

MOTHER TERESA WOMEN'S UNIVERSITY
KODAIKANAL-624102

M.COM (CHOICE BASED CREDIT SYSTEM)

(Full-time)



SYLLABUS, REGULATION AND SCHEME OF EVALUATION

(From 2021-2022 onwards)

PROGRAMME NAME: M.COM (Choice Based Credit System)**1. About the Programme:**

The Two-year Programme in Commerce is intended for students who have completed the first degree Programme at University level, to get specialized knowledge in the areas of commerce and accountancy. The Programme is based on Choice Based Credit System that offers a wide range of Courses for keeping the students abreast with current knowledge in the field and shaping them as holistic personalities. The core and allied courses of study are suitably designed to provide core knowledge in commerce and various specialized accounting systems and also to develop skills in application of computers in business for befitting the learners in better job positions.

2. Programme Educational Objectives (PEOs)

On completion of M.Com. Degree Programme, the students will be able to

PEO-1: become well versed and competent in the core concepts of the Programme.

PEO-2: be recognized for quantitative, qualitative, cognitive and analytical skills to identify, analyze, design and create business opportunities in a dynamic environment on the Global map.

PEO-3: become successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and to pursue career in teaching and for advanced studies.

PEO-4: contribute to the creation, transmission and application of knowledge in the field of Commerce and other related fields adapting to a rapidly changing environment through lifelong learning.

PEO-5: become professional with integrity and humanitarian values to fulfill the societal needs at regional, state, national and global levels

3. Eligibility:

A candidate who has passed any one of the following degree Programmes of this University or any other University accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com Programme:

B.Com., B.Com. (CA), B.Com. (e-Commerce), B.Com.(Corporate Secretaryship), BCS, B.A. (Corporate Secretaryship), B.B.A., (Bachelor of Business Administration), B.B.M. (Bachelor of Business Management), B.B.M., (Bachelor of Bank Management) B.Com. (Cooperation) and B.A., (Cooperation).

4. General Guidelines for PG Programme

- i. **Duration:** The programme shall extend through a period of 4 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.
- ii. **Medium of Instruction:** English
- iii. **Evaluation:** Evaluation of the candidates shall be through Internal Assessment and External Examination.

- **Evaluation Pattern**

Evaluation Pattern	Theory		Practical	
	Min	Max	Min	Max
Internal	13	25	13	25
External	38	75	38	75

- **Internal (Theory):** Test (15) + Assignment (5) + Seminar/Quiz(5) = 25
- **External Theory:** 75

- **Question Paper Pattern for External examination for all course papers.**

Max. Marks: 75

Time: 3 Hrs.

S.No.	Part	Type	Marks
1	A	10*1 Marks=10 Multiple Choice Questions(MCQs): 2 questions from each Unit	10
2	B	5*4=20 Two questions from each Unit with Internal Choice (either / or)	20
3	C	3*15=45 Open Choice: Any three questions out of 5 : one question from each unit	45
Total Marks			75

*** Minimum credits required to pass: 90**

- **Project Report**

A student should select a topic for the Project Work at the end of the third semester itself and submit the Project Report at the end of the fourth semester. The Project Report shall not exceed 75 typed pages in Times New Roman font with 1.5 line space.

- **Project Evaluation**

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

5. Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)

Range of Marks	Grade Points	Letter Grade	Description
90 – 100	9.0 – 10.0	O	Outstanding
80-89	8.0 – 8.9	D+	Excellent
75-79	7.5 – 7.9	D	Distinction
70-74	7.0 – 7.4	A+	Very Good
60-69	6.0 – 6.9	A	Good
50-59	5.0 – 5.9	B	Average
00-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

6. Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance less than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

7. Maternity Leave

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

8. Any Other Information

In addition to the above mentioned regulations, any other common regulations pertaining to the PG Programmes are also applicable for this Programme.

9. Programme Outcomes(POs)

On completion of the Programme the students will be able to

PO1: acquire in-depth knowledge of Commerce discipline, with wider and global perspectives, with an ability to discriminate, evaluate, analyze and synthesize existing and new knowledge, and integrate the same for enhancement of knowledge. **(Academic result & International / global reach)**

PO2: analyze complex business problems critically; apply independent judgment for synthesizing information to make intellectual and/or creative advances for conducting research in a wider theoretical, practical and policy context. **(Research and Innovation)**

PO3: think laterally and originally, conceptualize and solve Business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal and environmental factors in the core areas of expertise at the national and international levels. **(International / global reach)**

PO4: extract information pertinent to unfamiliar industry issues through literature survey and experiments, apply appropriate research methodologies, techniques and tools, design, conduct survey, analyze and interpret data, demonstrate higher order skill and view things in a broader perspective, submit a report about the study in commerce. **(Practical managerial analytical skills & Industry interaction)**

PO 5: demonstrate ability to understand Commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship. Also they will be able to demonstrate ability to understand and derive meaningful inferences about organizational performance. **(Functional Specialization)**

PO6: adapt updated technology and appropriate resources required for establishment / expansion of business practice through self-paced and self-directed learning and apply professional ethics and engage with responsibility to the multicultural business stakeholders. **(Technology and Professional Ethics)**

PO 7: communicate ideas, write, and present reports with clarity and execute plans effectively at higher level research, business and professional career and function efficiently as an individual and as a member or leader in assorted teams and multidisciplinary settings. **(Presentation and Preparation of Reports and Execution of functions).**

10. Programme Specific Outcomes(PSOs)

PSOs:

On completion of the Programme the students will be able to

PSO 1: display knowledge and understanding of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research, demonstrate a capacity for self-management and teamwork, decision-making based on open-mindedness, themselves as well as others. **(Team Work)**

PSO 2: demonstrate knowledge and understanding of commerce principles and apply the same to one's own work, as a member and leader in a team, manage projects in the work environment efficiently in respective disciplines and multidisciplinary environments after considering the economic and financial factors. **(Industry interaction)**

PSO3: communicate with society at large, regarding complex managerial activities confidently and effectively, such as, being able to comprehend and write effective reports and design

PSO4: document by adhering to appropriate standards, make effective presentations, and give and receive clear instructions. Also they will demonstrate an ability to communicate effectively, both in writing and orally **(Speaking / Writing skills)**.

PSO5: recognize the need for, and have the preparation and ability to engage in life-long learning independently, with a high level of enthusiasm and commitment to improve knowledge and competence continuously. **(Continuing education awareness)**

PSO6: display commitment towards professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of responsibility to contribute to the community for sustainable development of society. **(Values, ethics, professional integrity and contribution to society)**

PSO 7: observe and examine critically the outcomes of one's actions and make corrective measures subsequently, and learn from mistakes without depending on external feedback. **(Independent and Reflective Learning)**

PSO 8: identify a timely opportunity and use business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large. **(Successful career, immediate employment & entrepreneurship)**.

M.Com Programme Structure from the Academic Year 2021-2022 onwards

Sl.No	Course Code	Course Title	Credits	Hours		Continuous Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				T	P			
Semester I								
1	P21COT11	Core I Marketing Management	4	5	-	25	75	100
2	P21COT12	Core II International Trade and Practice	4	5	-	25	75	100
3	P21COT13	Core III Advanced Financial Management	4	6	-	25	75	100
4	P21COT14	Core IV Management Accounting	4	6	-	25	75	100
5	P21COP11	Core V Computerized Accounting with Tally (Practical)	4	-	6	25	75	100
6	P21COS11	Supportive Course I– Employability Skills(Practical)- Soft Skill Development	2	2	-	25	75	100
		Total	22	24	6	-	-	600
Semester II								
7	P21COT21	Core VI Modern Banking and Insurance	4	4	-	25	75	100
8	P21COT22	Core VII Advanced Cost Accounting	4	5	-	25	75	100
9	P21COT23	Core VIII Business Research Methods	4	4	-	25	75	100
10	P21COT24	Core IX Quantitative	4	5	-	25	75	100

		Techniques for Business Decisions						
11	P21COT25	Core X Investment Analysis and Portfolio Management	4	4	-	25	75	100
12		NME-I	4	4	-	25	75	100
13	P21CSS22	Supportive Course II– Computer Skill for Web Designing and Video Editing	2	-	4	25	75	100
		Total	26	26	4	-	-	700
Semester III								
14	P21COT31	Core XI Indirect Taxation	4	5	-	25	75	100
15	P21COT32	Core XII Financial Markets and Services	4	5	-	25	75	100
16	P21COT33	Core XIII Advanced Corporate Accounting	4	5	-	25	75	100
17	P21COT34	Core XIV Strategic Management	4	4	-	25	75	100
18	P21COT35	Core XV Income Tax and Tax Planning	4	5	-	25	75	100
19	P21COT36	Core XVI Business Analytics	4	4	-	25	75	100
20	P21WSS33	Supportive Course III (Women Empowerment)	2	2	-	25	75	100
		Total	26	30	-			700
Semester IV								
21	P21COE411/ P21COE412	Elective I: 1. Managerial Economics	4	4		25	75	100

		2.Business Ethics						
22	P21COE421/ P21COE422	Elective II: 1.Business Environment 2.Organisational Behaviour	4	4		25	75	100
23	P21COR41	Project	8	22		25	75	100
		Total	16	30				300
Total			90	120	-			2300

Non Major Elective(NME)

- 1.NME I - P21CON211-Fundamentals of Marketing
2. NMEII- P21CON212-Fundamentals of Banking

Additional Credit Courses (Two Credit courses)

1. P21COV11 - Value Added Program I-Two Credits (First Semester)- Excel Skills for Commerce
2. P21COI21 - Internship/Industrial Training – Two Credits- (End of Second Semester)
3. P21COO31 - Online Courses (MOOC Courses)-Two Credits- (Third Semester)
4. P21COV42 - Value Added Program II-Two Credits (Fourth Semester) - Data Analysis Using SPSS: Inferential Analysis
 - Those who have CGPA 9 and want to do the project in industry/institution during 4thsemester, these two papers can be opted in third semester.
 - Students can take one 4 credit course in MOOC as elective or two 2 credit course in MOOC as elective with the approval of Departmental Committee.

Outside Class Hours

- Health, Yoga and Physical fitness.
- Library information access and utilisation
- Employability Training.

SEMESTER -I

COURSE CODE	P21COT11	MARKETING MANAGEMENT	L	T	P	C
CORE I			5	-	-	4

Course Objectives:

The objectives of the course are

- To understand the trends in, Marketing Management and to make aware of regulations of foreign trade practices in the era of globalization.
- To know the elements of Marketing Management
- To assess of buying behavior and consumer behavior.
- The student will understand the overview of Marketing Management

Unit I: Introduction to Marketing Management

Introduction to Marketing Management – nature and scope – Concepts of marketing – Functions and problems of marketing management – Traditional marketing – Modern Marketing – Responsibilities of marketing manager – Role of marketing management in Indian economy.

