. |
| CO5: | Evaluate the various OB models for change management and development in the organization. |

Unit I: **Introduction to Organizational Behaviour and Learning**

Introduction to Organizational Behaviour – OB Models - Challenges facing management –Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.

Unit II: **Motivation and Job Satisfaction**

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom,Porterand Lawler)– Job Satisfaction - Organisational commitment.

Unit III: **Organisational structure and Communication**

Organisational structure- Factors, Forms. Importance of virtual organisations -Organisational communication- Importance, Forms, Functions. Organisational Climate and Culture. Business communication: Harnessing Business Emails` and Corporate Communication tools.

Unit IV: **Transactional Analysis and Organizational Conflicts**

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Work place Spirituality.

Unit V: **Contemporary practices in Organisational Change and Development**

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.

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| Recent Trends Organisational Behaviour |
| Faculty member will impart the knowledge on recent Trends in Orgnaisational Behaviour to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Hmalaya Publication, Mumbai. |
| 2. | Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai. |
| 3. | S.S. Khanka, (2021) “Organizational Behaviour (Text and Cases)”, 4th Edition, S. Chand, Noida (UP). |
| 4. | L.M. Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi. |

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| Supplementary Readings: | |
| 1. | Kavitha Singh, (2022) “Organizational Behaviour (Text and Cases)”, 3rd Edition, Sultan Chand, New Delhi. |
| 2. | Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA). |
| 3. | Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London. |
| 4. | Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP). |
| Web Reference: | | |
| 1 | http://www.nwlink.com/~donclark/leader/leadob.html | |
| 2 | https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023\_Psychology/ 030300.scorl | |
| 3 | https://www.workvivo.com/blog/corporate-communication/ | |
| 4 | https://www.mbaknol.com/management-concepts/concept-of-workplace spirituality/ | |
| 5 | http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/ Chapter%202.pdf | |

**Note: Latest edition of the books may be used**

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 2 | 3 | 2 | 2 | | **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 2 | 3 | 2 | 3 | 1 | 1 | | **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 3 | 2 | 3 | 3 | 3 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 3 | 3 | 2 | 3 | 2 | 2 | | **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 1 | 1 | 2 | 3 | 2 | 3 | 2 | 3 | 1 | 2 | |

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| **23PCOMS26** | **SKILL ENHANCEMENT COURSE SEC 1:**  **23PCOPS26: GOODS AND SERVICES TAX** | **L** | **P** | **C** |
| **Semester 2** | **3** |  | **2** |

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| **Learning Objectives:** | | |
| **LO1:** | | To enable the students to understand the basic concept of indirect tax |
| **LO2:** | | To provide the students to know the structure of GST |
| **LO3:** | | To educate the students with registration process of GST |
| **LO4:** | | To educate the students for Input Tax Credit |
| **LO5:** | | To understand the filing of returns and payment procedure of GST and Refund process and assessment. |
| Course Outcomes: | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Comprehend the fundamentals of indirect tax and need for GST | |
| **CO2:** | Understand the structure of GST and their schemes in practice | |
| **CO3:** | Disseminate various modes of registration of GST | |
| **CO4:** | Familiarize themselves with the adjustment of debit and credit notes | |
| **CO5:** | Understand and apply the e-filling of GST in practice | |

Unit I: **Introduction to Goods and Services Tax**

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: **Structure of GST**

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: **GST Registration Process**

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV: **Input Tax Credit**

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: **Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

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| **Recent Amendments in Goods and Services Tax** |
| The faculty member will impart the knowledge on recent trends in Goods and Services Tax to the students and these components will not cover in the examination. |

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| Text Books: | | | | | |
| 1. | | Bal Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi | | | |
| 2. | | SSar Sarangi 2024Goods and Services Tax Precept and Practice 2024,CentaxPublications, New Delhi | | | |
| 3. | | Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi | | | |
| 4. | | Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi | | | |
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| Supplementary Readings: | | | | |
| 1. | | | | Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi |
| 2. | | | | Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi |
| 3. | | | | Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi |
| 4. | | | | Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi |
| Web Reference: | | | | | |
| 1 | | https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html | | | |
| 2 | | https://cleartax.in/s/gst-book-online-pdf | | | |

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| **23PCOMC31** | **TAXATION** | **L** | **T** | **P** | **C** |
| **Semester-3** | **5** |  |  | **5** |

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| Learning Objectives: | |
| LO1: | To identify deductions from gross total income and computation of income for different classes of assessees |
| LO2: | To understand the procedure for filing of returns and tax planning |
| LO3: | To analyse the structure on international business taxation |
| LO4: | To assess Goods and Services Tax and filing GST returns |
| LO5: | To compute customs duty as per Customs Act |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Estimate taxable income |
| CO2: | File returns and plan taxes |
| CO3: | Illustrate the nuances of international business taxation |
| CO4: | Apply the provisions of GST |
| CO5: | Assess the provisions of Customs Act |

Unit I: **Assessment of persons**

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

Unit II: **Tax Returns and Tax planning**

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

Unit III: **International business taxation**

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

Unit IV: **Goods and Services Tax**

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering –- Filing of Returns- Penalties – Prosecution – Appeal and Revision.

