RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

DEPARTMENT OF COMMERCE

Rathinam Techzone, Pollachi Road, Eachanari,

Coimbatore – 641021

Syllabus for

B.Com (Bachelor of Commerce)

2021-2022 Batch on-wards

Vision and Mission of the Institution:

VISION

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youth who can accelerate the overall development of India.

MISSION

To provide quality education at affordable cost, build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India**.**

CORE PURPOSE

Transform the youth into National Asset.

Vision and Mission of the Department:

VISION

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the industry need.

MISSION

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies t necessary that in to excel in entrepreneurial venture, higher education and for employment.

Program Educational Objectives (PEO)

PEO1	:	To develop a global view of successful, qualified, innovative, and productive infulfilling the needs of the industry
PEO2	:	To analysis of real practical knowledge in accounting, auditing, tax filing, otherfinance related services and build global Employability
PEO3	:	To demonstrate professionally with the knowledge acquired and apply the skills throughout their research excellence
PEO4	:	To demonstrate qualified and trained personnel for fields such as banking, insurance, accounting, stock markets, e-commerce, and marketing.
PEO5	:	To contribute to the nation building with competency adequate research ethicalstandards

Mapping of Institute Mission to PEO

Institute Mission	**PEO's**
A world-renowned industry-integrated institution	PEO1, PEO2
Imparts knowledge, skill, and research culture in young men and women to suit emerging young India.	PEO2, PEO5

Mapping of Department Mission to PEO

Department Mission	**PEO's**
Provides a student-centered environment.	PEO1
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO3
Demonstrates the knowledge, skills, and competencies necessary to excel in accounting profession, entrepreneurial venture, higher education and or employment	PEO2, PEO4, PEO5

Program Outcomes (PO):

PO1	:	Applying wide knowledge both in accounting, finance and Trade.
PO2	:	Analysis and evaluation of financial professional skills, applying both quantitative and qualitative knowledge into business
PO3	:	Develop the ability and analysis the accounting concepts, principles, and frameworks to effectively communicate to stakeholders
PO4	:	Analyze and give solutions to economic problems an industry as well as businessenvironment and various dimensions of society.
PO5	:	Create and apply appropriate techniques, resources, and modern statistical tools for the dataanalysis
PO6	:	Apply ethical principles and commit to professional ethics and responsibilities and norms ofthe accounting practices
PO7	:	Incorporate the leadership and problem-solving skills they can joined lead organizationsor initiate their own ventures
PO8	:	Summarize knowledge in implementing global business practices
PO9	:	Apply ethical principles and commit to professional ethics and responsibilities and norms ofthe accounting practices.

Program Specific Outcomes (PSO)

PSO1	**:**	Acquire the knowledge on secretarial practices to suit the modern corporate.
PSO2	**:**	Identify, formulate, analyze and solve and diverse business problems.
PSO3	**:**	Select and apply appropriate techniques, resources and modern statistical tools to cope upwith recent trends.
PSO4	**:**	Inculcate the corporate responsibilities.

Correlation between the POs and the PEOs

Program Outcomes		PEO1	PEO2	PEO3	PEO4	PEO5
PO1	:	3	2		2	
PO2	:	2	1		2	
PO3	:	1	3		3	
PO4	:	2	1			2
PO5	:		3	2	1	
PO6	:	3		3		
PO7	:		2		3	1
PO8	:	3			1	3
PO9	:	3	2			1
PSO1	:			3	2	1
PSO2	:	3		2	1	
PSO3	:	1	2		3	
PSO4	:		3		1	3

Mapping should be done based on the correlation of PO / PSO with PEO.

If strongly correlated mention - 3

If moderately correlated mention - 2

If less correlated mention - 1

If no correlation leave blank

Components considered for Course Delivery is listed below:

1. Classroom Lecture
2. Laboratory class and demo
3. Assignments
4. Case Study
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

Mapping of POs with Course Delivery:

Program Outcomes	Course Delivery								
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
PO1	3		2		1	3		3	3
PO2	3		1	2		2		2	
PO3			3	2	2	3	2		1
PO4		2		3	2	3	1	1	2
PO5	3	2	2		3		1	2	1
PO6		3	1	1			3	3	
PO7	1	1		1		1		1	1
PO8	2		1		2	3	2		2
PO9	2		2	2	1	3		2	
PSO1		1		3		2		1	
PSO2	2		1		2		3	1	
PSO3	2	1				3		2	
PSO4	1		2	2			3		3

Mapping should be done based on the correlation of PO / PSO with Course Delivery Components.

If strongly correlated mention - 3
If moderately correlated mention - 2
If less correlated mention - 1
If no correlation leave blank

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
B. Com Curriculum Structure - Regulation - 2021
(For the students admitted from 2021 onwards)

S. No	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	1	1	L1		Language – I	4	4	50	50	100
2	1	2	L2		English for Communication – I	4	4	50	50	100
3	1	3	Core		Core - Financial Accounting - I Core - Financial Accounting*	4	4	50	50	100
4	1	3	Core Practical		Core Practical - MS Office – Accounting	2	4	25	25	50
5	1	3	DSC	DSC	DSC - 1C	4	4	50	50	100
6	1	3	DSC Practical		DSC Practical - 1C	2	4	25	25	50
7	1	3	Allied-I	DSA	DSA 1A	4	4	50	50	100
8	1	4	AEC		Ability Enhancement Course I	2	2	50		50
9	1	6	VAC		Value Added Course - I%*	2	-	50		50
						28	**30**			
1	2	1	L1		Language – II	4	4	50	50	100
2	2	2	L2		English for Communication – II	4	4	50	50	100
3	2	3	Core		Core - Financial Accounting – II	4	4	50	50	100
4	2	3	Core Practical		Core Practical – Excel in Financial Decisions	2	4	25	25	50
5	2	3	DSC	DSC	DSC 2C	4	4	50	50	100
6	2	3	DSC Practical		DSC Practical - 2C	2	4	25	25	50
7	2	3	Allied-II	DSA	DSA 2A	4	4	50	50	100
8	2	4	AEC		Ability Enhancement Course II	2	2	50		50
9	2	6	VAC		Value Added Course - II %*	2	-	50		50
						28	**30**			
1	3	3	Core		Core - Corporate Accounting - I	4	5	50	50	100
2	3	3	Core Practical		Core Practical – Tally-I	2	4	25	25	50
3	3	3	DSC		DSC 3C	4	5	50	50	100
4	3	3	DSC Practical		DSC Practical - 3C	2	4	25	25	50
5	3	3	Allied-III	DSA	DSA 3A	4	5	50	50	100
6	3	4	SEC	SEC-I	Skill Enhancement Courses – I	2	5	25	25	50
7	3	4	AEC		Ability Enhancement Course III	2	2	50		50
8	3	6	VAC		Value Added Course - III %*	2	-	50		50
9	3	6	ITR		Industrial Training Report- I*	2		50		50
10	3	6	IDL		Inter Department Learning –	2	-	50		50

					I#					
						24	**30**			
1	4	3	Core		Core–Corporate Accounting - II	4	5	50	50	100
2	4	3	Core Practical		Core Practical – SPSS	2	4	25	25	50
3	4	3	DSC	DSC	DSC 4C	4	5	50	50	100
4	4	3	DSC Practical		DSC Practical - 4C	2	4	25	25	50
5	4	3	Allied-IV	DSA	DSA 4A	4	5	50	50	100
6	4	4	SEC	SEC-II	Skill Enhancement Courses – II	2	5	25	25	50
7	4	4	AEC		Ability Enhancement Course IV	2	2	50		50
8	4	6	VAC		Value Added Course - IV %*	2	-	50		50
9	4	6	IDL		Inter Department Learning – II#	2	-	50		50
						24	**30**			
1	5	3	Core		Core – Cost Accounting	4	4	50	50	100
2	5	3	Core Practical		Core Practical - Tally-II	2	4	25	25	50
3	5	3	DSC	DSC	DSC 5C	4	4	50	50	100
4	5	3	DSC Practical		DSC Practical - 5C	2	4	25	25	50
5	5	3	DSE	DSE – I	Elective - I – DSE 1E	4	5	50	50	100
6	5	3	DSE	DSE -II	Elective - II – DSE 2E	4	5	50	50	100
7	5	4	SEC	SEC-III	Skill Enhancement Courses - III	2	4	25	25	50
8	5	6	ITR		Industrial Training Report- II					
9	5	6	VAC		Value Added Course - V%*	2	-	50		50
						24	**30**			
1	6	3	Core		Core-Management Accounting / Management Accounting *	4	6	50	50	100
2	6	3	Core Practical		Core Practical – Commerce Practices	2	4	25	25	50
3	6	3	DSE	DSE – III	Elective – III – DSE 3E	4	6	50	50	100
4	6	3	DSE	DSE – IV	Elective – IV – DSE 4E	4	6	50	50	100
5	6	3	Core Course - XI	DSC	Core Project	8	4	100	100	200
6	6	4	SEC	SEC-IV	Skill Enhancement Courses –IV	2	4	25	25	50
7	6	5	EX		Extension Activity- EX %	2	-	50		50
						26	**30**	**2275**	**1625**	**3950**
						26	**30**	**2275**	**1625**	**3950**

					Total credit	**158**	

*-Optional Credit Component

Discipline Specific Core

S. No.	Course	Pre-requisite	Offering Department	Mandatory
1	Financial Services		Commerce - II	
2	Strategic Management		Commerce -II	
3	Investment Management		Commerce	
4	Principles of Insurance		Commerce	
5	Computer Application in Business		Commerce - I	
6	Banking Law and Practices		Commerce	
7	Company Law		Commerce - II	
8	Business Law		Commerce - II	
9	Taxation/ International Taxation*		Commerce - I	
10	Marketing Management		Commerce - III	
11	Financial Management		Commerce - IV	
12	Consumer Behavior		Commerce - II	
13	Financial Reporting*		Commerce - II	Yes
14	Financial Management*		Commerce - II	Yes

Discipline Specific Core - Practical

S. No.	Course	Pre-requisite	Offering Department	Mandatory
1	Financial Services		Commerce - II	
2	Strategic Management		Commerce -II	
3	Investment Management		Commerce	
4	Principles of Insurance		Commerce	
5	Computer Application inBusiness		Commerce - I	
6	Banking Law and Practices		Commerce	
7	Company Law		Commerce - II	
8	Business Law		Commerce - II	
9	Taxation / InternationalTaxation		Commerce - I	
10	Marketing Management		Commerce - III	
11	Financial Management		Commerce - IV	
12	Consumer Behavior		Commerce - II	
13	Financial Reporting*		Commerce - II	Yes
14	Financial Management*		Commerce - II	Yes

Allied

S. No.	Course	Pre-requisite	Offering Department	
1	Mathematics for Business		Commerce - II	
2	Statistics in Business		Management - UG	Yes
3	Entrepreneur Development		Commerce	
4	Research Methodology		Commerce - I	
5	Managerial Economics		Commerce - I	Yes
6	Principles of Management		Commerce - III	
7	Consumer Affairs		Commerce - I	
8	Micro Finance		Commerce - I	
9	Business and Technology*		Commerce - II	

Skill Enhancement Courses

S. No.	Course	Pre-requisite	Offering Department	Mandatory
1	Business Correspondence**		Commerce - I	Yes
2	Business Ethics and IPR		Commerce - IV	
3	Retail Environment		Commerce - I	
4	Service Marketing**		Commerce - I	Yes
5	Corporate Finance		Commerce	
6	Principles of Auditing**		Commerce	Yes
7	Portfolio Management**		Commerce	Yes
8	Customer Relationship Management		Commerce	
9	Auditing and Assurance*		Commerce - II	Yes
10	Global Corporate Business Law*		Commerce - II	Yes

Note: * - Indicates ACCAPaper
** - Indicates for B.Com Program

Elective						
S. No.	**Course Code**	**Specialization**	**Course**	**Pre-requisite**	**Offering Department**	**Mandatory**
1		Finance	Working Capital Management		Commerce	
2		Finance	Business Finance		Commerce	
3		Finance	Goods and Service Tax		Commerce	
4		Finance	Financial Market and Institutions		Commerce	
5		Finance	Micro Finance		Commerce	
6		Banking	Merchant Banking		Commerce	
7		Banking	Commercial Bank Management		Commerce	
8		Banking	Principles and Practice of Banking		Commerce	
9		Banking	Digital Banking		Commerce	
10		Insurance	Marine Insurance		Commerce	
11		Insurance	Health Insurance		Commerce	
12		Insurance	Fire and Loss Consequential Insurance		Commerce	
13		Insurance	Agricultural Insurance		Commerce	
14		International Business	International Shipping and Legislation		Commerce	
15		International Business	International Business Strategy		Commerce	
16		International Business	International Trade Procedure and Documentation		Commerce	
17		International Business	Global Business Environment		Commerce	
18		Information Technology	Enterprise Resource Planning		Commerce	
19		Information Technology	Management Information System		Commerce	
20		Information Technology	E-Commerce		Commerce	
21		Information Technology	Cyber Law		Commerce	
22		Marketing	Consumer Behavior		Commerce	
23		Marketing	Supply Chain Management		Commerce	
24		Marketing	Brand Management		Commerce	
25		Marketing	Strategic Management		Commerce	

Ability Enhancement Course					
S. No	**Course Code**	**Course**	**Pre-requisite**	**Offering Department**	**Mandatory**
1		Environmental Studies		CS	Yes
2		Women Studies		Commerce II	
3		Constitution of India		Commerce I	
4		Human Rights		Psychology	Yes
5		Yoga		Tamil	
6		NCC		Vis Com	
7		Communicative English		English	
8		Quantitative Aptitude		Mathematics	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core-Financial Accounting- I	4	0	0	4	Theory

Introduction:

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Focus on: Skill Development / Employability

Course Outcome:

CO1	:	To develop and understand the nature and purpose of financial statements in relationship to decision making.
CO2	:	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	:	To develop the ability to use a basic accounting system to create (record, classify, And summarize) the data needed to solve a variety of business problems.
CO4	:	To develop the ability to use accounting concepts, principles, and frameworks to Analyze and effectively communicate information to a variety of audiences.
CO5	:	To develop the ability to use accounting information to solve a variety of business problems.

Unit I: [12 Periods]

Introduction, Meaning: Definition of Accounting, Objectives- Functions of Accounting, Accounting Principles, Concepts and Conventions.

Unit II: **[12 Periods]**

Journal–Ledger–Subsidiary Books: Purchase book – Sales Book – Purchases Return Book – Sales Return Book– Rectification of Errors - Preparation of Trial Balance.

Unit III: **[12 Periods]**

Preparation of Trading Account-Profit and Loss Account-Balance Sheet with Adjustment.

Unit IV: **[12 Periods]**

Bill of Exchange-Accommodation bills–Average due date–Account Current.

Unit V: **[12 Periods]**

Receipts and Payments Account-Income and Expenditure Account-Opening and Closing Balance Sheet.

Text Book

1. Principles of Accountancy. Vinayakam NPI Mani Published by S Chand & Company Pvt. Ltd

Reference Books

1. Gupta R.L., Radha swamy M., Advanced Accountancy, Vol.1, (Sultan Chand Publishers 2011)
2. Financial Accounting, T.S Reddy and Dr. A. Murthy, Margham Publications-2018.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	1			
CO2	1		3	1	3		3	3	1		2		
CO3	1	3	1	2	1	3	3	1	1				1
CO4	1	2		2	2	3		3	1			2	
CO5	1	2	3		2	3	3	3	1				

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core-Financial Accounting*	4	0	0	4	Theory

Introduction:

This course aims at equipping the students with the basic principles of financial accounting for different types of organizations. The students will be exposed to the underlying concepts relating to financial accounting. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.

Course Focus on: Skill Development / Employability

Course Outcome:

CO1	:	Understand the purpose of financial accounting
CO2	:	Comprehend the qualitative characteristics of financial statements
CO3	:	Exhibit the use of double entry system in recording transaction
CO4	:	Preparation of financial statements and the interpretation thereof
CO5	:	To develop the ability to use accounting information to solve a variety of business

Unit I: [12 Periods]

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

Unit II: [12 Periods]

Qualitative characteristics of financial statements: Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

Unit III: **[12 Periods]**

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

Unit IV: **[12 Periods]**

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

Unit V: **[12 Periods]**

Trial balance, financial statements: Statement of profit or loss and other comprehensive income, cash flow statements, balance sheet–events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilization-Describe the principle of the equity method of accounting for Associate entities.

Text Book

1. Fundamentals of Financial Accounting, Kaplan Publishing,2016.

Reference Books

1. Financial Accounting, SP. Jain & KL Narang, Kalyani Publishers-2012.
2. Fundamentals of Financial Accounting, Becker Educational Development Corp.,2016.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	1			
CO2	1		3	1	3		3	3	1		2		
CO3	1	3	1	2	3	3	3	3	1				2
CO4	1	2		3	3	2		3	1			1	
CO5	1	3	3		3	3	3	3	1				

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core Practical - MS Office - Accounting	4	0	0	4	Theory

Introduction:

Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.

Course Focus on: Skill Development / Employability

Course Outcome:

CO1	:	Recognize when to use each of the Microsoft Office programs to create professional and academic documents
CO2	:	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.
CO3	:	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the Internationally accepted Internet and Computing Core (IC3) standards.
CO4	:	Relate real-life MS Word applications for professional or personal use.
CO5	:	Demonstrate fundamental knowledge of MS Word.

I – MICROSOFT WORD: [12 Periods]

1.How to Create Journal , Ledger and trail balance Lines(format) in Microsoft Word.

2.How to create the trail balance and profit loss account (format) in Microsoft Word.

3.Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation.

II – MS EXCEL: [12 Periods]

1.Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

2.Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.

III – MS POWER POINT: [12 Periods]

1.Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

2.Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

IV – MS ACCESS: [12 Periods]

1.Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2.Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

Text Book

1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher2010

Reference Books

1.Introduction to Computers, Peter Norton, Tata McGraw HillCompanies-2010

2.Computer Fundamentals, P. K. Sinha, Tata McGraw HillCompanies-2010

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	1	3	1		1	3	3		2
CO2	3	3		2	3	2	1	1	1	1	2	3	1
CO3	3	3	1	1	3	3	2	1		2	2		2
CO4	3	3	3	3	1	3	3	1	2	3	3	3	
CO5	1	2	1		1	1	1	1	1	1	3	1	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core–Financial Accounting II	4	0	0	4	Core

Introduction:

The technical skills needed to know the Depreciation, Partnership Account and Branch Accounts.

Course Focus on: Skill Development / Employability

Course Outcome:

CO1	:	To create funds for replacement of assets.
CO2	:	To evaluate the performance of the department with previous result.
CO3	:	To analyze the licenses for Royalties.
CO4	:	To evaluate the Inventory, Profit and Loss Account of The Business
CO5	:	To know about partnership admission, retirement & death, insolvency.

Unit I: **[12 Periods]**

Depreciation–Straight line method - Written down value - Sinking fund - Insurance Method - Annuity Method.

Unit II: **[12 Periods]**

Departmental Accounts: - Basis for allocation of expenses-Interdepartmental transfer at cost or selling price.

Unit III: **[12 Periods]**

Royalty accounts -Single entry system.

Unit IV: **[12 Periods]**

Branch accounts (Excluding Foreign Branch)- Hire Purchase Account.

Unit V: [12 Periods]

Partnership account–Admission of a Partner –Retirement of a partner-Death of a partner –Dissolution of a partner.

Text Book

1. Principles of Accountancy. Vinayakam NPI Mani Published by S Chand & Company Pvt. Ltd

Reference Books

1. Gupta R.L., Radha swamy M., Advanced Accountancy, Vol.1, (Sultan Chand Publishers 2011)
2. Financial Accounting, T.S Reddy and Dr. A. Murthy, Margham Publications-2018.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	2			2		3	3	2	2			
CO2	1		2		2	3						1	
CO3	2	2	2		2		3		2				2
CO4			2		1	3					1		
CO5	2	2		2		1	3	3	2	2			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core Practical: Excel in Financial Decision	4	0	0	2	Core

Introduction:

Advanced excel plays a very important role in structuring and presenting data so that it looks impressive. Once one has good understanding of Excel features like tables, cell styles, formatting options, then itis necessary to make awesome excel workbooks.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To inculcate the knowledge of MS Excel
CO2	:	To understand the basic statistics tools &methods
CO3	:	To outline the Analytical commands in Excel
CO4	:	To identify the statistical tools for problem solving
CO5	:	To analyze a program using appropriate analytical tool

Unit I: [12 Periods]

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following: Delete the customer who had closed the A/c. Insert a row in between the 1st & 2nd customer. Insert a column in between Address & Email ID and Name it as Telephone Number Hide the column ‘Address’.
2. To Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address] Copy the production department employees in sheet number 2. Copy the details of the employees staying in Coimbatore city. Find the person who is getting a maximum salary.

Unit II: **[12 Periods]**

1. To Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
2. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

Unit III: **[12 Periods]**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.

Unit IV: **[12 Periods]**

1. Suppose that at the beginning of May2012 you purchased shares in Apple, Inc. (Nasdaq: AAPL). It is now five years later and you decide to evaluate your holdings to see if you have done well with this investment. The table below shows the market prices of AAPL.

DATE	PRICE
2012	59.77
2013	121.19
2014	188.75
2015	135.81
2016	256.88
2017	337.41

a) Enter the data, as shown, into a worksheet and format the table as shown.

b) Create a formula to calculate rate of return for each year. Form at the results as percentages with two decimal places.

c) Calculate the total return for the entire holding period. What is the compound average annual rate of return?

d) Create a Line chart showing the stock price from May 2006 to May2011. Make sure to title the chart and label the axes. Now, create an XY Scatter chart of the same data. What are the differences between these types of charts? Which type of chart is more appropriate for this data?

Experiment with the formatting possibilities of the chart. For example, you might try changing it to a 3-D Line chart and fill the plot area with a marble background. Is there any reason to use this type of chart to display this data? Do the "enhancements" help you to understand the data.

2. In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio. Using the data for Chevron Corporation below:

Fiscal Year	2017	2016	2015	2014	2013
Total Revenue	1,98,198	1,71,636	2,64,958	2,20,904	2,04,892
Net Income	19,024	10,483	23,931	18,688	17,138

a) Calculate the net profit margin for each year.

b) Calculate the average annual growth rates for revenue and net income using the GEOMEAN function. Is net income growing more slowly or faster than total revenue? Is this appositive for your investment in the company?

c) Calculate the average annual growth rate of total revenue using the AVERAGE function. Is this result more or less accurate than your result in the previous question? Why?

d) Create a Column chart of total revenue and net income. Be sure to change the chart so that the x-axis labels contain the year numbers, and format the axis so that 2017 is on the far-right side of the axis.

Unit V: **[12 Periods]**

1. Using the data for Pay cheque, Inc. (Nasdaq: PAYX), presented below:

Fiscal Year	**2017**	**2016**	**2015**	**2014**	**2013**
Sales	$ 2000.82	$ 2082.76	$ 2066.32	$ 1886.96	$ 1674.60
EBIT	729.31	812.08	854.82	743.27	674.77
Total Net Income	477.00	533.54	576.14	515.45	464.91
Dividends Per Share	1.24	1.24	1.22	1.02	0.69
Basic EPS from total operations	1.32	1.48	1.56	1.35	1.23
Total assets	5,226.30	5,127.42	5,309.79	6,246.52	5,549.30
Accounts payable	37.3	37.33	40.25	46.96	46.67
Total liabilities	3,824.32	3785.94	4113.15	4294.27	3894.46
Retained earnings	856.29	829.50	745.35	1595.10	1380.97
Net cash from operating activity	610.92	688.77	724.67	631.23	569.23

Calculate the ratio of each year's data to the previous year for each of the above items for Paychecks, Inc. For example, for the year 2010, \$2,000.82/\$2,082.76 =0.9607.

a) From your calculations in part a, calculate each year "s rate of growth. Using the example in part a, the ratio is 0.9607, so the percentage growth in sales for 2010 is 0.9607 – 1 or –3.93%.

b) Calculate the average growth rate (using the AVERAGE function) of each of the above items using the results you calculated in part b. These averages are arithmetic averages.

c) Use the GEOMEAN function to estimate the compound annual average growth rate (CAGR) foreach of the above items using the results that you calculated in part a. Be sure tosubtract1 from the result of the GEOMEAN function to arrive at a percent change. These averages are geometric averages.

d) Compare the results from part c (arithmetic averages using the AVERAGE function) to those for part d (geometric averages using the GEOMEAN function) for each item. Is it true that the arithmetic average growth rate is always greater than or equal to the geometric average (CAGR)?

e) Contrast the results for the geometric averages to those for the arithmetic average for the variables listed below. What do you observe about the differences in the two growth estimates for Sale and Accounts Payable? What do you observe about the differences in the two estimates for Total Assets and Retained Earnings? Hint: Look at the results from part b (the individual yearly growth rates) for each variable to draw some conclusions about the variation between the arithmetic and geometric averages.