Unit II: Consumer Behaviour

Buyer behavior – Consumer behavior vs. business buying behavior – Factors affecting consumer behavior – Consumer research – Importance – Consumer research process – Consumer research design – Steps in consumer research.

Unit III: Promotion

Promotion – Tools of promotion – Communication process – Characteristics of promotion- Merits – Demerits – Designing a promotion campaign – Promotion – mix – Determinants – Promotion tools – Advertising – Sales promotion – Public relations.

Unit IV: Marketing organization and control

Marketing organization and control – Emerging trends and issues in marketing – Rural marketing – Social marketing – On – line marketing – Green marketing – network marketing.

Unit V: Customer satisfaction

Customer satisfaction – Difference between consumer and customer – Consumerism – Rights of consumers – Customer expectation – Changing perceptions of customer – Benchmarking – Total quality management.

Text Book

1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand& Co, 2010.

Books for Reference

1. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.
2. R.L. Varshney and B. Bhattacharya, International Marketing Management – An Indian perspective, Sultan Chand and Sons, 2015.

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon completion of the course, the students will be able to

CO1: Explain the marketing concepts

CO2: Identify the strategies adopted for buyer's behavior.

CO3: Analyse the tools for promotion, sales promotion and Advertising.

CO4: Assess the marketing organization and control.

CO5: Assess Customer Satisfaction, Benchmarking and Quality Management.

Mapping Outcomes COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	9	9	87/15=5.8
CO2	9	3	3	3	3	3	9	3	3	3	3	3	3	3	9	63/15=4.2
CO3	9	3	9	9	3	3	9	3	9	9	3	3	9	3	9	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	3	3	3	3	87/15=5.8
CO5	9	9	9	9	3	9	9	9	3	9	3	9	3	9	3	105/15=7
Weightage																29/5=5.8

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

COURSE CODE	P21COT12	INTERNATIONAL TRADE AND PRACTICE	L	T	P	C
CORE II			5	-	-	4

Course Objectives:**The objectives of the course are**

- To understand the global trends in business, marketing and trade and to make aware of regulations of foreign trade practices in the era of globalization.
- To get awareness about International Business Environment.
- To know the foreign exchange and Foreign institutions.
- The student will get knowledge on Global Level Business.

Unit-I: International Business and BOP

International Business: Meaning, Nature, Objectives – Strategic decisions in International Business – Special Problems in International business – Reasons for firms for going international – Drivers and Restrainers of Globalization – Types of International Business activities – BOP: Components – Disequilibrium – Correction of Disequilibrium.

Unit-II: International Business Environment

International Business environment: Meaning – Significance – Political Environment – Economic Environment – Cultural Environment – Technological Environment.

Unit-III: International Marketing

International marketing – Introduction – Meaning – Definition – International Marketing Vs Domestic marketing - Problems – International marketing environment - Market Entry Strategies – Information requirements for international marketing – Sources of information – International marketing channels

Unit-IV: International Trade strategies

International trade – Trade strategies – Types of Trade barriers – GATT – WTO – GATS – TRIMs – TRIPs – IPRs – Patents – IMF – World Bank.

Unit-V: India's Trade performance

India's Trade Performance: Determinants of Exports and Imports - Major Exports and Imports - Direction of Trade - Trade in Services - Major Problems of India's Export Sector. Foreign exchange market: Meaning, Nature and Functions – Determination of exchange rates – Exchange Rate system – Foreign exchange risk – FEMA.

Text Book:

1. Francis Cherunilam, International Business, PHI Learning Pvt. Ltd., New Delhi, 2013.

Reference Books:

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing house, 2019.
2. Varshney.R.L. and Bhattachariya.B, International Marketing Management- An Indian perspective, Sultan Chand and Sons, 2015.
3. SubbaRao, P, International Business, Himalaya Publishing House, New Delhi, 2014
4. Vershney, R.L. and Bhattacharya, B., International Marketing Management, Sultan Chand & Sons, New Delhi, 2012.
5. B.S.Rathor, B.M.Jani and J.S.Rathor, International Marketing, Himalaya Publishing, Mumbai, 2001

Note: Question paper shall cover 100% Theory

Course Outcomes:

Upon completion of the course, the students will be able to

- CO 1: Understand the concepts of international marketing and environment.
- CO 2: Analyze the determinants of market selection and market entry methods
- CO 3: Evaluate the various determinants of international marketing channels
- CO 4: Analyse the Export Procedure and Documentation
- CO 5: Examinethe sources of Export Finance and Payment Terms.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	9	3	81/15=5.4
CO2	9	3	3	3	3	3	9	9	3	3	3	9	3	3	9	75/15=5
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	3	93/15=6.2
CO5	9	9	9	9	3	9	9	9	3	9	3	3	3	9	3	99/15=6.6
Weightage																29.4/5=5.88

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COT13	ADVANCED FINANCIAL MANAGEMENT	L	T	P	C
CORE III			6	-	-	4

Course Objectives:**The objectives of the course are**

- To gain knowledge on the fundamental concepts on financial management.
- To know the valuation of securities
- To understand the theories of capital structure and working capital management
- The student will be able to understand an overview of financial management

Unit-I: Introduction to Financial Management

Financial Management: Meaning, Scope, Objectives, Functions, Relationship with other areas of Management – Functions of Financial Manager – Sources of Finance – Short term and long term finance – Financial decisions – Concepts of valuation: Time value of money – Compounding and Discounting – Risk and Return trade off.

Unit-II: Valuation of Securities

Valuation of Securities: Valuation of Asset – Bond Valuation – Valuation of Preference shares, Equity valuation. Dividend Policy: Meaning, Objectives, Forms of Dividend, Different dividend theories – Factors determining Dividend Policy.

Unit-III: Capital Structure

Capital Structure: Patterns of capital structure – Factors affecting Capital Structure – Optimum Capital Structure - Theories of Capital Structure. Leverages: Meaning, Types – Financial, Operating and Combined.

Unit-IV: Cost of Capital

Cost of Capital: Meaning, Significance, Concepts, Cost of Debt, Equity, Preference and Retained Earnings – Weighted Average Cost of Capital. Capital Budgeting: Concept - Evaluation Techniques: Payback, Accounting Rate of Return, NPV, IRR, Profitability Index, Comparison of DCF Techniques.

Unit-V: Working Capital Management

Working Capital: Concept, Need, Types, Factors affecting Working Capital – Estimation of Working Capital – Components of Working Capital – Management of Working Capital Components – Cash, Inventories, Accounts Receivable and Accounts Payable – Working Capital Financing: Trade Credit, Bank finance & Commercial Papers.

Text Book:

1. S.N.Maheswari, Financial Management Principles and Practice, Sultan Chand & Sons, New Delhi, 2013.

Reference Books:

1. I.M.Pandey, Financial Management, Vikas Publishing House Pvt. Ltd, New Delhi, 2016.
2. James C. Van Horne, John M.Wachowicz., Jr, Fundamentals of Financial Management, PHI Pvt. Ltd, New Delhi, 2008.
3. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw – Hill Publishing Company Ltd, New Delhi, 2017.
4. Preeti Singh, Fundamentals of Financial Management, Ane Books Pvt. Ltd, Bangalore, 2009.
5. P.V. Kulkarni& B.G. Sathyaprasad, Financial Management, Himalaya Publishing House, Mumbai, 2015.

Webliography:

- a. <http://icmai.in/studentswebsite/studymat.php>
- b. http://164.100.133.129:81/eCONTENT/Uploads/Advanced_Financial_Management.pdf
- c. <http://opentuition.com/acca/p4/acca-p4-lectures/>
- d. <http://cma-classes.in/>
- e. sol.du.ac.in/mod/book/view.php?id=1546&chapterid=1530

Note: Question paper shall cover 40% Theory and 60% Problems

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Explain the various techniques of financial management and financial planning

CO2: Make use of the relevance of capital structure, cost of capital and dividend policy with the value of the firm

CO3: Analyze the financial plan, leverages, capital structure and cost of capital of a company

CO4: Determine the optimal capital structure and value of a firm

CO5: Estimate the cost of capital, optimum dividend and working capital requirements of business firms.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8		
CO1	9	3	3	3	3	3	9	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2	
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7	
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	3	3	87/15=5.8	
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4	
Weightage																31.8/5=6.36	

- Level of Correlation 1 – Low 3 – Medium 9 – High 0– No
Correlation between CO's and PO's (*Suggested by UGC as per Six Sigma Tool
– Cause and Effect Matrix*)

COURSE CODE	P21COT14	MANAGEMENT ACCOUNTING	L	T	P	C
CORE IV			6	-	-	4

Course Objectives:

The objectives of the course are

1. Develop an insight of principles and techniques of Management Accounting.
2. Familiarize the utilization of accounting information for planning, and decision-making
3. Effective control of business ventures.
4. The students will get the knowledge to prepare financial statements, other analysis and evaluations themselves.

Unit I: Introduction to Management Accounting

Management Accounting: Nature - Scope - Management accounting Vs Financial accounting. Management reporting system – Designing and installation – Types of reports.

Unit II: Financial Statement Analysis

Analysis of financial statement – Concept of funds – Importance – Preparation of Fund Flow Statement and Cash Flow Statement – Comparison of Fund Flow and Cash Flow Statement

Unit III: Standard Costing

Standard Costing – Introduction - Importance – Limitations- Material, Labour, Overhead, Sales and Profit.

Unit IV: CVP Analysis

Cost-Volume Profit analysis – Techniques – Break Even Analysis – Profit-Volume (P/V) analysis – Role and Limitations of CVP analysis.

Unit V: Capital Budgeting

Nature of Capital Budgeting – Importance of Capital Budgeting – Difficulties – Rationale – Evaluation techniques – Average rate of return – Pay back method – Discounted cash flow techniques – Net present value method - Internal rate of return method.

Text Book:

1. Pillai, R.S.N. and Bagavathi, Management Accounting, S.Chand& Co Ltd., 2010.

Reference Books:

1. Gupta, S.P., Management Accounting, SahityaBhavan Publications. Agra.
2. Khan M.Y. and Jain, P.K. 2007.Management Accounting. 4thEdn. Tata McGraw Hill Publishing Co. Ltd., New Delhi.
3. Maheswari, S.N. 2009. Management Accounting & Financial Control. Sultan Chand & Sons, Delhi.

4. Sharma,R.K. and Sashi,K. Gupta. 2007. Management Accounting. 15th Revised Edn. Kalyani Publishers, Ludhiana.
5. Vinayakam.N and. Sinha, I.B. 2005. Management Accounting – Tools & Techniques – Kalyani Publishers, Ludhiana.

