CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS) Nationally Accredited with 'A' Grade by NAAC ISO 9001:2015 Certified TIRUCHIRAPPALLI

PG & RESEARCH DEPARTMENT OF COMMERCE



LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)

M.Com. 2022 -2023 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS) PG & RESEARCH DEPARTMENT OF COMMERCE

<u>VISION</u>

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

MISSION

- To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements
PEO1	LEARNING ENVIRONMENT To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
PEO2	ACADEMIC EXCELLENCE To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	EMPLOYABILITY To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	GREEN SUSTAINABILITY To understand the impact of professional solutions in societal andenvironmental contexts and demonstrate the knowledge for an overall sustainable development.

PROGRAMME OUTCOMES FOR M.COM. PROGRAMME

PO NO.	On completion of M.Com. Programme, the students will be able to
PO 1	GENERIC AND DOMAIN KNOWLEDGE Articulate, illustrate, analyse, synthesis and apply the knowledge of principles and frameworks of commerce and allied domains to the solutions of different business scenario.
PO 2	CRITICAL THINKING AND PROBLEM SOLVING Conduct investigation of multi-dimensional business problems using research based knowledge and provide innovative solutions frameworks to real world complex problems.
PO 3	ENTREPRENERSHIP AND EMPLOYMENT SKILLS Identify entrepreneurial opportunities to create and manage startups as well as professionalizing and growing family businesses.
PO 4	LEADERSHIP AND TEAM WORK Collaborate in an organizational context and across organizational boundaries and lead themselves in the achievement of organizational goals and optimize outcomes for all stakeholders.
PO 5	SOCIAL RESPONSIVENESS AND ETHICS Exhibit a broad appreciation of the ethical and value sustaining of managerial choices in political, cross-cultural, globalized, digitized and socio-economic environment.

PROGRAMME SPECIFIC OUTCOMES FOR M.COM.

PSO	Programme Specific Outcomes	POs
NO	Students of M.Com. will be able to	Addressed
PSO 1	Gain an in-depth understanding of core and functional management concepts, business environment and domain specific knowledge.	PO1
PSO 2	Develop skills for analyzing of the business data, application of relevant analysis and problem solving in other functional areas such as marketing, finance, business strategy, human resources and information technology.	PO1 PO2
PSO 3	Inculcate entrepreneurship and managerial skills to establish and manage the business efficiently.	PO3
PSO 4	Ability to apply knowledge, skills and right attitude necessary to provide effective leadership in a global environment and to develop proactive thinking so as to perform efficiency in the dynamic socio- economic and business eco-system.	PO4 PO5
PSO 5	Develop competent professionals with strong ethical values, capable of a pivotal role in various sectors of the Indian Economy and Society, aligned with the national priorities.	PO5



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18 DEPARTMENT OF COMMERCE M.Com – PROGRAMME STRUCTURE LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBSC - LOCF)

(For the Candidates admitted from the Academic year 2022-2023 onwards)

I Semester

er				s./	t	Hours	Marks		
Semester	Course	Course Course Title Course Code		Inst. Hr week	Credit	Exam Ho	Internal	External	Total
	Core Course – I (CC)	Corporate Finance	22PCO1CC1	6	5	3	25	75	100
	Core Course – II (CC)	Economic and Environment Law	22PCO1CC2	6	5	3	25	75	100
Ι	Core Course –III (CC)	Strategic Management	22PCO1CC3	6	5	3	25	75	100
	Core Course – IV (CC)	Organizational Behaviour	22PCO1CC4	6	5	3	25	75	100
	Discipline Specific Elective Course – I	A. Business Ethics, Corporate Social Responsibility and Governance	22PCO1DSE1A	6	5 3	3	25	75	100
	(DSE)	B. Services Marketing	22PCO1DSE1B	-					
		C. International Human Resource Management	22PCO1DSE1C						
	Total			30	23				500

*15 Days INTERNSHIP during Semester Holidays

II Semester

er				Hrs./	ţ	S	Ma	rks	
Semester	Course	rse Title Course Code	Inst. Hr week	Credit	Exam Hours	Internal	External	Total	
	Core Course – V (CC)	Cost and Management Accounting	22PCO2CC5	6	5	3	25	75	100
	Core Course – VI (CC)	Business Analytics	22PCO2CC6	6	5	3	25	75	100
	Core Course – VII (CC)	Digital Marketing	22PCO2CC7	6	5	3	25	75	100
	Core Choice Course – I (CCC)	A. Security Analysis and Portfolio Management	22PCO2CCC1A	6					
II		B. Insurance and Risk Management	22PCO2CCC1B		4	3	25	75	100
		C. Brand Management	22PCO2CCC1C						
	Discipline Specific	A. Logistics and Supply Chain Management	22PCO2DSE2A						
	Elective Course – II	B. Retail Management	22PCO2DSE2B	6	3	3	25	75	100
	(DSE)	C. Business Information System	22PCO2DSE2C						
	Internship	Internship	22PCO2INT		2				100
	Extra Credit Course	Swayam Online Course			As per UGC Norms			s	
		Total		30	24	1			600



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18 DEPARTMENT OF COMMERCE M.Com. – PROGRAMME STRUCTURE LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF) (For the candidates admitted from the academic year 2022 – 2023 onwards)

III Semester

er				s./	t	_ "	Marks		
Semester	Course	Title	Course Code	Inst.Hrs./ we ek	Credit	Exam	Internal	External	Total
	Core Course – VIII (CC)	Advanced Corporate Accounting	22PCO3CC8	6	5	3	25	75	100
	Core Course – IX (CC)	International Trade Finance	22PCO3CC9	6	5	3	25	75	100
	Core Practical – I (CP)	Data Analytics using Excel (P)	22PCO3CC1P	5	5	3	40	60	100
	Core Choice Course– II (CCC)	A. Cyber Security	22PGCS3CCC 2A	3(T) + 2(P)					
III		B. ProjectManagementC. ManagerialCommunication	22PCO3CCC2 B 22PCO3CCC2 C	5	4	3	25	75	100
		A. Commerce for Competitive Examinations	22PCO3DSE3 A		2	-	100		
	Discipline Specific Elective Course-III	B. Advertisement and Sales Promotion	22PCO3DSE3 B	5	3				100
	(DSE)	C. Human Resource Analytics	22PCO3DSE3 C			3	25	75	
	Generic Elective Course -I (GEC)	Entrepreneurship and New Venture Creation	22PCO3GEC1	3	2	3	25	75	100
	Extra Credit Course	Swayam Online Course			As per UGC Norms				
		Total		30	24				600

-				/			Marks		
Semester	Course	Title	Course Code	Inst. Hrs. week	C <u>re</u> dit	Exam	Internal	External	Tot al
	Core Course – X (CC)	Business Taxation	22PCO4CC10	6	5	3	25	75	100
	Core Course – XI (CC)	Research Methodology	22PCO4CC11	6	5	3	25	75	100
	Core Choice Course – III (CCC)	A. Enterprise Resource Planning	22PCO4CCC3A	6					
IV		B. Managerial Behaviour and Effectiveness	22PCO4CCC3B		4	3	25	75	100
		C. Corporate Tax Planning	22PCO4CCC3C						
	Generic Elective Course – II (GEC)	Financial Mathematics	22PCO4GEC2	3	2	3	25	75	100
	Project	Project Work	22PCO4PW	9	5				100
		Total		30	21				500



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18 DEPARTMENT OF COMMERCE

M.Com – PROGRAMME STRUCTURE

(For the Candidates admitted from the Academic year 2022-2023 onwards)

Sl. No	Courses	No of Courses	No of Credits	Marks
1	Core Course – (CC)	11	55	1100
2	Core Practical – (CP)	1	05	100
3	Core Choice Course – (CCC)	3	12	300
4	Discipline Specific Elective - (DSE)	3	09	300
5	Generic Elective Course - (GEC)	2	04	200
6	Project	1	05	100
7	Internship	1	02	100
	Total	22	92	2200

Students will go for internship after completing the I Semester exams and the internship will be calculated in the II Semester and credits for internship is 02.