Unit V: **Customs Act, 1962**

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

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| Recent Amendments in Taxation |
| Faculty member will impart the knowledge on recent Amendments in Taxation to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi |
| 2. | Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra |
| 3. | Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai. |
| 4. | Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints Pvt Limited, Chennai |

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| Supplementary Readings: | |
| 1. | Sha R. G. and Usha Devi N. “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai. |
| 2. | Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited |
| 3. | Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai. |
| 4. | Daty V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai. |
| Web Reference: | | |
| 1 | https://www.icsi.edu/media/webmodules/16112021\_Advance\_Tax\_Laws.pdf | |
| 2 | https://www.icsi.edu/media/webmodules/Final\_Direct\_Tax\_Law\_17\_12\_2020.pdf | |
| 3 | https://www.icsi.edu/media/webmodules/TL\_Final\_pdf\_25102021.pdf | |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 1 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMC32** | **RESEARCH METHODOLOGY** | **L** | **T** | **P** | **C** |
| **Semester-3** | **5** |  |  | **5** |

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| Learning Objectives: | |
| LO1: | To understand the fundamentals of research |
| LO2: | To construct theoretical design and formulate hypotheses |
| LO3: | To evaluate the data collection techniques |
| LO4: | To perform parametric and non-parametric tests |
| LO5: | To enhance report writing skills and develop ethical conduct in research |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Recall the research concepts and recognise the research problem |
| CO2: | Formulate research hypothesis and determine the sample size |
| CO3: | Select appropriate method for data collection |
| CO4: | Make inferences based on statistical tests |
| CO5: | Draft a research report avoiding plagiarism |

Unit I: **Introduction to Research Methodology**

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

Unit II: **Hypothesis Testing and Research Design**

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

Unit III: **Data Collection**

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

Unit IV: **Data Analysis**

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

Unit V: **Preparation of Research Report**

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

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| Recent Trends in Research Methodology |
| Faculty member will impart the knowledge on recent Trends in Research Methodology to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Tripathi, 2014 “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi. |
| 2. | Kothari C.R and Gaurav Garg, 2020 “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi. |
| 3. | Krishnaswami and Ranganathan, 2011 “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai. |
| 4. | Anusree, M., Mohapatra, S., and Sreejesh, S. 2017,Business Research Methods - An Applied Orientation. Springer International Publishing.New Delhi |

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| Supplementary Readings: | |
| 1. | Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research  Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP). |
| 2. | Sashi K.Gupta and ParneetRangi,2018 “Research Methodology” , Kalyani  Publisher, Ludhiana. |
| 3. | Sharma R D and Hardeep Chahal, 2004 “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi |
| 4. | Zikmund, W. G. 2017,Business Research Methods Cengage Learning India Private Limited.New Delhi |
| Web Reference: | | |
| 1 | https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\_notes/health\_ science\_students/ln\_research\_method\_final.pdf | |
| 2 | https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf | |
| 3 | https://prog.lmu.edu.ng/colleges\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf | |
| 4 | https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/ | |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 1 | | **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 3 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMP33** | **COMPUTER APPLICATIONS IN BUSINESS (Practical Only)** | **L** | **T** | **P** | **C** |
| **Semester-3** |  |  | **5** | **5** |

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| Learning Objectives: | |
| LO1: | To understand the fundamentals of SPSS |
| LO2: | To compare the values obtained in t-test and ANOVA |
| LO3: | To perform regression and non-parametric tests |
| LO4: | To create company, groups and ledgers and obtain financial statements using Tally Prime |
| LO5: | To understand inventory management and account for goods and services tax |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Create data file in SPSS |
| CO2: | Examine Means of samples |
| CO3: | Conduct non-parametric tests |
| CO4: | Create a company, form groups and get automated financial statements |
| CO5: | Automate inventory management and GST filing |

Unit I: **Introduction to SPSS**

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.