Webliography:

- <https://www.cpaaustralia.com.au/documents/study-manual-management-accounting.pdf>
- <http://management-accountant.com/>
- www.learnerstv.com/Free-Management-Video-lectures-ltv638-Page1.htm
- <http://www.wiley.com//college/managerialvideos/>

Note: Question paper shall cover 20% Theory and 80% Problems

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Define financial statement, cash flow statement, marginal costing, budgetary control and capital budgeting.

CO2: Identify the types of ratios, cash flow activities, budgets, capital expenditure decisions

CO3:Analyse the financial position of a business, cash flow, cost / volume / profit, master budget and investment proposals

CO4: Interpret the results of ratios, cash flow activities, contribution, functional budget and capital budgeting

CO5: Solve the managerial problems by adapting the techniques of management Accounting

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	9	3	87/15=5.8
CO2	9	3	9	9	3	3	9	9	3	9	9	9	3	3	9	99/15=6.6
CO3	9	9	9	9	3	9	9	9	9	9	9	3	9	3	3	111/15=7.4
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	9	3	93/15=6.2
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	9	117/15=7.8
Weightage																33.8/5=6.76

Level of Correlation 1 – Low 3 – Medium 9 – High 0– No
Correlation between CO’s and PO’s (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COP11	COMPUTERIZED ACCOUNTING WITH TALLY	L	T	P	C
CORE V			-	-	6	4

Course Objectives:**The objectives of the course are**

- To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
- To know the preparation of budget and vouchers
- To prepare the final accounts and fund flow statement
- The student will get employment after learning the paper

Unit – I: Introduction to Tally

Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Pre defined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.

Unit – II: Groups

Groups: Accounts Information – Primary groups of capital nature – revenue nature – To create groups using single mode – Multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – stock Group Creation– Inventory information – Single stock group creation – Multiple stock group creation – create stock category using single mode – Multiple mode – Configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.

Unit – III: Vouchers

Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – Optional and Regular Vouchers – Balance Sheet – Profit and Loss Account

Unit – IV: Accounting Statements

Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gateway of Tally – Multi Accounting Printing – Types of Printing - Configuration Options.

Unit – V: Financial statement analysis

Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control - Types of Security.

Text Book:

1. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications, 2018

Reference Books:

1. MamrataAgrawal, Tally 9, Dream Tech Press, New Delhi, 2013
2. Tally Software Package – manual, 2019.
3. GarimaAgarwal, Computerised Accounting, Himalaya publications, 2018
4. A. Murali Krishna, Computerised Accounting, Vaagdevi publications, 2015
5. Dinesh Maidasani, Mastering Tally, Firewal Media, 2010
6. J.S. Arora, Tally ERP 9, Kalyani Publications, 2017

Note: Question paper shall cover 100% Practical

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Possess skills to create a company with accounting and inventory features.

CO2: Work with the well-known procedure for recording the transactions in accounting and inventory vouchers.

CO 3: Prepare Bank reconciliation statement and debtors, creditors management

CO4: Analyze the reports like Day Book, Trial Balance, Profit & Loss A/c, Income and Expenditure Account, Balance Sheet & Printing option

CO 5: Examine the legal aspects of GST and Income Tax calculations.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	3	3	75/15=5
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	3	93/15=6.2
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																29.8/5=5.96

- Level of Correlation 1 – Low 3 – Medium 9 – High 0– No
Correlation between CO's and PO's (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

COURSE CODE	P21COS11	EMPLOYABILITY SKILLS –SOFT SKILL DEVELOPMENT (PRACTICAL)	L	T	P	C
SUPPORTIVE COURSE I			2	-	-	2

Course Objectives

The objectives of the course are

- To enhance the employability skills.
- To develop interpersonal skills that provides good work environment.
- To effectively prepare and present in a job interview

Unit I: Etiquettes and Manners

Etiquette – Meaning & Importance, Etiquette Vs Manners, Business and Workplace Etiquette, Ways of introducing oneself, Handshakes, Telephone Etiquette, Email Etiquette

Unit II: Interpersonal skills

Understand Self – Different Categories; Diagnosis of Type of Self - Identifying own type of self, Positive character traits, Effect of Interpersonal Behaviour on Interpersonal Relationship, Formal Interpersonal skills, Emotional Intelligence

Unit III: Leadership skills

Leadership – Definition, Role & Functions of a Good Leader; Traits of Leadership, Leadership styles, Developing Leadership skills

Unit IV: Group Discussion

Group Discussion as a Selection process, Kinds of topics for discussion, Structure of GD, Initiation Techniques, Handling Questions, Outcome of GD, Preparation for GD

Unit V: Interview Skills

Types of Interview, Employment Interview, preparing for Face- to face interview, Interview Body language, Questions commonly asked during Interview

Text Books:

1. Alex K, Soft Skills, Sultan Chand Company, 2014
2. Gopaldaswamy Ramesh, The Ace of Soft Skills: Attitude, Communication And Etiquette For Success, Pearson Education, First Edition, 2013

Reference Books:

1. K. RavikanthRao, Life Skills Education, Neelkamal, 2016
2. Neera Jain and ShomaMukherji, Effective Business Communication, Tata McGraw Hill Education Pvt. Ltd., 2013
3. M.S. Rao, Soft Skills: Enhancing Employability, I.K. International Publishing House Pvt. Ltd., 2011
4. UrmilaRai and S.M.Rai, Business Communication, Himalaya Publishing House, 2010
5. SarveshGulati, Corporate Soft Skills, Rupa Publications India Pvt. Ltd., 2007

Note: Question paper shall cover 100% Practical

Course Outcomes:

On completion of the course, student will be able to–

CO1: Effectively communicate through verbal/oral communication and improve the listening skills

CO2: Write precise briefs or reports and technical documents.

CO3: Actively participate in group discussion / meetings / interviews and prepare & deliver presentations.

CO4: Become more effective individual through goal/target setting, self-motivation and practicing creative thinking.

CO5: Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	3	9	3	9	3	9	3	9	75/15=5
CO2	9	3	3	3	3	3	9	3	3	9	3	9	3	3	3	69/15=4.6
CO3	9	3	9	9	3	3	9	3	9	9	9	9	9	3	9	105/15=7
CO4	9	9	9	9	3	9	9	9	3	3	3	9	3	3	9	99/15=6.6
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																30.2/5=6.04

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation
between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

SEMESTER – II

COURSE CODE	P21COT21	MODERN BANKING AND INSURANCE	L	T	P	C
COREVI			4	-	-	4

Course Objectives

The objectives of the course are

- To enable the students to obtain knowledge on the important areas that help in Banking and its services
- To know the types of banking, e-banking and its services
- To understand the basic concept of insurance
- The student will be able to operate online banking and to know the banking and operations

Unit – I: Modern Banking Services

Banking Services – Traditional Vs Modern – Mobile banking – Facilities in mobile banking — Internet Banking – Tele banking – Home banking – Corporate banking- Electronic Fund Transfer (EFT) – Evolution – Steps in EFT – Need and advantages of EFT – NEFT – Advantages – Electronic Clearing Services (ECS) – Advantages of ECS – Disadvantages – RTGS – Features – Security features of RTGS – Advantages – Disadvantages.

Unit – II: E-Banking

E-Banking – Facets of E-banking– E-banking transactions – Electronic delivery channels– Truncated cheque and electronic cheque – Models for E-banking – M - Cheque product – Electronic cheque - Advantage and constraints in E-banking – Security measures- Overview of Foreign Exchange-CIBIL Score.

Unit – III: Debit and Credit Cards

ATM – Features – Mechanism – Functions- Importance – Procedure for cash withdrawal – Debit cards – Concept – Mechanism – Dangers – Credit cards – Origin and history – Features – Classification – Validity and renewal — Credit card frauds - Benefits of credit card – Drawbacks – Indian Scenario – Future outlook.

Unit – IV: Principles of Insurance

General Insurance in India – Basic Principles of Insurance: Utmost good faith, Insurable Interest- Indemnity, Misrepresentation, Subrogation, Proximate cause -Role of Insurance Companies as financial intermediaries- Insurance schemes – Assessing risk- product pricing - promotion measures - claim valuation methods-Intermediaries in insurance business – agency.

Unit – V: General Insurance

Scope of general insurance covering theft, fire, vehicles, products, transport, travel, building and understanding the underlying conditions thereof- claims for compensation and procedure there of -Regulatory authorities and their functions

Text Book

1. Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand Co., 2019
2. S. Guruswamy, Banking Theory Law and Practice, 3rd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2020.

Reference books:

1. ShelaghHefferman, Modern Banking theory and practices, John wiley and sons, 2012
2. N.C.Majumdar, Fundamentals of modern banking, New central Book Agency, 2015
3. D.P.Gupta and R.K.Gupta, Modern banking in India, Asian Books, 2019
4. Indian Institute of Banking and Finance, Banking and insurance law and practice, Taxmann Publication Private Limited, 2018
5. B. Santhanam, Banking and Financial Systems, Margham Publishers, 2017
6. S.N. Maheswari, Banking Law Theory and Practice, Kalyani Publications, 2018.

Webliography:

1. www.hindustanuniv.ac.in/video_lecture_series
2. www.tcyonline.com/video-lectures
3. www.atozinbanking.com
4. www.higherbanking.com
5. www.rbi.org.in

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon Completion of the course, the students will be able to

CO1: Understand and remember the principles of lending, credit, cash and marketing management aspects of the banking sector

CO2: Identify the procedures for lending & recovery of loan and marketing risks

CO3: Analyse the causes for NPA, norms for credit appraisal and market segmentation

CO4: Assess the management practices of banks

CO5: Adapt the principles of credit, cash and risk management

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	3	9	3	9	3	9	3	3	69/15=4.6
CO2	9	3	3	3	3	3	9	3	3	9	3	9	3	3	9	75/15=5
CO3	9	3	9	9	3	3	9	3	9	9	9	3	9	3	9	99/15=6.6
CO4	9	9	9	9	3	9	9	3	9	9	9	9	3	3	9	111/15=7.4
CO5	9	9	9	9	3	9	9	3	3	9	9	3	3	9	3	99/15=6.6
Weightage																30.2/5=6.04

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

COURSE CODE	P21COT22	ADVANCED COST ACCOUNTING	L	T	P	C
COREVII			5	-	-	4

Course Objectives

The objectives of the course are

- To enable the students to obtain knowledge on the important areas that help in decision making.
- To understand the basic concepts of cost accounting
- To know the elements of costing and types of costing
- The student will get an idea to prepare cost sheet and various types of costing.

Unit – I: Introduction to Cost Accounting

Cost Accounting – Meaning and Definition – Importance – Cost concept – Differences between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of cost – Classification of cost - Preparation of Cost Sheet including Tender.

Unit – II: Material Cost

Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification.

Unit – III: Labour Cost

Labour cost control – Time keeping – Wage payment and Incentive schemes – Idle Time and Overtime – Labour turnover.

Unit – IV: Overheads

Overheads – Meaning, Classification according to functions and variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine hour rate – Reconciliation of cost and financial Profits.