The internal and external marks for theory and practical papers are as follows:

Subject	Internal	External
Theory	25	75
Practical	40	60

Separate passing minimum is prescribed for Internal and External

For Theory ::

a) The passing minimum for CIA shall be 40% out of 25 marks (i.e. 10 marks).

b) The passing minimum for End Semester Examination shall be 40% out of 75 marks (i.e. 30 marks).

c) The passing minimum not less than 50% in the aggregate.

For Practical :

a) The passing minimum for CIA shall be 40% out of 40 marks (i.e. 16 marks)

b) The passing minimum for End Semester Examinations shall be 40% out of 60 marks (i.e. 24 marks)

c) The passing minimum not less than 50% in the aggregate.

For Project :

Project	: 100 Marks
Dissertation	: 80 Marks
Viva Voce	: 20 Marks

Semester I	Internal Marks: 25	External Marks:75					
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDIT S			
22PCO1CC1	CORPORATE FINANCE	CORE	6	5			

> To make students understand various issues involved in financial management of a company and equip them with advanced analytical tools and techniques which can enhance their analytical ability for making sound financial decisions and policies in a company.

Prerequisite

Basic knowledge in Financial Management and Corporate Accounting.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and develop an understanding of the overall role and scope of finance function and apply the time value of money concepts	K1,K3,K 5
CO2	Interpret and perform analytical reviews of financial results, proposals and plans.	K2, K5
CO3	Create financial discipline and select methods to improve the financial well being of an organizations.	K3, K5
CO4	Identify and construct an optimal capital structure, risk policy and payout policy to take better dividend decisions.	K3, K6
CO5	Analyze and develop knowledge of the legal, procedural and practical aspects of corporate restructuring and contemporary issues in management.	K4, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	2	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation \neg "2" – Moderate (Medium) Correlation \neg "3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Corporate Finance – Meaning, Nature, Scope, Importance – Objectives of Financial Management; Measurement of Shareholders' Wealth – Finance as a Strategic Function – Role of Finance Manager – Concepts of Risk, Return and Time Value of Money – Financial decision making and types of financial decisions – Risk – return trade off in Financial Decisions.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
Π	Capital Budgeting Decision – Nature, Significance and Types of Capital Budgeting Decisions – Capital Budgeting Process – Principles of Cash Flow Estimation – Estimation of Cash Flows – Capital Budgeting Techniques – Capital Budgeting decision under inflation – Capital Budgeting and Multi period budget constraints – Capital budgeting decision under risk and uncertainty – Techniques for incorporating risk and uncertainty in Capital Budgeting Decisions – Risk adjusted Discount Rate Method (RADR) – Certainty equivalent Method – DCF Break Even Analysis – Simulation Method – Probability Distribution Method – Decision tree Analysis – Backward induction Method – Sensitivity Analysis and Scenario analysis.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Cost of Capital And Capital Structure Decision: Specific Costs Of Capital – Weighted Average Cost Of Capital, Weighted Marginal Cost Of Capital – Theories Of Capital Structure – Operating Income Theory – Traditional Theory – MM Hypothesis Without And With Corporate Taxes – Merton	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

	Miller Argument With Corporate And Personal Taxes – Trade Off Theory – Pecking Order Theory – Market Timing Theory – Signaling Theory And Effect Of Information Asymmetry On Capital Structure – Financial Leverage And Evaluation Of Financial Plans (EBIT – EPS Analysis) – The Concept Of Present Value Of Interest Tax Shield – Determination Of Beta Of Levered Firm And Optimal Capital Structure – Factors Affecting Choice Of Capital Structure In Practice. Dividend Decision – Issues in dividend decision – Theories of relevance and irrelevance of dividend in firm valuation – Pure Residual Theory – Walter's theory, Gordon's Model, MM Hypothesis, Bird – in – hand theory and dividend signaling theory – relevance of dividend under Market Imperfections – Traditional and Radical Position on Dividend – Types of Dividend		CO1, CO2,	
Ι	Position on Dividend – Types of Dividend Polices in practice – Determinants of dividend policy in practice – Lintnet's Model of Corporate Dividend Behavior – Working Capital Management – Concepts and Types of Working Capital – Operating Cycle and Cash Cycle – Estimation of Working Capital Requirement – Approaches of Working Capital Financing – Determinants of Working Capital – Components of Working Capital Management	18	CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Corporate Restructuring and Contemporary Issues in Financial Management – Corporate restructuring and its various forms – Mergers and Acquisitions – Types, Motives, Benefits, Valuations and Financing – Leveraged Buyouts – Management Buyouts – Demerger, Split Up, Spin offs – Divestiture – Bases for calculation of Share Exchange Ratio – Determination of Minimum and	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

	Maximum Exchange Ratio – Contemporary Issues in Financial Management.		
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Agency Problem and Agency Cost - Capital Rationing – Optimal Capital Structure - Comparative analysis on dividend policies of Indian Companies, Foreign Companies and Foreign Direct Investment (FDI) - Recent Trends in Financial Management.	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Distribution of Marks: Theory 40% and Problem 60%

Text Book

- 1. Pandey.I.M,(2012), Financial Management, 12th Edition, Vikas Publishing House Pvt., Ltd.
- 2. Khan, M.Y, (2011), Indian Financial System, 6th Edition, Tata McGraw Hill.
- **3.** Krishnamurthy & Viswanathan, (2011), Advanced Corporate Finance, 3rd Edition, PHI Learning.

Reference Books

- **1.** Richard A. Brealey, Stewat C. Myers & Mohanthy, (2011), Principles of Corporate Finance, 9th Edition, Tata McGraw Hill.
- 2. Brigham & Ehrhardt, (2011), Corporate Finance A Focused Approach, 2nd Edition Learning.
- **3.** Smart, Megginson, & Gitman, (2011), Corporate Finance, 3rd Edition ,Cengage Learning.
- **4.** Besley, Brigham, Parasuraman, (2015), Corporate Finance, 3rd Edition, Cengage Learning.
- 5. Madura, (2014), International Corporate Finance, 10th edition, Cengage Learning,

Web References

- 1. https://www.geektonight.com/corporate-finance-pdf/
- 2. <u>http://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Finance/corporate-finance.pdf</u>

3. <u>https://www.drnishikantjha.com/booksCollection/Merger%20Acquisition%20and%20</u> <u>Corporate%20Restructuring.pdf</u>

4. <u>http://www.jiwaji.edu/pdf/ecourse/commerce/UNIT4%20Capital%20Budgeting.pdf</u>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

Semester I	Internal Marks: 25	External Marks:75				
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDIT S		
22PCO1CC2	ECONOMIC AND ENVIRONMENT LAW	CORE	6	5		

• To help the students to understand the laws related to Business and Corporate.