- Sales
- EBIT
- Total Assets
- Accounts Payable
- Retained Earnings
- Cash budget using What If Analysis
- Using Goal Seek to calculate Break Even Points
- Sensitivity analysis of Capital Budgeting–Scenario Analysis, NPV Profile Charts
- Financial Forecasting-Income Statement, Assets and Liabilities on Balance Sheet

2. Repeat Problem 2 using the data below for Qualcomm Inc. However, this time you should create a copy of your work sheet to use as a template. Replace the data for Chevron with that of Qual comm.

Fiscal Year	2017	2016	2015	2014	2013
Total Revenue	10,991	10,416	11,142	8,871	7,526

Net Income	3,247	1,592	3,160	3,303	2,470

a) Do you think that Qual comm can maintain the current growth rates of sales and net income over the long run? Why or why not?

b) Which company was more profitable in 2010? Which was more profitable if you take a long review? Would this affect your desire to invest in one company over the other?

Text Book

1. Creating a Website with Microsoft Publisher: Instructions on how to create webpages in Publisher2010.

Reference Books

1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010
2. Computer Fundamentals, P.K. Sinha, Tata McGraw Hill Companies-2010

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	3	1	1	3	1		2	
CO2	1	1	3	1	3	1	3	1	3				
CO3	1	2	3	2	1	3	3	1	1		1		2
CO4	3	1	1	3	3	1	2	1	2	2		3	
CO5	1	3	3	2	2	1	2	1	3	1			2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core - Corporate Accounting- I	5	0	0	4	Core Theory

Introduction:

This paper covers the characteristics of the company accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company final accounts, managerial remunerations, valuation of goodwill and liquidations.

Course Focus on: Employability

Course Outcome:

CO1	:	To know how the company's issue of shares forfeiture and reuses, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.,
CO3	:	To Understand how the profits or losses are distributed before and after incorporation of Companies.
CO4	:	To examine the company's goodwill.
CO5	:	To evaluate the liquidation of companies.

Unit I: **[12 Periods]**

Issue of shares: Par, Premium and Discount-Forfeiture-Reissue–Surrender ofShares–Rights Issue- Bonus Issues– Underwriting.

Unit II: **[12 Periods]**

Redemption on Preference Shares – Debentures – Issue – Redemption – Profit prior to incorporation (include all Ratios).

Unit III: **[12 Periods]**

Final Accounts of Companies – Calculation of Managerial Remuneration.

Unit IV: [12 Periods]

Valuation of Goodwill and Shares – Need–Methods of valuation of Goodwill and Shares.

Unit V: [12 Periods]

Liquidation of Companies -Statement of Affairs – Deficiency account.

Text Book

1. Shukla and Grewal –Advanced Accountancy- II, Sultan Chand & Sons.

Reference Books

1. R.L. Gupta and Radha swamy- Advanced Accountancy–Sultan Chand &Sons 2009.
2. Jain and Narang, Advanced Accountancy, Kalyani Publishers - 2014.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1		2	1		3	3			
CO2	1	1	3	1	3	1		1	1			2	
CO3	1		3		1	2		1	1				2
CO4	3	1		3		3	1		3		3		
CO5	3	1		3		2	1	3	3	1			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core Practical-Tally I	0	0	4	2	Core Practical

Introduction:

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
CO2	:	To learn to maintain accounts
CO3	:	To create Single and group ledger
CO4	:	To discuss accounting and inventory management system.
CO5	:	To make students ready with required skill for employability in the job market.

Unit I: [12 Periods]

1. Create company in the name of “Rathinam & Co” in tally ERP 9 with VAT options.
   - Accounts with Inventory option.
   - Financial accounting year 01.04.2021onwards.

Unit II: [12 Periods]

1. M/s. Bharath Electronics is a manufacturing &trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions. Kindly guide Mr. Bharath in creating the above-mentioned company in Tally ERP 9 with the name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Bharath is very much concerned about the data security and that is why he decides to adopt the following password policy:
    1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (For Example: Saravanam1^)
    2. Users need to change password on first login.
    3. User should be provided the rights to change their passwords.

After setting password policy in Tally ERP9, create up the above a suitable Password for Mr. Kannan.

Unit III: [12 Periods]

1. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

Computer	Furniture	Buildings

2. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Using Single Ledger Creation	Using Multiple Ledger Creation
Mr. Awaaz's Capital A/c	Output CST @ 2%
Mr. Awaaz's Drawing A/c	Sales Return @ VAT5%
SalesVAT@14.5%	Purchase Return@ VAT 5%
Output VAT@ 14.5%	CST Sales Return@ 2%
Purchase VAT @14.5%	CST Purchase@2%
Input VAT@14.5%	Input CST@2%
CST Sales @ 2%	SBI Bank

Unit IV: **[12 Periods]**

1. Create the following data in the books of M/s. Bharath Electronics:
   a. Unit of Measurement: Nos. (Numbers), Doz. (dozen)
   b. Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore. Under Primary. By allows to rage of material option as yes.
   c. Stock Categories:15" &17" (LG Monitor Inch wise)
   d. Stock Groups:

LG Monitor	Printer	Keyboard

e) Stock Item:

LG Monitor15"	HP Laser1o1o
LG Monitor17"	Dell Key Board
Samsung Printer	Lenova Key board
TVS Epson Printer	Asus Key board

Unit V: **[12 Periods]**

1. Take a print out of Cheque no. 146814 Issued 10.10.2021 to Electricity charges.

Text Book

1. Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra,2017

Reference Books

1. LearnTALLY9-BasicFinancialAccounting Tutorial -Online
2. https://dgtalworld.com/tally/Tally%20ERP%209%20t%20a%20Glance.pdf

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3			1	
CO2	1	1	3	1	2	1		1	1	2			
CO3	1		3		1	3		1	1				3
CO4	3	1		2		3	1		3			2	
CO5	3	1		3		3	1	3	3	3			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core IV: Corporate Accounting- II	5	0	0	4	Core Theory

Introduction:

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance.

Course Focus on: Skill Development / Employability

Course Outcome:

CO1	:	To understand the principles of Mergers and Amalgamation Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts (New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

Unit I: **[12 Periods]**

Accounting for Mergers and Amalgamation –Absorption and Internal Reconstruction.

Unit II: **[12 Periods]**

Holding Company Accounts – Consolidation of Balance Sheets – Contingent Liability – Unrealized Profit – Revaluation of Assets-Bonus issue and Payment of dividend.

Unit III: **[12 Periods]**

Banking Company Accounts - (New format only).

Unit IV: [12 Periods]

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

Unit V: [12 Periods]

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals –Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

Text Book

1. Advanced Accounting-II, S.P. Jain & K.L. Narang, Kalian Publications, New Delhi.

Reference Books

1. Corporate Accounts - Gupta R.L.& Radha swamy M. Theory Method and Application-13th Revised Edition 2018, Sultan Chand & Co., New Delhi.
2. Advance Accountancy, Part-I, Dr. M.A. Arulanandham, Dr. K.S. Raman Himalaya Publications, New Delhi 2003.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	2	2			3	3	1			2	
CO2		1	1		2	2	3	3		3			
CO3		1	1	2	2								1
CO4	1	1		2	2		3		1			1	
CO5		1		2		2		3		2			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core Practical IV: SPSS	0	0	4	2	Core Practical

Introduction:

To introduce the basic practice of statistics by using SPSS Statistics, a statistical software program used for data management and data analysis and learn how to perform basic statistical analyses.

Course Focus on: Skill Development /Research

Course Outcome:

CO1	:	Define Statistical concepts, algorithmic principles, and computer science fundamentals.
CO2	:	An ability to apply design and development principles in the construction of Software systems of varying complexity.
CO3	:	An ability to function effectively on multi-disciplinary teams to accomplish a Common goal.
CO4	:	Recognition of the need for and an ability to engage in lifelong learning.
CO5	:	An ability to use current techniques, skills, and tools necessary for computing practice.

Unit I: **[12 Periods]**

1. Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Co-efficient of Skewness and kurtosis

3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.o	3.4
6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

2. The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides

longer relief than the other?

Drug A	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3.3	2.00	6.8	8.5	7.00	8.00
Drug B	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4.5	4.00	9.1	1.8	8.5	7.5

Null Hypothesis: Drug A and B provides similar relief

Unit II: **[12 Periods]**

The following data on blood sugar level (MG/100ML) are obtained from a clinical lab. Analyze the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb1	Herb2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.00	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another.

Unit III: **[12 Periods]**

Find out correlation co-efficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Null Hypothesis: (Ho) there is no correlation between age and systolic blood pressure.

Alternate hypothesis: (HA) there is correlation between age and systolic blood pressure.

Unit IV: **[12 Periods]**

From the followings prepare the Inventory.

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5Nos	87500	21500
ACER	17100	0	4	4Nos	68400	24785
Accessories						
CD ROM Disk 1oos	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10Nos	350	40
USB Pen Drive	1200	0	10	10Nos	12500	1600
Wireless Keyboard	490	10	15	25Nos	12250	700
Wireless Mouse	250	10	10	20Nos	5000	430
Printer						
HP Printer	8200	0	7	7Nos	57400	9500
Laser Printer	8100	0	5	5Nos	40500	9850
Total					**286150**	

Unit V: **[12 Periods]**

From the following prepare payroll

Capital= Rs.10,00,000

Mano = Rs.5,00,000

Krish = Rs.2,00,000

Raghul= Rs.3,00,000

Deposited into UCO Bank Rs 10,000 Employee Groups

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay head	**Manager**	**Staffs**	**Supervisors**	**Workers**
Basic salary (on attendance per day)	Rs.100	Rs.80	Rs.75	Rs.50
House rent allowance (HRA) (As computer value)				
<1000 2%				
1000 to 3000 3%				
<3000 5%				
Dearness allowance (DA) (flat rate) (per month) Rs 100				
Provident fund (PF) (as user declined value) Rs.50				

ATTENDENCE

Name	**No. of Days**	**Name**	**On attendance**	**Name**	**No. of Days**
Ram	23days	Guru	30days	Feroz	31days
Arun	31days	Babu	29days	Rraju	27days
Vivek	28days	Thomas	27days	Gokul	10days
Karthik	30days	Prabhu	26days	Sanjay	31days
Madhan	29days	Feroz	31days		

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	2	2			3	3	1		1		
CO2		1	1		2	2	3	3					
CO3		1	1	2	2					2			3
CO4	1	1		2	2		3		1			1	
CO5		1		2		2		3		2			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core: Cost Accounting	6	0	0	4	Core Theory

Introduction:

This course consists of a discussion of cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overhead costs.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To Compose Fundamental Concepts of Cost Accounting and Cost Accounting Methods to Identify Profitable Products and Services.
CO2	:	To Apply Cost Accounting Methods to Optimize the Use of People, Resources, and Materials
CO3	:	To Create Costing Reports, Including a LIFO FIFO and price methods
CO4	:	To Summarize process cost accounting and prepare a marginal cost report
CO5	:	To Interpret variable cost variances and fixed cost variances.

Unit I: **[12 Periods]**

Definition, scope and nature of cost accounting - cost concepts – classification – objectives and advantages - demerits of cost accounting - methods and techniques - different between cost and financial accounting-cost unit-cost centers-cost sheets.

Unit II: **[12 Periods]**

Material purchase control, level, aspects, need and essentials of materials control. Stores control- EOQ- stores records - ABC analysis-Pricing of issue of materials (FIFO, LIFO, HIFO, Simple average method, weighted average method).

Unit III: [12 Periods]

Labor cost – Computation and control. Time keeping – Methods of wage payment – Time rate and Pie cerate system -Payroll procedures - Idle time and overtime – Labour turnover.

Unit IV: [12 Periods]

Overheads - Classification – Allocation - Apportionment and Absorption - Accounting and control of overheads – Manufacturing – Administration - Selling and Distribution (Primary and Secondary Distribution) -Machine Hour Rate.

Unit V: [12 Periods]

Methods of costing: - Job costing, Contract Costing, Process costing (normal loss, abnormal loss and gain only) - Operating cost.

Text Book

1. Jain S.P. and Narang K.L- Cost Accounting.

Reference Books

1. R.S.N. Pillai and V. Bagavathi - "Cost Accounting" - S. Chand and Company Ltd., New Delhi Edn. 2006.
2. Reddy and Murthy – Cost Accounting.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1		1		3	1	3		1		2		
CO2	1		1	2		1		3	1				
CO3	2	1	1	3	3	1	3		1	1			2
CO4	1		1		2		3	3	1			1	
CO5		1	1	3	3	1	3		1	2			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core–Practical-Tally-II	0	0	4	2	Core Practical

Introduction:

Tally is powerful accounting software, which is driven by a technology called concurrent multi- lingual accelerated techno day to day activities associated in an enterprise. Tally provides comprehensive solution around accounting principles; inventory Tally software comes with easy-to-use interface thus making it operationally simple.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To enrich the application knowledge of accounting software by creating company, entering accounting voucher entries and generate the financial statements.
CO2	:	To generate the GST Reports by making necessary vouchers.
CO3	:	To operate professionally with the knowledge acquired and apply the skills throughout financial and accounting areas.
CO4	:	To develop the application knowledge of accounting the transitions for report generation of various purposes.
CO5	:	To develop the knowledge on maintaining assets and inventories in active and economical manner.

Unit I: [12 Periods]

Creation of Voucher Entries & P&L, Balance Sheet Statement generation.

Supporting Informations:

1. Capital Introduced by Mr. KAPOOR Rs 500000/- Same was deposited in PNB Bank.
2. Purchased Cloth from Mr Ajay 50 Mtrs at Rs 500 per mtr. + GST 18%. While

paying to Mr Ajay, he allowed Discount of Rs 1000/- and accepted Rs 28500/- as full and final settlement

3. Cash Sales made during the year 150000/- + GST 18%.
4. Purchased Machinery required for production of Cloth from Rama Traders and cheque issued immediately from PNB bank 50000/- + GST 18%
5. Raw Material purchased from Mr Shriram Traders on 30 days credit 75000/- + GST 18%
6. Sold goods to Mr Deepak Enterprises 15000+ GST@18%. Discount of Rs 150/- was allowed to Mr Deepak Enterprises and cheque received for balance payment.
7. Cheque received from Mr Deepak Enterprises was dishonored.
8. Goods sold to Mr Arun and cheque received. 150000+ GST@18%.
9. Wages paid in cash Rs. 25000.
10. Cash withdrawn from PNB Bank Rs. 15000.
11. Miscellaneous Expenses paid in cash 12000.
12. Depreciation: Plant and Machinery 15% WDV method.
13. Commission received in cash Rs 10000/-.
14. Mr KAPOOR withdrew Cash Rs. 15000 for his personal use.
15. GST liability was offset and balance payment was made in cash

Unit II: **[12 Periods]**

GST Return Generation: for the Company Called Seetal P. Ltd.,

Supporting Informations:

1. Purchased Coocoo Powder box from Mr Arjun 160 nos. at Rs 950 per Box. + GST 18%. Mr Arjun, allowed Discount of Rs 8000/- and accepted Rs 1,44,000/- as full and final settlement.
2. Cash Sales made during the year 285000/- + GST 18%.
3. Raw Material purchased from Mr Shrinitha Traders on 20 days credit 2,56,000/- + GST 18%
4. Sold goods to Mr Dhayalan Co., 315000+ GST@18%. Discount of Rs 1500/- was allowed to Mr Dhayalan Co., and cheque received for balance payment.
5. Goods sold to Mr Ragul and cheque received. 1,85,000+ GST@18%.

Unit III: **[12 Periods]**

Bank Reconciliation Statement for the month of January 2020:

Supporting Information:

The Transactions in the books of M/s RJM Limited

SL No	Date	Transactions for the month	Bank Date
1	01/01/2020	Started business with cash Rs 5,00,000.	-
2	01/01/2020	Cash deposit into SBI Rs. 1,00,000	01/01/2020
3	01/01/2020	Cash with drawn from SBI for office use Rs70,000	01/01/2020
4	01/01/2020	Transfer Rs20,000 from SBI to HDFC Bank.	01/01/2020
5	01/01/2020	Cash withdraw by the owner Rs 2,500 for Personal use.	01/01/2020
6	01/01/2020	Purchase goods from Kailash Hardware Parryware SteelnPedestaln200 npcs@ Rs1500neach	-
		Parryware Indus Basin 150 pcs @ 1200 each	
7	01/01/2020	Sold goods to R.K. Enterprise Parryware Steel Pedestal 200pcs @ Rs 1950 each	-
		Parryware Indus Basin 150 pcs @ 1650 each	
8	01/01/2020	Received cheque from R.K. Enterprise against Invoice No.19 - 20/001 of Rs.752,250 and deposited in HDFC Bank.	02/01/2020
9	02/01/2020	Commission received in HDFC Bank of Rs 25000.	31/01/2020
10	02/01/2020	Purchase Furniture of Rs 15000 by cheque (SBI).	31/01/2020
11	02/01/2020	Paid cheque to Kailash Hardware, against Invoice No. 19-20/363 of Rs.250,000 from HDFC Bank	31/01/2020
12	02/01/2020	Bank deducted as Ledger Folio Charges from SBI Current Account Rs 90.	02/01/2020
13	02/01/2020	Paid Salary to Ram in cash Rs.9,500 in cash.	-
14	31/01/2020	Electricity Charges paid Rs.650 in cash	-

15	31/01/2020	Paid Audit FeeofRs3000 in cash.	-
16	31/01/2020	Received Interest from SBI of Rs.600.	31/01/2020
17	31/01/2020	Depreciation charged @10% on furniture.	-
18	31/01/2020	Cash withdraw by the owner Rs 2,500 for personal use.	-

Unit IV: **[12 Periods]**

Generation of Cash/Fund Flow Statement.

Supporting Informations:

The summarized balance sheet of Bhadresh Ltd. as on31.12.05and 31.12.2006areasfollows:

Liabilities	2005	2006	Assets	2005	2006
Share capital	4,50,000	4,50,000	Fixed asset	4,00,000	3,20,000
General Reserve	3,00,000	3,10,000	Investment	50,000	60,000
P& l a/c	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtor	2,10,000	4,55,000
Tax provision	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage loan	-	2,70,000			
	10,49,000	12,42,000		10,49,000	12,42,000

Additional Details:

1. Investment costing Rs.8,000 were sold for Rs. 8,500
2. Tax provision made during the year wasRs. 9,000
3. During the year part of fixed assets costing Rs 10,000 was sold for Rs 12,000 and the profit was included in P & L A/c. You are required to prepare cash flow statement for2006.

Unit V: **[12 Periods]**

Creation of Cost Category & Cost Centers

Supporting Informations:

Company' Anish Enterprises with Accounts only option.

Cost Category	Cost Centers
Accounts Department	Mr. Sane
Marketing Department	Mr. Shete
Savings Bank Interest Received	Indian Bank
Savings Bank Interest Received	Dena Bank
Factory Electricity Charges	Meter no. 57011210
Office Electricity Charges	Meter no. 57011220
Voucher Entries	
1/7/2009	StartedbusinesswithCashRs.30,000/-, building Rs. 75,000/- and Furniture Rs. 20,000/-
2/7/2009	Opened a Bank account with Indian Bank by depositing Rs. 5,000/-
5/7/2009	PaidsalarytoMr.SaneRs.3,000/-and Mr. Shete Rs. 2,500/-
12/7/2009	Paid commission Rs. 1,500/- to Anand.
28/7/2009	Paid electricity bill of meter no 57011210 Rs.750/- And meter no.57011220 Rs. 1,250/-
31/7/2009	ReceivedinterestRs.350/-from Indian Bank and Rs. 250/- from Dena Bank.

Text Book

1. GST Using Tally. ERP9 Paperback – January 2019, by TALLY EDUCATION PRIVATE LIMITED.

Reference Books

1. Tally. ERP 9 with GST in Simple Steps, by DT Editorial Services (Author).
2. Learn TALLY9 - Basic Financial Accounting Tutorial

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	3	1	1	1	3	3	1		1	3	
CO2	3	3	3	3	1	3	1	1	3	3		1	
CO3	1	1	1	3	3	1	3	3	3		2		3
CO4	3	3	1	3	1	3	3	3	2	3		3	2
CO5	3	2	2	2	1	2	3	1	2	2	3		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention –1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core VI: Management Accounting	6	0	0	4	Core Theory

Introduction:

Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To provide the fundamental knowledge and techniques in Management Accounting
CO2	:	Find and Apply tools and techniques used to plan, control and make decision
CO3	:	Prepare budgets and demonstrate budget control techniques
CO4	:	To provide the fundamental knowledge about managerial applications of marginal costing
CO5	:	Illustrate and build the know ledge of break-even analysis and profit maximization

Unit I: [12 Periods]

Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making.

Unit II: [12 Periods]

Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi – step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.

Unit III: [12 Periods]

Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Unit IV: [12 Periods]

Fund flow and cash flow statement meaning of fund flow statement-Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.

Unit V: [12 Periods]

Budgeting – Cash Budget – Production Budget – Sales Budget – Flexible Budget –Zero based Budget.

Text Book

1. Reddy & Murthy, Management Accounting, Margham Publications, Chennai, 2005.

Reference Books

1. Dr. S.N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2002
2. MY Khan & P K Jain, Management Accounting, Tata Mc Graw- Hill, NewDelhi.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	1	2	3	1	1	1	1	3		1		
CO2	3			3	1	3	1	3	3				
CO3	3	3	3	3	3	3	3	3	3	2			3
CO4	3	3	3			1	1	3	3			3	
CO5	3		2	3			3	3	3	2			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core VI: Management Accounting*	6	0	0	4	Core Theory

Introduction:

To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control. To apply the cost accounting methods& techniques to various business contexts.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Knowledge and understanding of nature, purpose and scope of managerial information
CO2	:	Understanding the concept of costs
CO3	:	Methods of costing-absorption& marginal costing
CO4	:	Use of budgets and standard costs for planning & control
CO5	:	Illustrate and build the knowledge of break-even analysis and profit maximization

Unit I: [12 Periods]

Information for management: Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behavior with use of graphs – concept of cost objects, cost units & cost centers – Data analysis and statistical techniques.

Unit II: [12 Periods]

Accounting for costs – Material & labour: Accounting for material costs– ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour–remuneration methods (individual &

group)–labour turnover–overtime & idle time –labour efficiency, capacity & volume ratios.

Unit III: **[12 Periods]**

Accounting for overheads: Allocation of overheads to production & non-production departments – apportion service overheads to production departments - production overhead. Absorption rates– entries for accounting of material, labour & overhead costs.

Unit IV: **[12 Periods]**

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

Unit V: **[12 Periods]**

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

Text Book

1. Management Accounting Principles Practice, Shashi K. Gupta & R.K. Sharma,Paperback–2014.

Reference Books

1. Fundamentals of Management Accounting, Becker Educational Development Corp.,
2. Fundamentals of Management Accounting, Kaplan Publishing,2016.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	1	2	3	1	1	1	1	3		3		
CO2	3			3	1	3	1	3	3				
CO3	3	3	3	3	3	3	3	3	3	1			2
CO4	3	3	3			1	1	3	3			3	
CO5	3		2	3			3	3	3	1			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core Practical VI: Commerce Practices	6	0	0	4	Core Theory

Introduction:

The Commerce Practices course structure encompasses Accounting, Finance, Banking, Taxation, and computer applications.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To train the students in theoretical and practical issues of conducting and to inculcate the knowledge of international financial reporting standards.
CO2	:	To enhance practical knowledge among the student.
CO3	:	Practical knowledge to the students about future commerce and trade practices.
CO4	:	To equip the students with practical knowledge and develop entrepreneurial abilities.
CO5	:	This course is designed to provide theoretical and practical knowledge to the students about future commerce and trade practices.