Unit – V: Job costing

Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing – Equivalent production – Joint and By Products Costing.

Text Book:

1. Maheshwari S.N., Cost Accounting, Sultan Chand & Sons, New Delhi, 2018.

Reference Books:

1. Jain & Narang, Cost Accounting, McGraw Hill, Noida, U.P, 2012.
2. Arora.M.N, Practical Costing, Himalaya Publishing, Mumbai, 2017.
3. Senthilkumar and Maruthamuthu, Advanced Cost Accounting, Vikas Publishing House, New Delhi (Revised Edition), 2018
4. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Publication, Chennai, 2016.

Webliography:

1. icmai.in/studentswebsite/studymat.php
2. <http://www.icsi.in/>
3. <http://www.textbooksfree.org/Managerial%20Accounting%20Videos.htm>
4. <https://www.vutube.edu.pk/vu-lectures/viewcategory/19/cost-management-accounting-mgt402>
education.svtuition.org/2011/07/cost-accounting-video-lectures.html

Note: Question paper shall cover 20% Theory and 80% Problems

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Explain the concepts of activity based costing, target costing, life cycle costing, standard costing, value chain and value added

CO2: Apply the various cost management techniques

CO3: Analyse the techniques of cost management

CO4: Interpret the results arrived through the cost management techniques

CO5: Adapt the strategic areas of cost management system in a manufacturing concern.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	3	3	87/15=5.8
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																31.8/5=6.36

- Level of Correlation 1 – Low 3 – Medium 9 – High 0– No Correlation between CO’s and PO’s (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

COURSE CODE	P21COT23	BUSINESS RESEARCH METHODS	L	T	P	C
COREVIII			4	-	-	4

Course Objectives:**The objectives of the course are**

- To enable students to know the concept and process of research and the methods of presenting research report.
- To understand the concepts of various steps and techniques and procedures in Research.
- To enable the student to gain the knowledge of analysis and interpretation.
- The student will get an idea to prepare project report.

Unit – I: Types and Process of Research

Research: Introduction – Characteristics – Objectives – Scope – Importance – Qualities of good researcher – Types of research – Research Process – Identification, Selection and Formulation of research problems.

Unit – II: Research Design

Formulation of hypothesis – Research design – Types – Sampling: Methods and Techniques, Steps – Sample size – Sampling error – Advantages and limitations of sampling.

Unit – III: Data collection

Data collection methods: Techniques of data collection – Primary data and Secondary data– Interview Schedule, Questionnaire and Observation – Pretest – Pilot study – Secondary data sources.

Unit – IV: Data processing

Data processing: Editing – Coding - Classification and Tabulation – Attitude measurement – Scaling technique: L.L.Thurstone, RensisLikert, Emory S. Bogardus - Social distance - Rating and Ranking scales – Data analysis: Statistical tolls used in research – Measure of Central tendency – Standard Deviation – Correlation – regression models – Methods of least square – Multiple regressions. Test of significance – ‘T’ Test and ‘F’ test – ANOVA – Chi-Square test

Unit – V: Report writing

Report writing and presentation: Types of report – Contents – Format of report – Steps in drafting report - Presentation of report – Foot note – References – Bibliography - Research Ethics - Plagiarism.

Text Book

1. C.R.Kothari, “Research Methodology”, New Age International Publishers, 2020.

Reference Books:

1. Devendra Thakur, Research Methodology in Social Science. Deep & Deep Publications. New Delhi, 2000.

2. Krishnasami, O.R. and Ranganathan, M., Methodology of Research in Social Science, 2nd Edn. Himalaya Publishing House, Mumbai, 2014.
3. Michael. V.P., Research Methodology in Management, Kitab Mohan Publications, Alahabad, 2014
4. Ravilochanan, P., Research Methodology. Margham Publications, Chennai, 2007.
5. Saravanavel, P., Research Methodology, KitabMahal, Allahabad, 2008.

Webliography:

1. https://www.bcps.org/offices/lis/researchcourse/statistics_role.html
2. <https://www.mheducation.co.uk/openup/chapters/9780335227242.pdf>
3. onlinelibrary.wiley.com/doi/10.1002/0471477435.fmatter/pdf
4. www.statisticslectures.com/
5. <http://www.textbooksfree.org/Statistics%20Video%20Lectures.html>

Note: Question paper shall cover 80% Theory and 20% Problems

Course Outcomes

Upon the completion of the course, the students will be able to

- CO1:** Explain the conceptual framework of research design
- CO2:** Apply the suitable statistical tools for analyzing the problem and infer the results
- CO3:** Analyse the primary and secondary data
- CO4:** Assess the research problems
- CO5:** Design the research reports.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8		
CO1	9	3	3	3	3	3	3	9	3	3	9	9	9	9	9	9	87/15=5.8
CO2	9	3	3	3	3	3	9	9	3	9	3	9	9	3	9	9	87/15=5.8
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	9	9	99/15=6.6
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	9	3	9	99/15=6.6
CO5	9	9	9	9	3	9	9	9	3	9	9	3	9	9	3	9	111/15=7.4
Weightage																	32.2/5=6.44

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
- Correlation between CO’s and PO’s (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

COURSE CODE	P21COT24	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	L	T	P	C
COREIX			5	-	-	4

Course Objectives:

The objectives of the course are

- To make the students to understand the various concepts in Quantitative techniques,
- To enable the students how various techniques of statistics used in business for taking decisions.
- To provide practical knowledge on quantitative techniques.
- The students will gain sound theory as well as practical knowledge in quantitative techniques.

Unit I: Introduction to Quantitative Techniques

Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple – Partial and Multiple –Regression Analysis – Time Series.

Unit II: Probability

Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.

Unit III: Significance Tests

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (One way and two way classification).

Unit IV: LPP, Transportation and Assignment Problems

Linear Programming – Graphical Method – Simplex Method – Transportation Problems – Initial Basic Feasible Solution - Modi Method – Assignment Problems.

Unit V: Interpolation and Extrapolation

Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton's Method – Lagrange's Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables

Text Books

1. C.R. Kothari, Quantitative Technique, Vikas Publishing House, 2015
2. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand & Sons, 2012

Reference Books:

1. S.C. Gupta, Statistical Methods, Sultan Chand & Sons, 2014
2. S.P. Gupta, Statistical Methods, Sultan Chand & Sons, 2011
3. Richard I. Levin, and Rubin, Statistics for Management, Prentice Hall of India, 2017

4. PA. Navanitham, Business Statistics & Operation Research, Jai Publications, Trichy, 2016.
5. S.P. Rajagopalan & R. Sattanathan, Business Statistics & Operation Research, Vijay Nicole Publications, Chennai, 2011

Note: Question paper shall cover 20% Theory and 80% Problems

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Draw inferences from sample data regarding the relevant population.

CO2: Apply mathematical techniques to problem solving

CO3: Calculate and interpret the nature of correlation between variables

CO4: Apply appropriate mathematical tools to financial data including discounting and investment appraisal

CO5: Explain probability and be able to use a range of techniques to calculate probabilities

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	3	9	9	9	3	9	9	9	93/15=6.2
CO2	9	3	9	9	3	3	9	3	3	9	3	9	3	3	9	87/15=5.8
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	9	111/15=7.4
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	9	3	93/15=6.2
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																33/5=6.6

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COT25	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	L	T	P	C
CORE X			4	-	-	4

Course Objectives

To provide knowledge about various investment avenues, methods of analyzing securities and portfolio management.

Unit – I: Investment Analysis

Investment Analysis: Nature – Scope – Elements of Investment – Risk and return – Objective of investment – Approaches to investment analysis – Securities – Types – Features – Bond Market.

Unit – II: Investment Alternatives

Investment alternative and strategies – Financial investment – Non financial investment – Valuation of fixed income securities and variable income securities (excluding Derivatives)

Unit – III: Fundamental Analysis

Fundamental analysis: Economic, Industry and Company analysis – Sources of information for analysis

Unit – IV: Technical Analysis

Technical Analysis – Types of charts – Dow Theory, Elliott wave theory, Odd-lot theory, Breadth of market, Relative strength analysis – Moving Average analysis – Efficient Market Hypothesis

Unit – V: Portfolio analysis and Management

Portfolio analysis and Management: Portfolio risk and return – Markovitz model – Sharpe model: Single Index Model – CAPM – Arbitrage Pricing Theory

Text Book

1. PunithavathyPandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd, 2011

Books for References:

1. Avadhani.V.A, “Security Analysis and Portfolio Management”, Himalaya Publishing House Pvt. Ltd, 2010
2. Kevin.S, “Security Analysis and Portfolio Management”, PHI Learning Pvt. Ltd, 2015
3. Donald E. Fischer and Ronald J. Jordan, “Security Analysis and Portfolio Management”, Prentice Hall of India, 2018.
4. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill International, 2019

Webliography :

1. <https://irfanullah.co/cfa-1-free-2011-video-lectures/>
2. www.bcci.bg/projects/latvia/pdf/8_IAPM_final.pdf
3. www.ctre.iastate.edu/gasb34/intropart1.pdf
4. <https://www.garp.org/#!/frm/study-materials>

Note: Question paper shall cover 75% Theory and 25% Problems

Course Outcomes

Upon the completion of the course, the students will be able to

- CO1:** Illustrate the various investment avenues, theories of security, derivatives and risk management and portfolio management
- CO2:** Apply the theories of securities analysis and portfolio management
- CO3:** Analyse the various investment alternatives and derivatives
- CO4:** Appraise the techniques of derivatives in minimizing the risk
- CO5:** Choose the best portfolio combination and derivatives

Mapping Outcomes COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	9	9	87/15=5.8
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	9	3	99/15=6.6
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	9	99/15=6.6
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31.4/5=6.28

Level of Correlation between CO's and PO's 1 – Low 3 – Medium 9 – High 0 – No Correlation
(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

SEMESTER -III

COURSE CODE	P21COT31	INDIRECT TAXATION	L	T	P	C
CORE XI			5	-	-	4

Course Objectives

The objectives of the course are

- To make the students gain knowledge on indirect taxes and legal provisions
- To enable the students to understand the applications of indirect taxes and its importance.
- To make the students to understand about Goods and Services Tax.
- The student will gain the knowledge about all types of indirect taxes which are levied by government.

Unit- I: Indirect Taxes

Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure - Merits and Demerits of Indirect Taxes - Recent Developments in Indirect Tax structure - Goods and Services Tax Act 2016 - Introduction – Features – Benefits of Goods and Service Tax.

Unit II: GST

Goods and Service Tax - Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State Goods and Services Tax Act - Appointment of officers – Powers of officers – Levy and Collection of GST – Powers to grant exemption from GST.

Unit III: Registration Procedures

Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

Unit IV: GST Assessment

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 – Input Tax Credit-Payment of Tax – Tax Deducted at Source - Collection of Tax at source.