Unit II: **Parametric Tests in SPSS**

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

Unit III: **Non-parametric Tests in SPSS**

Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test

Unit IV: **Introduction to Tally Prime**

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

Unit V: **Inventory and GST in Tally Prime**

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

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| Recent Trends in Computers in Business |
| Faculty member will impart the knowledge on recent Trends in Computers in Business to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi |
| 2. | Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K |
| 3. | Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi |
| 4. | Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi |

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| Supplementary Readings: | |
| 1. | Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York |
| 2. | Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai |
| 3. | Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani |
| 4. | Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata |
| Web Reference: | | |
| 1 | https://www.spss-tutorials.com/basics/ | |
| 2 | https://www.tallyclub.in/ | |
| 3 | https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/  **Question Pattern: 100% Practical**  **Note: Latest edition of the books may be used** | |

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 1 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMI34** | **CORE INDUSTRY MODULE** | **L** | **T** | **P** | **C** |
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Industrial visits are an essential part of the academic curriculum in the post-graduate courses. Being a part of interactive learning, such educational visits give students a major exposure to real working environments and a practical perspective of a theoretical concept relevant to their domain. In addition, industrial visits bridge the widening gap between theoretical learning and practical exposure by giving students the first-hand exposure to identify the inputs and outputs for different business operations and processes performed at the workplace. Intending to go beyond classroom learning, the industrial tours contribute greatly to holistic student development by letting students learn about the market trends, the industry future scenario of the industry and the new technologies being applied.

**Purpose**

Industrial visits allow students to meet industry leaders, professionals, entrepreneurs, policymakers, and corporates who share their wisdom, learning, and experiences.

**Aim**

1. To interact the students with actual industry personals.
2. To inform them of the industrial procedures required to enter in any company.
3. To experience the working environment in industry and visualize all the essential Departments in the Industry.
4. Interaction of students with the peoples of all critical departments.
5. To prepare the students for the carrier path in different departments of industry.

**Instructions**

1. All the students must be in formal wear/shoes.
2. Male students are supposed to be neat in appearance. (Clean shaved)
3. You are not supposed to engage in any unacceptable activity that would hamper the repute of the institute (like smoking, chewing, pan masala, tobacco, and using any kind of drugs)
4. You must safeguard your own belongings.
5. Please avoid bringing any expensive gadget or valuables.
6. 6.You are supposed to go somewhere with faculty permission
7. You must follow the faculty decision and behave decently.
8. Any violation during the industrial visit will be viewed very seriously
9. Participating students must abide by the rules and guidelines
10. If any complaint/misbehavior is reported against student during Industrial Visit, the Head of the department shall take appropriate action against the candidate ranging from suspension to termination depending upon the case.

The students must prepare the Industrial Visit Report for about 15 pages and submit of the same at least one month before the last working day of the III Semester. Evaluation of the Reports will be done (for 75 marks) as usual during the III Semester Examination however the academic quality of the reports will be based on the certificate issued by the Guide teachers who will award internal marks (25) based on the regularity and performance in report writing by the student’s company profile.

The report must contain

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| Introduction |
| Purpose of Industrial Visit  Objective |
| Company Profile |
| Mission and Vision |
| Company Structure |
| Process of Inputs Acceptance |
| Methods of Products Manufactured |
| Quality Control Measures |
| Environmental Safety |
| Challenges faced by the industry |
| Awards and Recognitions |
| Observation & Learning |
| Experience from Industrial Visit |
| Conclusion |

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| **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 1 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME35-1** | **FINANCIAL MARKETS AND INSTITUTIONS** | **L** | **T** | **P** | **C** |
| **Semester 3**  **PART: A** | **5** |  |  | **3** |

COURSE OBJECTIVES

1. Understand the concepts of investment in securities and types of risk.
2. To know the recent developments Banks
3. To study the international financial institutions.
4. To study the investment institutions in India.
5. To know the process of financial markets.

Unit I : Financial Institutions

Financial Institutions–Banks & Non banking financial institutions–Genesis and Development– New financial institutions like The Discount Finance House of India (DFHI), Stock Holding Corporation of India Limited (SHCIL), Industrial Leasing and Financial Services Limited (IL&FS)

Unit II : Development Banks

Industrial Finance Corporation of India (IFCI) - National Bank for Agricultural and Rural Development (NABARD), EXIM Bank, Small Industrial Development Bank of India (SIDBI), Industrial Reconstruction Bank of India (IRBI), State Financial Corporations (SFCs) & State Industrial Development Corporations (SIDCs). Objectives and scope of development banks.

Unit III: International financing institutions

International Bank for Reconstruction and Development (IBRD), International Finance Corporation, International Development Agency, Asian Development Bank & International Monetary Fund. Objectives of International Financial Institutions, Sources of funds, priority areas.