1.How to Open a Demat Account, what are the documents required?

2.How to open online SBI savings account

3.How to Draw a Cheque and what are the types of cheques in India enclose form/slip of any Public Sector Bank

4.How To Apply For A TIN Number in India

5.How to Register for GST India Online

6.How to Register a Public Limited Company in India? Documents required to Incorporate a Public Limited Company

7.How much minimum number of members are required for a public company to apply for certificate of incorporation?

8.How to make Payslip in Word and fill the sample data

9.How to fill up NEFT and RTGS form/slip of Indian Bank

10. Examine the Registration of Taxpayer on e-Filing with your own assumed data for the period of Current year.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	1	1	3	1		1	3	3		2
CO2	3	3		2	3	2	1	1	1	1	2	3	1
CO3	3	3	1	1	3	3	2	1		2	2		2
CO4	3	3	3	3	1	3	3	1	2	3	3	3	
CO5	1	2	1		1	1	1	1	1	1	3	1	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Project Report	4	0	0	2	Practical

Unit I **[12 Periods]**

Industrial Training Report

a. Industrial / Institutional Training is to be made compulsory. The student should take it up during the II Semester holidays and submit a report in the III Semester.

b. It carries 50 marks with 2 credits. Break up for 50 marks [Only External]

c. Report 40 marks, Viva-voce10 marksInstitution to be visited:

Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.

1. Duration of the visit: minimum of 15days.
2. Attendance Certificate is mandatory and it should be closed with the report.
3. The report should contain the details of infrastructure, Manufacturing / purchases / sales, operating system, financial performance etc.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Services	4	0	0	4	DSC Theory

Introduction:

This course exposes the students to the contemporary types of financial services and their role in social change. To expose the students to the contemporary knowledge of financial instruments, merchant banking, hire purchase, leasing, venture capital, factoring, mutual funds and credit rating.

Course Focus on: Skill Development

Course Outcome:

CO1	:	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.
CO2	:	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc..
CO3	:	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO4	:	The course provides the knowledge about Mutual fund
CO5	:	The subject of finance, provides the knowledge about Credit Ratings

Unit I: **[12 Periods]**

Financial Services – Meaning – Classification – Scope – Fund Based Activities – Fees Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation – Challenges facing the Financial Service Sector. Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks.

Unit II: **[12 Periods]**

Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and

Credit Sale – Hire Purchase and Instalment – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit for Hire Purchase. Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing.

Unit III: **[12 Periods]**

Venture Capital – Concept – Meaning – Features – Scope of Venture Capital – Importance – Method of Venture Financing – Suggestion for the Growth of Venture Capital – Factoring – Meaning – Functions – Types – Factoring Vs Discounting – Benefits of Factoring.

Unit IV: **[12 Periods]**

Mutual Funds – Types – Importance – Selection of a Fund – Securitization – Stages of Securitization – Benefits – Derivatives – Types: Forward, Future, Options and Swaps.

Unit V: **[12 Periods]**

Credit Rating – Definition and Meaning – Functions of Credit Rating – Origin – Credit Rating in India – Benefits of Credit Rating – Credit Rating Agencies in India: CRISIL, ICRA, CARE- Limitations of Rating – Future of Credit Rating in India.

Text Book

1. E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

Reference Books

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, NewDelhi.
2. Dharmaraj (2007) Financial Services, S. Chand & Sons Ltd., NewDelhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	3		2	1
CO2		3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		1		3	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	1	2		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Services	2	0	0	4	Practical

Introduction:

This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

Course Focus on: Skill Development

Course Outcome:

CO1	:	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.
CO2	:	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO3	:	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO4	:	The course provides the knowledge about Mutual fund
CO5	:	The subject of finance, provides the knowledge about Credit Ratings

Unit I: **[12 Periods]**

Depict the difference between brick-and-mortar system vs online merchant banking.

Unit II: **[12 Periods]**

Create Estimation for purchasing LG Home theatre for Rs65000 with a down payment of Rs.5000.

Unit III: [12 Periods]

List out the procedures of applying venture capital with a banker for starting a new business.

Unit IV: [12 Periods]

How to open a mutual fund account with agent?

Unit V: [12 Periods]

Write a letter seeking for your CIBIL scores with the financial institution.

Text Book

1. E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai

Reference Books

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi.
2. Dharmaraj (2007) Financial Services, S. Chand & Sons Ltd., New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	1	3	1	1	2	1	3	2	3		2	1
CO2	1	2	1	1	2	2	3	3	1		2		
CO3	1	3	2	3	2	1	2	2	3	1		3	
CO4	3	1	1	2	3	1	2	2	3		3		2
CO5	1	1	3	1	3	2	2	3	1	1	2		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Strategic Management	4	0	0	4	DSC Theory

Introduction:

In the field of management, strategic management involves the formulation and implementation of the major goals and initiatives taken by an organization's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization operates.

Course Focus on: Employability

Course Outcome:

CO1	:	Allocate resources to align with goals. Setting strategic priorities naturally filters budget and manpower
CO2	:	Increase efficiency of the financial objective could be to increase resources
CO3	:	To analysis an organization's resources in order to achieve its goals
CO4	:	To enlarge policies and plans to achieve those allocating resources to implement the plans.
CO5	:	To achieve the action goals in the competitive environment.

Unit I: **[12 Periods]**

Introduction - Fundamentals of Strategy - Conceptual Evolution of Strategy - Scope and Importance of Strategies - Purpose of Business - Difference between Goals and Objectives of Business - Core Competencies of Business.

Unit II: **[12 Periods]**

Strategic Management – Need – scope - features and importance of strategic Management - Role of Strategists in Decision Making-Types of Strategies, Limitations of Strategic Management.

Unit III: [12 Periods]

Strategy Formulation - Process in Strategy Formulation - Strategy Implementation and its Stages - Reasons for Strategy Failure and Methods to Overcome - Strategy Leadership and Strategy Implementation - Strategic Business Units (SBUs).

Unit IV: [12 Periods]

Introduction – Business Plan and Business Venture – Business Investment Strategies – Impact of Ethical Conduct, Corporate Social Responsibilities (CSR).

Unit V: [12 Periods]

Strategic- Culture and its Significance, Organizational Development and Change -Change Management - Leadership Styles and its Roles - Strategic management in a new globalized economy.

Text Book

1. Strategic Management 4th Edition, Kindle Edition, by Azhar Kazmi -2017

Reference Books

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman.
2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	3	2		1
CO2	2	3	2	3		3	2	3				3	
CO3	3	2	3	1	3	1	3	2	3		3		1
CO4		3	1	3		3	2	3	2	3	2	1	
CO5	3	2	3		3		3		3	1		2	3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Strategic Management	0	0	4	2	DSC Practical

Introduction:

Strategic management is the ongoing planning, monitoring, analysis and assessment of all necessities an organization needs to meet its goals and objectives. Changes in business environments will require organizations to constantly assess their strategies for success.

Course Focus on: Employability

Course Outcome:

CO1	:	Know about fundamentals of strategic management
CO2	:	Know about significance and scope of strategic management
CO3	:	Process the strategy formulation
CO4	:	Find the effective strategy types
CO5	:	Know the social accountability and CSR

Unit I: [12 Periods]

How does your content marketing strategy impact your company's overall business vision?

Unit II: [12 Periods]

Does your content help its audience members achieve excellence at what they do?

Unit III: [12 Periods]

How does a mission statement differ from a vision statement?

Unit IV: [12 Periods]

- **Disney:** To make people happy
- **IKEA:** To create a better everyday life for the many people
- **Microsoft:** Empower every person and every organization on the planet to

achieve more

- **Avon:** To be the company that best understands and satisfies the product, service and self-fulfillment needs of women—globally
- **Sony Corporation:** To be a company that inspires and fulfills your curiosity

Explain the above vision statements.

Unit V: **[12 Periods]**

How to measure the benefits of CSR?

Text Book

1. Strategic Management 4th Edition, Kindle Edition, by Azhar Kazmi - 2017

Reference Books

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman.
2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	2	1		3
CO2	2	3	2	3		3	2	3		3	2	3	1
CO3	3	2	3	1	3	1	3	2	3	3		2	1
CO4		3	1	3		3	2	3	2		2	3	3
CO5	3	2	3		3		3		3	2	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Investment Management	4	0	0	4	DSC Theory

Introduction:

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Students know the Speculations and investment difference
CO2	:	Gain the knowledge about new issue market
CO3	:	Know the rules and regulations of SEBI
CO4	:	Process the Various types of analysis
CO5	:	Find the effective portfolio management

Unit I: **[12 Periods]**

Investment – Speculation – Gambling – Investment objectives – Investment process, Investment alternatives – Negotiable securities – Non – Negotiable securities – Mutual Funds.

Unit II: **[12 Periods]**

New Issues Market (Primary market) – Parties involved in the new issue – Placement of the issue – Pricing of New issues – History of stock exchanges in India – Functions of Stock Exchange – Regulatory frame work – Meaning – BSE, NSE, OTCEI.

Unit III: **[12 Periods]**

Objectives of SEBI – Functions of SEBI – Organisation of SEBI –SEBI'S Role in the primary Market – Secondary Market and SEBI–Critical Review of SEBI.

Unit IV: [12 Periods]

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis, Technical Analysis – Assumption – Technical tools – Dow theory – Odd Lot Trading.

Unit V: [12 Periods]

Portfolio Construction – Approaches in Portfolio construction – Determination of objectives – Selection of portfolio – Markowitz Model–The Sharpe Index Model – Capital Asset pricing mode (CAPM).

Text Book

1. Investment Management – Preeti singh – Himalaya Publishing House.

Reference Books

1. Security Analysis and Portfolio Management -Punithavathy Pandian Vikas Publishing House Private Limited
2. Investment Management –V.A. Avadhani – Himalaya Publishing House

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	2	3	2	3	2	3	3	1
CO2	3	3	2	3		3	2	3		1		2	
CO3	3	3	3	1	3	1	3	2	3	2	1	1	3
CO4		3	1	3		3	2	3	2		2		
CO5	3	2	3		3		3		3	3	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Investment Management	0	0	4	2	DSC Practical

Introduction:

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Students know the Speculations and investment difference
CO2	:	Gain the knowledge about new issue market
CO3	:	Know the rules and regulations of SEBI
CO4	:	Process the Various types of analysis
CO5	:	Find the effective portfolio management

Unit I: **[12 Periods]**

Give the example cases for speculation and investments.

Unit II: **[12 Periods]**

How to list the company in securities market (IPO)? List out the steps.

Unit III: **[12 Periods]**

Narrate the significance of SEBI against cybercrimes.

Unit IV: **[12 Periods]**

Can we trade the stocks without stockbroker?

Unit V: [12 Periods]

Analyze the investment pattern in pandemic situations for effective portfolio management.

Text Book

1. Investment Management– Preetisingh –Himalaya Publishing House

Reference Books

1. Security Analysis and Portfolio Management – Punithavathy Pandian Vikas Publishing House Private Limited
2. Investment Management –V.A. Avadhani – Himalaya Publishing House

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	2	3	2	3	2	3	2	1	1	3
CO2	3	3	2	3		3	2	3	3		3		
CO3	3	2	3	1	3	3	3	2	3	1		2	
CO4		3	3	3		3	2	3	2				2
CO5	3	2	3		3		3		3	1	1	3	2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Principles of Insurance	4	0	0	4	DSC Theory

Introduction:

On the successful completion of this course, the students should understand the concept of Insurance and its contribution to the economic development.

Course Focus on: Skill Development

Course Outcome:

CO1	**:**	Got knowledge about the basic insurance management
CO2	**:**	Know about classification of Insurance
CO3	**:**	General insurance significance
CO4	**:**	To know the process of marine and fire insurance
CO5	**:**	Know the credit guarantee corporation

Unit I: [12 Periods]

Defining Risk and Uncertainty - Classification of risk - Sources of risk - External and Internal risk Insurance - Meaning, nature and significance, essential requirements and principles of insurance – reinsurance - privatization of insurance business in India – Insurance Regulatory Development Authority – Recent Developments in the Insurance sector.

Unit II: [12 Periods]

Life Insurance; General Principles of Life Insurance Contract - Proposal and policy -assignment and nomination-LIC - Role and functions

Unit III: [12 Periods]

General Insurance - Different types of general insurance - general insurance Vs life insurance - Fire insurance – Features - various types of fire policy - Accident and Motor Insurance-Nature, disclosure, terms and third-party insurance.

Unit IV: **[12 Periods]**

Marine Insurance – scope and nature -types of policy – insured perils -under insurance.

Unit V: **[12 Periods]**

Deposit and Credit Insurance - Nature, terms and Conditions, claim, recovery etc., public liability insurance – emergency risk insurance structure and power, functions of General Insurance Corporation of India – Deposit Insurance and credit Guarantee Corporation.

Text Book

1. Insurance Principles and Practices M.N. Mishra

Reference Books

1. Principles and Practices of Insurance Kothari & Bahl
2. Principles and Practices of Insurance G.S. Panda

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	2	3	2	3	3		2	
CO2	3	3	2	3		3	2	3	2	2			1
CO3	3	3	3	1	3	1	3	2	3		3	1	
CO4	2	3	1	3	3	3	2	3	2	1			2
CO5	3	2	3	2	3	2	3	1	3		2		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Principles of Insurance	0	0	4	2	DSC Practical

Introduction:

On the successful completion of this course, the students should understand the concept of Insurance and its contribution to the economic development.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Got knowledge about the basic insurance management.
CO2	:	Know about classification of Insurance.
CO3	:	General insurance significance.
CO4	:	know the process of marine and fire insurance.
CO5	:	Know the credit guarantee corporation.

Unit I: **[12 Periods]**

Discuss the term Beneficiary.

Unit II: **[12 Periods]**

Explain Co-Insurance

Unit III: **[12 Periods]**

What kind of situation we calculate surrender value?.

Unit IV: **[12 Periods]**

Can you Differentiate Between a Participating Policy and a Non-Participating Policy?

Unit V: **[12 Periods]**

Can a Beneficiary Claim the Policy if the Policy holder has been Missing for Multiple Years?

Text Book

1. Insurance Principles and Practices M.N. Mishra.

Reference Books

1. Principles and Practices of Insurance Kothari & Bahl.
2. Principles and Practices of Insurance G.S. Panda.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	2	3	2	3	2	3		1
CO2	3	3	2	3	3	3	2	3	2			2	
CO3	3	3	3	1	3	1	3	2	3	1	3		2
CO4	2	3	1	3	3	3	2	3	2			1	
CO5	3	2	3	2	3	2	3	1	3	1	2		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Computer Application in Business	4	0	0	4	DSC Theory

Introduction:

Computer Applications in Business is designed to introduce the first year AIT freshman students to the world of computers and software applications.

Course Outcome:

CO1	:	Understand basics of computer – input devices, output devices, hardware, software and operating system -based content
CO2	:	Perform word processing, data creation, editing and formatting documents in the software.
CO3	:	Get the knowledge to calculate, organize, edit and present the numerical data in spread sheet.
CO4	:	Utilize database for creating files, perform queries, and create forms and reports.
CO5	:	IntegrateMicrosoftAccessapplicationsinbusinessforcreationofdatabase.

Unit I: [12 Periods]

Introduction to computers – Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems.

Unit II: [12 Periods]

MS-Word – Creating Word Documents – Creating Business Letters using wizards –Editing Word Documents – Inserting Objects – Formatting documents – spell check and grammar check –Word Count, Auto Correct – Working with tables – Saving, opening, closing and Protecting documents– Mail Merge.

Unit III: [12 Periods]

Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers, and formulae – Inserting rows and columns Building Worksheets –Creating and formatting charts - Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

Unit IV: [12 Periods]

MS Access – Introduction – Parts of Access Window, creating a Database, relationships, Creating Table through Design View– Relationship–Query– Forms – Report.

Unit V: [12 Periods]

MS-Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help – Working with Page Column– Indent.

Text Book

1. Ms office 2000, Sanjay Saxena, Vikas Publishing House -2011

Reference Books

1. Computer Applications in Business, R, S.V. Srinivasas Vallabhan Sultan Chand - 2011
2. Computer Applications in Business, TD Malhotra, Kalyani Publications PC- 2014.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	2	3	1	3	2	3	2			3
CO2	3	3	1	3	1	3	2	3	2		3	2	
CO3	3	3	3	2	3	2	3	2	3	2		2	1

CO4	2	3	3	3	3	3	2	3	2		1	3	
CO5	3	2	3	2	3	2	3	1	3	3	2	1	2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Computer Application In Business	0	0	4	2	DSC Practical

Introduction:

Technology has become the back bone of almost very industry, specialized skills that come from Microsoft Office training and other Microsoft products.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
CO2	:	Use Microsoft Office programs to create personal, academic and business documents following current professional and / or industry standards.
CO3	:	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future course work as identified by the Internationally accepted Internet and Computing Core (IC3) standards.
CO4	:	Relate real-life MS Word applications for professional or personal use.
CO5	:	Demonstrate fundamental knowledge of MS Word.

Unit I: **[12 Periods]**

I – MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare a Shareholders meeting letter using Wizard/ Templates for 10

members using mail merge operation

Unit II: [12 Periods]

II – MSEXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

Unit III: [12 Periods]

I – MS POWER POINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice, if possible, to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of accompany by using organization chart.

Unit IV: [12 Periods]

II - MSACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

Unit V: [12 Periods]

III – MSACCESS

1. Create mailing labels for student database, which should include at least three tables,

must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

Text Book

1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher 2010.

Reference Books

1. Introduction to Computers, Peter Norton, Tata Mc Graw Hill Companies – 2010.
2. Computer Fundamentals, P.K. Sinha, Tata Mc Graw Hill Companies - 2010.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	2	3	1	3	2	3	2	3	1	1
CO2	3	3	1	3	1	3	2	3	2			3	
CO3	3	3	3	2	3	2	3	2	3	3	2		1
CO4	2	3	3	3	3	3	2	3	2			3	
CO5	3	2	3	2	3	2	3	1	3	1	1	3	2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Banking Law and Practice	4	0	0	4	DSC Theory

Introduction:

To enrich students with the knowledge of the functioning of banks. To help students realize the quintessential role of banks in the world today.

Course Outcome:

CO1	:	To identify the relationship between banker and customer and various banking products.
CO2	:	To understand the concepts of banking system.
CO3	:	To know about the traditional banking system like deposits and loans and advances.
CO4	:	To know about the concept of modernized banking and their products and services.
CO5	:	To understand about reserve bank of India and its functions.

Unit I: [12 Periods]

Banker and customer: relationship between banker and customer – general & special relationship – rights of the banker – negotiable instruments – promissory note, bill of exchange & cheque (meaning & features) – proper drawing of the cheque – crossing (definition & types) – endorsement (definition & kinds) – material alternation – statutory protection to the paying banker– statutory protection to the collecting banker.

Unit II: [12 Periods]

Banking system: indigenous bankers–commercial banks–co-operative banks–land development banks – industrial development banks - NABARD- EXIM banks – foreign exchange banks.

Unit III: **[12 Periods]**

Traditional banking: receiving deposits – general precaution – kinds of deposits – fixed – current – saving – recurring & others lending loans & advances – principles of sound lending – forms of advances – loan, cash credit, over draft & bills purchase & discounted. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation.

Unit IV: **[12 Periods]**

Modernized banking: core banking – home banking – retail banking – internet banking –online banking and offline banking – mobile banking –electronic funds transfer – ATM and debit card–smartcard–credit card –e-cash – swift – RTGS.

Unit V: **[12 Periods]**

Reserve bank of India: Functions of reserve bank of India – Methods of cred it controls – RBI‟s monitory policy – opening new branches – new license in policy.

Text Book

1. E. Gordon and K. Natarajan – Banking Theory Law and Practice.

Reference Books

1. S.S. Gulshan and Gulshan K. Kapoor – banking theory law and practice.
2. S. Guruswamy – banking theory law & practice –3rd editions, Vijay Nicole imprints private limited.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	2	3	1	3	2	3	1	3	1	2
CO2	3	3	3	3	1	3	3	3	2			2	
CO3	3	3	3	2	3	2	3	3	3	3	1		2
CO4	2	3	3	3	3	3	2	3	3				3
CO5	3	3	3	3	3	3	3	1	3	2	1	3	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Banking Law and Practice	0	0	4	2	DSC Practical

Introduction:

To enrich students with the knowledge of the functioning of banks. To help students realize the quintessential role of banks in the world today.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To identify the relationship between banker and customer and various banking products.
CO2	:	To understand the concepts of banking system.
CO3	:	To know about the traditional banking system like deposits and loans and advances.
CO4	:	To know about the concept of modernized banking and their products and services.
CO5	:	To understand about reserve bank of India and its functions.

Unit I: **[12 Periods]**

Give a solution for safe guarding from cheque fraud.

Unit II: **[12 Periods]**

Discuss the need for EXIM finance and who get the finance.

Unit III: **[12 Periods]**

Give example of hypothecation and how to recover from hypothecation.

Unit IV: **[12 Periods]**

Describe the process method for RTGS.

Unit V: **[12 Periods]**

State the significance of central banking.

Text Book

1. E. Gordon and K. Natarajan - Banking Theory Law and Practice.

Reference Books

1. S.S. Gulshan and Gulshan K. Kapoor – Banking Theory Law and Practice.
2. S. Guruswamy – Banking Theory Law & Practice –3rd editions, Vijay Nicole imprints private limited.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	2	3	1	3	2	3	1	3	1	2
CO2	3	3	3	3	1	3	3	3	2			2	
CO3	3	3	3	2	3	2	3	3	3	3	1		2
CO4	2	3	3	3	3	3	2	3	3				3
CO5	3	3	3	3	3	3	3	1	3	2	1	3	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Company law	4	0	0	4	DSC Theory

Introduction:

To familiarize the concept of company law, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
CO2	:	Understand the memorandum of association, describes the memorandum of association and article of association.
CO3	:	Experimentwiththeuseofprospectusinacompanybyunderstandingcontentsofprospectusalong with statement in prospectus and its remedies.
CO4	:	Illustrates the relationship between company and debenture holders. Interprets the management of company.
CO5	:	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

Unit I: [12 Periods]

Nature and Definition of Company – Kinds of Companies – Procedure for Incorporation of company under companies Act 2013. Privileges of Private Company - Formation of Company

Unit II: [12 Periods]

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management

Unit III: [12 Periods]

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus - Statement in Lien of Prospectus – Statement in Prospectus and Remedies – Kinds of Shares and Debentures.

Unit IV: [12 Periods]

Company Management – Borrowing Powers of Companies - Legal Position – Director and Secretary – Qualification and Disqualification – Appointment, Removal, Rights, Duties and Power of Directors.

Unit V: [12 Periods]

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Resolutions – Kinds of Resolutions- Winding up - Modes of Winding Up.

Text Book

1. N.D. Kapoor-Sultan CV hand & Sons- Company law –13th edition, latest reprint, 2015.

Reference Books

1.Tandon - Company Law and Secretarial Practice- Sultan Chand & Sons,2003.
2.P.K. Ghosh - Company Law and Secretarial Practice-S. Chand & Sons-14th edition, 2013.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	1		3	2
CO2	3	3	3	3	1	3	3	3	3		1		
CO3	3	3	3	1	3	1	3	3	3	1	3	1	3
CO4	2	2	3	3	3	3	1	3	3		2		
CO5	3	3	3	1	3	3	3	2	3	2		3	2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Semester III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Company law	0	0	4	2	DSC Practical

Introduction:

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Identify the company, shares and kinds of the company.
CO2	:	Analyze the memorandum of association and article of association.
CO3	:	Experiment with the use of prospectus in a company by understanding contents of prospectus a long with statement in prospectus and its remedies.
CO4	:	Identify and interpret the management of company its borrowing and legal position.
CO5	:	Make use of the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

Unit I: **[12 Periods]**

Students will have to make a chart on company and its characteristics.