Unit V: Customs Duty

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.

Text Books

1. National Academy Of Customs Excise and Narcotics, Background Material for Goods and Service Tax. July, 2016.
2. Mehrotra and Goyal. Indirect Taxes, 13thEdn. SahityaBhavan Publications, Agra, 2015.

Reference Books

1. Radhakrishnan, P., Indirect Taxation, 3rdEdn. Kalyani Publishers, New Delhi, 2011.
2. Balachandran, V., Indirect Taxation, 17thEdn. Sultan Chand & Sons, New Delhi, 2016.

Webliography:

1. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>
2. <https://www.gstindia.com/gst-in-india-the-basic-study/>
3. <http://news.taxindiahindi.in/updated-study-material-on-model-gst-released-by-icai/>
4. <https://cleartax.in/s/gst-law-goods-and-services-tax>
5. www.cbec.gov.in
6. www.gst.gov.in.

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon completion of the course, the students will be able to

CO1: Explain the concepts of Goods and Services Tax Act and Customs Act

CO2: Apply the GSTN Portal in business

CO3: Categorize the transactions under CGST, SGST, IGST and UTGST

CO4: Appraise the mechanism of Goods and Services Tax System

CO5: Prepare the tax planning and tax management for payment of tax and filling of tax returns.

Mapping Outcomes COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	9	9	3	9	3	3	81/15=5.4
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	3	75/15=5
CO3	9	3	9	9	3	3	9	9	9	9	9	3	9	9	3	105/15=7
CO4	9	9	9	9	3	9	9	3	9	3	9	9	3	3	3	99/15=6.6
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31/5=6.2

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COT32	FINANCIAL MARKETS AND SERVICES	L	T	P	C
CORE XII			5	-	-	4

Course Objectives:**The objectives of the course are**

- To enable the students to understand the concepts of Indian financial system.
- To provide knowledge on various financial services and financial markets.
- To familiarize the various functions of financial Markets.
- The students will gain thorough knowledge about financial markets and financial services.

Unit – I: Indian Financial System

Indian Financial System: Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, Challenges in financial service sectors – Financial Products and Services – Emerging Scenario.

Unit – II: Money Market

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits.

Unit – III: Stock Market

Stock Market – Stock Exchange – Organization and Functions – Listing of Securities – Trading in Stock Exchanges – On-line Trading of Shares – E-Shares – New Issues Market – Types of New Issues – Problems of New Issue Market.

Unit – IV: Merchant Banking, Mutual funds and Venture capital

Merchant Banking – Meaning, Functions, Services – Guidelines of RBI and SEBI. Mutual Funds – Meaning, Types, Importance, Guidelines of RBI and SEBI. Venture Capital – Meaning, Features, Importance, Guidelines.

Unit – V: Factoring, Forfeiting and Depository system

Factoring - Meaning, Importance – Factoring in India – Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations, Factoring Vs Forfeiting – Securitization of Debts – Securitization Vs Factoring, Depository System – Meaning, Functions – Advantages and Disadvantages, Depository Participants in India-Credit Rating Agency.

Text Book:

1. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, 2001.

Reference Books:

1. S. Gurusamy, Financial Markets and Institutions, recent edition.
2. Khan, M.Y. Financial Services, Tata McGraw Hill, 1998.
3. Sontomero and babble, Financial Markets, Instruments and Institutions, McGraw Hill, 1998.
4. Vasant Desai, The Indian Financial System, Himalaya Publishing House, 2010.
5. Varsheney, P.N., Indian Financial System, Sultan Chand & Sons, 2000.

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon completion of the course, the students will be able to

CO1: Understand the role and function of the financial system in reference to the macro economy.

CO2: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

CO3: Evaluate and create strategies to promote financial products and services.

CO4: Make an informed judgement about whether or to what extent a financial market satisfies the conditions of an efficient market

CO5: Identify the main factors that could detract from that efficiency.

Mapping Outcomes COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	3	3	87/15=5.8
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																31.8/5=6.36

Level of Correlation between CO's and PO's 1 – Low 3 – Medium 9 – High 0– No Correlation
(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COT33	ADVANCED CORPORATE ACCOUNTING	L	T	P	C
CORE XIII			5	-	-	4

Course Objectives

The objectives of the course are

- To impart knowledge on accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- To gain the knowledge about Accounting standards and companies' accounts.

Unit – I: Holding Companies

Holding Companies (except inter-company holdings and chain holding).

Unit – II: Banking Companies

Banking Company Accounts – Schedules and Preparation of Balance Sheet.

Unit – III: Insurance Companies

Insurance Company Accounts – Life and Non-life - Schedules and Preparation of Final Accounts.

Unit – IV: Double Account System

Double Account System – Nature – Features – Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

Unit – V: Accounting Standards

Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting (Theory only).

Text Book:

1. Reddy, T.S. and Murthy, A., Corporate Accounting. Revised Edn. Margham Publications, Chennai, 2015.

Reference Books:

1. Arulanandam, M.A. and Raman, K.S., Advanced Accounting. 6thEdn. Himalaya Publishing House, Mumbai, 2009.

2. Gupta R.L. and Radhaswamy, Advanced Accountancy. 13th Revised Edn. Sultan Chand & Sons, New Delhi, 2009.
3. Jain, S.P. and Narang, K.L., Advanced Accountancy. 20thEdn. Kalyani Publishers, Ludhiana, 2014
4. Pillai, R.S.N. and Bagavathi, Advanced Accountancy. 5thEdn. Chand, S. & Co Ltd., New Delhi, 2012.
5. Rajasekaran, V. and Lalitha, R., Advanced Accounts. 1stEdn. Pearson. New Delhi, 2011.

Webliography :

1. <http://www.learnerstv.com/video/Free-video-Lecture-22744-Management.htm>
2. <http://www.businessbookmall.com/Accounting%20Videos.htm>
3. <http://www.freebookkeepinghelp.com/accounting-lectures.html>

Note: Question paper shall cover 20% Theory and 80% Problems

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Outline the basic concepts of corporate accounting

CO2: Identify the accounting procedures of various forms of companies

CO3: Analyse the internal and external reconstruction, performing asset and non-performing asset

CO4: Determine the purchase consideration, capital and revenue profits and profit / loss of bank, insurance and electricity companies

CO5: Prepare financial statements for various companies.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	9	87/15=5.8
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	9	111/15=7.4
CO4	9	9	9	9	3	9	3	9	9	3	3	9	3	3	9	99/15=6.6
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	9	117/15=7.8
Weightage																33.8/5=6.76

Level of Correlation between CO's and PO's 1 – Low 3 – Medium 9 – High 0– No Correlation
(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COT34	STRATEGIC MANAGEMENT	L	T	P	C
CORE XIV			4	-	-	4

Course Objectives:**The objectives of the course are**

- To make the students well aware about the concepts of strategic management.
- To help the students to understand the analysis and formulation of management strategies.
- To enable the students to know the procedures for implementation and evaluation of management strategies.
- The student will get the knowledge to identify the strengths and weakness of the firm.

Unit – I: Introduction to Strategic Management

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic change – Strategic Leadership and Decision making.

Unit –II: Situation Analysis

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March’s Behavioural Theory – Objectives of Non-Profit Organizations – Social Responsibility and Business Ethics.

Unit – III: Strategy Formulation

Strategy Formulation – Business Strategy – Corporate Strategy – Divertional Strategy – Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

Unit – IV: Strategy Implementation

Strategy Implementation – Organization for action – Staffing – Leading – MBO –Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestment Strategies – Management Buyout.

Unit – V: Strategic Control and Evaluation

Strategic Control and Evaluation – Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

Text Book

1. R. M. Srivastava and ShubhraVerma, Strategic Management: Concepts, Skills and Practices, PHI Learning Pvt. Ltd., 2012

Books for References:

1. John A.Pearce II, Richard B.Robinson Jr., Strategic Management – Strategy Formulation and Implementation, A.I.T.B.S. Publishers, 2015.
2. John L.Thompson, Strategic Management – Awareness and change, Cheapman& Hall, 2014
3. J.David Hunger and Thomas L.Wheelen, Strategic Management, Pearson Publications, 2018.
4. Gregory G.Dess and Alex Miller, Strategic Management, Mcgraw-Hill Publications, 2020.
5. W.L.Charles and John Gareth, Strategic Management – An Integrated Approach, Cengage India, 2012
6. John H.Barnett and William D., Strategic Management, Atlantic Publishers and Distributors, New Delhi, 2018.
7. V.S.Ramaswamy and S.Nanakumari, Strategic Planning for Corporate Success, Macmillan Publications, 1994.

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon the completion of the course, the students will be able to understand

CO1: The students will, by means of a large project report written in groups, obtain training in analysing the strategic situation of a real technology based company, and in developing suggestions for change and development of the company's strategy. Thereby, the students will also acquire experience with working in groups as well as with writing reports for a company.

CO2: The students will, by means of lectures and a written exam, be encouraged to reflect on and combine key perspectives and frameworks within the field of strategic management.

CO3: The student will analyse a company strategic situation, with particular emphasis on strategic analyses on the business level, the corporate level, and the network level

CO4: The student will develop suggestions for change and development of a company's strategy.

CO5: The student will understand specific knowledge of perspectives, frameworks and concepts within strategy formation, strategic change, and strategic innovation.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8		
CO1	9	3	3	3	3	3	9	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	9	3	93/15=6.2	
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	9	3	111/15=7.4	
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	9	3	93/15=6.2	
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4	
Weightage																32.6/5=6.52	

- Level of Correlation 1 – Low 3 – Medium 9 – High 0– No
Correlation between CO's and PO's (*Suggested by UGC as per Six Sigma Tool
– Cause and Effect Matrix*)

COURSE CODE	P21COT35	INCOME TAX AND TAX PLANNING	L	T	P	C
CORE XV			5	-	-	4

Course Objectives:**The objectives of the course are**

- To provide understanding on Income Tax including Rules pertaining various aspects.
- To make understand the students about the procedures followed by the income tax authorities in concern with income tax.
- To enable the students to know the procedure of file Income Tax returns.
- The students will gain the knowledge on procedures of income tax, payment of tax, and tax planning.

Unit – I: Income Tax Authorities

Income Tax Authorities – Appointment and control – Powers of the Central Board of Direct Taxes – Assessing officer. Deduction of Tax at source – Meaning – Provisions related to TDS from salaries, Income from other sources – Computation of Tax payable and Tax deductible at source.

Unit - II: Advance Tax

Advance payment of Tax – Meaning – Liability for payment of advance tax – condition – Computation of Advance tax. Assessment procedure - Permanent Account Number – Assessment – Forms used for filing the return of income – Voluntary Return of income, Compulsory return, steps for e-filing of Income tax return.