Unit IV: Investment institutions

Life Insurance Corporation, General Insurance Corporation, Unit Trust of India and other Mutual Fund institutions. Credit rating: Credit rating process, sovereign rating, Venture Capital, Venture Capital Funds.

Unit V : Financial Markets

Primary, Secondary & Derivative markets, Relationship between them - Role of Stock exchanges and their functions – SEBI – NSE - MCX. Money market: Call money market - Treasury bill market.

COURSE OUTCOMES

After the successful completion of the course, the students will be able to:

1. Understand the financial institutions
2. Gain knowledge on the functions of Development Banks
3. Acquire knowledge in International financial institutions
4. Understand about investment institutions
5. Know about the Primary, Secondary and Derivative Markets

Text Books

1. Gordon E. and K.Natarajan 2017 Financial markets and Services, Himalaya Publishing house, New Delhi.
2. Dharmaraj E 2016 Financial Services S.Chand and Co., New Delhi.
3. Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai.

Supplementary Readings

1. Desai V 1988 Development Banking: Issues and Options Himalya Publishing House, Mumbai.
2. Santhanam B Financial Services, 2017, Margham Publications, Chennai.
3. Khan M.Y 2016 Financial Services, S.Chand and Sons , New Delhi.
4. Peter Rose, Sylvia Hudgins, 2017 Bank Management and Financial Services, McGraw Hill Education, New Delhi.
5. Evelyn Ehrlich, Duke Fanelli 2012 The Financial Service Marketing, Bloomberg Press.

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| **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | | **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 1 | | **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 1 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME35-2** | **INTERNATIONAL FINANCIAL MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester 3** | **3** |  |  | **3** |

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| Learning Objectives: | |
| LO1: | To understand the importance and nature of international flow of funds |
| LO2: | To gain knowledge on the various features and transactions in the foreign exchange market |
| LO3: | To analyse the techniques of international investment decisions for building a better portfolio |
| LO4: | To understand the flow of funds in the international banks |
| LO5: | To become familiar with various international instruments |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the importance and nature of international flow of funds |
| CO2: | Analyse the fluctuations in exchange rate and impact on exchange markets |
| CO3: | Analyse the techniques of international investment decisions for building a better portfolio |
| CO4: | Explain the flow of funds in the international banks |
| CO5: | Examine various international financial market instruments |

Unit I: **International Financial Management**

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

Unit II: **Foreign Exchange Market**

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

Unit III: **International Investment Decision**

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

Unit IV: **International Financial Decisions**

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

Unit V: **International Financial Market Instruments**

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis

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| **Recent Amendments in International Financial Management** |
| The faculty member will impart the knowledge on recent trends in International Financial Management to the students and these components will not cover in the examination. |

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| **Semester 3**  **Subject Code** | **Subject Name** | | **Category** | **L** | **T** | **P** | **O** | **Credits** | | **Inst. Hours** | **Marks** | | | | |
| **CIA** | | | **External** | **Total** |
| **23PCOMS36** | **EMPLOYABILITY**  **SKILLS** | | Extra  Disciplinary | 2 | - | - | - | 3 | | 45 | 25 | | | 75 | 100 |
| **Course Objectives** | | | | | | | | | | | | | | | |
| C1 | | To learn about the employability skills | | | | | | | | | | | | | |
| C2 | | To understand dimensions of task oriented skills | | | | | | | | | | | | | |
| C3 | | To study on critical problem-solving techniques | | | | | | | | | | | | | |
| C4 | | To develop employability skills | | | | | | | | | | | | | |
| C5 | | To understand the logical and reasoning skills | | | | | | | | | | | | | |
| **SYLLABUS** | | | | | | | | | | | | | | | |
| **UNIT** | | **Details** | | | | | | **No. of**  **Hours** | | | | **Course**  **Objectives** | | | |
| I | | **INTRODUCTION TO EMPLOYABILITY SKILLS**  Meaning – Definition – Hard skills and soft  skills –Employability skills and vocational skills – Employability and employment –  Employability attributes. | | | | | | 9 | | | | C1 | | | |
| II | | **UNPACKING EMPLOYABILITY SKILLS**  Embedded employability skills – Dimensions of competency – Task skills –Task Management skills – Contingency Management skills –  Job/Role Environment skills. | | | | | | 9 | | | | C2 | | | |
| III | | **INTER – RELATIONSHIPS OF EMPLOYABILITY SKILLS**  Communication – Team work –  Problem solving – Initiative and Enterprise – Planning and Organizing – Self management –  Learning – Technology. | | | | | | 9 | | | | C3 | | | |
| IV | | **RESUME WRITING**  Meaning – Features of good resume – Model (Exercise). Etiquettes – Dress, Cleanliness, Etiquettes to be followed  inside the employment seeking process. | | | | | | | 9 | | | | C4 | | | |
| V | | **Arithmetic and Logical Reasoning Skills – Exercise.** | | | | | | | 9 | | | | C5 | | | |
|  | | **Total** | | | | | | | **45** | | | |  | | | |
| **Course Outcomes** | | | | | | | | | | | | | | | | |
| **Course Outcomes** | | On completion of this course, students will; | | | | | | | | | | | | | | |
| **CO1** | | Acquire employability skills | | | | | | | PO4, PO6, PO7 | | | | | | | |
| **CO2** | | understand dimensions of task oriented skills | | | | | | | PO4, PO6, PO7 | | | | | | | |
| **CO3** | | study on critical problem-solving techniques | | | | | | | PO4, PO6, PO7 | | | | | | | |
| **CO4** | | develop employability skills | | | | | | | PO4, PO6, PO7 | | | | | | | |
| **CO5** | | understand the logical and reasoning skills | | | | | | | PO4, PO6, PO7 | | | | | | | |