Unit II: **[12 Periods]**

Students will have to make a presentation on memorandum of association and articles of association.

Unit III: **[12 Periods]**

Students will have to collect prices of shares in various companies.

Unit IV: [12 Periods]

Students will have to conduct a seminar on the company secretary.

Unit V: [12 Periods]

Prepare a chart on meetings of a company.

Text Book

1. N.D. Kapoor-Sultan CV hand & Sons - Company law –13th edition, latest reprint, 2015.

Reference Books

1. Tandon - Company Law and Secretarial Practice- Sultan Chand & Sons, 2003.
2. P.K. Ghosh - Company Law and Secretarial Practice-S. Chand & Sons -14th edition, 2013.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	1		3	2
CO2	3	3	3	3	1	3	3	3	3		1		
CO3	3	3	3	1	3	1	3	3	3	1	3	1	3
CO4	2	2	3	3	3	3	1	3	3		2		
CO5	3	3	3	1	3	3	3	2	3	2		3	2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Law	4	0	0	4	DSC Theory

Introduction:

The prime purpose of business law is to maintain order, resolved is imputes, establish generally accepted standards, protect rights and liberties when it comes to business and its relation to other businesses, government authorities, and the customers.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To know the source and origin of business law
CO2	:	To know the contract process in business.
CO3	:	To know the Rights of indemnity holder and indemnifier.
CO4	:	To know the Relation of Principal and third parties.
CO5	:	To gain knowledge of Rules relating delivery of goods

Unit I: [12 Periods]

Business Law - Introduction- Meaning - Objectives - Sources- origin - (custom - law of England - Equity precedents nature of law.) Indian Contract Act,1872 – Contract- Definition-Obligation-Nature and Kinds of Contract – Elements of a Valid Contract-Formation of Contract.

Unit II: [12 Periods]

Agreement - Contingent Contract, Quasi Contract – Types of contingent contract - Performance of a Contract - Discharge of a Contract - by performance mutual consent, by impossibility, by contract, by breach - Remedies for breach of Contract.

Unit III: **[12 Periods]**

Contract of Indemnity – Introduction – Rights of indemnity holder and indemnifier – Guarantee - Definition, features, types, Revocation - Bailment - pledge. Hypothecation - charge mortgage - Meaning and definitions.

Unit IV: **[12 Periods]**

Agency - Creation of Agency - Kinds of Agent - Rights and Duties of Principal and Agent - Relation of Principal and third parties - Termination of Agency.

Unit V: **[12 Periods]**

Sale of goods Act 1930 – Definition of Sale and Agreement to sell – Condition and Warranties - Transfer of property - Transfer of title - performance - Remedies for breach - Unpaid Seller - Rights of unpaid seller - Auction sale - Rules relating delivery of goods.

Text Book

1. Business Law - K.R. Buichandani – Himalaya Publishing House, Mumbai.

Reference Books

1. Business Law - V. Balachandrana & Thothadri, Vijay Nicole Imprints Pvt., Ltd., Chennai – 91.
2. Commercial Law - M.C. Schukla – S. Chand & Sons. New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		3		1	
CO2	3	3	3	3	1	3	3	3	3		1		3
CO3	3		3		3	1	3			3		2	
CO4	2	2	3	3	3	3	1	3	3		2	3	1
CO5	3	3	3	1	3		3	2		3			2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Law	0	0	4	2	DSC Practical

Introduction:

To familiarize the concept of business law, fundamentals, tools, techniques and its significance in the Liberalized business environment. Students can learn the law and legal principles in various subject areas.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate Sales Actin India.
CO5	:	To know about bailment, guarantees and warranties.

Unit I: **[12 Periods]**

Contract – Case study.

Unit II: **[12 Periods]**

Breach of contract – case study.

Unit III: **[12 Periods]**

Partnership deed – case study.

Unit IV: **[12 Periods]**

Finder of lost goods – case study.

Unit V: **[12 Periods]**

Termination of agency – case study

Text Book

1. Business Law - K.R. Buichandani – Himalaya Publishing House, Mumbai.

Reference Books

1. Business Law - V. Balachandrana & Thothadri, Vijay Nicole Imprints Pvt., Ltd., Chennai – 91.
2. Commercial Law - M.C. Schukla – S. Chand & Sons. New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		3		2	
CO2	3	3	3	3	1	3	3	3	3		2		3
CO3	3		3		3	1	3			2		3	
CO4	2	2	3	3	3	3	1	3	3		3		2
CO5	3	3	3	1	3		3	2		1		2	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Taxation	4	0	0	4	DSC Theory

Introduction:

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

Course Focus on: Employability

Course Outcome:

CO1	:	To know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income.
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	Described about the provisions of salary income, House property & business or Profession and their computation.
CO5	:	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable.

Unit I: **[12 Periods]**

Income Tax - Introduction - Definition- Assessment year – Financial year – previous year – Gross total income - Net total income- agricultural income - Tax Rate for Different Persons - Permanent Account Number (PAN) - Residential status - Scope of total income on the basis of residential Status - Exempted income under section 10 - Deduction U/S 80C to 80U.

Unit II: [12 Periods]

Heads of Income; Income from salary - Income from house property.

Unit III: [12 Periods]

Income from Business or Profession - Capital gains.

Unit IV: [12 Periods]

Income from other Sources - Income of other persons included in assessed total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income - Tax liability of an individual and firm.

Unit V: [12 Periods]

Advance tax - Tax Deduction at source - Tax collection at source & Self-Assessment Tax, Filing of Tax Challan's - Preparation & Online filing of TDS Returns - Provisions for filing Return of Income & Self-Assessment-Preparation of Return of Income & filing.

Text Book

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

Reference Books

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (61th Edition A.Y2020-21), Sahitya Bhawan Publications, Calcutta.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		1		2	3
CO2	3	3	3	3	1	3	3	3	3		3		1
CO3	3		3		3	1	3			1	2	3	
CO4	2	2	3	3	3	3	1	3	3	3		2	3
CO5	3	3	3	1	3		3	2		2	3	1	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Taxation	0	0	4	2	DSC Practical

Introduction:

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students compute the assessment practices under the various heads of income.
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	Described about the provisions of salary income, House property & business or profession and their computation
CO5	:	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax Payable.

Unit I: **[12 Periods]**

Calculate the liability of Mr. Hasan for the assessment year 2019 – 2020 Net Agricultural Income - 50,000 Non - Agricultural Income-3,25,000.

Unit II: **[12 Periods]**

Mr. Kumar has constructed a multistory building at Delhi consisting of 40 flats. Each flat is let out @ 1,000 p.m. The municipal authorities have fixed the rental value of this property asRs.4,50,000p.a. The owner bears the following expenses:

i) Lift maintenance 12,000 pa.

ii) Pump maintenance 8,000 pa.

iii) Salary of gardener and watchman 3,600 pa.

iv) Swimming pool expenses 9,000 pa.

Compute the annual rental value for the property.

Unit III: [12 Periods]

Ms. Swathi an on -residents end $25,000 to India on 20th May 2008. On July7, 2008 apart of this money was utilized to purchase 20,000 shares of XY Ltd. An Indian company @Rs.10 per shares. On 1/11/2019 these shares were sold @ Rs.40per shares. Compute the capital gain if telegraphic transfer rates are as follow:

	20/5/2008 (for us $)	7/7/2008 (for us $)	1/11/2019 (For us $)
Buying Rate	Rs.45	Rs.45.50	Rs.63.75
Selling Rate	Rs.46	Rs.46.60	Rs. 64.75

Unit IV: [12 Periods]

Following are the incomes of Sri Amar for the financial year 2019 - 2020. Compute his taxable income under the head other sources if he Resident NOR or Non-Resident:

a) Interest on saving bank deposit a/c with Union Bank, Delhi 1,000

b) Income from agriculture in Africa invested in Pakistan 40,000.

c) Dividends received in USA from an America company part of which Rs.4,000. Remitted to India12,000

d) Family pension received in Kenya for services rendered in India 54,000.

(Hints: Income from other sources if resident Rs.92,000; if NOR or NR Rs.40,000; out of Pension standard deduction of Rs.15,000 is to beallowed)

Unit V: [12 Periods]

The following are the incomes of Mr. Saket for the financial year 2019 -20

Taxable Income from Business	Rs.6,00,000
Taxable Income from HP	Rs. 2,00,000
Taxable Income from other sources	Rs. 50,000

Calculate Advance tax installments.

Text Book

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chandand Sons, New Delhi.

Reference Books

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2o18-19), Sahitya Bhawan Publications, Calcutta.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		2	2		2
CO2	3	3	3	3	1	3	3	3	3				
CO3	3		3		3	1	3			2	3	2	
CO4	2	2	3	3	3	3	2	3	3			3	
CO5	3	3	3	1	3		3	2		3	2		2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	International Taxation*	4	0	0	4	DSC Theory

Introduction:

To provide basic knowledge about the direct tax laws in force and relevant rules and principles emerging from leading cases, to provide insight into practical aspects and apply the provisions of laws to various situations and to understand the various legal requirement.

Course Focus on: Employability

Course Outcome:

CO1	:	To understand the nature and concepts of Income Tax Act.
CO2	:	To know and apply the Heads of Income.
CO3	:	To know about carry forward entries.
CO4	:	To study the back ground of wealth tax.
CO5	:	To apply the TDS, TCS.

Unit I: **[12 Periods]**

Income Tax Act–1961:

a) Basic Concepts and definitions

i. Background, concepts, definitions

ii. Capital and revenue –receipts, expenditures

iii. Basis of charge and scope of total income

iv. Residential Status and Incidence of Tax

b) Tax Accounting Standards by the Central Board of Direct Taxes (CBDT)

Unit II: **[12 Periods]**

Incomes which do not form part of Total Income [Sec.10,10A,10B and 11 to1 3A] - Heads of Income and Computation of Total Income under various heads 10 Hours

a) Income from salaries

b) Income from House property

c) Profits and gains from Business or Profession

d) Capital gains

e) Income from other sources.

Unit III: **[12 Periods]**

Income of other persons included in Assesses Total Income; Aggregation of Income and Set off or Carry Forward of Losses; Deductions in computing Total Income; Rebates & Reliefs; Applicable Rates of Tax and Tax Liability

Unit IV: **[12 Periods]**

Wealth Tax Act,1957

a) Background, concept and charge of wealth tax

b) Assets, deemed assets, exempted assets

c) Valuation of assets

d) Computation of net wealth

e) Return of Wealth Tax and assessment procedure.

Unit V: **[12 Periods]**

Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax, Advance Tax, Refunds.

Text Book

1. Direct Taxes Law & Practice by Dr. Vinod K. Singhania, Dr. Kapil Singhania

Reference Books

1. Practical Approach to Direct & Indirect Taxes by Dr. Girish Ahuja & Dr. Ravi Gupta.
2. Income Tax Law and Practice –Jain and Narang.

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	2		3	1
CO2	3	3	2	3	1	3	2	3	2		3		
CO3	3	3		1	3		3	3		1		3	
CO4	3	3	2		1	3	3		3		2		3
CO5	3	2	2	1	3		3		3	2	3		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention –1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	International Taxation*	0	0	4	2	DSC Practical

Introduction:

To provide basic knowledge about the direct tax laws in force and relevant rules and principles emerging from leading cases, to provide insight into practical aspects and apply the provisions of laws to various situations and to understand the various legal requirement.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To understand the nature and concepts of Income Tax Act.
CO2	:	To know and apply the Heads of Income.
CO3	:	To know about carry forward entries.
CO4	:	To study the back ground of wealth tax.
CO5	:	To apply the TDS, TCS.

Unit I: **[12 Periods]**

Specify with the reason, whether the following acts can be considered as tax planning or tax management or tax evasion or tax avoidance.

i. "Mr. P deposit Rs.1lakh in PPF account so as to reduce his total income from Rs.6 lakh to Rs.5 lakh".

ii. To reduce tax payable, Mr. Kunal Sharma, areas ident individual, paid Rs.55,000 as life insurance premium on the policy of his minor son.

iii. Company claiming depreciation on the motor car which is being used by director for personal purposes.

Unit II: **[12 Periods]**

Teerath Ltd. Is a widely held company. It is currently considering a major expansion of its production facilities and the following alternatives are available:

Particulars	Alt-1	Alt-2	Alt-3
Share capital	10,00,000	20,00,000	50,00,000
14% Debentures	15,00,000	20,00,000	
18% Loan from Bank	25,00,000	10,00,000	

Expected rate of return before tax is 30%. Rate of dividend of the company since 2000 has not been less than 22% and date of dividend declaration is 30th June every year. Corporate tax rate is 30%. Which alternative should the company opt with reference to tax planning?

Unit III: **[12 Periods]**

Explain which income received by a foreign company, be taxable in India. Also mention the basic tax rate applicable to a foreign company which is based in US.

Unit IV: **[12 Periods]**

Write short note on tax on distributed income by a company for buy – back of unlisted shares. Also comment would there be any tax implication in the hands of the shareholders.

Unit V: **[12 Periods]**

An individual has business income of Rs. 35,00,000 for previous year 2020-21. He for the previous year 2019-20 was subject to Alternate Minimum Tax (AMT) because of claiming deduction under section 80IE of Income Tax Act, 1961. He has an AMT credit of Rs.5,00,000. Calculate the tax to be paid by him for assessment year 2021-22. Also work out the amount of balance of available AMT credit.

Text Book

1. Direct Taxes Law & Practice by Dr. Vinod K. Singhania, Dr. Kapil Singhania

Reference Books

1. Practical Approach to Direct & Indirect Taxes by Dr. Girish Ahuja & Dr. Ravi Gupta

2. Income Tax Law and Practice –Jain and Narang.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	2		3	1
CO2	3	3	2	3	1	3	2	3	2		3		
CO3	3	3		1	3		3	3		1		3	
CO4	3	3	2		1	3	3		3		2		3
CO5	3	2	2	1	3		3		3	2	3		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention –1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Marketing Management	4	0	0	4	DSC Theory

Introduction:

This course helps to attain basic skills of Marketing Management strategies and conditions.

Course Focus on: Employability

Course Outcome:

CO1	:	To understood Principles of marketing management, market segmentation Product life cycle, pricing, branding.
CO2	:	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	:	To provide opportunities to analyze marketing activities within the firm
CO4	:	To apply marketing concepts and theories to realistic marketing situations
CO5	:	To getting knowledge about branding and advertising

Unit I: [12 Periods]

Marketing Management-Introduction - Definition of Marketing - Marketing concept t-Meaning and Importance of marketing in developing countries - Functions of Marketing – Marketing environment: various environmental factors affecting the marketing function.

Unit II: [12 Periods]

Buyer Behaviour - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channels - Channel selection & problems.

Unit III: [12 Periods]

Product - Types -consumer goods - industrial goods. Product Life Cycle (PLC) – Product mix - modification & elimination - packing - Developing new Products –

strategies.

Unit IV: **[12 Periods]**

Pricing: Meaning to buyer and seller - pricing policies – Objective- factors influencing pricing decisions – Competitors action to price changes – lt is product pricing. Physical distribution -Management of physical distribution -marketing risks.

Unit V: **[12 Periods]**

Branding Decisions: Brand - Brand Image, Brand Identity - Brand Personality – Positioning and leveraging the brands - Brands Equity –Advertising - online marketing – E -marketing; Digital plat forms.

Text Book

1. Philip Kotler, Marketing Management Sultan Chand and Sons, New Delhi (2014).

Reference Books

1. Rajan Nair, Marketing Management, Konark Publications, New Delhi.
2. Cundiff and Still, Fundamentals of modern marketing.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		2		3	2
CO2	3	3	3	3	1	3	3	3	3		3	2	3
CO3			3		3	1	3			1	3	3	
CO4	2		3	3	3	3		3	3		1	3	
CO5	3	3	3	1	3			2		3	2		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
Ifno correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Marketing Management	0	0	4	2	DSC Practical

Introduction:

This course helps to attain basic skills of Marketing Management strategies and conditions.

Course Focus on: Employability

Course Outcome:

CO1	:	To understood Principles of marketing management, market segmentation Product life cycle, pricing, branding.
CO2	:	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	:	To provide opportunities to analyze marketing activities within the firm
CO4	:	To apply marketing concepts and theories to realistic marketing situations
CO5	:	To getting knowledge about branding and advertising

Unit I: **[12 Periods]**

Submit report for any four functions of marketing (Field Work)

Unit II: **[12 Periods]**

Submit report on market segmentation (Field Work)

Unit III: **[12 Periods]**

Submit demo for product mix

Unit IV: **[12 Periods]**

Submit demo for price fixation of a new product.

Unit V: **[12 Periods]**

List out different ways of promoting brand

Text Book

1. Philip Kotler, Marketing Management Sultan Chandand Sons, New Delhi. (2014)

Reference Books

1. Rajan Nair, Marketing Management, Konark Publications, New Delhi.
2. Cundiff and Still, Fundamentals of modern

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		2		3	2
CO2	3	3	3	3	1	3	3	3	3		3	2	3
CO3			3		3	1	3			1	3	3	
CO4	2		3	3	3	3		3	3		1	3	
CO5	3	3	3	1	3			2		3	2		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
Ifno correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Management	4	0	0	4	DSC Theory

Introduction:

This course is training the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital.

Course Focus on: Employability

Course Outcome:

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

Unit I: **[12 Periods]**

Introduction of Financial Management- Nature and Scope - Finance Functions – Objectives of Financial Management - Profit Maximization and Wealth Maximization - Sources of Finance -Role of a Financial Manager -Time Value of Money- Risk and Return- The Capital Asset Pricing Model (CAPM).

Unit II: **[12 Periods]**

Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock – Debt and Retained Earnings – Weighted Average Cost of

Capita l-Capital Budgeting – Techniques – NPV - Payback Period – ARR – IRR - Capital Rationing.

Unit III: **[12 Periods]**

Measurement of Leverage - Effect of Operating and Financial Leverage on Profits- Capital Structure - Factors Influencing Capital Structure – Optimal Capital Structure –Determination of Capital Structure

Unit IV: **[12 Periods]**

Dividend Classification - Sources Available for Dividends - Dividend Policy - Determinants of Dividend Policy - Dividend and Uncertainty - Working Capital Management.

Unit V: **[12 Periods]**

Working Capital Management-Concepts – Importance – Determination of Working Capital - Budgeting - Importance-Objectives and Preparation of Various Budget.

Text Book

1. S.N. Maheshwari - Financial Management.

Reference Books

1.Khan and Jain- Financial Management - A Conceptual Approach.
2.Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		3	3	3	3
CO2	3	3	3	3	1	3	3	3	3	2	3		2
CO3			3		3	1	3			3	2	3	2
CO4	2		3	3	3	3		3	3		2		3
CO5	3	3	3	1	3			2		3	1	3	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
Ifno correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Management	0	0	4	2	DSC Practical

Introduction:

This course is training the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

Unit I: **[12 Periods]**

Somnath Ltd. Is engaged in the business of export of garments. In the past, the performance of the company had been up to the expectations. In line with the latest technology, the company decided to upgrade its machinery. For this, the Finance Manager, Dalmia estimated the amount of funds required and the timings. This will help the company in linking the investment and the financing decisions on a continuous basis. Dalmia therefore, began with the preparation of a sales forecast for the next four years. Fie also collected the relevant data about the profit estimates in the coming years. By doing this, he wanted to be sure about the availability of funds from the internal sources of the business. For the remaining funds he is trying to find out alternative sources from outside.

Identify the financial concept discussed in the above paragraph. Also state the objectives to be

Achieved by the use of financial concept, so identified.

Unit II: [12 Periods]

"A business that doesn't grow dies", says Mr. Shah, the owner of Shah Marble Ltd. With glorious 36 months of its grand success having a capital base of RS.80 crores. Within a short span of time, the company could generate cashflow which not only covered fixed cash payment obligations but also create sufficient buffer. The company is on the growth path and a new breed of consumers is eager to buy the Italian marble sold by Shah Marble Ltd. To meet the increasing demand, Mr. Shah decided to expand his business by acquiring a mine. This required an investment of RS.120 crores. To seek advice in this matter, he called his financial advisor Mr. Seth who advised him about the judicious mix of equity (40%) and Debt (60%). Mr. Sethal so suggested him to take loan from a financial institution as the cost of raising funds from financial institutions is low. Though this will increase the financial risk but will also raise the return to equity shareholders. He also apprised him that issue of debt will not dilute the control of equity shareholders. At the same time, the interest on loan is a tax-deductible expense for computation of tax liability. After due deliberations with Mr. Seth, Mr. Shah decided to raise funds from a financial institution.

a. Identify and explain the concept of Financial Management as advised by Mr. Seth in the above situation.

State the four factors affecting the concept as identified in part (1) above which have been Discussed between Mr. Shah and Mr. Seth.

Unit III: [12 Periods]

Well-being Ltd. is a company engaged in production of organic foods. Presently, it sells its products through indirect channels of distribution. But, considering the sudden surge in the demand for organic products, the company is now inclined to start its online portal for direct marketing. The financial managers of the company are planning to use debt in order to take advantage of trading on equity. In order to finance its expansion plans, it is planning to 'raise a debt capital of Rs. 40 lakhs through a loan @ 10% from an industrial bank. The present capital base of the company comprises of Rs. 9 lakh equity shares of Rs. 10 each. The rate of tax is 30%. In the context of the above case:

- What are the two conditions necessary for taking advantage of trading on equity? Assuming the expected rate of return on investment to be same as it was for the current year i.e.15%, do you think the financial managers will be able to meet their goal. S how your workings clearly.

Unit IV: [12 Periods]

Wireworks Ltd. Is a company manufacturing different kinds of wires? Despite fierce competition in the industry, it has been able to maintain stability in its earnings and as a policy uses 30% of its profits to distribute dividends. The small investors are very happy with the company as it has been declaring high and stable dividend over past five years. In context of the above case:

- State any one reason because of which the company has been able to declare high dividend by quoting line from the paragraph.

Why do you think small investors are happy with the company for declaring stable dividend?

Unit V: [12 Periods]

Abhishek Ltd is manufacturing cotton clothes. It has been consistently earning good Profits for many years. This year too, it has been able to generate enough profits. There is availability of enough cash in the company and good prospects for growth in future. It is a well- managed organization and believes in quality, equal employment opportunities and good remuneration practices. It has many shareholders who prefer to receive a regular income from their investments.

It has taken a loan of Rs. 50 lakhs from ICICI Bank and is bound by certain restrictions on the payment of dividend according to the terms of the loan agreement. The above discussion about the company leads to various factors which decide how much of the profits should be retained and how much has to be distributed by the company. Quoting the lines from the above discussion, identify and explain any four such factors.

Text Book

1.I.M. Pandey - Financial Management

Reference Books

1.Khan and Jain- Financial Management – A Conceptual Approach

2.Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		3	3	3	3
CO2	3	3	3	3	1	3	3	3	3	2	3		2
CO3			3		3	1	3			3	2	3	2
CO4	2		3	3	3	3		3	3		2		3
CO5	3	3	3	1	3			2		3	1	3	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Consumer Behaviour	4	0	0	4	DSC Theory

Introduction:

This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To acquire knowledge on concept caller buyer and buyer's behavior
CO2	:	To study about the motivation.
CO3	:	To gain knowledge on customers personality.
CO4	:	To know about the consumers perception.
CO5	:	To gain knowledge about consumer attitudes.

Unit I: **[12 Periods]**

Introduction - Consumer Behaviour and Consumer Research – Introduction – Consumer Behaviour – Definition - Consumer and Customers - Buyers and Users - Organizations as Buyers - Development of Marketing Concept.

Unit II: **[12 Periods]**

Consumer Motivation – Introduction – Needs and Goals – motivational Conflict-Defense Mechanisms – Motive Arousal – Motivational Theories - Maslow’s hierarchy of needs-Motivation Research.