Unit – III: Recovery and Refund of Tax

Recovery and Refund of Tax – Meaning – Modes of Recovery – Refund of Tax. Appeals and Revision – Procedure in appeal – Revision by the Principal Commissioner or Commissioner.

Unit – IV: Penalties

Penalties – Penalties imposable – General principles – Items of penalties – Power of principal Commissioner or Commissioner to waive penalty.

Unit – V: Tax planning

Tax planning for individuals – Tax Evasion – Tax planning – Objectives – Characteristics – Importance – Tax planning under Salaries, House property, Profits and Gains of Business or Profession, Capital gains, Income from other sources and Clubbing of income.

Text Book:

1. Reddy, T.S. and Hari Prasad Reddy, Y. Income Tax Theory. 11thEdn. Margham Publishers, Chennai. - Current year.

Reference Books:

1. Gaur, V.P. and Narang, D.B. Income tax Law and Practice. Kalyani Publishers, New Delhi. - Current year.
2. Murthy, A. Income tax Law and Practice. Vijay Nicole Imprints Private Limited, Chennai. – Current year.
3. Mehrotra, H.C. and Goyal, S.P. Income Tax Law & Accounts. SahityaBhawan Publications, Agra. - Current year.
4. Saha, R.G., Usha Devi, N. Income Tax (Direct Tax). Himalaya Publishing House, New Delhi – Current year.
5. Vinod, K. and Singania. Students Guide to Income Tax. Taxmann Publications, New Delhi. - Current year.

Note: Question paper shall cover 80% Theory and 20% Problems

Course Outcomes

Upon completion of the course, the students will be able to

CO1: Understand the basic concepts of Income Tax Act

CO2: Identify the exempted incomes from all heads of incomes

CO3: Analyse the procedures for computing taxable incomes from five heads.

CO4: Determine the taxable income of different heads of income

CO5: Prepare the statement of tax liability of an individual

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	3	81/15=5.4
CO2	9	3	9	9	3	3	9	9	3	9	3	9	3	3	9	93/15=6.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	105/15=7
CO4	9	9	9	9	3	9	3	3	9	3	3	9	3	3	3	87/15=5.8
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	3	111/15=7.4
Weightage																31.8/5=6.36

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No Correlation between CO’s and PO’s (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COT36	BUSINESS ANALYTICS	L	T	P	C
CORE XVI			4	-	-	4

Course Objectives:**The objectives of the course are**

- To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions
- To provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario.
- To familiarize the applications and tools of Industry4.0

Unit I: Electronic Commerce

Electronic Commerce: Traditional vs. Electronic Business Applications - The Anatomy of E-Commerce Applications - Classification of Electronic Commerce – Applications of Electronic Commerce Technologies- Business Models- Architectural Framework.

Unit II: Digital Marketing

Digital Marketing: Introduction, Concept, scope, and importance - Traditional marketing versus digital marketing - Challenges and opportunities for digital marketing - Digital penetration in the Indian market - Benefits to the customer; Digital marketing landscape: an overview - Ethical issues and legal challenges in digital marketing - Regulatory framework for digital marketing in India - Digital technology and customer-relationship management.

Unit III: Online Marketing

Digital Marketing Presence: Concept and role of Internet in marketing - Online marketing domains - The P.O.E.M framework - Website design and Domain name branding - Search engine optimization: stages, types of traffic, tactics - Online advertising: types, formats, requisites of a good online advertisement - Buying models - Online public relation management - Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.

Unit IV: Interactive Marketing

Interactive marketing: concept and options - Social media marketing: concept and tools - Online communities and social networks - Blogging: types and role - Video marketing: tools and techniques - Mobile marketing tools - PPC marketing - Payment options.

Unit V: Application of AI in Industry 4.0

Industrial Revolution: Industrial Revolution 1.0 to 4.0- meaning- Goals and Design Principles - Technologies of Industry 4.0 - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality.

Artificial Intelligence in Marketing: Introduction of Artificial Intelligence in Marketing How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing

Text Books:

1. Pineet Singh Bhatia, "Fundamentals of Digital Marketing", Pearson Publishers, 2019.
2. Bharat Bhasker, "Electronic Commerce: Framework, Technologies and Applications", Tata McGraw Hill Publishing Company Limited, Noida, UP, 2016
3. C.A.Rayudu, "E-Commerce & E-Business", Himalaya Publishing House, Mumbai, 2013
4. P. Kaliraj, T. Devi, "Higher Education for Industry 4.0 and Transformation to Education 5.0, 2020.
5. Gilchrist Alasdair, "Industry 4.0, A Press Publishing Company, New York, 2016

Reference Books:

1. Deiss, R&Henneberry, R, "Digital marketing for dummies. John Wiley & Sons, 2020 - 21
2. Amir Manzoor, "E-Commerce", Amir Manzoor Publisher, 2014
3. Suresh T.Viswanathan, "The Indian Cyber Law", Bharat Law House, New Delhi, 2015
4. Ustundag Alp, "Industry 4.0: Managing The Digital Transformation", Springer International Publishing, New York, 2009

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: To gain introductory and application knowledge on ecommerce

CO2: Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

CO3: Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms.

CO4: Demonstrate their skills in digital marketing tools such as Social media, and Blogging for engaging the digital generation.

CO5: Introduction of AI in Digital Marketing

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	3	3	9	3	9	9	9	81/15=5.4
CO2	9	3	3	3	3	3	9	3	3	9	3	9	3	9	9	81/15=5.4
CO3	9	3	9	9	3	3	9	3	9	9	3	3	9	3	3	87/15=5.8
CO4	9	9	9	9	3	9	9	3	9	3	3	9	9	9	9	111/15=7.4
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31/5=6.2

• Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
 Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool –
 Cause and Effect Matrix)

SEMESTER IV

COURSE CODE	P21COE411	MANAGERIAL ECONOMICS	L	T	P	C
ELECTIVE - I			4	-	-	4

Course Objectives

The objectives of the course are

- To develop managerial perspective to economic principle as an aid for decision making under given environmental constraints.
- To understand the concepts of demand analysis and cost of production analysis
- To know the types of competition, pricing decisions and profit management
- The student will understand the concepts of managerial economics

Unit – I: Managerial Economics

Managerial Economics: Nature and Scope, In relation with other disciplines - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises: Maximization of profit – Value of enterprises.

Unit – II: Demand Analysis

Demand analysis: Demand determinations - Demand distinctions – Types of Elasticity of demand – Demand forecasting: For industrial goods – Consumer goods – Factors determining demand forecasting – Methods of demand forecasting.

Unit – III: Cost and production analysis

Cost and production analysis: Cost concepts, Classifications and Determinants – Cost and output relationship – Short run and Long run – Cost functions – Economics scale of production – Cost control – Cost reduction - Production functions – Break-even analysis

Unit – IV: Price and Output analysis

Pricing and output decisions indifferent market situations: Perfect competition – Monopoly and Monopsony – Monopolistic competition – Oligopoly and Oligopsony – Pricing policies – Pricing methods – Pricing forecasting.

Unit – V: Profit management

Profit management: Nature, Measurement – Profit policies – Profit planning and forecasting - Business cycles and Business policies – Economic forecasting – Input Output analysis - National income.

Text Book:

1. R.L. Varsheny ,C.L.Maheshwari, “Managerial Economics”, Sultan Chand & Sons, New Delhi, 2002

Reference Books:

1. Cauvery, SudhaNayak and Others - Managerial Economics - S. Chand and Sons, New Delhi, 2009.
2. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi, 2010.
3. Gupta G.S. – Managerial Economics – Tata McGraw Hill, New Delhi, 2014.
4. Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi, 2015.
5. Mithani D.M. – Managerial Economics – Himalaya Publishing House, Mumbai, 2011.

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Understand the roles of managers in firms

CO2: Understand the internal and external decisions to be made by managers

CO3: Analyze the demand and supply conditions and assess the position of a company

CO4: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

CO5: Analyze real-world business problems with a systematic theoretical framework.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	3	3	75/15=5
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	9	3	99/15=6.6
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	9	9	105/15=7
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31/5=6.2

Level of Correlation 1 – Low 3 – Medium 9 – High 0– No Correlation
between CO’s and PO’s (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COE412	BUSINESS ETHICS	L	T	P	C
ELECTIVE - I			4	-	-	4

Course Objectives:

The objectives of the course are

- Promote understanding of the importance, for business and the community, of ethical conduct;
- Provide the skills with which to recognize and resolve ethical issues in business;
- Enhance awareness and critical self-examination of one's own values, and to appreciate the relevance of personal values in the business/workplace setting; and
- Encourage reflection on the ethical dimension of your own decision-making in workplace and other settings.

Unit –I: Business Ethics

Business Ethics – Meaning and definition – Importance – Nature and factors influencing business ethics – Scope and Objectives – Characteristics of Business ethics.

Unit –II: Ethical performance

Ethical performance – Ethics and Business – Types of Ethics – Need for Business Ethics.

Unit –III: Beliefs and Values

Values – Norms – Beliefs – Moral Standards – Beliefs and their role – Moral Standards Vs Standard Morality – Ethical codes.

Unit – IV: Corporate Governance

Corporate Governance – Meaning – Importance and Features and Corporate Social Responsibility.

Unit –V: Environmental ethics

Environmental Ethics – Workplace Ethics - Ethics in Marketing and Consumer protection.

Text Book

1. Murthy, G.S.V., Business Ethics. 1stEdn. Himalaya Publishing House, Mumbai, 2016.

Reference Books

1. Badi, R.V. and Badi, N.V., Business Ethics. 2ndEdn. Vrinda Publication (P) Ltd., Delhi, 2005.

2. Gene Burton. Manab Thakur. Management today – Principles and Practice. 9th Reprint. Tata McGraw Hill Publishing Company Ltd., Delhi, 2006
3. Jain V.K. and Omprakashbiyani. Business Ethics & Communication. 2nd Revised Edn. S.Chand& Co Ltd., New Delhi, 2008.

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon successful completion of the requirements for this course, students will be able to:

- CO1:** Re-examine their knowledge of business and economic concepts from an ethical perspective;
- CO2:** Explain and illustrate the importance, for business and the community, of ethical conduct;
- CO3:** Recognise and resolve ethical issues in business;
- CO4:** Reflect on and critically examine their own values and the importance of the ethical dimension in business and workplace decision making; and,
- CO5:** Confidently apply systematic ethical reasoning to business dilemmas and communicate effectively in oral and written forms these, using the concepts, logic and rhetorical conventions of business ethics.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	9	9	9	3	9	3	9	3	9	87/15=5.8
CO2	9	3	9	9	3	3	9	9	3	9	3	9	9	3	9	99/15=6.6
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	9	111/15=7.4
CO4	9	9	9	9	3	9	3	3	9	3	3	9	9	3	9	99/15=6.6
CO5	9	9	9	9	9	9	9	9	3	9	9	3	9	9	3	117/15=7.8
Weightage																34.2/5=6.84

Level of Correlation 1 – Low 3 – Medium 9 – High 0– No
 Correlation between CO’s and PO’s (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COE421	BUSINESS ENVIRONMENT	L	T	P	C
ELECTIVE - II			4	-	-	4

Course Objectives

The objectives of the course are

- To take business decisions in the situations of organizations which keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions.
- To enable students to know the concept of Business Environment.
- To enable the student to understand the importance and significance of Business Environment.
- To equip knowledge about business environment at National and International level.