Prerequisite

Basic knowledge in Company laws.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitiv e Level
CO1	Identify and point out the provisions, rules and regulations of companies act, competition act, foreign exchange management act and information technology act.	K1, K2, K4
CO2	Analyze the concepts, provisions of appointment of Board of Directors, conduct of various meeting, to discuss the various policies relating to act.	K2, K4
CO3	Discuss and summarize the legal aspects of various acts, to choose the disputes Redressal agencies, penalties and adjudication of various act.	K2, K3, K6
CO4	Relate and compare with latest amendments in various act, contraventions and penalties	K1, K4
CO5	Predict the concepts of laws in detail and to relate where and how it is applied in recent days.	K1, K2, K3, K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	2	3	3	3	2	3	2
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3

"1" – Slight (Low) Correlation \neg "2" – Moderate (Medium) Correlation \neg

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

				COGNITIVE
UNIT	CONTENT	HOURS	COs	LEVEL
I	Provisions of Companies Act 1956, relating to Company Administration – Board of Directors – Managing Director – Independent Director – Provisions relating to various types of meeting - Latest Amendments in Companies Act 2013 relating to Company Administration and Governance	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
П	Foreign Exchange Management Act, 1999 – Definition – Regulation and Management of Foreign Exchange – Authorized Persons – Contravention and Penalties – Adjudication and Penalties – Directorate of Enforcement	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
ш	The Competition Act, 2002 – Introduction – Interpretation – MRTP versus Competition – Scope – Prohibition of Certain Agreements, Abuse of Dominant position and Regulation of Combinations	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	The Environment (protection) Act 1986 – Definition – Powers of the Central Government to Prevent and Control Environmental Pollutions – Appointing Officers. Consumer Protection Act 1986 – Definition – State and Central Consumer Protection Council – Disputes Redressal Agencies – District Forum – Appointment of Members – Appeal – State and Central Commission	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Information Technology Act 2000 - Introduction – Definition – Digital Signature – Certificates – Electronic Governance – Regulations of Certifying Authorities – Duties of Subscriber – Penalties and Adjudication – The Cyber Regulation Appellate Tribune – Offences – Power of State and Central Government to make Rules – Constitution of Advisory Committee	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Comparison on provisions of Companies Act		CO1, CO2, CO3,	K1, K2, K3, K4, K5, K6

1956 and Companies Amendment Act 2013 and	CO4,	
causes for amendment - Prevention of Money	CO5	
Laundering Act, 2002 - Competition Commission		
of India – Prevention of Black Marketing and		
Maintenance of Supplies of Essential Commodities		
Act, 1980 - Telecom Regulatory Authority of		
India Act, 1997.		

Text Book

- 1. Sharma J. P. (2012), Corporate Laws, 2nd Edition, Ane Books Pvt. Ltd, New Delhi.
- Daniel Albuquerque, (2014), Legal Aspects of Business, 1st Edition,Oxford University, New Delhi.
- 3. Kuchhal M. C. (2018), Mercantile Law, 3rd Edition, Vikas Publishing House Pvt. Ltd.

Reference Books

- 1. Kapoor G. K. & Surl A. P. (2012) Corporate Laws, 3rd Edition, Taxman's Publications.
- Kannel S. &Sowrirajan V. (2009) Company Law Procedure,1st Edition, Taxman's Publications
- Gower LCB, (2013), Principles of Modern Company Law, Stevens & Sons, 5th Edition, London
- 4. Raman B. S. (2008), Business Law, 3rd Edition, United Publishers

Web References

- 1. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
- 2. https://www.indiacode.nic.in/bitstream/123456789/13116/1/it_act_2000_updated.pdf
- 3. <u>http://ncdrc.nic.in/bare_acts/consumer%20protection%20act-1986.html</u>

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Capt. Dr. P. Kavitha

Semester I	Internal Marks: 25	External Marks: 75				
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS		
22PCO1CC3	STRATEGIC MANAGEMENT	CORE	6	5		

• To furnish an integrated approach and also to utilize the organizational skills within the context of real – world business case studies.

Prerequisite

Basic knowledge in Organization Behaviour and Corporate Governance.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
C01	Describe and apply the various perspectives and concepts in the field of strategic management.	K1, K3
CO2	Predict the social responsibilities and ethics in strategic management and conclude the ethical decision making.	K2, K3, K6
CO3	Identify the basic concepts, principles and practices associated with strategy formulation, implementation and summarize the concepts to the solutions of business problems.	K3, K6
CO4	Identify the strategic issues and design appropriate courses of actions	K3, K6
CO5	Critically analyze the internal and external environment in which business operate and assess their significance for strategic planning.	K4, K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2	3	3	3	3	3
CO2	2	2	2	3	3	2	3	3	3	3
CO3	3	3	3	3	3	2	2	2	2	2
CO4	2	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation –

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Overview of Strategic Management – Nature and Scope – Concepts – Characteristics – Approaches – Models – Elements in Strategic Management Process – Corporate Level Strategy – Corporate Vision, Mission and Objectives – Types – Strategy Formulation Process and Tools.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3 K4,K5,K6
П	Strategic Business Unit (SBU) – Operational, Financial, Marketing and Human Resource Strategy – Environmental Analysis – External environment and Internal Environment – Resource Based Strategy – Approaches – SWOT, GAP and Industry Analysis – Michael Porter's Five Forces Model of Competition – Competitive Advantage – Resources, Capabilities and Competencies.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
Ш	Strategic Implementation – Issues – Project Implementation – Procedural – Resource Allocation – Budgets – Organization Structure – Matching Structure and Strategy – Behavioural Issues – Corporate Culture – Values – Power – Building a Capable Organization – Functional Issues. Strategy Evaluation and Control – Importance – Establishing Strategic Controls – Operations Control and Strategic Control – Role of organizational Systems in Evaluation.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Responding to shifts in Competitive Advantages – New Development affecting Competitive Advantage – New Technology – New Distribution Channels, Economic Shift – Change in the Neighbouring Industries and change in Government Regulations. Response Option – Prospecting, Defending and Harvesting	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
V	Social Responsibility and Ethics in Strategic Management – Social Responsibility of Strategic	18	CO1, CO2,	K1,K2,K3,

	Decision Makers – Responsibilities of Business Firm – Corporate Stakeholders – Ethical Decision	CO3, CO4,	K4,K5,K6
	Making.	CO5	
	Self Study for Enrichment (Not to be		
	included for End Semester Examination)	CO1,	
	Strategic Planning Practices – Recent trends	CO2,	
VI	in Micro and Macro Environment - Problems of	CO3, K1,F	K1,K2,K3,
	control system – Uncertainty – Impact of	CO4,	K4,K5,K6
	environmental development and ability to adjust –	CO5	
	Reasons for Unethical Behaviour.		