Unit III: **[12 Periods]**

Consumer Personality– Introduction – Self – concept – personality Theories - Brand Personality-emotions.

Unit IV: [12 Periods]

Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.

Unit V: [12 Periods]

Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies.

Text Book

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

Reference Books

1. Kumar: Conceptual Issues in Consumer Behaviour: The Indian Context, Pearson Education, New Delhi, 200
2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi, 2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3		3	2		2		1	3
CO2	3	3	3	3	1	3	3	3	3		3		2
CO3			3		3	1	3			1		3	
CO4	2		3	3	3	3		3	3				
CO5	3	3	3	1	3			2		3	2	3	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Consumer Behaviour	0	0	4	2	DSC Practical

Introduction:

This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To acquire knowledge on concept caller buyer and buyer's behavior
CO2	:	To study about the motivation.
CO3	:	To gain knowledge on customers personality.
CO4	:	To know about the consumers perception.
CO5	:	To gain knowledge about consumer attitudes.

Unit I: **[12 Periods]**

Summary:

The case let explain show Bharat Electronics Limited (BEL) and Electronics Corporation of India Limited (ECIL), Government of India undertakings, developed Electronic Voting Machines (EVMs) for use in the Indian elections. How these machines increased the efficiency of the Indian electoral process and how the general public accepted these innovative machines are also dealt with. A comparative study is made of the Indian EVM sand the voting machines used in USA.

Issues:

» How EVMs increased the efficiency of election process in India.
» How the general public in India accepted the EVMs.
» The advantages of Indian EVM so vervoting machines used in USA.

The Electronic Voting Machines (EVMs) which were used in the Indian General Elections of 2004 caught the attention of many observers throughout the world. These EVMs were developed by the Government of India (GoI) owned defense equipment manufacturing units, Bharat Electronics Limited (BEL), and the Electronics Corporation of India Limited (ECIL), according to the specifications provided by the Election Commission of India (ECI).

The foundation for the use of the EVMs for elections in India was laid with the amendment in 1989 of the Representation of the People Act, 1951, to enable the recording of votes using EVMs as prescribed by the ECI...

Questions for Discussion:

1. What are the attributes which enabled the electronic voting machines to be used on a largescale in the elections of India?

Unit II: [12 Periods]

Summary:

Starbucks' services trategyen compassed providing a good product accompanied by customer friendly service and attractive ambience. The case let speaks about the kind of customer relations Starbucks followed, which was one of the reasons that so many consumersofStarbuckswentinforrepeatpurchases.ThecaseletalsoindicateshowStarbucksdevelopedgoodwill among the publicby bonding with the local community.

Issues:

»The reasonsthat make consumers loyal to an organization

»Thewaysinwhichanorganizationtriestoenhancevalueforthecustomerduringthepurchaseprocess.

»Whyorganizationstakecareofagoodpurchaseexperienceratherthanjustfocusingonthepurchaseproduct/service.

Starbucksisknownaroundtheworldfortheuniqueblendsofcoffeeitservesitscustomers through its coffee service outlets in 35 countries (Refer Exhibit for coffee varieties sold at Star bucks). Along with coffee, the company also sold a line of premium tea, cookies, snacks, espresso machines, and coffee brewers.

The company, founded in 1971 at Seattle, US, opened it first international outlet in 1996at Tokyo, Japan. The company had consolidated net revenue of US$ 5.3 billion in fiscal 2004.More than coffee, it was the Starbucks experience that made customers come back to the store...

Questions for Discussion:

1."More than coffee, it was the Star bucks experience that made customers come back to the store." Assess the service strategies followed by Starbucks.

2.Why did the buying pattern at Star bucks depictloyalty on the part of customers to ward the store?

Unit III: [12 Periods]

Summary:

The case let 'HSBC - The Local Bank of the World' explains the factors which led to the consolidation of the various banks owned by the HSBC Group under a single brand name -HSBC. It also looks into the change in HSBC's advertising strategy after the consolidation which led to the introduction of 'The Local Bank of the World' tagline in its advertisements. The impact of these changes on HSBC's brand name is also explained.

Issues:

»The impact of' one size fits all' strategy followed by many MNCs

»The need for a unified brand name

»The importance of understanding local culture for an organization

In 2005, HSBC was one of the world’s largest banking and financial institutions.

Head quartered in London, the bank had a network of 9,700 offices spread across 77 countries in Europe, America, Asia-Pacific region, the Middle East, and Africa.

In the late 1980s, when William Purves, (Purves) took over as chairperson of HSBC, it was relatively unknown outside Asia. Purves acquired about a dozen bank brands and changed HSBC into a global bank. Thus, under Purves, HSBC consolidated about a dozen brands that it had acquired, 5,500 offices, and 1,200 financial services subsidiaries which we respread across different countries, with a philosophy of "Think Globally, Act Locally"...

Questions for Discussion:

1.WhataretheinitiativestakenbyHSBCtotargetconsumersacrossvariouscultures?

2.0What were the drawbacks of the 'think, globally, act locally' strategy adopted by William Purves? What prompted HSBC to re-brand?

Unit IV: [12 Periods]

Summary:

The case let examines how Big Bazaar, a hypermarket from Pantaloons Retail (India)Ltd., emerged as a success story in the Indian retail scenario. Big Bazaar came out with innovative marketing schemes which attracted the middle-class consumers to the retail store. The case let details how Big Bazaar went into tie-ups with some of the manufacturers, which helped the company offer good sat low prices to its customers.

Issues:

» How organized retail can cater to the needs of lower middle-class consumers

» How organized retail can offer lower prices to consumers for the merchandise

» The effectiveness of promotions undertaken by hypermarkets.

Introduction

Pantaloons Retail (India) Ltd. (PRIL), started out in 1987 as Manz Wear Pvt. Ltd., dealing primarily, in menswear. In 1993-94, the company launched Pantaloons Shoppe as complete mens wear stores.

In 1997-98, PRIL introduced Pantaloons stores, targeting middle class families. The company was the first among the retail players in India, to turn public in 1991 to fuel its growth...

Questions for Discussion:

1."We are not in the business of selling ambience, but in the business of giving the best possible deals to our consumers," said Kishore Biyani, Managing Director, PRIL. How did Big Bazaar offer the 'best possible deals and discounted prices to its consumers?

2. Biyaniopined that Biz Bazaar was focused on giving the best possible deals to its customers, rather than focusing on the ambience of the store. Is ambience irrelevant for

Discount stores?

Unit V: [12 Periods]

Summary:

The case let, Pet Services in India: From Bow-Bow to Wow-Wow explains the growing need for the pet services business in India. With the increase in the number of double income households and the increasing insecurity among the members of urban households, the number of people owning pets has also gone up. The entry of multinational firms offering products and services related to pets has affected the pet service market which existed in India.

Issues:

» The impact of changes in social structures on businesses

» How the entry of established players brings about a change in consumer behaviour

» Understanding the reasons behind the growth of pet service business in India

Introduction

In 2000, Mars Inc., a $14 billion US giant in dog food, entered the Indian market through hits wholly-owned subsidiary, Effem India Pvt. Ltd. The company started its operations in India with its Pedigreed og food brand.

Mars was not the only international player showing interest in this market. Nestlé Purina Pet care company, part of international food giant Nestlé, also entered the Indian pet products market with its Purina brand in 2003...

Questions for Discussion:

1."One pet owner pro claimed, 'Our pet sare our kids.' "Assess the changes in the Indian

Society that has resulted in the growth of pet services in India?

2. "Indian pet owners have traditionally fed pets with home-cooked food. But the

trend is rapidly changing in favour of branded pet foods, because these provide balanced diet and pets do have specialized nutritional needs." How did the belief systems prevalent in the Indian families influence the dietary patterns of the pets?

Text Book

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

Reference Books

1. Kumar: Conceptual Issues in Consumer Behavior: The Indian Context, Pearson Education, New Delhi, 2003.
2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi, 2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO 3	PSO4
CO1	3	2	3	1	3		3	2		2		1	3
CO2	3	3	3	3	1	3	3	3	3		3		2
CO3			3		3	1	3			1		3	
CO4	2		3	3	3	3		3	3				
CO5	3	3	3	1	3			2		3	2	3	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Reporting*	4	0	0	4	DSC Theory

Introduction:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

Course Focus on: Employability /Skill Development

Course Outcome:

CO1	:	Understand the use and application of the IFRS (and Ind AS in India)
CO2	:	Accounting for transactions using accounting standards.
CO3	:	Preparation of single entity financial statement.
CO4	:	Analysis & interpretation of accounting statements.
CO5	:	Find the financial positions for company.

Unit I: **[12 Periods]**

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

Unit II: **[12 Periods]**

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors, Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement, Understand the principles of recognizing revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof.

Unit III: [12 Periods]

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet) Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module1)

Unit IV: [12 Periods]

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation –identify which entity should prepare consolidated financial statements - Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition – computation of group reserves on date of consolidation – fair value adjustments on consolidation – effect so fintra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements.

Unit V: [12 Periods]

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average – Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting.

Text Book

1. International Financial Reporting Standards (IFRS) and Indian accounting practices – Jagadish. R

Reference Books

1. Corporate Financial reporting and analysis – Ashis. K. Batacharya
2. Financial Reporting Made Easy for CA Final

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	3		2	2
CO2		3	2	3	1	3	2	3	2		1		
CO3	3	3	3		3		3	3		3		3	
CO4	3	3			1	3	3		3		2		2
CO5	3	2	2	1	3		3		3	3	1		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Reporting*	0	0	4	2	DSC Practical

Introduction:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To Understand the use and application of the IFRS (and Ind AS in India).
CO2	:	To Accounting for transactions using accounting standards.
CO3	:	To Preparation of single entity financial statement.
CO4	:	To Analysis & interpretation of accounting statements.
CO5	:	To Find the financial positions for company.

Unit I: **[12 Periods]**

An investment of $500 is to be made today in an account earning 5% interest per annum. What will be the value of the account after 3 years?

Unit II: **[12 Periods]**

An investment of Calculate the NPV of the following cash flows at a discount rate (cost of capital) of 8%.

Year	$
t0	(25,000)
t1	10,000
t2	9,000
t3	8,000

t4	5,000

Unit III: **[12 Periods]**

A payment of \$5,800 is to be made every year for 15 years, the first payment occurring in one year's time. The interest rate is 12%. Calculate the PV of the annuity:

(a) Using the annuity factor formula

(b) Using the annuity factor tables.

Unit IV: **[12 Periods]**

The cash balance at ABC plc fluctuates over time with some months seeing a large positive cash balance and others showing an overdraft. The company wishes to control its cash more efficiently and take advantage of available short-term investments when it has surplus cash. It wishes to maintain a minimum cash balance of \$10,000. The short-term investments earn interest at 0.04% per day.

If the transaction cost of switching cash between the current account and the company's short-term investments is \$15 and the variance of the company's cash flows is \$6 million per day, use the Miller Orr model to calculate the spread, there turn point and the upper limit.

Unit V: **[12 Periods]**

A UK importer is due to pay €100m in 6 months' time and the financial manager is concerned about exchange rate fluctuations between now and the payment date affecting the value of £ that will be needed to complete the transaction.

The company's bank has offered a 6 month call option on €100 m at an exercise price of €1.155 with a premium of £20,000. Show the total payment if the exchange rate moves to either €1.150=£1 or to €1.160 =£1.

Text Book

1. International Financial Reporting Standards (IFRS) and Indian accounting practices – Jagadish. R

Reference Books

1. Corporate Financial reporting and analysis – Ashis .K. Batacharya
2. Financial Reporting Made Easy for CA Final

Note: Question paper will cover 20% theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	3		2	2
CO2		3	2	3	1	3	2	3	2		1		
CO3	3	3	3		3		3	3		3		3	
CO4	3	3			1	3	3		3		2		2
CO5	3	2	2	1	3		3		3	3	1		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Management*	4	0	0	4	DSC Theory

Introduction:

This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation. The paper expects the students to understand different functions of a financial manager in a globalized environment.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Role and purpose of finance function in an organization.
CO2	:	Understanding the impact of economic environment on financial management
CO3	:	Using of various tools & techniques for Working capital management.
CO4	:	Carrying out Investment appraisal.
CO5	:	Understanding the tolls for effective financial management.

Unit I: **[12 Periods]**

The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not for-profit organisations, The economic environment for business, The nature and role of financial markets and institutions. The nature and role of money markets.

Unit II: **[12 Periods]**

The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies.

Unit III: **[12 Periods]**

Investment appraisal techniques, allowing for inflation and taxation in DCF, adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing)

Unit IV: **[12 Periods]**

Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium sized entities (SMEs), Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the Valuation of shares.

Unit V: **[12 Periods]**

The nature and types of risk and approaches to risk management, causes of exchange rate differences and interest rate fluctuations, hedging techniques for foreign currency risk, Hedging techniques for interest rate risk.

Text Book

1. Financial Management – Prasanna Chandra – Mc Graw Hill.

Reference Books

1. Financial Management – M.Y. Khan, P.K. Jain – Mc Graw Hill
2. Financial Management – S.P. Gupta – Sultan Chand.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3		3		3	3		3	1	3		1	2
CO2		3		3	1	3	2	3	2		1		
CO3	3	3	3		3		3	3		2		3	
CO4		3			1	3			3		2		3
CO5	3	2	2	1	3		3		3	1	3		2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Management	0	0	4	2	DSC Practical

Introduction:

This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation. The paper expects the students to understand different functions of a financial manager in a globalized environment.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To Role and purpose of finance function in an organization.
CO2	:	To Understanding the impact of economic environment on financial management.
CO3	:	To Using of various tools & techniques for Working capital management.
CO4	:	To Carrying out Investment appraisal.
CO5	:	To Understanding the tolls for effective financial management.

Unit I: **[12 Periods]**

A project involves the immediate purchase of an item of plant costing \$50,000. Annual cash flows of \$14,500 will be earned and the plant will be sold at the end of the four-year project life for \$10,000. Calculate the project's ROCE using:

(a) Initial capital costs

(b) Average capital investment.

Unit II: **[12 Periods]**

A project requires an initial investment of \$1,000,000 and then earns net cash inflows as follows:

Year	1	2	3	4	5	6
Cash inflows ($000)	400	250	200	175	75	50

In addition, at the end of the six-year project the assets initially purchased will be sold for $ 200,000. Determine the project's payback period.

Unit III: [12 Periods]

Calculate the internal rate of return (IRR) of the following cash flows. The NPV at a discount rate of 8% is $2,000. Use 15% as the second discount rate.

Year	$
0	(25,000)
1	10,000
2	9,000
3	8,000
4	5,000

Unit IV: [12 Periods]

A company has $1,000,000 available for investment and has identified the following investment opportunities, all of which can only be done in whole or not at all. All investments must be started now.

Determine which projects should be under taken to maximize the overall NPV earned.

Project	Initial investment	NPV
1	$250,000	$50,000
2	$300,000	$30,000
3	$650,000	$195,000
4	$40,000	$20,000
5	$150,000	$42,000

Unit V: [12 Periods]

KLF Co has paid a dividend of $0.25 per share for many years and expects to continue paying out at this level for the foreseeable future. The company's current share price is $2.45. Calculate the cost of equity using the dividend valuation model.

Text Book

1. Financial Management – Prasanna Chandra – Mc Graw Hill

Reference Books

1. Financial Management – M.Y. Khan, P.K. Jain – Mc Graw Hill
2. Financial Management – S.P. Gupta – Sultan Chand

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3		3		3	3		3	1	3		1	2
CO2		3		3	1	3	2	3	2		1		
CO3	3	3	3		3		3	3		2		3	
CO4		3			1	3			3		2		3
CO5	3	2	2	1	3		3		3	1	3		2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
Ifno correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Mathematics for Business	4	1	0	4	Allied

Introduction:

To enable the students to apply mathematical knowledge to solve business problems.

Objective:

On successful completion of this course, the students should have understood the basic concepts and how to use mathematical techniques to solve the modern business problems.

Course Focus on: Skill Development

Unit I:

Set Theory -Arithmetic and Geometric Series -Simple and Compound Interest.

Unit II:

Matrix: Basic Concepts -Addition and Multiplication of Matrices -Inverse of a Matrix -Rank of Matrix

Unit III:

Profit And Loss Terms and Formulae- Trade discount- Cash discount- Problems involving cost price- Selling Price- Trade discount and Cash Discount.

Unit IV: **[12 Periods]**

Meaning and Definition of Statistics -Collection of data -Primary and Secondary -Classification and Tabulation -Diagrammatic and Graphical presentation Measures of Central tendency -Mean- Median- Mode -simple problems.

Unit - V:

Measures of Dispersion -Range- Quartile Deviation- Standard Deviation and Co-efficient of Variation

Text Books:

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi) (Unit I to III)
2. An Introduction to Business Mathematics by Sundaresan and Jayaseelan (Unit IV to V)

Books for Reference:

1. Business Mathematics and Statistics – Navaneetham, Trichy.
2. Statistics by R.S.N. Pillai , Mrs. Bhagavathi.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Statistics in Business	4	1	0	4	Allied

Introduction:

This paper enables the students to learn the Statistical methods and their applications in Commerce.

Objective:

On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.

UNIT I:

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode –simple problems.

UNIT II:

Measures of Dispersion – Range, Quartile Deviation, Standard Deviation and Co-efficient of Variation.

UNIT III:

Correlation –Meaning and Definition – Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation. Regression Analysis – Regression in two variables – Uses of Regression.

UNIT IV:

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average – Seasonal Variation – Method of Simple average.

UNIT V

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number. Interpolation: Binomial, Newton's..

Textbooks:

1. Navanitham, P.A," Business Mathematics & Statistics" Jai Publishers, Trichy-21 (2015).
2. Statistics by R.S.N. Pillai and V. Bagavathi
3. Statistics- Theory, Methods & Application of D.C.Sancheti and V.K.Kapoor.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Entrepreneur Development	4	0	0	4	Allied Theory

Introduction:

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure.
CO2	:	To develop student's ability to create, lead and coordinate projects with in the Textile and fashion sector. It also intends to provide tools and methods in order to make use of entrepreneurial thinking to develop a business project.
CO3	:	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses.
CO4	:	To understand process of women entrepreneur and how faced their problems.
CO5	:	To understand difference between Micro, small and medium Enterprises.

Unit I: **[12 Periods]**

Basics of Entrepreneurship - Classification of Entrepreneurship - Entrepreneur–Women Entrepreneurship - Importance of Entrepreneurship – Difference between Entrepreneurship and Employment– Entrepreneurial skills– Current trends.

Unit II: **[12 Periods]**

Business management skills – Internal skills – Financial management – Operating management – TQM - Manpower management – Material and Inventory management.

Unit III: [12 Periods]

Business management skills – External skill – Marketing Management-Sales Management Advertisement - Business opportunities–Market Survey and Strategy – Investment and Investors relations - Business Outreach and Promotions.

Unit IV: [12 Periods]

Schemes and Funding – Banking – Lending schemes – Government sponsored schemes – MSME credit – MUDRA loan – PMEGP scheme – CGTMSE Scheme – Startup India. – NRLM – TRYSEM – SIDCO – DICs.

Unit V: [12 Periods]

Business plan preparation: Plan format – Proposal preparation – Business pitching – EDP - Feasibility Report - Successful Enterprises – Case studies.

Text Book

1. C.B. Gupta and S.P. Srinivasan, Entrepreneurial Development.

Reference Books

1. S.S. Khanka, Entrepreneurial Development.
2. S. Anil Kumar, Entrepreneurship Development, New Age International,2008.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3		1	2
CO2	1	2	3	1	3		3	3	1		1		
CO3	1	3	1	2	3	3	3	3	3	2		3	
CO4	1	2		3	3	2		3	2		2		3
CO5	1	3	3	3	3	3		3		1	3		2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Research Methodology	4	0	0	4	Allied Theory

Introduction:

Research Methods introduces students to the nature, scope, and significance of research and research methodologies. Additionally, the course studies primary and secondary research methods with applications to specific problems, using qualitative and quantitative designs for individual investigation on current problems. within a student's area of interest. Students will complete an individual research proposal based on a business topic of interest, using the course's text books and selected scholarly and peer reviewed sources.

Course Focus on: Research

Course Outcome:

CO1	:	To know the basic of research and formation of problems.
CO2	:	Understand and apply the major types of research designs and errors.
CO3	:	Formulate clearly defined scaling techniques and report writing.
CO4	:	Analyse and summaries the basic terms such as mean, medium and mode.
CO5	:	To comprehend deal with T-Test, Chi Square-Test etc.

Unit I: **[12 Periods]**

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research Process-Research design– Identification, Selection and formulation of research problems-Setting objectives – literature review.

Unit II: **[12 Periods]**

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage-online data sources- Primary data collection methods – Interview schedule-

Questionnaire – Observation, interview and mailed questionnaire – online surveys - pilot study and final collection of data.

Unit III: **[12 Periods]**

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Hypothesis -Measures of Central tendency – Mean – Median – Mode - Standard deviation – Correlation – simple & multiple correlations.

Unit IV: **[12 Periods]**

Test of significance – 't' Test - large sample, test of significance for attributes, analysis of variants - Chi-square test and ANOVA test – Ranking Concept & Methods

Unit V: **[12 Periods]**

Interpretations - Report writing– Types of Reports - contents and style of reports – Usage of Tables and Charts Steps in drafting reports – Reference – Bibliography.

Text Book

1. Kothari - Business Research Methods - 4thEdition

Reference Books

1. Emory - Business Research Methods .
2. Rummel & Ballaine - Business Research Methods

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3			1	
CO2	1	2	3	1	3		3	3	1	2			
CO3	1	3	1	2	3	3	3	3	3		3		
CO4	1	2		3	3	2		3	2				3
CO5	1	3	3	3	3	3		3				2	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Managerial Economics	4	0	0	4	Allied Theory

Introduction:

This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Apply economic reasoning to the analysis of selected contemporary economic problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.
CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Unit I: [12 Periods]

Meaning and Importance of Managerial Economics**:** Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.

Unit II: [12 Periods]

Demand Forecasting**:** Introduction – Meaning and Forecasting– Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods– Statistical Methods– Demand Forecasting for a New Products.

Unit III: [12 Periods]

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

Unit IV: [12 Periods]

Introduction – Meaning of Production and Production Function – Cost of Production.

Unit V: [12 Periods]

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

Text Book

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company-2004
2. Managerial Economics - Cauvery R. Sultan Chand– New Delhi, - 2013

Reference Books

1. Managerial Economics - Dean Joek Prentice Hall of India-2015
2. Dholakia R & Oth – Micro economics for management students – Oxford University.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3			1	
CO2	1	2	3	1	3		3	3	1	1			
CO3	1	3	1	2	3	3	3	3	3		3		
CO4	1	2		3	3	2		3	2				3
CO5	1	3	3	3	3	3		3				2	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Principles of Management	4	0	0	4	Allied Theory

Introduction:

Managers are required in all the activities of organizations: budgeting, designing, selling, creating, financing, accounting, and artistic presentation; the larger the organization, the more managers are needed. Every one employed in an organization is affected by management principles, processes, policies, and practices as they are either a manager or a subordinate to a manager, and usually they are both.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Discuss and communicate the management evolution and how it will affect future managers.
CO2	:	Observe and evaluate the influence of Historical forces on the current practice of management.
CO3	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
CO4	:	Imbibe adaptations to an uncertain environment and identify techniques managers use to influence and control the internal environment.
CO5	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.

Unit I: **[12 Periods]**

Management: Meaning – Process of Managing – Features – Management as an art or a science or a profession –Scientific Management – Principles and Functions of Management.

Unit II: **[12 Periods]**

Planning: Definition – Nature and Characteristics of Planning – Importance – Types of Plans – Planning process – Limitations. Decision making - steps.

Unit III: **[12 Periods]**

Organizing: Meaning – Principles and Types of Organization – Span of control - Delegation of Authority – Decentralization. Staffing: Recruitment – Meaning and Definition – Sources of recruitment and selection process – Training.

Unit IV: **[12 Periods]**

Directing: Nature and purpose of directing. Motivation: Meaning – Definition – Types of Motivation – Theories of Motivation (Maslow's theory, Herzberg theory, Mc Gregor theory) Leadership: Meaning – Importance – Types of Leadership – Qualities of a good leader – Leadership theories.