Unit I: Concept of Business Environment

Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

Unit II: Economic Environment

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

Unit III: Political and Legal Environment

Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy.

Unit IV: Socio-Cultural Environment

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act.

Unit V: International and Technological Environment

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

Text Books

1. Francis Cherunilam: Business Environment Himalaya Publishing House, Bombay, 2018.
2. Raj Agrawal and ParagDiwan, Business Environment: Excel Books, New Delhi, 2010

Reference Books:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, Delhi, 2016.
2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi, 2016.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi, 2013
4. Aswathappa, K. Legal Environment of Business, Himalaya Publication, New Delhi, 2016.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi, 2014.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi Govt of India : Survey, Various issues.
7. Ramaswamy, V.S. and NamaKumari: Strategic Planning for Corporate Success, Macmillian, New Delhi, 2009.
8. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi, 2008.

Note: Question paper shall cover 100% Theory

Course Outcomes

Upon completion of the course, the students will be able to

CO1: Understand the concepts of business, legal, cultural and global environments.

CO2: Make use of the provisions of business legislations

CO3: Analyse the internal, external, micro and macro business environments.

CO4: Assess the business competitions

CO5: Solve and manage the business related problems.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	3	3	75/15=5
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	3	93/15=6.2
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																29.8/5=5.96

Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
 Correlation between CO’s and PO’s (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

COURSE CODE	P21COE422	ORGANIZATIONAL BEHAVIOUR	L	T	P	C
ELECTIVE - II			4	-	-	4

Course Objectives

The Course objectives are

1. To enable the students to understand an organization and its behavior.
2. To enable the students to know the needs and ways of human beings at work.
3. To enable the students to understand the importance of organizational behavior and conflict and relationship management.
4. The students will gain the knowledge to survive in the changing organizational environment.

Unit I: Organizational Behavior

Organizational Behaviour (O.B) - Definition – Key elements – Nature and scope – Need for studying Organizational Behaviour – Disciplines contributing to organizational behavior - Organizational behavior process - Applying O.B. knowledge to Management Practices. Hawthorne experiments – O.B. Models.

Unit II: Personality, perception and learning

Individual perspective – Foundation of individual behavior – Personality – Concept – Types- Determinants - Theories – Perception - Perceptual process - Factors affecting perception – Perception and its applications in organizational behavior – Learning – Determinants- Principles – Theories - Learning and behavior.

Unit III: Group Dynamics

Meaning and origin of group dynamics – Concept of group – Types of groups – Formal and Informal groups – Theories of group formation – Group behavior – Group decision making.

Unit IV: Conflict

Concept of conflict – Conflict process – Inter-group conflict- Intra – Individual conflict – interpersonal conflict – Organizational conflicts – Conflict management – Negotiation – Resolution techniques. Organizational culture – Types – Functions of culture – Creating and sustaining and changing a culture – Learning and measuring culture – Communicating culture.

Unit V: Organizational Change

Goal of organizational change – Nature and factors in organizational change – Approaches to organizational change – Perspectives on change – Planned changes for development – Process of planned change – Response to change – Resistance to change – Overcoming resistance to change – Role of change agents.

Text Book

1. Prasad, L.M., Organisational Behaviour. 5th Revised Edn. Sultan Chand and Sons, New Delhi, 2014.

Reference Books

1. Aswathapa, K., Organizational Behaviour - Text and Cases. 12th Edn. Himalaya Publishing House, New Delhi, 2008.
2. Chandran, Jit.S., Organisational Behaviour. 3rd Edn. Vikas Publishing House Pvt Ltd., New Delhi, 2008.
3. Gvegory Moorheed and Ricky W. Grifftin, Organisational Behaviour, Jai Co Publishing House, Mumbai, 2005.
4. Khanka, S.S., Organisational Behaviour. 4th Edn. S.Chand & Co. Ltd., New Delhi, 2004.
5. Mishra, M.N., Organisational Behaviour. 1st Edn. Vikas Publishing House Pvt Ltd., New Delhi, 2005.

Note: Question paper shall cover 100% Theory

Course Outcomes

On completion of this course, the students will be able to

CO1: Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.

CO2: Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.

CO3: Analyze the complexities associated with management of the group behavior in the organization.

CO4: Demonstrate how the organizational behavior can integrate in understanding the motivation(why) behind behavior of people in the organization.

CO5: Synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	3	3	9	9	9	3	9	81/15=5.4
CO2	9	3	3	3	3	3	9	3	3	3	3	9	9	3	9	75/15=5
CO3	9	3	9	9	3	3	9	9	9	3	3	3	9	3	9	93/15=6.2
CO4	9	9	9	9	3	9	9	9	9	3	3	9	9	3	9	111/15=7.4
CO5	9	9	9	9	3	9	9	9	3	3	3	3	9	3	93/15=6.2	
Weightage															30.2/5=6.04	

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

COURSE CODE	P21COR41	PROJECT	L	T	P	C
CORE-XVII			22	-	-	8

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Understand and identify the real life problem which needs the solution

CO2: Make the survey for the collection of the data required for the study

CO3: Test the hypothesis by applying the appropriate statistical tools, infer the results drawn and report the suggestions

CO4: Emerge as a leader by suggesting suitable solutions to the problems

CO5: Co-ordinate and execute research related work as a member of research team and apply ICT tools for research independently.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	9	3	3	9	3	9	9	9	9	3	9	3	93/15=6.2
CO2	9	9	9	9	3	9	9	9	3	9	3	9	3	9	9	111/15=7.4
CO3	9	9	9	9	3	9	9	3	9	9	3	3	9	9	9	111/15=7.4
CO4	9	9	9	9	9	9	9	3	9	3	3	9	3	9	3	105/15=7
CO5	9	9	9	9	9	9	9	9	3	9	9	3	3	9	9	117/15=7.8
Weightage																35.8/5=7.16

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

RULES GOVERNING THE EVALUATION OF PROJECT REPORT AND VIVA VOCE EXAM

1. Selection of Topic:

- a. Each student shall select a topic for her project in consultation with her Guide and the Head of the Department.
- b. The project report should contain a minimum of 40 pages in A4 format excluding bibliography and appendices.

2. Each student should submit four copies of her project report for evaluation.

3. Last date for the submission of Project Report:

The project report should be submitted to the Controller of Examinations (P.G. Courses) through the Guide and the Head of the Department **on or before the last working day** for the students of the University/College for the academic year. If a student fails to submit the project report on or before the last working day, she will not be eligible for getting rank.

4. The project report will be valued for 80 marks by two Examiners, of whom, one will be the Guide and the other will be an External Examiner. The project report will be valued for 40 marks by each Examiner. The sum of marks awarded by both the examiners will be considered to be the final marks. For a pass in the project report, the student should secure a minimum of 50 marks. If a student fails to secure 50 marks in the evaluation of project report, she may be permitted to resubmit her project report once again after incorporating the necessary corrections, if any, as suggested by the Examiners within a period of three months from the date of publication of the results of the Examinations.
5. A student who has secured 40 marks or above in the evaluation of project report would be permitted to appear for the *viva voce*. The *viva voce* carries a maximum of 20 marks and will be conducted jointly by the External Examiner and the Guide. The student should secure a minimum of 10 marks in the *viva voce*. The student who fails to attend the *viva voce* or fails to secure 10 marks in the *viva voce* should reappear for the same after a month but within a period of three months from the date of publication of results. In any case, no student will be permitted to appear for the *viva voce* more than twice. If a student fails during her second appearance also in *viva voce*, she has to choose a new topic for her project and resubmit the Project report within three months after the publication of the results of the second *viva voce* Examination.
6. For resubmission of the project report or reappearance in the *viva voce*, the student has to pay a fee as prescribed by the University.
7. Any other unforeseen problems / situations, not mentioned above if arise regarding the project report and *viva voce*, will be placed in the Academic Committee of the University and suitably resolved.

COURSE CODE	P21CON211	FUNDAMENTAL OF MARKETING	L	T	P	C
(NME)			4	-	-	4

Course Objectives:

The objectives of the course are to understand

- Marketing and its related concepts
- Knowing the position of customer in the merchandising of a product
- Modern marketing concepts, theories on marketing research
- The concepts of marketing management
- Learn about marketing process for different types of products and services

Unit I: Marketing

Marketing: Introduction, Definition of and fundamental principles of marketing, importance of marketing, Marketing and Selling, Marketing and Distribution, Role of marketing in the organization, Marketing in the economic development

Unit II: Marketing Mix

Marketing Mix: Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control, Marketing system, Marketing process, Marketing Functions, Modern Marketing concept: factors, benefits, Social Marketing

Unit III: Customer Relationships

Customer Relationships: Customer needs, wants & demands, Products, services & experiences, Customer value & satisfaction, Target customer, Value proposition, Customer loyalty & retention, Market share & customer equity

Unit IV: Digital Marketing and Marketing ethics

Digital marketing, Marketing Ethics, Brief Overview of B to B marketing. Market Segmentation Marketing Strategies, A More in Depth Look at Targeting and Positioning, Competitive Advantage.

Unit V: Marketing Research

Marketing Research: Meaning, Types, users of marketing research. Advantages and limitations, marketing research process

Text Book:

1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand& Co, 2010.

Reference Books:

1. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.
2. R.L. Varshney and B. Bhattacharya, International Marketing Management – An Indian perspective, Sultan Chand and Sons, 2015.

Note: Question paper shall cover 100% Theory

Course Outcomes

CO1: Demonstrate understanding of marketing terminology and concepts.

CO2: Identify wants and environmental factors that shape marketing activities for certain target markets.

CO3: Demonstrate knowledge of the individual components of a marketing mix.

CO4: Demonstrate knowledge of key business communication strategies within the marketing field.