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| **Reading List** | |
| 1. | <https://www.jobjumpstart.gov.au/article/what>-are-employability-skills |
| 2. | <https://www.simplilearn.com/why>-are-employability-skills-important-article |
| 3. | https://blog.hubspot.com/marketing/employability-skills |
| 4. | <https://www.indeed.com/career>-advice/finding-a-job/employability-skills |
| **References Books** | |
| 1. | Soft Skills, Dr. K. Alex |
| 2. | Winning Interview Skills, Complied & Edited by J.K. Chopra. |
| . | A Modern Approach to Verbal and Non- Verbal Reasoning, R. S. Aggarwal. |
| 4. | Fafinski, S., Finch, E. (2014). Employability Skills for Law Students. United  Kingdom: OUP Oxford. |
| 5. | Trought, F. (2017). Brilliant Employability Skills: How to Stand Out from the  Crowd in the Graduate Job Market. United Kingdom: Pearson Education Limited. |
| 6. | Chaita, M. V. (2016). Developing Graduate Employability Skills: Your Pathway to  Employment. United States: Universal Publishers. |

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|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** |
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| **CO 2** |  |  |  | 3 |  | 3 |  |  |
| **CO 3** |  | 2 |  | 3 |  | 3 |  |  |
| **CO 4** |  |  |  | 3 | 2 | 3 | 1 |  |
| **CO 5** |  |  |  | 3 |  | 3 |  |  |

3-Strong 2-Medium 1-Low

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| **Semester 3**  **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23PCOMI37** | **Summer Internship** | **-** | **-** | **-** | **-** | **-** | **2** | **-** | **25** | **75** | **100** |

**-Refer to the Regulations-**

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| **23PCOMC41** | **CORPORATE ECONOMIC LAWS** | **L** | **T** | **P** | **C** |
| **Semester-4** | **5** |  |  | **5** |

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| Learning Objectives: | |
| LO1: | To analyse current and capital account transactions and dealings in foreign currency under FEMA |
| LO2: | To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act |
| LO3: | To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act |
| LO4: | To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act |
| LO5: | To explain the registration and related procedures under Real Estate Act |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Recall important provisions of FEMA |
| CO2: | Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer |
| CO3: | Recall the process relating to obtaining copyrights and patents. |
| CO4: | Examine the provisions of Money Laundering Act |
| CO5: | Analyse the provisions relating to regulation of real estate. |

Unit I: **Introduction to Foreign Exchange Management Act, 1999**

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

Unit II    **Competition Act, 2002 and Consumer Protection Act, 2019**

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations **-** Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

Unit III: **Law relating to intellectual property rights**

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

Unit IV: **Prevention of Money Laundering Act, 2002**

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

Unit V:**Real Estate (Regulation and Development) Act, 2016**

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

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| Recent Trends in Corporate Economic Laws |
| Faculty member will impart the knowledge on recent Trends in Corporate Economic Laws to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi |
| 2. | Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri |
| 3. | Pankaj Garg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi |

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| Supplementary Readings: | |
| 1. | Sekar G and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi |
| 2. | Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi |
| 3. | Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN) |
| Web Reference: | | |
| 1 | https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf | |
| 2 | https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf | |
| 3 | https://resource.cdn.icai.org/68523bos54855-cp1.pdf | |
| 4 | https://resource.cdn.icai.org/68524bos54855-cp2.pdf | |