Unit V: **[12 Periods]**

Controlling: Definition – Characteristics of control – Steps in controlling – Effective control – Control Techniques. Modern trends in management process.

Text Book

1. Principles of Management- C. B. Gupta

Reference Books

1. Principles of Management – Dinkar Pagare
2. Essentials of Management – Harold Koontz and Heinz Weirich

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3		2		
CO2	1	2	3	1	3		3	3	1	3			
CO3	1	3	1	2	3	3	3	3	3			3	
CO4	1	2		3	3	2		3	2				2
CO5	1	3	3	3	3	3		3		1			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Consumer Affairs	4	0	0	4	Allied Theory

Introduction:

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Apply economic reasoning to the analysis of selected contemporary economic problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.
CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Unit I: **[12 Periods]**

Conceptual Framework**:** Consumer and Markets: Concept of Consumer - Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets - E-Commerce with reference to Indian Market - Concept of Price in Retail and Wholesale - Maximum Retail Price (MRP) - Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Unit II: **[12 Periods]**

The Consumer Protection Law in India:Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Unit III: **[12 Periods]**

Grievance Redressal Mechanism under the Indian Consumer Protection Law, Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Unit IV: **[12 Periods]**

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Unit V: **[12 Periods]**

Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

Text Book

1. Khanna, SriRam, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.

Reference Books

1. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications 4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi.

2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt. Ltd.,

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	3	3	3	3	3	3		3		
CO2	1	2	3	1	3		3	3	1	2			
CO3	1	3	1	2	3	3	3	3	3			3	
CO4	1	2		3	3	2		3	2				2
CO5	1	3	3	3	3	3		3		3			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Micro Finance	4	0	0	4	Allied

Introduction:

Microfinance is a banking service provided to unemployed or low-income individuals or groups who otherwise would have no other access to financial services. Microfinance allows people to take on reasonable small business loans safely, and in a manner that is consistent with ethical lending practices.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To helps to students to understand the importance of Micro finance in Concepts.
CO2	:	To enables students studies measuring impact of Micro finance and Micro enterprises.
CO3	:	To provide the knowledge and analyzes the complexities associated with micro finance.
CO4	:	To enable and demonstrate how the strategic issues in micro-finance.
CO5	:	Apply the various ways Accessing Capital Markets for funds Managing MFIs.

Unit I: [12 Periods]

Overview of Micro finance: Indian Rural financial system, introduction to Micro finance, Microfinance concepts, products,(savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro-remittances, Micro-Securitization, franchising etc..

Unit II: [12 Periods]

Catalyst Role of NGOs Educating and formation of SHGs, Linkages with Banks & Markets, Liaisoning with Government Department Capacity building of SHGs members about value additions, record keeping etc. Pricing of Microfinance Products Purpose base, Activity base, Economic class base Open bidding, etc.

Unit III: [12 Periods]

Commercial Microfinance MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer Investing in Microfinance Sources of capital, profits. non-profit investing

Unit IV: [12 Periods]

Strategic Issues in Microfinance: Sustainability, Going to Scale, Opening New Markets, Gender, Finance Plus, Housing Finance Micro insurance: products, eligibility, insurance premium and claim administration systems, regulatory guidelines, relevant cases Field visits
And surveys.

Unit V: [12 Periods]

Accessing Capital Markets for funds Managing MFIs Management talent, corporate governance, ownership Viability of MFIs Subsidy dependence and sustainability of MFIs - Role of effective interest rates on viability – Operating Self – sufficiency.

Text Book

1. Berkley and Myers, “Principles of Corporate Finance”, New York, Mc Graw Hill, 1990.

Reference Books

1. I.M. Pandey, “Financial Management”, New Delhi, Vikas, 1990.
2. Stephen Archer, “Financial Management”, New York, John Wiley,1983

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	3	3	3	3	3	3		3		
CO2	1	2	3	1	3		3	3	1	2			
CO3	1	3	1	2	3	3	3	3	3			2	
CO4	1	2		3	3	2		3	2				2
CO5	1	3	3	3	3	3		3		3			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Accountant in Business*	4	0	0	4	Allied Theory

Introduction:

To understand the principles of cost & management accounting for application to the management functions of planning, decision -making & control. To apply the cost accounting methods & techniques to various business contexts.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To understand the types of business & the way they are structured and the role of corporate governance.
CO2	:	To understand the impact of external environment on the organization.
CO3	:	To understand strategic, managerial & operating levels of management with regard to the principles of authority, responsibility &accountability
CO4	:	To Understand the role of various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources
CO5	:	To Understand management functions such as planning, organising, decision-making, communicating, coordinating and control.

Unit I: [12 Periods]

The purpose and types of business organisation - Stakeholders in business organisations -Political and legal factors affecting business - Macroeconomic factors - Micro economic factors - Social and demographic factors - Technological factors - Environmental factors - Competitive factors.

Unit II: [12 Periods]

The formal and informal business organisation – Business organizational structure and design – Organisational culture in business – Committees in business organisations -Governance and social responsibility in business.

Unit III: [12 Periods]

The relationship between accounting and other business functions -Accounting and finance functions within business organisations - Principles of law and regulation governing accounting andauditing – The sources and purpose of internal and external financial information, provided by business - Financial systems, procedures and related IT applications - Internal controls, authorisation, security of data and compliance with in business – Fraud and fraudulent behaviour and their prevention in business, including money laundering – The impact of Financial Technology (Fintech) on accounting systems.

Unit IV: [12 Periods]

Leadership ,management and supervision – Recruitment and selection of employees – Individual and group behaviour in business organisations – Team formation, development and management – Motivating individuals and groups – Learning and training at work – Review and appraisal of individual performance - The application and impact of Financial Technology (FinTech) in accountancy and audit - Personal effectiveness techniques - Consequences of ineffectiveness at work - Competence frame works and personal development - Sources of conflicts and techniques for Conflict resolution and referral - Communicating in business.

Unit V: [12 Periods]

Fundamental principles of ethical behaviour – The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession – Corporate codes of ethics - Ethical conflicts and dilemmas.

Text Book

1. Business Enterprise, Process, and Technology Management: Models and Applications:1.

Reference Books

1. Business Driven Technology by Paige Baltzan.
2. By Venky Shankararaman, J. Leon Zhao, et al.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	3	3	3	3	2	3		3		
CO2	1	2	3	1	3		3	3	1			2	
CO3	3	3	1	2	3	2	3	3	3		3		
CO4	1	2		3	3	2		3	2				2
CO5	1	3	3	3	3	3		3		3			

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Correspondence	5	0	0	2	Skilled Theory

Introduction:

The exchange of information in a written format for the process of business activities. Business correspondence can take place between organizations, within organizations or between the customers and the organization. The correspondence refers to the written communication between persons.

Course Focus on: Employability

Course Outcome:

CO1	:	Understand Importance of Business communication.
CO2	:	To Learning about the Dimensions of communication, Barriers to communication.
CO3	:	To Learning Fundamental of Business writing, Format of Business.
CO4	:	Students will be able to write the Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.
CO5	:	Students will be able to Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview.

Unit I: **[12 Periods]**

Communication – Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback.

Unit II: **[12 Periods]**

Channels of communication, Types of communication, Dimensions of communication, Barriers to communication Verbal, Non-Verbal, Formal, Informal communication.

Unit III: [12 Periods]

Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.

Unit IV: [12 Periods]

Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing.

Unit V: [12 Periods]

Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.

Text Book

1. Business Correspondence and Report Writing Book by R.C. Sharma

Reference Books

1. Business Correspondence: A Guide to Every day Writing (2nd Edition): 9780130897923: Business ... Lin Lougheed (Author).
2. Booher, Dianna.E - Writing: 21st Century Tools for Effective Communication. New York: Pocket Book.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	2		2	1
CO2	2	3	2	3		3	2	3			1	3	
CO3	3	2	3	1	3	2	3	2	3	1	3		2
CO4		3	1	3		3	2	3	2		2	2	
CO5	3	2	3		3		3		3	3			3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Ethics and IPR	5	0	0	2	Skilled Theory

Introduction:

This course introduces Business ethics as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a work place and managing ethics in Organizations.

Course Focus on: Employability / Entrepreneurship

Course Outcome:

CO1	:	To make the students to understand about the ethic prevailing in the business.
CO2	:	Identify the management of ethics and its performing in an organization.
CO3	:	Understanding the concept of social responsibility of business.
CO4	:	To know about the ethical cultures and values in management.
CO5	:	Understanding the relevance of values in management.

Unit I: [12 Periods]

Business ethics, Definition and nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behavior; ethical abuses; Work ethic.

Unit II: [12 Periods]

Management of Ethics - Ethics analysis [Hosmer model] – Steps / considerations in resolving ethical dilemma; Ethics in practices – Professional ethics for functional managers – Comparative ethical behaviour of managers– code of ethics–competitiveness, organizational size, profitability and ethics – Cost of ethics in corporate ethics evaluation.

Unit III: **[12 Periods]**

Social Responsibility of business – Big Business and society business and ecological Environmental issues in the Indian context.

Unit IV: **[12 Periods]**

Introduction and the need for intellectual property right (IPR)- Kinds of Intellectual Property Rights: Patent, Copy right, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India.

Unit V: **[12 Periods]**

Nature of copy right, trade mark ,patents - Subject matter of copyright: original literary, dramatic, musical, artistic works - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Elements of Patentability: Novelty , Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter.

Text Book

1. Saroj kumar – Business Ethics

Reference Books

1. Larue Tone Hosmer, Richard D. Irwin Inc by “The Ethics of Management”. Joseph A. Petrick and John F. Quinn, “Management Ethics – integrity at work”.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	2	3	3	3	2	3	3	3	1		1	3
CO2	2	3	2	3		3	2	3			3	3	
CO3	3	2	3	1	3	1	3	2	3	3	3		3
CO4		3	1	3		3	2	3	2		1	3	
CO5	3	2	3		3		3		3	3			3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Retail Environment	5	0	0	4	Skilled Theory

Introduction:

Retail Management is a conceptual overview, managing a retail organizational structure – opportunities and challenges, booming of retail chains and the burgeoning competition, retail marketing n Indian context, career opportunities in retail sector.

Course Focus on: Employability / Entrepreneurship

Course Outcome:

CO1	:	To understand the various concepts and customer buying behavior concepts.
CO2	:	To Acquire knowledge on direct marketing and retail co-operative
CO3	:	To Gain knowledge on Retail franchising and Retail strategy
CO4	:	To attain knowledge on Merchandising
CO5	:	To know about Use of technology in retailing

Unit I: **[12 Periods]**

Definition - Functions of a retailer -Retail Equation- Global retail market: Issues & Challenge - Scope of retailing- Drives of retail Change in India - Wheel of retailing - factors affecting retailing in India - Life cycle in retail.

Unit II: **[12 Periods]**

Retail Formats - Departmental Stores - Convenience stores, Supermarkets - Chain stores Specialty stores - Door to door selling - Direct marketing - Retail Vending machines - Electronic mail order houses - Retail co-operatives - Features - Advantages – Disadvantages.

Unit III: **[12 Periods]**

Retail strategy-steps in strategic planning process - specifics for gaining sustainable competitive advantage - Steps - Retail consumer - Store loyalty - factors essential for building store loyalty - Retail franchising - Concept – Evolution - Types - Advantages - Disadvantages.

Unit IV: **[12 Periods]**

Factors affecting merchandise - Merchandise planning process - Merchandise sourcing - Assortment planning Concept of retail price - Pricing policies - Visual Merchandise - Retail location strategies - Factors affecting the location of retail outlet - Store design - Retail promotion.

Unit V: **[12 Periods]**

Needs of technology in retail - Importance - Factors affecting the use of technology - Internet retailing - Concept of customer service - Importance of service in retail - Customer service & Retail strategy - Shopping malls in India.

Text Book

1. Swapna Pradhan, (2007) Retailing Management Text and Cases Tata McGraw Hill.

Reference Books

1. Barry Berman, Joel R. Evans, Retail Management - A Strategic Approach, Prentice Hall of India.
2. BaralS.K., S.C. Bihari, (latest edition) Retail Management Text and cases

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	3		3	1
CO2		3	2	3	1	3	2	3	2		3		
CO3	3	3	3		3		3	3		2		2	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	3	2		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Services Marketing	5	0	0	2	Skilled Theory

Introduction:

To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business.

Course Outcome:

CO1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products.
CO2	:	Demonstrate knowledge of segmentation and approach to target market.
CO3	:	Develop strategies and positioning product / services in the market.
CO4	:	Specify and analyse the consumers' expectation in services.
CO5	:	To acquire knowledge one merging trends in service marketing.

Unit I: **[12 Periods]**

Nature and scope of services-Introduction – meaning of services- 7Ps of service marketing – difference between services and tangible products – service sector – classification of services – growth of service sectors and service industries.

Unit II: **[12 Periods]**

Segmenting and targeting of services - Introduction, need for segmentation of services – bases of segmentation of services – segmentation strategies in service marketing -need for targeting - Approaches to Target Marketing.

Unit III: **[12 Periods]**

Positioning of services - Positioning of services, positioning strategies for services - positioning Through Product / Service Delivery Strategies - Positioning through Pricing Strategies Positioning through Distribution Strategies - positioning through Sales Promotion and Advertising - Service Differentiation Strategies

Unit IV: **[12 Periods]**

Consumer experience in services marketing – Introduction - Customer Expectations in Services - Service Costs Experienced by Consumer - the Role of customer in Service Delivery - Conflict Handling in Services - Customer Responses in Services - Concept of Customer Delight

Unit V: **[12 Periods]**

Emerging issues in services marketing – Introduction - Service Marketing in e-Commerce and e-Marketing, and Telemarketing Services - Service Marketing Research for Global Markets and Rural Markets – Innovations in Services Marketing -Ethical Aspects in Service Marketing.

Text Book

1. Services Marketing -Valarie Zeithaml, Mary Bitner – 6^{th} Edition – TMH

Reference Books

1. Adrian Payne -The Essence of Service Marketing, Prentice – Hall of India,
2. Hellen Woodroffe – Service Marketing, Macmillan India Ltd.Delhi,1997.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3		3	2	3	2	3	2	3	2	3	2	3
CO2	3	3	2	3		3	2	3	3		2		
CO3	3	2	3	1	3	3	3	2	3	3		3	
CO4		3	3	3		3	2	3	2				2
CO5	3	2	3		3		3		3	3	2	3	2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Finance	5	0	0	2	Skilled Theory

Introduction:

Corporate finance making assumes greater importance in maximizing value of corporate entities. This course is designed to focus on the analysis of three crucial long term financial decisions- (1) Cash flow measurement, (2) Capital budgeting, (3) Cost of capital and, (4) Capital Structure. Risk analysis of capital budgeting decision is added as a special topic.

Course Focus on: Employability

Course Outcome:

CO1	:	To equip students with necessary knowledge of corporate finance concepts.
CO2	:	To enable students analyses the leverage and dividend decisions based on theoretical and practical frame work and selection of sources under conditions of risk and uncertainty.
CO3	:	To equip students with necessary skills to evaluate capital projects with a focus on Advanced capital budgeting techniques.
CO4	:	Understand the various financial ratios and Application of Ratio analysis in Financial Decision making in the corporate organizations.
CO5	:	Students to workout detailed case studies involving the application of various Criteria for project selection including risk analysis of capital projects.

Unit I: **[12 Periods]**

Corporate Finance - Significance of Corporate Finance - Areas of Corporate Finance - Investment Decision, Financing Decision, Liquidity Decision, Dividend Decision – Corporate finance and Financial Market.

Unit II: [12 Periods]

Long term sources of finance – Short term sources of finance – Cost of Capital – Determination of Cost of Capital – Weighted Average Cost of Capital (WACC) – Marginal cost of capital. Time Value of Money: Concept – Technique of compounding, Technique of Discounting – Net Present Value (NPV) – Capital Budgeting, evaluating project using NPV– Internal Rate of Return (IRR)–Risk and Return in Corporate Finance.

Unit III: [12 Periods]

Capital structure, Capital Structure V/S Capitalization, Over Capitalization, Under Capitalization, Optimal Capital Structure – EBIT - EPS analysis – Capital Structure theories –Net Income Theory, Net Operating Income Theory, Traditional Theory, Modigliani Miller Theory (MM Theory) – Leverage–Financial Leverage, Operating Leverage, Combined Leverage.

Unit IV: [12 Periods]

Application of Ratio analysis in financial Decision making. Profitability Ratio – Gross profit ratio, Operating profit ratio, return on capital employed – Efficiency Ratio – Sales to capital employed, sales to fixed assets, Profit to Fixed assets, Stock turnover Ratio, Debtors turnover ratio, Creditors turnover ratio – Liquidity Ratio – Stability Ratio–Earning per Share – P/E Ratio – Dividend Yield.

Unit V: [12 Periods]

Business Risk and financial Risk – Debt v/s Equity – Hedging – Hedging with readily available contracts, forward and future contract, Options and other derivatives - Value at Risk (VAR)– Managing incentives.

Text Book

1. Fundamentals of Financial Management: Brigaham & Houston, Thomson Learning, Bombay.

Reference Books

1. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata Mc Graw Hill, 2000.
2. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	2	3	1	3	2	3	3			3
CO2	3	3	1	3	1	3	2	3	2		2	2	
CO3	3	3	3	2	3	2	3	2	3	2		3	1
CO4	2	3	3	3	3	3	2	3	2		2	3	
CO5	3	2	3	2	3	2	3	1	3	2	2	3	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Principles of Auditing	5	0	0	2	Skilled Theory

Introduction:

An audit includes examining, on at test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Course Focus on: Sill Development

Course Outcome:

CO1	:	Articulate knowledge of fundamental audit concepts.
CO2	:	Apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	:	Explain the legal frame work under which Internal Control, Internal Check and Internal Audit.
CO4	:	Demonstrate the ability to undertake research on significant auditing issues and to Keep up - to - date with developments in auditing voucher.
CO5	:	Outline the role of verification and valuation of assets.

Unit I: **[12 Periods]**

Introduction - Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

Unit II: **[12 Periods]**

Auditor and execution of audit - Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties–Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Work book – Audit Markings

Unit III: [12 Periods]

Internal control, internal check and internal audit: Meaning and Objectives of Internal Control – Internal Check and Internal Audit–Internal Check Vs. Internal Audit– Internal Control vs. Internal Audit.

Unit IV: [12 Periods]

Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

Unit V: [12 Periods]

Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

Text Book

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House. (2014).

Reference Books

1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers. (2014)
2. Auditing and Assurance: Ainapure & Ainapure, PHI Learning. (2013)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	**Program Outcomes**									**Program Specific Outcomes**			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	2	3	2	3	2	2		1
CO2	3	3	2	3	3	3	2	3	2			3	
CO3	3	3	3	1	3	1	3	2	3	1	2		2
CO4	2	3	1	3	3	3	2	3	2			3	
CO5	3	2	3	2	3	2	3	1	3	3	3		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Portfolio Management	5	0	0	2	Skilled Theory

Introduction:

This course introduces the collection of investment tools such as stocks, shares, mutual funds, bonds, and cash and so on depending on the investor's income, budget and convenient time frame.

Course Focus on: Skill Development / Employability

Course Outcome:

CO1	:	Know the Portfolio strategies.
CO2	:	Study the various approaches to security analysis.
CO3	:	Reducedoperationalriskforinvestorsandstrengtheningoffiduciarycontrols.
CO4	:	Understand Portfolio construction and performance evaluation.
CO5	:	Know about Portfolio Measures and Plans.

Unit I: **[12 Periods]**

Portfolio Management-Definition- Concept of Portfolio Management – Types - Objectives of Portfolio Management - Needs and Problems of portfolio - Strategies: Passive Portfolio Management Strategy – Buy and Hold Indexing, portfolio Management Process Targeting, Designing, Auditing and Revising Portfolios. Security Market and Capital Market Line Portfolio Theory.

Unit II: **[12 Periods]**

Traditional approach of Portfolio construction: Steps in traditional approach - Analysis of constraints - Determination of Objectives - Selection of Portfolio.

Unit III: [12 Periods]

Modern approach of Portfolio construction – Simple Markomitz Portfolio optimization - Simple Sharpe Portfolio Optimization – Ranking of securities - Selection of the best Portfolio.

Unit IV: [12 Periods]

Portfolio Performance Evaluation: Dimensions of Evaluation – Sharpe Measure – Treynore Measure – Jenson Measure – Comparison of the Three Measures of Portfolio Performance – Portfolio Insurance.

Unit V: [12 Periods]

Portfolio Revision: Measures of Return-Formula plan - Purchase and Sale of Stock- Types of Orders – Rebalancing - Upgrading, Cost of Revision: Trading fees - Commissions – Transfer charges – Tax Implications - Window Dressing.

Text Book

1. Punithavathy Pandian - Security Analysis and Portfolio Management Vikas Publishing House (P) Ltd

Reference Books

1. Donald E. Rosche - Security Analysis and Portfolio Management Ronald J. Jordo Prentice Hall of India (P) Ltd. New
2. Security analysis and Portfolio Management- Fischer and Jordan.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	3		2	1
CO2	2	3	2	3		3	2	3			3		
CO3	3	2	3	1	3	1	3	2	3			1	
CO4		3	1	3		3	2	3	2	2			3
CO5	3	2	3		3		3		3	2		1	3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Customer Relationship Management	5	0	0	4	Skilled Theory

Introduction:

This course introduces the various communication options available in a business context so that students can make appropriate choices in the workplace. Students will gain confidence in their ability to communicate by practicing and receiving feedback on business communication skills. An opportunity for improving academic and workplace language proficiency are embedded in the course also encourages the development of academic literacy which will enable students to become independent learners in the Master of Commerce program and to work efficiently and effectively in the workplace.

Course Focus on: Employability / Entrepreneurship

Course Outcome:

CO1	:	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management.
CO2	:	Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges.
CO3	:	Develop in sights to students about technological revolution and corporate culture in CRM.
CO4	:	Analyze the infrastructure, services and organizations involved in current and emerging CRM practices.
CO5	:	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management.

Unit I: [12 Periods]

CRM Concepts – Acquiring Customers – Customer Loyalty and Optimizing Customer Relationships – CRM Defined – Success Factors the Three Levels of Service/ Sales Profiling – Service Level Agreements (SLAS) - Creating and

Managing Effective SLAS.

Unit II: **[12 Periods]**

CRM In Marketing – One-To-One Relationship Marketing – Cross Selling & Up Selling – Customer Retention - Behavior Prediction – Customer Profitability &Value Modeling – Channel Optimization – Even t- Based Marketing – CRM and Customer Service – The Call Centre, Call Scripting – Customer Satisfaction Measurement.

Unit III: **[12 Periods]**

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

Unit IV: **[12 Periods]**

Analytical CRM – Managing and Sharing Customer Data – Customer Information Databases Ethics and Legalities of Data Use– Data Warehousing and Data Mining Concepts –Data Analysis Market Basket Analysis (MBA), Click Stream Analysis, Personalization and Collaborative Filtering.

Unit V: **[12 Periods]**

CRM Implementation – Defining Success Factors – Preparing a Business Plan Requirements - justification and processes – Choosing CRM tools – Defining functionalities – Home grown Versus out - Sourced Approaches – Managing Customer Relationships – Conflict Complacency- Resetting the CRM Strategy - Selling CRM Internally – CRM Development Team– Scoping and Prioritizing - Development and Delivery – Measurement.