Text Book

- Thomas L. Wheelen & David Hunger. J, (2012), Concepts in Strategic Management and Business Policy toward Global Sustainability, 15th Edition, Prentice Hall.
- 2. Subba Rao. P, (2009), Strategic Management, 3rd Edition Himalaya Publications.

Reference Books

- 1. Rao. V.S.P (2008), Strategic Management Text and Cases, 1st Edition, Excel.
- Bhattacharya S.C, (2005), Strategic Management: Concepts and Cases, Wheeler Publishing, 1st Edition, NewDelhi.
- John A. Pearce II, Richard B. Robinson Jr. & Amita Mital, (2010), Strategic Management– Formulation, Implementation and Control, 3rd Edition, Tata MC- Graw-Hill – Publishing CompanyLimited, New Delhi.
- Arthur A. Thompson Jr. & Strickland A.J, (2010), Strategic Management, 3rd Edition, Mc Graw-Hill.

Web References

- 1. https://www.basic-concept.com/c/basics-of-strategic-management
- 2. https://creately.com/blog/diagrams/swot-analysis-vs-gap-analysis/
- 3. <u>https://online.hbs.edu/blog/post/strategy-implementation-for-managers</u>
- 4. <u>https://www.investopedia.com/terms/c/competitive_advantage.asp</u>
- 5. <u>https://pressbooks.lib.vt.edu/strategicmanagement/chapter/11-4-corporate-ethics-and-social-responsibility/</u>
- 6. <u>https://www.researchgate.net/publication/340816273_SOCIAL_RESPONSIBILITY_AND_</u> ETHICS_IN_STRATEGIC_MANAGEMENT

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions, Case Studies.

Course Designer

Dr. S. Sudha

Semester I	Internal Marks: 25	External Marks: 75			
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS	
22PCO1CC4	ORGANIZATIONAL BEHAVIOUR	CORE	6	5	

- To have an understanding about the structure and behavior of organization.
- To enable students to describe how people behave under different conditions and understand why people behave as they do.

Prerequisite

Basic knowledge in Business Management and Human Resource Management

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall the concept of organizational behavior to understand the behavior of people in the organization and to explain different models used to explain individual behavior.	K1,K2
CO2	Apply the concept of personality and to analyse how individual personality and behaviour impacts the typical contemporary work experience.	K3,K4
CO3	Identify how individual, groups and structure have impact on the organizational effectiveness and to explain the concept of learning and attitude.	K4, K5
CO4	Point out how the organizational behavior can integrate in understanding the motivation and to explain the various leadership styles and the role of leaders in a decision making process.	K4, K5
CO5	Compare the relationship between group and team and to demonstrate how the organizational behaviour can integrate in understanding the motivation behind behaviour of people in the organisation.	K4, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	2	2	3	3	3
CO2	2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation –

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Organizational Behaviour – Meaning – Definition – Fundamental Concepts – Approaches – Characteristics – Scope – Limitations – Challenges and Opportunities – Models of Organizational Behaviour.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
Π	 Personality: Meaning – Definition – Features – Types of Personality – Determinants of Personality – Big Five Model – MBTI – Managerial Implications of Personality Perceptions: Meaning – Definition – Concept of Perception – Features – Importance of Perception – Factors affecting Perception – Process of Perception – Measures for improving Perception. 	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
ш	Learning: Meaning – Definition – Nature of Learning – Learning Process – Factors affecting Learning – Learning Theories – Classical and operant conditioning – Differences –Reinforcement – Positive and Negative Reinforcement Attitude: Meaning – Definition – Components of Attitude – Characteristics of Attitude – Types of Attitude – Theories of Attitude Formation – Functions of Attitude – Formation of Attitude – Attitude Change – Methods of Attitude Change – Developing Positive Attitude by Individuals.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Motivation: Meaning – Definition – Concept –Nature – Importance – Types – MotivationProcess – Theories of MotivationLeadership: Meaning – Definition – Concept –Importance of Leadership – Qualities of goodleader – Leadership Styles – LeadershipTheories – Leadership Development.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6

V	Groups and Teams: Meaning – Definition – Features – Types of Groups – Group Development – Stages – Group vs. Teams – Types of Teams – Creating Effective Teams – Managing and Developing Effective Teams Conflict Management: Meaning – Definition – Concept of Conflict – Stages / Process of Conflict – Types of Conflict – Conflict Resolution – Negotiation – Bargaining Strategies – Negotiation Process.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Importance of Organizational Behaviour Capital Rationing – Distortion in Perception – Principles of Learning – Leadership effectiveness – Conflict Management Techniques.		CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book

- 1. Prasad L.M, (2019), Organisational Behavior, 1st Edition, Sultan Chand &Sons.
- 2. Stephen P. Robbins (2018), Organisational Behaviour, 18th Edition, Pearson.

Reference Books

- Aswathappa. K, (2016), Organizational Behavior, 4th Edition, Himalaya Publishing House, New Delhi.
- 2. Khanka.S. S (2006), Organizational Behavior, 2nd Edition, S. Chand Publishing.
- Robbins, Stephen P, (2008), Organizational Behavior, 14th Edition, Prentice Hall, New Delhi.

Web References

- 1. <u>https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_conflict_management.html</u>
- 2. https://www.sscasc.in/wp-content/uploads/downloads/BBM/Organizational-Behaviour
- 3. http://www.tmv.edu.in/pdf/Distance_education

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment, Seminar

Course Designer

Dr. S. Shameem

Semester I	Internal Marks: 25	External Marks:75			
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDIT S	
22PCO1DSE1A	BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE	DISCIPLINE SPECIFIC ELECTIVE	6	3	

- To outline the role of business ethics that influences the decision making process and also promotes an understanding on the issues of ethics in the areas of functional management along with the benefits of corporate social responsibility.
- To exhibit a broad appreciation of the ethical values in corporate governance as well as IT Sector in the context of globalized economic and its social relations.

Prerequisite

Basic knowledge in Corporate Governance and Business Ethics.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and outline the concepts of business ethics, corporate social responsibilities and governance.	K1, K2
CO2	Apply the ethical aspect of social responsibility and analyze its implications in various functional areas of business management.	K3, K4
CO3	Examine the legal provisions of the ethical policies of corporate social responsibility and governance.	K4
CO4	Evaluate the ethical practices in corporate social responsibility and governance.	K5
CO5	Discuss the issues and challenges in the field of business ethics, social responsibilities and governance in the current scenario.	K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation –

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOU RS	COs	COGNITIVE LEVEL
I	Meaning – Definition – Nature – Need – Importance, Benefits and Approaches to Business Ethics – Determinant of Work Ethics – Internal and External Ethics of Business – Whistle blowing – Digital Business Ethics. Case Studies: Infosys Technologies – The best among Indian Corporations.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
Π	Marketing Ethics – Context of Indian Economy – Normative Marketing Ethics – Areas in Marketing Ethics. Ethical Issues in Human Resources – Scope – Different aspects – Emerging challenges of HRM – Role of HRM in creating an Ethical Organization Financial Management: An overview. Ethical Perspective of IT Industry – Fast changing face of Cyber Crimes – Protection from Cyber Criminals. Case Studies: Credit Card Data Fraud, Cyber Crimes – the Glitches Amidst the glow.	18	CO1, CO2, CO3,CO4 , CO5	K1,K2,K3, K4,K5,K6
III	Meaning – Definition – Significance – Principles of Corporate Governance, Issues – Strategies and Techniques to Sound Corporate Governance – Corporate Governance in India – Indian Model – Obligation: Investors, Employees, Customers, Managerial – Legislative Changes. Case Studies: Tata Steel – A Company which produces the best Steel in Indian Corporations.	18	CO1, CO2, CO3,CO4 , CO5	K1,K2,K3, K4,K5,K6
IV	Meaning – Corporate Philanthropy – CSR an Overlapping Concept – Corporate sustainability Reporting – CSR through Triple Bottom Line – CSR and Business Ethics – CSR and Corporate Governance – Environmental aspect of CSR – CSR Models – Drivers of CSR – Global Reporting Initiatives – Major Codes on CSR – Initiatives in	18	CO1, CO2, CO3,CO4 , CO5	K1,K2,K3, K4,K5,K6

V	India – Case Studies : Dr. Reddy's Laboratories – Commitment to All Round Corporate Excellence. Growth of global corporations – Factors facilitating Globalization – Role of MNC's – Benefits of MNC's to Host Nation – Challenges of Globalization in the context of Growing Market – Key Global Issues for Business – Case Studies: Sterlite – using Money Clout to Maximum Advantages.	CO1, CO2, CO3,CO4 , CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not included for End Semester Examination) Professional Ethics, Conflicts of interest, Ethical Challenges - Global Market, Banking Ombudsman Scheme, Contemporary Technology - Corporate democracy, Corporate mis-governance, Governance Mechanisms - Perspectives CSR, New economy initiatives – CRT principles in Globalization.	CO1, CO2, CO3,CO4 , CO5	K1,K2,K3, K4,K5,K6

Text Book

- Fernando, A.C, (2012), Business Ethics An Indian Perspective, 3rd Edition, Pearson Education in south Asia Pvt. Ltd.
- 2. Saha., P.K, (2009), Business Ethics, 3rd Edition Pacific Publication, New Delhi.
- **3.** Khanka.S.S, (2014), Business Ethics and Corporate Social Responsibility, 6th Edition Sultan Chand & Company.

Reference Books

- 1. Parveen Parboteeah K, & John B.Cullen, (2012), Business Ethics, 5th Edition, Routledge,
- John R. Boatright., & Bibhu Prasan Patra, (2011), Ethics and Conduct of Business, 6th Edition, Pearson.
- Ferrell, O.C., Fraedrich, John, & Ferrell, Linda, (2018), Business Ethics, Ethical Decision Making & Cases, 10th Edition, Cengage learning.

Web References

- 1. http://www.businessethics.ca/
- 2. https://www.investopedia.com/terms/b/business-ethics.asp
- 3. <u>https://business-ethics.com/</u>
- 4. https://www.csr.gov.in/content/csr/global/master/home/home.html

5. https://www.investopedia.com/terms/c/corporategovernance.asp

Pedagogy

PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Dr. D. Ramya

Semester I	Internal Marks: 25	Extern		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO1DSE1B	SERVICES MARKETING	DISCIPLINE SPECIFIC ELECTIVE	6	3

Course Objective

• To enable the students to know the Principles, Practices, Development and Challenges in Services Marketing.

Prerequisite

Basic knowledge in Services Marketing.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Identify the Concepts of Services Marketing	K3
CO2	Develop and justify marketing planning and control systems appropriate to service based activities	К3
CO3	Examine the Marketing Mix Strategies to be adopted in Service Marketing	K4
CO4	Evaluate the Services Marketing Development Process in various Sectors	K5
CO5	Discuss the Strategic approach of Services Marketing in Global Scenario	K6

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	2	2	2
CO3	3	3	2	3	3	2	2	2	2	2
CO4	3	3	2	3	2	3	2	2	2	2
CO5	3	2	2	3	3	3	2	2	2	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Service – Meaning – Characteristics – Classification of Services – Growth of Service Sector and Service Industries – Difference between Goods and Services – Service Marketing – Evolution – Need – Growth in Services Marketing – Challenges and Issues in Services Marketing.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Introduction – Service Environment – Service Blueprinting – Demand – Supply Management – Management of Service Capacity and Relationship – Relationship Marketing – Service Recovery – Customer – Service Expectation – Service Encounter – Service Quality – Service Quality Gap – Service Quality Audit – SERVQUAL – Development of New Service Product – Branding – Leadership – Strategy – Service Triangle.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
ш	Introduction – Marketing Mix – Concept – Product Mix – Levels of Product – Line – Development – Process – Package – Price Mix – Place Mix – Promotional Mix – Advertising – Publicity – Sales Promotion – Personal Selling – Telemarketing Process – Physical Evidence and Attractiveness and People.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Meaning – Overview of Different Service Sectors – Banking – Insurance – Education – Tourism – Airlines – Hospitality – Healthcare – Online Services – Professional Services – Social Service by NGOs – BPO & IT Sectors.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Introduction – Strategic Approach – E- Commerce – E- Marketing – Tele	18	CO1, CO2, CO3,CO4,	K1,K2,K3, K4,K5,K6

	marketing – Research for Global Marketsand Rural Markets – Innovations – EthicalAspects in Service Marketing.	CO5	
VI	SelfStudyforEnrichment(NotincludedforEndSemesterExamination)CharacteristicsofservicesandCharacteristicsofservicesandmarketingimplications-CRMIdentifyingandsatisfyingcustomerRelationshipMarketing-CustomerSatisfaction – Managingservicebrands.	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book

- 1. Jha S.M, (2011), Services Marketing, 7th Edition, Himalaya Publication.
- 2. Ravi Shankar, (2006), Services Marketing, 6th Edition, Excel Books.
- Vasanthi Venugopal Raghu V.N, (2006), Services Marketing, 1st Edition, Himalaya Publication.
- 4. Dr. L. Natarajan, (2013), Services Marketing, 3rd Edition, Margham Publication.

Reference Books

- Sherlekar, S.A and Krishnamoorthy R, (2010), Marketing Management, 6th Edition, Himalaya Publishing House.
- 2. Dhruv Grewal, (2018), Marketing, Tata McGraw Hill,10th Edition, India.
- 3. Kotler Philip, (2015), Marketing Management, 15th Edition, Sultan Chand & Sons.

Web References

- 1. https://www.managementstudyguide.com/changing-face-of-services-marketing.htm
- 2. <u>https://www.yourarticlelibrary.com/services/7-elements-used-in-marketing-mix-for-services/34003</u>
- 3. https://www.accountingnotes.net/marketing/service-marketing/service-marketing/17625
- 4. https://www.educba.com/service-marketing-strategies/
- 5. https://www.marketingtutor.net/service-marketing/

Pedagogy

Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions

Course Designer

Dr. S. Sudha

Semester I	Internal Marks: 25	External	Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO1DSE1C	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	DISCIPLINE SPECIFIC ELECTIVE	6	3

- The course is intended to provide a basic understanding about the finer aspects of international business to the students.
- It is aimed at making the students realize that International Business is a combination of multiple disciplines brought together in a systematic manner.

Prerequisite

Basic Knowledge in Human Resource Management.