**Note: Latest edition of the books may be used**

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 1 | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 2 | | **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 1 | 2 | 2 | 3 | 2 | 2 | 3 | 1 | 2 | | **CO3** | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 2 | | **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMC42** | **INTERNATIONAL BUSINESS** | **L** | **T** | **P** | **C** |
| **Semester-4** | **5** |  |  | **5** |

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| Learning Objectives: | |
| LO1: | To understand the concepts of International Business and International Business Environment |
| LO2: | To analyse the different theories of International Business. |
| LO3: | To understand the legal procedures involved in International Business. |
| LO4: | To evaluate the different types of economic integrations. |
| LO5: | To analyse the operations of MNCs through real case assessment. |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Recalltheconceptsof International Business and International Business Environment |
| CO2: | Analyzedifferent theories of International Business |
| CO3: | Evaluatethe legal procedures involved in International Business. |
| CO4: | Explain the different types of economic integrations. |
| CO5: | Identify the operations of MNCs through real case assessment |

Unit I: **Introduction to International business**

International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

Unit II: **Theoretical Foundations of International business**

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler’s Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning’s Eclectic Theory of International Production.

Unit III: **Legal framework of International Business**

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.

Unit IV: **Multi-Lateral Agreements and Institutions**

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

Unit V: **Multinational Companies (MNCs) and Host Countries**

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.

Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

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| Recent Trends in International Business |
| Faculty member will impart the knowledge on recent Trends in International Business to the students and these components will not cover in the examination. |

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| Text Books: | | |
| 1. | Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork | |
| 2. | Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York | |
| 3. | Rakesh Mohan Joshi (2009), International Business, Oxford University Press | |
| Supplementary Readings: | | | |
| 1. | | | Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York |
| 2. | | | Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore |
| Web Reference: | | | | |
| 1 | | | https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf | |
| 2 | | | https://ebooks.lpude.in/commerce/mcom/term\_3/DCOM501\_ INTERNATIONAL\_BUSINESS.pdf | |
| 3 | | | https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf | |

**Note: Latest edition of the books may be used**

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 1 | 3 | 1 | 2 | 2 | 2 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 1 | 2 | 2 | 2 | | **CO2** | 3 | 2 | 3 | 1 | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 2 | 2 | 2 | 1 | 1 | 3 | | **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 2 | | **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 2 | 2 | 1 | | **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 3 | 2 | 1 | 1 | 1 | 2 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMD43** | **PROJECT WITH VIVA-VOCE** | **L** | **T** | **P** | **C** |
| **Semester-4** |  |  | **7** | **7** |

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| Learning Objectives: | |
| LO1: | To enable the students to gain practical exposure to working of various types of Business institutions |
| LO2: | To equip the students themselves with the skills of organizing and running the business through innovative Business models |
| LO3: | To engage the students themselves with the day to day working problems of business and to gain knowledge-based experience to resolve such problems |
| LO4: | To summarize what is achieved by the study and the solution can be answered by using statistical methods and techniques |
| LO5: | The occurrence of phenomena requires scientific investigation to arrive perceive solution |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Understand the functioning of Business institutions |
| CO2: | Assess the performance of Business institutions |
| CO3: | Organize local specific Business institutions of their choice themselves |
| CO4: | Audit the working and performance of Business institutions/Portfolio |
| CO5: | Tender suggestions for efficient management of Business Institutions |

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | | **CO2** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | | **CO3** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | | **CO4** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | | **CO5** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

###### CONDITIONS TO BE FULFILLED BY PROJECT STUDENTS

1. The students have to be allotted under the guidance of PROJECT GUIDES within a fortnight from the First working day of the Semester through a Teacher Coordinator nominated by the Head of the Department for the purpose.
2. The respective Guide teachers have to create a WhatsApp / Telegram Group for their wards along with the HOD as a group Admin for passing on instructions to them. Student-teacher email communication is also admissible.
3. The Project Students have to discuss with the respective guide teachers about their area of interest for selection of the Project Topic and scope of the study to be undertaken and SUBMIT the written PROJECT TOPICS TO THE Head of the Department so certified by the guide teachers WITHIN 15 DAYS since allotment. The guides can certify the project topics only on production of at least 10 relevant articles downloaded by the students as per the prior instructions given by the guides.
4. Student – Trainees have to collect necessary data/Information about the PROJECT TOPIC from the Annual Reports and Periodical Publications for preparing the Project Report, besides collection of primary data wherever applicable/necessary during the week-ends and holidays through a proper and approved Questionnaire or Schedule.
5. The students have to prepare Thesis for about 50-75 pages and Submission of the same at least 21 days (Three Weeks) before the last working day of the IV Semester through the Guide Teachers.
6. A Maximum of Three Students can join the same institution for PROJECT WORK at a time. However, they have to produce the Report based on approved objectives taken in different divisions’ viz., H R, Marketing and Finance.
7. The students or their officials of the Industrial unit concerned can contact with the Principal or Head of the Dept of Commerce of the College for exchanging information, if any. Similarly, the Coordinator Teacher for the Project work will be a Senior Teaching Staff, who will KEEP SENDING WhatsApp / Telegram Messages to staff members then and there, including the guide allotment on the advice of the Principal / Head of the Department.
8. Evaluation of the Project will be done (for 75 marks, which would have a 25 marks component for viva voce examination, conducted online or offline) as given in Regulations.