Text Book

1. V. Kumar & Werner J., CRM, Willey India, 2008

2. Bcrnd H Schmitt: CUSTOMER EXPERIENCE MANAGEMENT: A Revolutionary Approach to Connecting with Your Customers.

Reference Books

1. Gordon S. Linoff, Michael J. A. Berry, MINING THE WEB: TRANSFORMING CUSTOMER DATA, Wiley Computer Publishing, Singapore.
2. Jill Dyche: THE CRM HANDBOOK: A BUSINESS GUIDE TO CRM, Addison Wesley Information technology Series.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	2	3	2	3	2	3	2	3
CO2	3	3	2	3		3	2	3		3		3	
CO3	3	3	3	1	3	1	3	2	3	1	3	2	3
CO4		3	1	3		3	2	3	2		1		
CO5	3	2	3		3		3		3	3	3	3	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Auditing& Assurance*	5	0	0	2	Skilled Theory

Introduction:

This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

Course Focus on: Employability

Course Outcome:

CO1	:	To Understand the concept of audit & assurance and the functions of audit.
CO2	:	To Securing and handling audit assignments, audit risks.
CO3	:	To Comprehension and evaluation of internal controls, techniques & audit tests.
CO4	:	To Gathering & managing audit evidence and review and reporting.
CO5	:	To Analyze the audit report.

Unit I: **[12 Periods]**

Concept of audit & assurance – professional ethics of an auditor – scope of internal &external audit – governance & audit – Ethical threats & Safeguards - discuss the importance and purpose of engagement letters and their contents

Unit II: **[12 Periods]**

Obtaining & planning for audit assignments - identify and explain the need for, benefits of and importance of planning an audit – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed – audit planning & documentation – audit evidence, documentation, working papers.

Unit III: **[12 Periods]**

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor –

test of control – communication on internal controls - Auditors record internal control systems - use of narrative notes – flow charts and questionnaires.

Unit IV: [12 Periods]

Audit evidence - inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – use of automated tools and techniques - audit software, test data and other data analytics tools – review procedures including subsequent events, going concern, written representations – auditor's report contents & opinion - objectives and importance of quality control procedures in concluding an audit.- need for auditors to communicate.

Unit V: [12 Periods]

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation.

Text Book

1. Audit and Assurance Essentials – Kathrine Bhagsaw – Willy.

Reference Books

1. Auditing and Assurance S. K. Basu–Pearson.
2. Auditing and Assurance Services – Jerry. R – Mc Grew Hill.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	1		2	1
CO2		3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		3		3	
CO4	3	3			1	3	3		3		3		3
CO5	3	2	2	1	3		3		3	2	3		2

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Global Corporate Business Law*	5	0	0	2	Skilled Theory

Introduction:

To develop knowledge and skills in the understanding of the general legal frame work, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To understand the nature and scope of corporate law
CO2	:	To Know the various laws in world wide
CO3	:	To Know the employment law.
CO4	:	To Know the capital structure regulations.
CO5	:	To Know the Insolvency Law

Unit I: **[12 Periods]**

Essential elements of the legal system: Law and the legal system – Definition - Types of Law - Structure and operation of the courts, Sources of law: Case law and precedent- Legislation-Rules and presumptions used the courts - Human rights law.

Unit II: **[12 Periods]**

The law of obligations: Formation of contract – Simple contract – Offer – Acceptance - Consideration - Privity, Content of contracts: Contractual terms - Exclusion clauses, Breach of contract and remedies: Ways of discharge of contract - Effect of reach of contract - Award of damages, The law of torts and professional negligence: Meaning- tort of 'Passing off'- tort of negligence - duty of accountants and auditors.

Unit III: **[12 Periods]**

Employment law: Contract of employment - common laws and statutory duties on the employer and employee, Dismissal and redundancy: Termination of employment notice – summary and constructive dismissal – wrongful dismissal – unfair dismissal, Agency law - Partnerships - Corporations and legal personality – sole traders, partnerships and companies - Limited liability - Types of companies - The formation and constitution of a company: Duties of promoters – rules of pre-incorporation contracts – Procedures for company registration - Statutory Books - Article of association.

Unit IV: **[12 Periods]**

Capital and financing of companies: Share capital – Types of shares - Rights issue- Bonus issue- Issue of Shares at discount or premium, Loan capital – Debenture - Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies - Company directors – Other company officers – Company meetings and resolutions.

Unit V: **[12 Periods]**

Insolvency law – Voluntary liquidation – Compulsory liquidation – Insolvency and administration, - Corporate fraudulent and criminal behavior – Legal control over insider dealing, money laundering, bribery, Fraudulent and criminal behavior.

Text Book

1. Global Corporate and Business Law, Becker Educational Development Corp., 2016

Reference Books

1. Global Corporate and Business Law, Kaplan Publishing, 2016
2. Global Corporate and Business Law, BPP Learning Media LTD, 2016

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	3	3	3	3	3	1	3		2	3
CO2	3	3	2	3	1	3	2	3	2		2		
CO3	3	3		1	3		3	3		3		3	
CO4	3	3	2		1	3	3		3		2		2
CO5	3	2	2	1	3		3		3	2	3		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Working Capital Management	6	0	0	4	DSE Theory

Introduction:

Working capital management has gained the attention of industry and academia as an exclusive area of study after liberalization of Indian Economy. Management of working capital sometimes becomes more important than the management of long term funds because the day-to-day operations of any business largely depend upon this source of ¬finance.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.
CO2	:	Evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.
CO3	:	Compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm.
CO4	:	Apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value.
CO5	:	Formulate and integrate an extended treatment on international working capital topics.

Unit I: [12 Periods]

Principles of Working capital: Introduction to Working capital, Concept of' Working Capital. Need for Working capital, Concepts and its determinants, estimation of working capital needs.

Unit II: [12 Periods]

Accounts Receivables Management and Factoring: Credit Policy, Nature and Goals, credit evaluation of individual accounts and its monitoring receivables, factoring: types and benefits.

Unit III: **[12 Periods]**

Inventory Management: Nature of Inventories, Need to hold inventories, objectives of inventory management, inventory Management techniques, inventory management process.

Unit IV: **[12 Periods]**

Cash Management: Facets of Cash Management, Motive for holding cash, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting.

Unit V: **[12 Periods]**

Working Capital Finance: Trade Credit, Bank Finance and Commercial Papers.

Text Book

1. R.K. Gupta & Himanshu Gupta

Reference Books

1. I. M. Pandey - Financial Management - Vikas PublishingHouse Pvt. Ltd. - Ninth Edition 2020
2. M.Y. Khan and P.K. Jain, Financial management VikasPublishing house ltd., New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	3		2	1
CO2		3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		1		3	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	1	2		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Finance	6	0	0	4	DSE Theory

Introduction:

Money required for carrying out business activities is called business finance. Almost all business activities require some finance. Finance is needed to establish a business, to run it to modernize it to expand or diversify it. It is required for buying a variety of assets, which may be tangible like machinery, furniture, factories, buildings.

Course Focus on: Employability

Course Outcome:

CO1	**:**	To introduce students to the world of Business Finance
CO2	**:**	To enrich student's understanding of the fundamental concepts of Business Finance
CO3	**:**	To equip students with the knowledge and skills necessary to become employable in the Business Finance Industry.
CO4	**:**	To differentiate between Financial and business Finance aspects.
CO5	**:**	To acquire an understanding of various concepts related to business finance.

Unit I: **[12 Periods]**

Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.

Unit II: **[12 Periods]**

Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital.

Unit III: [12 Periods]

Factors determining working capital requirements, significance of adequate Working capital, types of working capital.

Unit IV: [12 Periods]

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, over capitalization and under capitalization, meaning, causes, effects and remedies; over capitalization v/s under capitalization; balanced capitalization, meaning and importance.

Unit V: [12 Periods]

Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure, concept of financial structure, capital gearing, meaning, types and advantages, trading on equity, meaning, types and advantages and limitations.

Text Book

1.Bimal Jaiswel & Leena S SHIMPI :Business Finance New Royal Book Company.

Reference Books

1.S.K.Parasar :Business Finance – HJABA.

2.Dr.F.C.Sharma and Anju Agarwal : Business Finance – SBPD Publications.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	3	3	3	3	3	1	3		2	1
CO2		3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		1		3	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	1	2		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Goods & Service Tax	6	0	0	4	DSE Theory

Introduction:

Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer.

Course Focus on: Employability

Course Outcome:

CO1	:	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject.
CO2	:	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO3	:	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4	:	Communicate ideas effectively in informal group discussions
CO5	:	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

Unit I: [12 Periods]

Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Cannon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues – Development of Indirect Taxation.

Unit II: **[12 Periods]**

Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty – Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure – Exemptions – Customs Duty Drawback - Duty Free Zones - Offense and Penalties.

Unit III: **[12 Periods]**

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts- Features of GST- Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST - Composition Scheme.

Unit IV: **[12 Periods]**

Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-Place of supply-Provision relating to place of supply - Valuation mechanism – Input tax credit Mechanism - Payment mechanism -Registration under GST – Rules.

Unit V: **[12 Periods]**

Registration under GST: Return Filing – Rules - Refund Provision in GST - E–commerce – Operators –TDS/TCS - Small scale exemption.

Text Book

1. Datey, V.S. (2015).Indirect Taxes. Mumbai, Taxmann Publications Private Limited. (2017). Simplified Approach to GST – A Ready Reference.

Reference Books

1. Balachandran, V.(2006).Indirect Taxation. New Delhi, Sultan Chand and Sons.
2. Mittal,J.K. (2015).

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	1	1	2			3		3		1	2	2	3
CO2		1		2			3		3		1	3	
CO3	1	1		2			3			1		3	
CO4		1			2				3		2	2	3
CO5	1		2		2		2				3		3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Markets and Institutions	6	0	0	4	DSE Theory

Introduction:

Upon successful completion of Financial Management, the student will be able to: Demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To introduce students to the world of financial services
CO2	:	To enrich student's understanding of the fundamental concepts and working of financial service institutions
CO3	:	To equip students with the knowledge and skills necessary to become employable in the financial service industry.
CO4	:	To differentiate between fund based and fee based financial activities of the Indian financial system.
CO5	:	To acquire an understanding of various concepts related to leasing , hirepurchase, factoring , bill discounting , VC and Merchant banking.

Unit I: [12 Periods]

Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulations.

Unit II: [12 Periods]

Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of

SEBI as a regulator and capacity- an overview; Recent developments.

Unit III: [12 Periods]

Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions -MFIs.

Unit IV: [12 Periods]

Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.

Unit V: [12 Periods]

Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

Text Book

1. E Gardon& K Natarajan: Financial Markets & Services, HPH, 7th Edition, Mumbai

Reference Books

1.V.A. Avadhani : Financial Services in India, HPH, 2009, 1st Edition.

2. Khan. M. Y., " Financial Services", 2010, 5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	3	3	3	3	3	1	3		2	1
CO2		3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		1		3	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	1	2		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Micro Finance	6	0	0	4	DSE Theory

Introduction:

This course introduces microfinance as a tool for social and rural development. On completion of this course the students will be able to, recognize various credit lending models, identify role of microfinance institutions and assess the risk associated with microfinance.

Course Outcome:

CO1	:	To introduce students to the world of Micro Finance
CO2	:	To enrich student's understanding of the fundamental concepts of Micro Finance
CO3	:	To equip students with the knowledge and skills necessary to become employable in the Micro Finance Industry.
CO4	:	To differentiate between Financial and micro Finance aspects.
CO5	:	To acquire an understanding of various concepts related to micro finance.

Unit I: [12 Periods]

Poverty, Rural Credit and Financial Inclusion, Microfinance - An Introduction - Microfinance – Lessons from international exposure.

Unit II: [12 Periods]

Models of Microfinance across the world - Microfinance delivery methodologies - Legal and regulatory framework.

Unit III: [12 Periods]

Evolution and Characteristics of Microfinance in India - Financial Inclusion - Impact of microfinance.

Unit IV: [12 Periods]

Financial products and services, financial accounting and reporting - Revenue models of Microfinance - Risk management - Basics of banking - Compliance to various regulations.

Unit V: [12 Periods]

Recent developments of Microfinance in India - Microfinance and Disaster – Cases on Women SHGs - Linkage Building and Successful Micro Entrepreneurs.

Text Book

1. Dr.V.Rengarajan : Microfinance-Principles and Approaches – Notion Press,2013

Reference Books

1. Pradeep Kumar Mishra: Microfinance Management – Cengage Learning India Pvt. Ltd,2019.
2. Sigfried Silverman : Microfinance-Create space Independent Publishing Platform,2021

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	3	3	3	3	3	1	3		2	1
CO2		3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		1		3	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	1	2		1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Merchant Banking	6	0	0	4	DSE Theory

Introduction:

This course defines about the merchant banks are the financial institutions which provides specialist services which generally include acceptance of bills of exchange, corporate finance, portfolio management and other banking services.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To know the Regulators and the Regulatory Framework of the Merchant Banking in India.
CO2	:	To understand the merchant banking in Indian context.
CO3	:	To know the various activities undertaken by the merchant bankers in India.
CO4	:	To understand the eligibility criteria for registering as a Merchant Banker.
CO5	:	To understand the Code of Conduct prescribed for Merchant Bankers.

Unit I: **[12 Periods]**

Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers.

Unit II: **[12 Periods]**

Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.

Unit III: **[12 Periods]**

Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis.

Unit IV: [12 Periods]

Capital cost and financial projections.

Unit V: [12 Periods]

Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.

Text Book

1. Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.

Reference Books

1. Pandey I.M: Financial Management; Vikas Publishing house, New Delhi.
2. Verma J.C: A Manual of merchant Banking; Bharat Law House, New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	2		3	1	3	3	3	1	1	3		1	3
CO3	2	2		3	1	3	3	3	1		2		3
CO4	3	1	2	2		3	1	3	3	3	1		3
CO5	3	1	2		3	1	3	3	3	1	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Commercial Bank Management	6	0	0	4	DSE Theory

Introduction:

This course will examine management problems and policies of banks. The material to be covered will include: balance sheet management (liquidity, liabilities, spread management, and investment management), capital adequacy, cost of funds, bank profitability, planning and management systems, and the regulatory environment.

Course Focus on: Employability

Course Outcome:

CO1	:	To understand the basic problems of bank management.
CO2	:	To analyze bank regulations and policies.
CO3	:	To understanding of the basic issues involved in value creation and risk management for banking firm.
CO4	:	To evaluate bank profitability and risk management.
CO5	:	To examine the international bank environment, deposits, liquidity and capital To examine the international bank environment, deposits, liquidity and capital.

Unit I: **[12 Periods]**

Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff.

Unit II: **[12 Periods]**

Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.

Unit III: [12 Periods]

Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial.

Unit IV: [12 Periods]

Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue.

Unit V: [12 Periods]

Banking Services - Recruitment system - Foreign Exchange Management.

Text Book

1. Tannan ML: Banking- Law and practice in India; Indian Law House, New Delhi

Reference Books

1.Radhaswami M and Basudevan A: Textbook of banking; s. Chand & co. NewDelhi.
2.Panikar K.K Banking -V Theory & system: Chand & Co,NewDelhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Digital Banking	6	0	0	4	DSE Theory

Introduction:

A digital bank represents a virtual process that includes online banking and beyond. As an end-to-end platform, digital banking must encompass the front end that consumers see, the back end that bankers see through their servers and admin control panels.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To acquire knowledge of various digital products in banking sector & different payment system in India.
CO2	:	To appreciate & understand the leverage of Digital banking for enhancing the profitability of banks. .
CO3	:	To understand the implementation of digital banking products & use of various social platforms for having a competitive edge in the market
CO4	:	To acquire the knowledge about the need of customer education and awareness for digital products such as cards, ATM's , POS terminals.
CO5	:	To understand the digital disruptions and its concepts in banking.

Unit I: **[12 Periods]**

Banking System in India - Nationalization of Banks - Types of Banks.

Unit II: **[12 Periods]**

Development Banks - Reserve Bank of India - Digital Banking Products.

Unit III: **[12 Periods]**

Automated Teller Machine-ATM - Point-of-Sale (POS) Terminals - Internet Banking Mobile Banking.

Unit IV: **[12 Periods]**

Cash Deposit Machine - Branchless Banking.

Unit V: **[12 Periods]**

Digital Payment System - Emerging Concepts in Digital Banking.

Text Book

1.Indian Institute of Banking and Finance, Digital Banking, Taxmann, 2019.

Reference Books

1. Dr. M. Ganesan, Dr. A. Saravanakumar DIGITAL BANKING., Shanlax Press, Tamil Nadu, India 2021
2. Verma J.C: Banking; Bharat Law House, New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	2		3	1	3	3	3	1	1	3		1	3
CO3	2	2		3	1	3	3	3	1		2		3
CO4	3	1	2	2		3	1	3	3	3	1		3
CO5	3	1	2		3	1	3	3	3	1	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Principles and Practices of Banking	6	0	0	4	DSE Theory

Introduction:

This course is designed to quaint students with the basic principle procedure and practice of banks. Throughout this course emphasis will be given to r elation ship between Banker and customer negotiable (credit) instruments Banking industry and formulation of bank loan policy specially opening and crossing of accounts and rule of negotiable instrument s are given detail discussion so as to equipment students with the necessary regulation of bank for such instrument and accounts.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To make the students understand various principles , provisions that govern the banking system.
CO2	:	To make the aware of various banking innovations after the nationalization.
CO3	:	To make the students understand various services offered and various risks faced by banks.
CO4	:	To know the regulations and compliance of banking company.
CO5	:	To disseminate knowledge among the students inculcate with the theoretical structures about banking sector in India.

Unit I: **[12 Periods]**

Indian Financial System – An Overview - Banking Regulation - Retail Banking, Wholesale and International Banking - Role Of Money Markets, Debt Markets & Forex Market - Role and Functions of Capital Markets, SEBI.

Unit II: **[12 Periods]**

Mutual Funds & Insurance Companies, Bancassurance & IRDA - Factoring, Forfaiting Services and Off-Balance Sheet items - Risk Management, Basel Accords - CIBIL, Fair Practices Code for Debt Collection, BCSBI - Recent Developments in the

Financial System.

Unit III: [12 Periods]

Banker Customer Relationship - KYC/ AML / CFT norms - Bankers' Special Relationship- Consumer Protection - COPRA, Banking Ombudsman Scheme.

Unit IV: [12 Periods]

Payment and Collection of Cheques and Other Negotiable Instruments - Opening accounts of various types of customers - Ancillary Services- Cash Operations - Principles of lending, Working Capital Assessment and Credit Monitoring.

Unit V: [12 Periods]

Agricultural Finance- Micro, Small and Medium Enterprises- Government Sponsored Schemes- Self Help Groups- Credit Cards, Home Loans, Personal Loans, Consumer Loans.

Text Book

1. Indian Institute of Banking and Finance, Principles and Practices of Banking, Macmillan Education; 3rd EDN edition, 2015.

Reference Books

1) NS.Toor, Arundeep Toor,, Principles & Practices Of Banking, Skylark Publications, , 14ed.. 2019
2) Abineshkumar Mandilwar, Principles & Practices Of Banking, Ramesh Publishing House, 2019.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Health Insurance	6	0	0	4	DSE Theory

Introduction:

This course will cover the whole or a part of the risk of a person incurring medical expenses, spreading the risk. Students can acquire the knowledge about overall risk of health care and health system expenses over the risk pool, also know the develop of a routine finance structure, such as a monthly premium or payroll tax, claims to provide the money to pay for the health care benefits specified in the document of insurance agreement.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Criticize the principles of healthcare and provide an overview of health Insurance Industry in India and the marketing global set-up
CO2	:	Create a strong foundation of the fundamentals of Insurance documentation concepts, prospectus, conditions and warranties of health insurance
CO3	:	Give an in-depth understanding of the products, IRDA regulations and operational policies of health insurance
CO4	:	Apply the practical knowledge and Skills in the field of health insurance schemes
CO5	:	Determine the types of claims and challenges in health insurance management.

Unit I: [12 Periods]

Introduction to Health Insurance and the Health system in India - Health Financing Models and Health Financing in India.

Unit II: [12 Periods]

Health Insurance Products in India - Health Insurance Underwriting.

Unit III: [12 Periods]

Health Insurance Policy Forms and Clauses - Health Insurance Data, Pricing & Reserving.

Unit IV: **[12 Periods]**

Regulatory and legal aspects of health insurance - Customer service in health insurance.

Unit V: **[12 Periods]**

Health Insurance fraud – Reinsurance.

Text Book

1. Uma Narang, Insurance Industry in India: Features, Reforms & Outlook, New Century Publications, 1st edition, 2013.

Reference Books

1.Dr. L. P. GUPTA, India Insurance Guide, Times of India & Asia InsuranceReview,2014.

2.Risk Analysis, Insurance and Retirement Planning, Indian Institute of Banking& Finance, Taxmann Publications Pvt.Ltd.2017.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Marine Insurance	6	0	0	4	DSE Theory

Introduction:

The course covers all aspects of marine insurance claims, from the history and developments through legislative changes to different aspects of handling a claim. By breaking down the fundamentals of process into bite sized chunks, it will leave the student with a good understanding of this subject as a whole.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To Understand the history, framework, practice, evolution and legal understanding of International Marine Insurance.
CO2	:	Enrich their knowledge on key areas relating to the students familiar with the necessity of marine insurance contract, warranties and policies.
CO3	:	To make them understand the important part cargo insurance plays in shipping as well as having a general knowledge of individual covers and the terminology used.
CO4	:	To acquire a better understanding and practical knowledge in the field of marine insurance market measurement, operations and claims handling.
CO5	:	To respond effectively in emergency cases, prevent or mitigate claims through risk analysis and claims management.

Unit I: **[12 Periods]**

Marine Insurance - Basic Concepts - Fundamental Principles.

Unit II: **[12 Periods]**

Underwriting - Cargo Insurance Coverages.

Unit III: **[12 Periods]**

Type of Covers - Hull Insurance.

Unit IV: **[12 Periods]**

Marine Claims – Recoveries - Role of Banker in Marine Insurance.

Unit V: **[12 Periods]**

Loss Prevention, Reinsurance and Maritime Frauds.

Text Book

1. Marine Insurance Law, Ozlem Gurses, Routledge, 2015, 1st Edition.

https://ambitiousbaba.com/wp-content/uploads/2019/01/IC-67-marine-insurance.pdf

Reference Books

1.Controlling Cargo theft A Handbook of Transportation Security, Tyska Fennely,LouisA. Tyska, Lawrence J. Fennelly,Butterworth,2011.

2.The Principles of marine Insurance, A Primer by Harold Turner, Stone & CoxLimited,2007.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Fire & Consequential Loss Insurance	6	0	0	4	DSE Theory

Introduction:

In this course of Fire Insurance to learn about various features of fire insurance, characteristics of fire insurance, terms & conditions applied in fire insurance, on what all aspects fire insurance can be claimed, areas covered under fire insurance, what all benefits are covered under fire insurance, tax exemption policies, various other benefits attached to fire insurance are covered.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Understand the risks covered under fire insurance policy and to enlist the characteristics of fire insurance contract.
CO2	:	Examine the conceptual basis of each type of fire insurance policy and to comprehend important terms and methods.
CO3	:	Evaluate the fire hazards and the prevention measures of various industries learn escape routes and emergency plans and understand the fire rules and regulations.
CO4	:	Relate the properties those are covered under the claim to know the crucial aspects of survey and to understand the doctrine of proximate cause.
CO5	:	Create the awareness of consequential loss insurance premium rate and to understand the specification of turnover basis.

Unit I: **[12 Periods]**

Basic Principles and the Fire Policy - Add on Covers and Special Policies.

Unit II: **[12 Periods]**

Fire Hazards and Fire Prevention - Erstwhile Tariff – Rules and Rating.

Unit III: **[12 Periods]**

Documents – Underwriting.

Unit IV: **[12 Periods]**

Claims – Legal Aspects - Claims – Procedural Aspects.

Unit V: **[12 Periods]**

Consequential Loss Insurance - Specialized Policies and Overseas Practice.