CO5: Identify the organizational processes involved in the planning, implementation and control of marketing activities.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	9	9	3	9	9	3	87/15=5.8
CO2	9	3	3	3	3	3	9	3	3	9	3	9	3	9	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	3	9	3	3	9	3	9	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	9	3	9	105/15=7
CO5	9	9	9	9	3	9	9	9	3	9	9	3	9	9	3	111/15=7.4
Weightage																31.8/5=6.36

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

COURSE CODE	P21CON212	FUNDAMENTALS OF BANKING	L	T	P	C
(NME)			4	-	-	4

Course Objectives:

To enable the students to

- Know the relationship between banker and customer
- Tell the instruments used for banking transactions, need for crossing
- Be familiar with the rules on loans and advances

Unit I: Banker and Customer

Meaning and Definitions of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer – KYC Norms

Unit II: Banking Systems

Unit Banking, Branch Banking, Investment Banking – Innovations in banking – E-banking – Online and Offshore Banking, Internet Banking – Anywhere Banking – ATMs – RTGS

Unit III: Deposits

Deposits: Rules for opening accounts - Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits -Insurance linked savings bank deposits –Non Residence Deposit Account– Senior Citizen Deposit Account – Flexi Deposit Account - Loans and Advances- principles of sound lending, secured and unsecured advances

Unit III: Cheques

Definition of negotiable instruments – Essential Features – Types – Comparison Between Cheque and Bill of Exchange, Cheque Vs draft, Banker's Cheque – Cheque – meaning – definition – essentials.

Unit IV: Crossing of Cheques

Crossing- types, who can cross, endorsement- kinds, regularity of endorsement– Holder in due Course Privileges – Holder for Value – Acceptance for Honour - Account – Reasons for Dishonour a Cheque

TextBook:

1. Sundaram and Varshney, Banking Theory, Law & Practice, Sultan Chand Company, New Delhi, 2012

Reference Books

1. S.M. Sundaram, Banking Theory, Law & Practice, Sri Meenaksi Publications, Karaikudi, 2015
2. M.Kumar and Srinivasa, Banking, New Central Book Agency, 2010
3. M.S. Ramasamy, Banking Law & Practice in India, Sultan Chand Company, New Delhi, 2010.
4. E. Gorden and N. Natarajan, Banking Theory, Law & Practice, Himalaya Publication, 2020.
5. B.Santhanam, Banking Theory, Law & Practice, Margham Publications, Chennai, 2014

Note: Question paper shall cover 100% Theory

Course Outcomes:

C01 -Evaluate the performance of the banking industry.

C02 -Discuss bank lending policies and procedures.

C03 -To elucidate the broad functions of banks

C04 - To grasp the conduct of monetary policy and its effect on the interest rate, credit availability, prices, and the inflation rate

C05- To express opinions about banking in written and oral form, based on the basic knowledge and skills acquired

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	9	9	3	9	9	3	87/15=5.8
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	3	9	3	9	3	9	9	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	9	3	9	3	9	9	111/15=7.4
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																31.8/5=6.36

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

COURSE CODE	P21COV11	EXCEL SKILLS FOR COMMERCE	L	T	P	C
VAP-I				-	30	2

Course Objectives:

After completing this Course, the student will

- Be able to enhance their MS Excel skills through exercise and gaining hands-on experience in various techniques & Tools
- Learn financial modeling and the best utilization of Statistical tools in the areas of research and analysis
- Gain Excel Proficiency like Calculations, Functions, Formulas, Optimization and Statistical Tools and Excel Best Practices in Financial Modeling

Course Description:

Microsoft Excel is a spreadsheet application which the students can use to store, manipulate and present data. This course is taught through a mixture of demonstration and hands-on practice. This course is for experienced Microsoft Excel users and assumes the students already have a good working knowledge of Excel. Also it provides working of Excel for doing financial analysis and building financial models. It will help them to assist in their daily reporting and analysis functions in their job. The students of this course will gear up for campus placements and jobs.

Course Requirements

- Having basic knowledge of operating computer
- Having knowledge on finance formulas

Course Content

- Financial Functions and Applications Related to Excel
- Present and Future Values (PMT,PV, FV, RATE)
- Rate of Return (IRR, MIRR, XIRR)
- Net Present Value(NPV, XNPV)
- Depreciation of Asset
- Payment of a Loan (EMI)
- Coupons
- Price of Security
- Treasury Bills
- Cash Flow Identities (Cash flow Analysis from Financial Statements)
- Univariate Analysis
- Difference of Means and ANOVA
- Correlation and Regression (Multiple Regression - finding out parameters)

- FIND, SEARCH, REPLACE, SUBSTITUTE, CHAR, EXACT
- Introduction to array / CSE formulae
- How to enter an array formulae
- Basic array formulae – INDIRECT and TRANSPOSE

Learning Outcomes

After studying this course, students should be able to:

- Know the basics of Excel 2016
- Work with Cells and Sheets
- Know and use the Formulas and Functions
- Work with finance Data

COURSE CODE	P21COI21	INTERNSHIP TRAINING (For those admitted in June 2021 and later)	L	T	P	C
INT-I			-	-	30	2

Course Outcomes

Upon the completion of the course, the students will be able to

CO1: Extend knowledge in the field of commerce and business

CO2: Experiment practically with the operations of the business

CO3: Examine the policies, procedures and practices of the business

CO4: Adapt to the environment of the business / services and work together to achieve the common goal

CO5: Develop skills of team work, co-operation and knowledge of ICT on business through self-packed strategies.

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs	
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8		
CO1	9	3	3	9	3	3	9	9	9	9	3	9	3	9	3	3	87/15=5.8
CO2	9	9	9	9	3	9	9	9	9	9	3	9	9	9	9	9	123/15=8.2
CO3	9	9	9	9	3	9	9	9	9	9	3	3	9	3	3	3	105/15=7
CO4	9	9	9	9	9	9	9	3	9	3	3	9	3	9	9	9	111/15=7.4
CO5	9	9	9	9	9	9	9	9	3	9	9	3	9	9	3	3	117/15=7.8
Weightage																	36.2/5=7.24

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO's and PO's (Suggested by UGC as per Six Sigma Tool –
Cause and Effect Matrix)

Rules governing Internship Training

- Each student should undergo 15 days practical training during the Second semester vacation. If a student fails to undergo the training programme on medical grounds / due to lack of attendance during the stipulated period, she should undergo the same during the third semester summer vacation, after getting prior permission from the Head of the Department. In such cases, the training report should be submitted within a month after the completion of the 'Internship Training' programme.

2. The students shall undergo the above mentioned 'Internship Training' in such of the Institutions approved by the Department. The list of institutions meant for 'Internship Training' will be prepared by the faculty covering entities such as Research Institutes, Organizations, Banks, Insurance Companies, Co-operative Organisations, Limited Companies, Commercial Outlets and such other organizations found to be worth for imparting training.
3. Each student has to submit TWO copies of the Internship Training report in not less than 20 typewritten pages in A4 format within a month of reopening of the college/University in the third semester, for the training undergone during the Second semester vacation. The training report should not have been submitted elsewhere for any other certificate, diploma or degree course.
4. In case of failure to submit the report within the above stipulated period, the date of submission shall be extended by another 15 days with a fine as prescribed by the /Head of the Department of the University/Principal.
5. If any student fails to submit the report within the stipulated time / within the extension period of 15 days (or) fails in the Internship Training she has to resubmit the report one week prior to the commencement of the ensuing even semester examinations after the completion of the course.
6. The training report will be valued for a maximum of 100 marks of which 40 marks will be awarded by the Internal Examiner or Guide and remaining 60 Marks will be awarded by the entity which host the student for the Internship Training and the student should secure a minimum of 50% marks put together to get a pass.
7. If any student indulges in malpractice while attending the training programme or fails to secure a minimum pass mark she has to undergo 'Inservice Training' programme once again for a period of 20 days at the end of the third semester and resubmit the training report within a period of one month after the completion of the training programme.

COURSE CODE	P21COV42	DATA ANALYSIS USING SPSS: INFERENTIAL ANALYSIS	L	T	P	C
VAP- II			-	-	30	2

Course Objectives:

In this course, student will

- gain proficiency in how to analyze a number of statistical procedures in SPSS
- learn how to interpret the output of a number of different statistical tests
- Learn how to write the results of statistical analyses

Mapping Outcomes- COs, POs and PSOs

	PO							PSO								Mean Score of COs
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	
CO1	9	3	3	3	3	3	3	9	9	3	9	3	9	3	3	75/15=5
CO2	9	3	3	3	3	3	9	9	3	9	3	9	3	3	9	81/15=5.4
CO3	9	3	9	9	3	3	9	9	9	9	3	3	9	3	3	93/15=6.2
CO4	9	9	9	9	3	9	9	3	9	3	3	9	3	3	3	93/15=6.2
CO5	9	9	9	9	3	9	9	9	3	9	9	3	3	9	3	105/15=7
Weightage																29.8/5=5.96

- Level of Correlation 1 – Low 3 – Medium 9 – High 0 – No
Correlation between CO’s and PO’s (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*)

Course Description:

This course provides an application-oriented introduction to the statistical component of IBM SPSS Statistics. Students will review several statistical techniques and discuss situations in which they would use each technique, how to set up the analysis, as well as how to interpret the results. This includes a broad range of techniques for exploring and summarizing data, as well as investigating and testing relationships. Students will gain an understanding of when and why to use these various techniques as well as how to apply them with confidence, interpret their output, and graphically display the results.

This introductory course is for Final Year students who do project and perform statistical analysis using SPSS software. The focus is to give wider understanding of basic concepts of statistics used in social science research and to develop competency in proper selection of statistical techniques while analyzing the data in social sciences research. The course will also develop competency in the use of SPSS for data analysis and develop skills in proper interpretation of the output of SPSS Software.

The course will cover t tests, ANOVA, correlations and linear regression, Factor analysis

Course Requirements

- Familiarity with basic concepts in statistics, such as measurement levels, mean, and standard deviation.
- Familiarity with the windows in IBM SPSS Statistics either by experience with SPSS Statistics (version 18 or later) or completion of the SPSS Statistics Essentials (V25) course

Course Content

- ❖ Data input and output
- ❖ Percentage Analysis
- ❖ One sample t test
- ❖ Independent sample t Test
- ❖ Dependent sample t test
- ❖ ANOVA
- ❖ Correlation and Regression
- ❖ Chi square
- ❖ Factor analysis

Learning Outcomes

After studying this course, students should be able to:

- ❖ understand how to start SPSS
- ❖ enter basic data into SPSS
- ❖ Introduction to statistical analysis
- ❖ Examine individual variables
- ❖ Test hypotheses about individual variables
- ❖ Test the relationship between categorical variables
- ❖ Test on the difference between two group means
- ❖ Test on differences between more than two group means
- ❖ Test the relationship between scale variables
- ❖ Predict a scale variable: Regression
- ❖ Introduction to Bayesian statistics
- ❖ Overview of multivariate procedures

Evaluation Pattern

10X10=100

1. Creating a data file in the Data Editor
2. Running the Frequencies Procedure in the Data Editor
3. Creating New Variables, Transforming Variables & Adding Verbal Labels
4. Examining the relationship between Gender & dependent - Crosstabs

5. Correlations among variables
6. Using the t-test to Examine Gender Differences
7. Using Paired-Sample t-test
8. Using One-Way ANOVA:
9. Using Two-Way ANOVA
10. Using Two-Way Mixed-Model ANOVA