**(Refer to the Regulations for additional information)**

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| --- | --- |
| Text Books: | |
| 1. | Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi |
| 2. | Seth A K and Malhotra S K, (2000), “International Financial Management” 2ndEdition, Galgotia Publishing Company, Delhi |
| 3. | Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai |
| 4. | Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh |
| 5. | Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi |

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| Supplementary Readings: | |
| 1. | Jeevanandam C, (2020), **“**Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi |
| 2. | Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi |
| 3. | Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai |
| 4. | Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi |
| Web Reference: | | |
| 1 | https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf | |
| 2 | https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf | |
| 3 | https://ebooks.lpude.in/management/mba/term\_4/DMGT549\_INTER  NATIONAL\_FINANCIAL\_MANAGEMENT.pdf | |

**Note: Latest edition of the books may be used**

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | | **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | | **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **23PCOME44-1** | **AUDIT AND DUE DILIGENCE** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

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|  | **Learning Objectives** |
| 1 | To understand different types of audit |
| 2 | To gain knowledge on secretarial audit |
| 3 | To understand the basics of due diligence |
| 4 | To analyse different types of due diligence |
| 5 | To understand due diligence for take overs and due diligence report |

**Course Units**

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| **UNIT I (12 hrs)**  **Introduction to Audit**  Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit. |
| **UNIT II(12 hrs)**  **Secretarial Audit**  Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit. |
| **UNIT III (12 hrs)**  **Introduction to Due Diligence**  Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence. |
| **UNIT IV (12 hrs)**  **Types of Due Diligence**  Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource. |
| **UNIT V (12 hrs)**  **Due Diligence for Take overs and Due Diligence Report**  Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report. |

## Course outcomes:

Students will be able to:

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| CO No. | CO Statement | Knowledge level |
| CO 1 | Compare different types of audit | K2 |
| CO 2 | Assess the provisions relating to secretarial audit | K5 |
| CO 3 | Recall the basics of due diligence | K1 |
| CO 4 | Explain the various types of due diligence | K2 |
| CO 5 | Examine due diligence for take overs and prepare due diligence report | K4 |

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| **Books for study:**   1. Anoop JainC. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu. 2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey 3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi 4. Anoop JainC S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu. |
| **Books for reference:**   1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi 2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England 3. Justin J Camp (2002), “Venture Capital Due Diligence”,Wiley & Sons, Incorporated, John, New Jersey. |
| **Web references:**   1. <https://www.icsi.edu/media/portals/70/241120123.pdf> 2. [https://www.icsi.edu/media/webmodules/publications/FULL% 20BOOK-PP-DD&CCM-PDF%20FILE.pdf](https://www.icsi.edu/media/webmodules/publications/FULL%25%2020BOOK-PP-DD&CCM-PDF%20FILE.pdf) 3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html> 4. [https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE% 20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf](https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%25%2020ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf) |

Note: Latest edition of the books may be used

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

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|  | **POs** | | | | | | **PSOs** | | |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |

**High – 3 Medium – 2 Low – 1**

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| **23PCOME44-2** | **INSOLVENCY LAW AND PRACTICE** | **L** | **T** | **P** | **C** |
| **Semester-4** | **3** |  |  | **3** |

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| Learning Objectives: | |
| LO1: | To gain knowledge on Insolvency and Bankruptcy Code |
| LO2: | To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code |
| LO3: | To understand the legal, procedural and practical aspects of Insolvency and its resolution |
| LO4: | To analyse cross border insolvency laws and insolvency resolution |
| LO5: | To evaluate code of conduct laid down for Insolvency practitioners |

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| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Recall the concepts, Need for the Insolvency and Bankruptcy Code 2016 and Important Definitions. |
| CO2: | Discuss the provisions relating to Corporate Insolvency Resolution Process, Insolvency Resolution of Corporate Persons and Resolution Strategies |
| CO3: | Analyse the legal provision of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons |
| CO4: | Discuss the powers and duties of a liquidator relating to procedures of liquidation for companies |
| CO5: | Examine the Professional and Ethical Practices for Insolvency Practitioners |

Unit I: **Introduction to Insolvency and Bankruptcy Code**

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.