Text Book

1. P. K. Ray, Agricultural Insurance, 1st Edition, Pergamon Press.

Reference Books

1. Parimal Kumar Ray, Agricultural Insurance: Theory and Practice and Application to Developing Countries, Pergamon Press.
2. Hueth, Darrell L., Furtan, William H,Economics of Agricultural Crop Insurance: Theory and Evidence, Springer Science, Business Media New York.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Agricultural Insurance	6	0	0	4	DSE Theory

Introduction:

Risks in agriculture arise from a variety of sources. There are several risk management options that can be used to either mitigate, transfer or cope with risks in agriculture. Choosing the most appropriate tool depends on various factors such as type of risk, tools availability, and level of responsibility. This course focuses on what can be done at the farm, local area/community, and national levels to manage risks in agriculture.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To acquire knowledge on the concept of risk management as it applies to farmers and their business, and to offer an understanding of the various forms of insurance designed for this market.
CO2	:	To understand the many ways that various farm property insurance products can protect the assets of traditional farming operations and determine which coverages can eliminate which coverage gaps.
CO3	:	Give an in depth understanding of the products, IRDA regulations and operational policies agricultural insurance.
CO4	:	To understand how agricultural insurance help the farmers to adopt progressive farming practices, high value in-puts and higher technology in Agriculture.
CO5	:	To acquire practical knowledge in the field of agricultural insurance regarding procedure for approval and settlement of claim under agricultural insurance scheme.

Unit I: **[12 Periods]**

Glossary of Terms for Agricultural Insurance - Introduction to Indian Agriculture - Risks in Agriculture - History of Crop Insurance in India.

Unit II: **[12 Periods]**

Crop Insurance Design Considerations - Crop Insurance (Yield Index Based) – Underwriting and Claims - Weather Based Crop Insurance.

Unit III: **[12 Periods]**

Traditional Crop Insurance: Underwriting and Claims - Agriculture Insurance in Other Countries - Livestock / Cattle Wealth in Indian Rural Economy.

Unit IV: **[12 Periods]**

Types of Cattle and Buffaloes - Cattle Insurance in India - Poultry Insurance in India.

Unit V: **[12 Periods]**

Miscellaneous Agriculture Insurance Schemes - Agriculture Reinsurance

Text Book

1. Parimal Kumar Ray, Agricultural Insurance: Theory and Practice and Application to Developing Countries, 23 Feb 2019.

Reference Books

1. The Principles of marine Insurance, A Primer by Harold Turner, Stone & CoxLimited,2007.
2. Parimal Kumar Ray, Agricultural Insurance: Theory and Practice and Application to Developing Countries, Pergamon Press.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	International Shipping and Legislation	6	0	0	4	DSE Theory

Introduction:

Regulations concerning shipping are developed at the global level. Because shipping is inherently international, it is vital that shipping is subject to uniform regulations on matters such as construction standards, navigational rules and standards of crew competence.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To understand and learn about the Indian Contract Act
CO2	:	To apply the Carriage of Goods by Sea Act (COGSA)
CO3	:	To analyse the International Regulations for Vessels and International Agencies
CO4	:	To evaluate the Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes and Live cargo
CO5	:	To create the Quotations, Orders, Regulations, Credits, Invoicing, Filing, Archiving and Understanding Terms in Logistics

Unit I: [12 Periods]

Indian Contract Act – Meaning and Definition of Contract – Essential Elements – Types of Contracts – Offer and Acceptance – Void and Illegal Agreements – Performance and discharge of Contracts – Remedies for Breach of contract – Quasi contracts – Bailment and Pledge and Law of Agency- The Customs Act.

Unit II: [12 Periods]

Regional Laws-The Carriage of Goods by Sea Act (COGSA), and related laws rules and regulations. Marine Insurance related laws, Labour Laws.

Unit III: **[12 Periods]**

International Regulations for Vessels-International Agencies -regulations relating to ship construction - ship maintenance - ship navigation - ship breaking - pollution caused by ship's effluents.

Unit IV: **[12 Periods]**

Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes, Live cargo - Hague - Visby Rules – Hamburg Rules – International carriage of goods by Road (CMR), 1956 - Institute Cargo Clauses (A,B,C) – General Conditions of Marine Insurance on Goods (GCMI 1988)

Unit V: **[12 Periods]**

Quotations – Orders – Regulations - Credits – Invoicing – Filing – Archiving - Understanding Terms in Logistics –Freight forwarding contracts – General conditions of freight forwarding – Conditions of Contract - Documents - (Air Way Bill (AWB), Bill of Lading (B/L)) - Contract of transportation – Contracts with customers.

Text Book

1. Legal Principles in Shipping Business 2010-2011 by Institute of Chartered Shipbrokers (Wither by Seamanship International Ltd).

Reference Books

1. Shipping Law by Simon Baughen (Routledge-Cavendish)
2. Maritime Security and the Law of the Sea by Natalie Klein (Oxford University Press)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	International Business Strategy	6	0	0	4	DSE Theory

Introduction:

International business strategy refers to plans that guide commercial transactions taking place between entities in different countries. Typically, international business strategy refers to the plans and actions of private companies rather than governments; as such, the goal is increased profit.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To understand the World of International Business and its challenges
CO2	:	To apply the International Politics and Economic Integration and International Culture International Trade
CO3	:	To analyse the International Business Strategy and its Global Strategic Planning
CO4	:	To create the International Business Strategies in Action
CO5	:	To evaluate the International Business Horizons

Unit I: **[12 Periods]**

World of International Business- Challenges of International Business.-Multinational Enterprises- Triad and International Business.

Unit II: **[12 Periods]**

Environment of International Business- International Politics and Economic Integration- International Culture International Trade- International Trade International Finance.

Unit III: [12 Periods]

International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy-Global sourcing –Global supply management and technology transfer - Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management.

Unit IV: [12 Periods]

International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community- Doing Business In Japan Doing Business in North America -Doing Business in Non-Trial Nations .

Unit V: [12 Periods]

International Business Horizons - International Joint Ventures - Future Challenges of International Business.

Text Book

1.Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGrawhill,.Inc, New Delhi- 1999-2000.

Reference Books

1.Keealas.A.G., Global Business Strategy, South –Western, 1999-2000,

2.Garland.J. and Farmer. R.N., International Dimension of Business Policy and Strategy, PWS-KENT 1999-2000.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	1		2			2		3		1		2	
CO2	1		1		2				3		2		3
CO3							2		3	1		2	
CO4		1			2		3				1		3
CO5	1			2				3		1		3	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	International Trade Procedures and Documentation	6	0	0	4	DSE Theory

Introduction:

International trade is an economic activity between countries/companies. As you know, every country has own business culture, currency and economical system. This system requires some documents. These documents may change based on the country, regulations and means of transportation. Trade agreements between importer and supplier or between countries require documents to protect both sides' rights during trade.

Course Focus on: Skill Development

Course Outcome:

CO1	**:**	To understand the International Market Research
CO2	**:**	To apply the Export and Import Policy and Procedures
CO3	**:**	To create the Pre-requisites PAN Number, IEC Number, Application & Related documents for IEC
CO4	**:**	To analyse the Exchange Control Regulations
CO5	**:**	To evaluate the Export Order, Letter of Credit, Export Declaration Forms

Unit I: [12 Periods]

International Market Research – Strategies, Product Planning, Cost estimation, sales Forecast, Different Registers, Significance of Documentation & Related procedures, Export management, Organization Structure.

Unit II: [12 Periods]

Export and Import Policy and Procedures, Preliminary information, Export sales

Quotation, Different Incoterms: FOB/C & F, CIF etc. Methods of payments, Shipping & distribution, after sales service – Customer complaint and conflict resolution.

Unit III: **[12 Periods]**

Pre-requisites: PAN Number, IEC Number, Application & Related documents for IEC, Role of DGFT, Export Promotion Councils, RCMC, other related procedures of registration, Import Policy and Procedures, licensing rules, Conditions and Obligations of Importers, Different Custom Duties (Import), Customs administration and procedures – Clearance of Import cargo, Indian case, Import Finance.

Unit IV: **[12 Periods]**

Exchange Control Regulations: RBI Guide Lines, Authorised Dealers, FERA/FEMA, Permitted Currencies, ACU, Export Realization, Procedure & Related documents. Trends in India's Export & Import.

Unit V: **[12 Periods]**

Export Documents: Export Order, Letter of Credit, Export Declaration Forms, Bill of Lading/Airway Bill, Bill of Exchange, Shipping Bill, Certificate of Origin, Invoice, Packing list, GSP Certificate, Legalization of documents, Bank Certificate of Export & Realization.

Text Book

1.Ministry of Commerce and Industry, Hand Book of Procedures, Volume I and II GOI, New Delhi – 2000.

Reference Books

1.Mahajan, Guide to Export Policy, Procedures and Documentation 2000-20

2.Ballu. R. H. – Business Logistics Management, PHI, Inc 1999- 2000.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	1			1		2		3	3	1		2	
CO2			1		2		3		3		2		3
CO3	1			2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1		3	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Global Business Environment					

Introduction:

The financial, cultural, governmental, technological and different forces which work outside an enterprise are part of its environment. The individual customers or facing enterprises as well as the management, customer groups, opponents, media, courts and other establishments working outside an enterprise comprise its environment.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To understand the nature, purpose of ethics and morals for organizational interests
CO2	:	To apply the Ethics in Marketing and Consumer Protection
CO3	:	To create the Ethics in Workplace
CO4	:	To evaluate the Prevention of Pollution and Depletion of Natural Resources
CO5	:	To analyse the Ethics in Accounting and Finance

Unit I: **[12 Periods]**

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions; Corporate Social Responsibility.

Unit II: **[12 Periods]**

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer’s interest, cultural impact on cultural diversification.

Unit III: **[12 Periods]**

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

Unit IV: [12 Periods]

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

Unit V: [12 Periods]

Ethics in Accounting and Finance – Importance, taxation issues and common problems. Legal environment of business – Monopolies – Company Law, Competition Act 2002. Foreign Exchange Management Act- Securities and exchange board of India Act - Customs and Central Excise Act - Central and State sales Tax - Consumer protection Act Patents Act.

Text Book

1. Ethics, Law, and Business by William A. Wines

Reference Books

1. Abratt, D Sacks - Journal of Business Ethics, 1988 – Springer.

2. W. Michael Hoffman, Judith Brown Kamm, Robert E. Frederick, Edward S. Petry From the Tenth National Conference on Business Ethics Sponsored by the Center for Business Ethics at Bentley College.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1		2		3	3	1		2	
CO2			1		2		3		3		2		3
CO3	1			2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1		3	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Enterprise Resource Planning	6	0	0	4	DSE Theory

Introduction:

This subject covers in details about Enterprise Resource Planning; It includes benefits, Modules, and processing of integration, Various Technologies.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Understand the basic concepts of ERP and how its derived and Developed from various resources.
CO2	:	Easily accessing with the help of knowing the benefits of Enterprise Resource planning.
CO3	:	Inscribe the various Modules processing in the ERP
CO4	:	Exercise the Evaluation of ERP and accessing the ERP related Technologies.
CO5	:	Exercise the other related Technologies of ERP.

Unit I: **[12 Periods]**

Evolution of ERP- Overview of ERP - What is ERP? - The Ideal ERP System - Implementation of an ERP System - Reasons for Growth of ERP - Benefits of ERP - Failure of ERP Implementation - Integrated Data Model - Integrated Management Information - Business Modeling.

Unit II: **[12 Periods]**

Benefits of ERP - Reduction in Cycle Time - Reduction of Lead Time - Reduction in Cost - Improved Resource Utilization Improved Supplier Performance - Increased Flexibility - Improved Information Accuracy and Decision-making Capabilities - Better Customer Satisfaction - On-time Shipment.

Unit III: [12 Periods]

Modules of ERP - Functional Modules of ERP Software - Manufacturing and Logistics Modules - Finance Module – Controlling -Plant Maintenance- Quality Management - Production Planning and Material Management - Inventory Management and Warehouse Management - Production Planning.

Unit IV: [12 Periods]

Evaluation of ERP- Variation of Modules – Advantage of ERP – An Overview of Enterprise - ERP and Related Technologies.

Unit V: [12 Periods]

ERP Market- other related technologies of ERP - E-procurement - E-Logistics - Internet Auctions - E-markets - Electronic business process optimization – Business objects in SCM -E commerce.

Text Book

1. "Concepts in Enterprise Resource Planning" Third Edition Author - Ellen F. Monk University of Delaware Bret J. Wagner Western Michigan University.

Reference Books

1. Enterprise Resource Planning.
2. http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE PLANNING.pdf

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	2	3	3	3		3	1	3	2	
CO2	3	3	2		3	3	3	2	3		1		2
CO3	3	3	3	3	3		3		3	3	2		3
CO4	3	3	3	3	2	3	3	2	3	3		1	2
CO5	3	3	3	2	3	2	3		3		1	2	3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Management Information System	6	0	0	4	DSE Theory

Introduction:

To a programmer it is nothing but file structures and file processing. However, it involves much more complexity. The three components of MIS provide a more complete and focused definition, where System suggests integration and holistic view, Information stands for processed data, and Management is the ultimate user, the decision makers.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.
CO2	:	Analyze and synthesize business information and systems to facilitate evaluation of strategic alternatives.
CO3	:	Effectively communicate strategic alternatives to facilitate decision making.
CO4	:	Identify the major management challenges to building and using information systems in organizations.
CO5	:	Identify managerial risks related to information system organization processing and utilizing.

Unit I: [12 Periods]

An Overview of Management Information Systems (MIS): Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

Unit II: [12 Periods]

Foundation of Information Systems: Introduction to Information System in Business -

Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

Unit III: **[12 Periods]**

Concept of Planning & Control: Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

Unit IV: **[12 Periods]**

Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

Unit V: **[12 Periods]**

Advanced Concepts in Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

Text Book

1. Management Information System: CVS. Murthy, HPH.

Reference Books

1.Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.

2.Information System for Modern Management: Murdick, PHI.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	3	2	3	3	3		3	1	3	2	
CO2	3	3	2		3	3	3	2	3		1		2
CO3	3	3	3	3	3		3		3	3	2		3
CO4	3	3	3	3	2	3	3	2	3	3		1	2
CO5	3	3	3	2	3	2	3		3		1	2	3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	E-Commerce	6	0	0	4	DSE Theory

Introduction:

E-Commerce is the buying and selling of goods and services, or the transmitting of funds or data, over an electronic network, primarily the internet.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To Identify and understand Business models and strategy of e-commerce
CO2	:	To Acquire knowledge in Computers.
CO3	:	To Know more about Network service and payment system in e-commerce
CO4	:	To Understand the E- On line banking and various delivery channels
CO5	:	To Know about E-commerce technology and security issues.

Unit I: [12 Periods]

Electronic commerce – Introduction – Business Models of e-Commerce - B2B e-commerce and EDI – Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e- commerce.

Unit II: [12 Periods]

Electronic data interchange – Benefits EBI legal – Securities and privacy issues – EDI Software implementation – value added networks – Internal information systems - Work flow automation and co-ordination – Customization and internal commerce.

Unit III: [12 Periods]

Network services – secure messaging – payment systems in e-commerce – Structured electronic documents.

Unit IV: [12 Periods]

E-online Banking: Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-Automated Teller Machine(ATM)-Electronic Fund Transfer(EFT)-uses- computerization in clearing houses- Telebanking- Electronic Money Transfer(EMT)-Paytm-E-Cheque- Financial Transactions Terminals - MICR Cheques- e-Banking in India.

Unit V: [12 Periods]

E-Commerce Technology – Security Issues in e-Commerce – Legal and Ethical Issues - Role of social media in e-Commerce Industry-M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money-infrastructure and fraud prevention for M-payment - Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care.

Text Book

1. R.Saravana Kumar R.Parameswaran T.Jayalakshmi ., Information Technology S.Chand 2015 Revised Edition

Reference Books

1. V.Rajaraman Essentials of E-Commerce Technology PHI Learning Private Limited 2015 Revised Edition.
2. Dr.C.S.Rayudu e-Commerce e-Business Himalaya publishing house 2015 Revised Edition.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	1	3	1	3	3	3	1	3	2	
CO2	3	3	3	1	3		3	1			1		2
CO3	3	1	1	1	3	3	3	3	1	3	2		3
CO4	3	3		3	3	1	3	1	3	3		1	2
CO5	1	3	3	1	3	1	3	3			1	2	3

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Cyber Law	6	0	0	4	DSE Theory

Introduction:

Cyber law covers fairly broad areas encompassing several sub topics including freedom of expression, access to and usage of internet and online privacy.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To know the basic concepts which lead to the formation and execution of electronic contracts
CO2	:	To enlighten of Cyber Law in E- Commerce in India.
CO3	:	To growing awareness on privacy is another upcoming trend
CO4	:	To improve cyber security professionals' skills and citizen sensitization and awareness
CO5	:	To know the Global Trends in Cyber law.

Unit I: [12 Periods]

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E- Commerce-cyber law in E-Commerce-Contract Aspects.

Unit II: [12 Periods]

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

Unit III: [12 Periods]

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime- Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

Unit IV: [12 Periods]

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India.

Unit V: [12 Periods]

The Information Technology Act 2000-Definitions-Authentication of Electronic Records- Electronic Governance-Digital Signature Certificates.

Text Book

1.The Indian Cyber Law: Suresh T.Viswanathan, Bharat Law House, New Delhi

Reference Books

1.Investigating Cyber Law and Cyber Ethics: Issues, Impacts and James Braman.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	2				3		3	1	2	3	
CO2	1			2		2	3					3	3
CO3			2					3		1			
CO4		1			2		3				2	3	3
CO5	1			2		2		3		1	2		

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Consumer Behavior	6	0	0	4	DSE Theory

Introduction:

Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behavior and the business strategy.

Course Focus on: Skill Development

Course Outcome:

CO1	:	To acquire knowledge on concept caller buyer and buyer's behaviour
CO2	:	To study about the motivation
CO3	:	To gain knowledge on customers personality
CO4	:	To know about the consumers perception
CO5	:	To gain knowledge about consumer attitudes

Unit I: [12 Periods]

Introduction - Consumer Behaviour and Consumer Research – Introduction - Consumer Behaviour – Definition - Consumer and Customers - Buyers and Users - Organizations as Buyers - Development of Marketing Concept.

Unit II: [12 Periods]

Consumer Motivation – Introduction - Needs and Goals - motivational Conflict - Defense Mechanisms - Motive Arousal - Motivational Theories - Maslow's hierarchy of needs - Motivation Research.

Unit III: [12 Periods]

Consumer Personality – Introduction - Self-concept - personality Theories - Brand Personality - emotions.

Unit IV: [12 Periods]

Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.

Unit V: [12 Periods]

Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies.

Text Book

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

Reference Books

1.Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, PearsonEducation, New Delhi,2003.

2.Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour,Second Edition, Bizttantra, New Delhi,2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	1			1		2		3	3	1	2	2	
CO2			1		2		3		3		2		3
CO3	1	1		2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1	1	3	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Brand Management	6	0	0	4	DSE Theory

Introduction:

To develop knowledge of branding frameworks, strategies and brandings role within business and know the value of a brand to an organisation.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Demonstrate to difference between Product and Brands
CO2	:	Evaluate the pros and cons of brand extension
CO3	:	To know the brand equity and Positioning & Repositioning of brands
CO4	:	To equip with buyer behavior concepts and to formulate and justify Buying Decision Behavior
CO5	:	Analyze the buyer problem, buyer decision making process and Post-purchase Behavior

Unit I: [12 Periods]

INTRODUCTION TO BRAND MANAGEMENT: Concept of Branding, Significance of Branding, Brand – Types, Difference between Product and Brand; Branding Challenges; Overcoming Branding Challenges; E- Branding.

Unit II: [12 Periods]

BRAND EXTENSION: Concept of Brand Extensions, Types of Brand Extensions, Need for Brand Extensions, Pros and Cons of Brand Extensions, Category – related Extensions, Image – related Extensions, Unrelated Extensions.

Unit III: [12 Periods]

BRAND EQUITY: The concept of Brand Awareness, Brand Identity, Brand Image, Brand Personality Brand Equity; Creating brands in a competitive market; Brand Positioning & Repositioning, Brand Associations, Using Brand Elements to create brand equity.

Unit IV: [12 Periods]

INTRODUCTION TO BUYER BEHAVIOUR: Understanding the Basics of Buyer Behavior, Types of Buying Decision Behavior, Black – Box Model of Consumer Behavior.

Unit V: [12 Periods]

BUYER DECISION PROCESS: Buyer Decision Making: Problem Identification, Information search, Sources of Information, evaluation of alternatives, purchase decision, Post-purchase Behaviour.

Text Book

1.Brand Management - Gulnarsharma, Karan Singh Khundia – Himalaya Publishing House.

Reference Books

1.Brand Management: Principles and Practices - Kirti Dutta - Oxford UniversityPress.

2.Brand Management: The Indian Context - YLR Moorthi - Vikas Publishing House

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1		2		3	3	1	2	2	
CO2			1		2		3		3		2		3
CO3	1	1		2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1	1	3	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Supply Chain Management	6	0	0	4	DSE Theory

Introduction:

The paper aims to educate students on stages of supply chain management and new opportunities in SCM.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Demonstrate to difference between Product and Brands
CO2	:	Evaluate the pros and cons of brand extension
CO3	:	To know the brand equity and Positioning & Repositioning of brands
CO4	:	To equip with buyer behaviour concepts and to formulate and justify Buying Decision Behaviour
CO5	:	Analyse the buyer problem, buyer decision making process and Post-purchase Behaviour

Unit I: **[12 Periods]**

SCM – Definition – objectives – Evolution - need-Issues involved in developing SCM Framework-Types. SCM activities - constituents - Organisation.

Unit II: **[12 Periods]**

Supply chain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCMDimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence.

Unit III: **[12 Periods]**

Purchasing and Supply Management-Introduction-importance Objectives purchasing process- purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases- Purchasing partnerships-Materials sourcing-Just-in-time purchasing.

Unit IV: [12 Periods]

Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.

Unit V: [12 Periods]

Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM-Supplier performance measurement Parameters choosing suppliers.

Text Book

1. David J. Bloomberg, Stephen LeMay & : Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi, 2003.

Reference Books

1. Donald J. Bowersox & David J. Closs : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004
2. Satish C. Ailawadi & Rakesh Singh : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	**P02**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**	**P09**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
CO1	3	3	1	1	3	1	3	3	3	1	2	2	
CO2	3	3	3	1	3		3	1			2		3
CO3	3	1	1	1	3	3	3	3	1	1		2	
CO4	3	3		3	3	1	3	1	3		1		3
CO5	1	3	3	1	3	1	3	3		1	1	3	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Strategic Management	6	0	0	4	DSE Theory

Introduction:

In the field of management, strategic management involves the formulation and implementation of the major goals and initiatives taken by an organization's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization operates.

Course Focus on: Skill Development

Course Outcome:

CO1	:	Allocate resources to align with goals. Setting strategic priorities naturally filters budget and manpower
CO2	:	Increase efficiency of the financial objective could be to increase resources
CO3	:	To analysis an organization's resources in order to achieve its goals
CO4	:	To enlarge policies and plans to achieve those allocating resources to implement the plans.
CO5	:	To achieve the action goals in the competitive environment.

Unit I: **[12 Periods]**

Introduction- Fundamentals of Strategy- Conceptual Evolution of Strategy- Scope and Importance of Strategies-Purpose of Business- Difference between Goals and Objectives of Business- Core Competencies of Business.

Unit II: **[12 Periods]**

Strategic Management-Need- scope- features and importance of strategic management-Role of Strategists in Decision Making-Types of Strategies, Limitations of Strategic Management.

Unit III: **[12 Periods]**

Strategy Formulation- Process in Strategy Formulation-Strategy Implementation and its Stages- Reasons for Strategy Failure and Methods to Overcome- Strategy Leadership and Strategy Implementation- Strategic Business Units (SBUs).

Unit IV: **[12 Periods]**

Introduction- Business Plan and Business Venture-Business Investment Strategies-Impact of Ethical Conduct, Corporate Social Responsibilities (CSR).

Unit V: **[12 Periods]**

Strategic- Culture and its Significance, Organizational Development and Change-Change Management- Leadership Styles and its Roles- Strategic management in a new globalized economy.

Text Book

1.Strategic Management 4th Edition, Kindle Edition, by Azhar Kazmi -2017

Reference Books

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman.
2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1		2		3	3	1	2	2	
CO2			1		2		3		3		2		3
CO3	1	1		2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1	1	3	

Mapping should be done based on the correlation of CO with PO / PSO.

If strongly correlated mention-3
If moderately correlated mention -2
If less correlated mention -1
If no correlation leave blank