Course Outcome and Cognitive Level Mapping

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Apply the principles of International Human resource management and its models	К3
CO2	Analyze the Strategies for International Growth	K4
CO3	Determine the functions of International recruitment, selection and staffing	K5
CO4	Appraise the various methods of global training and development.	K5
CO5	Construct the International Compensation and International Employment Laws	K6

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation – "3" – Substantial (High) Correlation – "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
Ι	Introduction - IHRM – Concept, Scope, Nature of IHRM - Approaches to IHRM - Difference between domestic HRM and IHRM - Models of IHRM - Matching model, Harvard Model, Contextual Model, 5P Model European Model.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
П	Strategies for International Growth: Exploiting global integration- the logic of global integration, differentiation, Mastering expatriation, the traditional expatriate model, advantages and disadvantages of global integration. Managing alliances and joint ventures - IHRM and International Alliances, IHRM and International Joint Ventures.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	International Workforce planning and staffing: International labour market International Recruitment function; head-hunters, cross-national advertising, e-recruitment; International staffing choice, different approaches to multinational staffing decisions, types of international assignments, Selection criteria and techniques, use of selection tests, interviews for international selection, international staffing issues, successful expatriation, role of an expatriate, female expatriation, repatriation, re-entry and career issues – Case Study.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Developing Global Mindset: Global Leadership, Cross cultural context and international assignees, Current scenario in international training and development, training & development of international staff, types of expatriate training, sensitivity training, Career Development, repatriate training, developing international staff and multinational teams, knowledge transfer in multinational companies – Case Study.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

V	International Compensation and International Employment Laws: International compensation and international assignees, Forms of compensation, key components of international compensation, Approaches to international compensation, compensation practices across the countries, emerging issues in compensation management. Establishment of labour standards by International Institutions, The global legal and regulatory context of MNE, The International framework of Ethics and Labour standards, Key issues in International Industrial Relations, Trade Unions and MNE's, Response of Trade Unions to MNE's, Non-Union worker representation – Case Study.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not included for End Semester Examination) Organizational dynamics in IHRM - Limits of global integration - Digitalized Selection Process - Issues and challenges in international performance management - Emerging impact in compensation management.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book

- Aswathappa K (2017), Human Resource and Personnel Management, 8th Edition, Tata McGraw Hill.
- 2. Charles W L Hill (2017), International Business, 13th Editions, Tata McGraw Hill.
- Cynthia D Fisher, Lyle F Schoenfeldt, James B Shaw (2006), Human Resource Management, 6th Editions, Houghton Mifflin Co.

Reference Books

- Ian Beardwell & Len Holden (2003), Human Resource and Personnel Management, 4th Edition, FT Prantice Hall.
- Peter J Dowling, Marison Festing (2013), International Human Resource Management, 6th Edition, Cengage Learning.

Web References

- 1. <u>https://mlritm.ac.in/assets/img/INTERNATIONAL%20HUMAN%20RESOURCE%20MA</u> <u>NAGEMENT.pdf</u>
- 2. <u>https://www.ftms.edu.my/images/Document/MOD001055%20%20International%20Busine</u> <u>ss/CHAPTER%208.pdf</u>
- 3. <u>https://faculty.ksu.edu.sa/sites/default/files/international_human_resource_management_6th_edition.pdf</u>
- https://nscpolteksby.ac.id/ebook/files/Ebook/Business%20Administration/ARMSTRONGS %20HANDBOOK%20OF%20HUMAN%20RESOURCE%20MANAGEMENT%20PRAC <u>TICE/8%20-%20International%20HRM.pdf</u>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Dr.S.Jayalakshmi

Semester II	Internal Marks: 25	External	Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO2CC5	COST AND MANAGEMENT ACCOUNTING	CORE	6	5

• To acquire knowledge and understanding of the concepts, techniques and practices of Cost and Management accounting and to develop skills for decision making.

Prerequisite

Basic knowledge in Cost Accounting and Management Accounting.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Relate, develop and apply the techniques of Management Accounting in the financial decision making	K1,K3,K5
CO2	Recall, classify and adapt cost accounting approaches to solve practical problems	K1, K2, K6
CO3	Apply and assess different types of activity based management tools through the preparation of estimates	K3, K5
CO4	Make use of management reports for planning and monitoring purpose and recommend the level at which costs need to be captured.	K3, K5
CO5	Analyze to improve the operations of organization through the application of cost and Management accounting methods	K4, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation ¬ "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Cost accounting - Introduction, Meaning, Definition, Nature, Scope and Objectives of Cost Accounting, Methods and Techniques of Costing - Cost Centers and Cost unit Management Accounting: Evolution, Meaning, Objectives and Scope - Tools and Techniques of Management Accounting - Relationship of Cost Accounting, Financial Accounting and Management Accounting.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
П	Activity Based Costing – Meaning, Importance, Characteristics- Elements and steps-ABC vs Traditional costing – Uses and Limitations- Cost Ledgers- Integrated and Non- Integrated Accounts - Reconciliation of Cost and Financial Accounts – Service Costing – Features and applications – Unit Costing and Multiple Costing – Application.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Standard costing -Definition, Significance and Applications - Various Types of Standards - Installation of Standard Costing System-for Material, Labour, and Overhead - Variance Analysis for Materials, Labour and Overheads and Accounting Treatment of Variances - Benchmarking for Setting of Standards - Variance Reporting to Management.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Marginal Costing - Meaning, Advantages, Limitations and Applications - Breakeven Analysis - Cost-Volume Profit Analysis - P/V Ratio and its Significance - Margin of Safety - Absorption Costing: System of Profit Reporting and Stock Valuation - Difference between Marginal Costing and Absorption Costing - Income Measurement under Marginal Costing and Absorption Costing	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

v	Financial Statements: Nature, Attributes, Objectives, Importance, Limitations - Recent Trends in Presenting Financial Statements- Cash Flow Statement - Fund Flow Statement - Difference between Cash Flow and Fund Flow Statement - Management Reporting.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Nature and Scope of Cost Audit - Cost Accounting Records and Cost Audit under Companies Act, 2013 - Purpose, Scope and Advantages of Cost Audit.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Distribution of Marks: Theory 40% and Problem 60%

Text Book.

- S.P. Jain & K.L. Narang,(2019), Cost and Management Accounting,16th edition, Kalyani Publishers.
- T.S. Reddy &Y. Hari Prasad Reddy,(2014), Cost and Management Accounting, 4th edition Margham Publications.
- Prof. Dr. Ghosh.A.P,(2017), A Practical approach to Cost and Management Accounting, 1stedition, Scitech Publications(India) Pvt.Ltd.

Reference Books

- 1. M.Y. Khan & P.K. Jain, (2017), Management Accounting Text, Problems and Cases, 7th edition, McGraw-Hill Education (India) Ltd.
- 2. M.N. Arora, (2021), A Text Book of Cost and Management Accounting,11th edition,S.Chand and company Ltd.
- 3. N.S. Zad, (2015), Cost & Management Accounting, Taxmann Publications Pvt. Ltd..
- 4. V.K. Saxena& C.D. Vashist,(2011), Advanced Cost and Management Accounting,19th edition,Sultan Chand & Sons.