Unit II: **Corporate Insolvency Resolution Process**

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

Unit III: **Liquidation and Adjudication of Corporate Persons**

Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

Unit IV: **Cross Border Insolvency**

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

Unit V: **Professional and Ethical Practices for Insolvency Practitioners**

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

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| Recent Amendments in Insolvency Law and Practice |
| Faculty member will impart the knowledge on recent Trends in Insolvency Law and Practice to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi |
| 2. | Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi. |
| 3. | Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore. |

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| Supplementary Readings: | |
| 1. | Vats R.P., ApoorvSarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi |
| 2. | Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi |
| 3. | ICSI Study Material on Insolvency - Law and Practice, New Delhi |
| Web Reference: | | |
| 1 | https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pd | |
| 2 | https://ibbi.gov.in/en/legal-framework/act | |
| 3 | https://www.indiacode.nic.in/handle/123456789/2154?sam\_handle=123456789/1362 | |

**Note: Latest edition of the books may be used**

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 2 | 2 | | **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 2 | 3 | 3 | 3 | 1 | 1 | | **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | | **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 2 | 2 | | **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 1 | 1 | 2 | 3 | 2 | 3 | 3 | 3 | 1 | 2 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMS45** | **e-FILING OF GST RETURNS** | **L** | **T** | **P** | **C** |
| **Semester-4** | **3** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To comprehend the concept and relevance of the Goods and Services Tax |
| **LO2:** | To teach the learners how to prepared at a for GSTR Forms. |
| **LO3:** | To gain knowledge regarding filing GST returns |
| **LO4:** | To comprehend the procedures involved in GST filing, |
| **LO5:** | To learn about the penalties for late filing of GST returns |
| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Prepare students to file their GST returns online. |
| **CO2:** | Aids in the completion of GSTR forms (GSTR 1 -GSTR 11). |
| **CO3:** | Describe the procedures for GSTR filing. |
| **CO4:** | Learn about the penalties for late filing of GST returns. |
| **CO5:** | Understand the concept of interest on past-due taxes. |

### Contents

* 1. Forms and due dates
  2. GSTR Registration Forms
  3. ITC Forms
  4. Steps involved in filing GST return
  5. GSTR 1: Return for Outward Supplies
  6. Difference between GSTR 2A and GSTR 2B
  7. GSTR 3B: Summary of Inward and Outward Supplies
  8. GSTR 4: Return for Composition Dealers
  9. GSTR 5: Return for Non-Resident Taxable Persons
  10. GSTR 6: Return for Input Service Distributors
  11. GSTR 7: Return for Taxpayers Deducting TDS
  12. GSTR 8: Return for E-Commerce Operators Collecting TCS
  13. GSTR 10: Return for Registered Person Whose GST Registration gets Cancelled
  14. GSTR 11: Return for UIN (Unique Identification Number) Holders
  15. Penalty for late Filing of GST Return
  16. Interest on Outstanding Tax
  17. GSTR 9C-Reconciliation Statement
  18. GSTR9B–Filed by Electronic Commerce Operators

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| **Recent Amendments in Filing of GST Returns** |
| Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination. |

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| --- | --- |
| **Text Books:** | |
| 1. | Balachandran V., 2024,IndirectTaxes,SultanChand, and Sons, NewDelhi |
| 2. | Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, NewDelhi. |
| 3. | Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi. |
| 4. | Raj.C.A.,Agarwa. K,2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, NewDelhi. |

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| --- | --- |
| **Supplementary Readings:** | |
| 1. | Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, NewDelhi |
| 2. | Sanjeet Sharma and Shaileja Anand, 2024,VK Global Publications(P) Ltd., NewDelhi |
| 3. | Mishra. SK,2024, Simplified Approach to GST, Edu creation Publishing, NewDelhi |
| 4. | Viswanthan.B,2024, Goods and Services Tax in India, New Century Publications, NewDelhi |
| **Web Reference:** | |
| 1 | https://taxguru.in/goods-and-service-tax/download-free-book-  goods-services-tax-gst-india.html |
| 2 | https://cleartax.in/s/gst-book-online-pdf |

Note: **LATEST EDITION OF THE BOOKS MAY BE USED**

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|  | **Outcome Mapping**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | | **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | | **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | | **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | | **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | | **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | | **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | |

**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMX46** | **EXTENSION ACTIVITY** | **L** | **T** | **P** | **C** |
| **Semester-4** |  |  | **1** | **1** |

**Refer to the Regulations**