Web References

- 1. <u>https://www.tarakeswardegreecollege.org/res/class/Activity%20Based%20Costing.pdf</u>
- 2. https://www.accountingtools.com/articles/standard-cost-variance
- 3. <u>https://static.careers360.mobi/media/uploads/froala_editor/files/Cost-Accounting-</u> <u>System.pdf</u>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

Semester II	Internal Marks: 25	Ext	ernal Marks	: 75
COURSE CODE	COURSE TITLE	CATEGORY	Hrs /Week	CREDITS
22PCO2CC6	BUSINESS ANALYTICS	CORE	6	5

- To teach statistical techniques which aid modern managers intake wise decisions in a competitive environment
- To understand the role of business analytics within an organization
- To Translate the results of business analytic projects into effective courses of action

Prerequisite

• Basic Statistical Knowledge

Course Outcome and Cognitive Level Mapping

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Understand the advanced analytical tools to analyse complex problems under uncertainty	K2
CO2	Compare business processes using analytical and management tools	K3
CO3	Apply appropriate analytical methods to find solutions to business problems using SAS, Excel and SPSS	K3
CO4	Identify and describe complex business problems in terms of analytical models	K3, K4
CO5	Extract and manipulate data sets from various sources to meet organizational needs	K5

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	2	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	2	3	3	2	2	3
CO5	3	2	3	3	2	3	3	3	3	2

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation – "3" – Substantial (High) Correlation – "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Business Analytics and Data Analysis Tools: Business Analytics, the Science of Data-Driven Decision Making - Analytics Techniques Used in the Industry - Some Practical Applications of Business Analytics - Big Data vs. Conventional Business Analytics - The Background Required	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
п	for a Successful Career in Business Analytics. SAS Introduction: Starting SAS in Windows - The SAS Opening Screen - The Five Main Windows - Important Menu Options and Icons - Writing and Executing a SAS Program - Your First SAS Program - Debugging SAS Code Using a Log File - Tips for Writing, Reading the Log File, and Debugging - Saving SAS Files Getting Started with Excel: Workbook and Worksheets – Navigation with Keyboard – Tabs and Ribbons – File Menu – Quick Access Toolbar (QAT) – Excel options – Create a New Workbook, Print and Save –	18	CO1, CO2, CO3, CO4, CO5 CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5 K1, K2, K3, K4, K5
IV	Understanding Worksheet Basics. SPSS Data File: Opening a data file in SPSS- SPSS data editor- Statistical Analysis- Editing and Manipulating data- Missing Values – Editing SPSS output – Copying SPSS output – Changing from Portrait to Landscape – Printing from SPSS - Closing SPSS – Tutorials in SPSS – Importing data. Descriptive Statistics with SPSS: Descriptive Statistics – Measures of Central Tendency - Measures of Dispersion - Descriptive Statistics with SPSS.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

V	Charts and Graphs: Bar Charts – Pie Chart – Scatter plots and Dot Plots – Line Graphs – Histogram. Comparing Averages: Parametric tests and Non-Parametric tests to compare averages – Student's t-test - Other tests for comparing averages.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5	
	Analysis of Variance (ANOVA): Analysis of Variance – One factor between subjects				
VI	Self-Study for Enrichment (Not included for End Semester Examinations)SAS Data Sets - SAS Libraries - Protecting Excel Workbook and Worksheet – Importing data into Excel – Exporting Data from Excel — Multiple Analysis of Variance (MANOVA)	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5	

- 1. Venkat Reddy Konasani and Shailendra Kadre (2015), Practical Business Analytics Using SAS A Hands-on Guide, Apress.
- 2. Manisha Nigam (2020), Advanced Analytics with Excel 2019, BPB Publications, First Edition.
- 3. Rajathi A and Chandran P (2010), SPSS for you, MJP Publishers.

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- 1. David Whigham (2007), Business Data Analysis using Excel, Oxford University Press.
- 2. Wayne L. Winston (2016), *Microsoft Excel 2016 Data Analysis and Business Modeling*, PHI Learning Private Limited.
- 3. Kieth McCormick and Jesus Salcedo with Aaron Poh (Reprint 2015), *SPSS Statistics for Dummies*, Wiley India Private Limited, Third Edition.

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- 1. <u>https://spu.fem.uniag.sk/cvicenia/ksov/obtulovic/Data%20Analysis%20Using%20SAS%20</u> <u>Enterprise%20Guide.pdf</u>
- 2. <u>https://www.w3schools.com/excel/excel_introduction.php#:~:text=It%20is%20a%20spread</u> <u>sheet%20program,several%20changes%20over%20the%20years</u>.
- 3. https://www.managementstudyguide.com/business-analytics.htm
- 4. <u>https://www.youtube.com/watch?v=ZpwZS3XnEZA</u>
- 5. https://www.youtube.com/watch?v=6rgwgwv8qdA

Pedagogy

Power point presentations, Group Discussions, Seminar, Quiz, Assignment.

Course Designer

Ms. R. Soundaria.

Semester II	Internal Marks: 25	External Marks: 75			
COURSECODE	COURSETITLE	CATEGORY	Hrs. / Week	CREDITS	
22PCO2CC7	DIGITAL MARKETING	CORE	6	5	

To make the students understand the bases of Digital Marketing

Prerequisite

•

Basic knowledge about the Digital Marketing

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define, classify and apply the concept of digital marketing and search engine optimization works in the digital era.	K1,K2,K3
CO2	Explain emerging trends in digital marketing and critically assess the use of digital marketing tools.	K2, K5
CO3	Outline and appraise the main elements of the digital marketing strategies and the components of the digital marketing plan.	K2, K5
CO4	Analyse and build a solid understanding of core business principles in the primary areas of digital marketing, web technology and new media management.	K4, K6
CO5	Interpret and apply the traditional marketing mix within the context of a changing and extended range of digital strategies and tactics.	K3, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	2	2
CO5	3	3	3	3	3	3	3	3	3	2

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation – "3" – Substantial (High) Correlation – "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Digital Marketing Fundamentals – Meaning of Digital Marketing – Marketing Vs Sales – Marketing Mix and 7 P's – Content Marketing – Strategic flow for Marketing activities – Setting Digital Marketing Objectives.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
П	New Non – Linear Marketing Approach – Use in the Digital Era – Brand Awareness – Latest Developments and Strategies – Ineffective form of Digital Marketing – Digital Marketing Tools – Web Content and Design – Web Consists – Skills of Content Writer – E Marketing – Types – Importance – Online Marketer.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Search Management – Meaning – Method sand Metrics – Paid Inclusion – Comparison with Search Engine Optimization – Meaning of Search Engine Optimization – Search Engine Reputation Management – Search Engine optimization in Marketing – Importance – Search Engine Optimization works – Types of Search Engine Optimization.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Design Digital Marketing Plan – SWOT – Situational Analysis – Key Performance – Indicators in Internet Marketing – Digital Landscape – POEM Framework – Segmenting and Customizing Messages – Digital Advertising Market in India.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Web Analytics – Meaning – Metrics – Types – Omniture Web Analytics – Purpose – Best Tools of Web Analytics – Social Media – You Tube – Whatsapp –Twitter – Face book – Difference between Social Media and Social Networking – Digital Marketing Tool Kits – Digital Marketing cases from India.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

	Self Study for Enrichment (Not to be	CO1, CO2,	
VI	included for End Semester Examinations)	CO1, CO2, CO3, CO4,	K1, K2, K3,
V I	Email Marketing – customer relationship	CO3, CO4,	K4, K5, K6
	marketing internet communities	005	

- 1. Damian Ryan, (2016), Understanding Digital Marketing, 4th Edition, Kogan Publishers.
- Philip Kotler (2017), Marketing 4.0 Moving from Tradition to Digital Marketing, 1st Edition, Willey.
- 3. Ian Dodson,(2016), The Art of Digital Marketing, 2nd Edition, Kindle.

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- Rejendra Nargudkar and RomjiSainy, (2018), Digital Marketing cases from India Inc,1st Edition, Notion Press.
- 2. Simon Kingnorth,(2019), Digital Marketing Strategy, 2nd Edition,Kogan Publishers.
- Puneet Singh Bhatio, (2020), Fundamentals of Digital Marketing, 2nd Edition, Pearson India Education Services Pvt. Ltd.,

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- 1. <u>https://www.investopedia.com/terms/d/digital-marketing.asp</u>
- 2. <u>https://www.tutorialspoint.com/pinterest_marketing/digital_marketing_introduction.htm</u>
- 3. <u>https://www.britishcouncil.org.ng/programmes/education/skills-enterprise-projects/digital-skills-training-enterprise/introduction</u>

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment and Seminar

Course Designer

Dr. S. Sudha

Semester II	Internal Marks: 25	External Marks: 75				
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS		
22PCO2CCC1A	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CORE CHOICE	6	4		

• To provide insight on security analysis as a technique for optimal investment and portfolio management.

Prerequisite

Basic knowledge about Investment and Securities

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
C01	Define and classify the various investment alternatives and risk elements in the construction of portfolio.	K1, K2
CO2	Outline and Apply the techniques of security analysis for selecting the best investment proposal.	K2, K3,
CO3	Identify and examine various principles for better portfolio management.	K3, K4
CO4	Compare and explain various concepts, theories and models of security analysis and portfolio management	K4, K5
CO5	Evaluate and create an efficient portfolio for optimum return	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	2	2
CO5	3	3	3	3	3	3	3	3	3	2

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation –

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Investment- Characteristics – Objectives – Investment Vs. Speculation Vs. Gambling – Investment Process – Investment Planning – Investment Alternatives - Securities Market. Risk and Return – Systematic and Unsystematic Risk – Minimizing Risk.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Fundamental Analysis: Economic Analysis – Economic Forecasting. Industry Analysis: Industry Life Cycle – Analytical tools. Company Analysis – Qualitative and Quantitative Factors – Analysis of Financial Statement.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
ш	Technical Analysis – Dow Theory – Gaps – Charts – Candlestick Chart – Elliot Wave Theory – Technical Vs. Fundamental Analysis.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Portfolio Construction – Markowitz Model – Sharpe Index Model – Capital Asset Pricing Model – Arbitrage Pricing theory – Efficient Market Hypothesis.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Portfolio Evaluation - Mutual Fund: Concept, Objectives, Feature and Types. Portfolio Revision – International Portfolio Investment - Management of Portfolio: Passive and Active Management.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Securities and Exchange Board of India – Over the Counter Exchange of India- National Stock Exchange – Unit Trust of India - Stock Derivatives – Investment information - Life Cycle Finance.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

- Punithavathy Pandian (2013), Security Analysis and Portfolio Management, 2nd Edition, Vikas Publishing House Pvt. Ltd.
- Prasanna Chandra (2021), 6th Edition, Investment Analysis and Portfolio Management, MC Graw Hill.

Reference Books

- 1. V.K.Bhalla (2014), Investment Management, 13th Edition, S.Chand.
- Donald E.Fisher and Ronald J.Jordan (2018), Security Analysis and Portfolio Management, 6th Edition, Pearson Education Pvt. Ltd.
- S.Kevin, (2014), Security Analysis and Portfolio Management, 12th Edition, PHI Learning Private Limited,

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- 1. <u>https://www.managementstudyguide.com/security-analysis-and-portfolio-management.htm</u>
- 2. <u>https://onlinecourses.nptel.ac.in/noc22_mg113/preview</u>
- 3. https://www.worldscientific.com/worldscibooks/10.1142/8116
- 4. <u>https://www.shobhituniversity.ac.in/pdf/econtent/Security-Analysis-and-Portfolo-</u> <u>Management-Unit-1-Dr-Asma-Khan.pdf</u>
- 5. <u>https://mec.edu.in/mvlc/ppt/l_mba/ppt_sapm.pdf</u>

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment and Seminar

Course Designer

Dr. C.Subha

Semester II	Internal Marks: 25	External Marks: 75			
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS	
22PCO2CCC1B	INSURANCE AND RISK MANAGEMENT	CORE CHOICE	6	4	

• To provide an insight to the students into some areas of Insurance Management with special emphasis on Life Insurance, Health Insurance and some parts of Non-Life Insurance.

Prerequisite

Basic knowledge in Insurance Management.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Identify the various insurance needs of the society and industry in the current market scenario.	K1,K2
CO2	Understand the management aspects of Insurance in the areas of Life Insurance, Health Insurance, Fire, and other non-life insurance.	K3,K4
CO3	Analyze the marketing of insurance services and channels of distribution	K4, K5
CO4	Discuss the importance of risk management and methods of mitigating risks in insurance.	K4, K5
CO5	Explain the underwriting principles and insurance company risk control operations.	K4, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	2
CO4	3	3	2	3	3	3	3	3	2	3
CO5	3	3	2	3	2	3	3	3	3	2

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

Syllabus UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
Ι	Introduction to Insurance: Role of Insurance –Principles of Insurance – Functions of Insurance – Benefits of Insurance to Society – Reinsurance – Double Insurance – IT in Insurance.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
п	Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents –Protection of Policy Holders.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Insurance Contract: Life Insurance Contract–Features, Policy conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group, Health and Social Insurance – Schemes- Procedure for claiming Life and Health Insurance.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Introduction to Risk Management – Importance of Risk Management - Risk and Uncertainty – Classification of Risk – Objectives of Risk Management – Risk Management Process.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Risk Management and Control– Methods of Risk Management – Risk Management by Individuals and corporations – Tools for controlling risk.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to beincludedforEndSemesterExaminations)Insurance Laws and Regulations – Policiesfor handicapped lives – Pension plans -Risk Financing –Risk ManagementEnvironment – Insurance Intermediaries.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

- Dr. P.K. Gupta,(2022),"Insurance and Risk Management", 2nd Edition, Himalaya Publishing House, Mumbai.
- Dr.P.Periasamy (2017)," Principles and Practice of Insurance", 1st Edition, Himalaya Publishing House, Mumbai.

Reference Books

- 1. Dr. A. Murthy, (2019)"Elements of Insurance", 2nd Edition, Margham Publications, Chennai,
- Dr.Sunil Kumar(2017)," Insurance and Risk Management", Second Edition, Galgotia Publishing Company, New Delhi.
- 3. ICAI (2020), New Delhi Study Material Risk Management and Reinsurance.

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- 1. <u>https://ebooks.lpude.in/commerce/bcom/term_6/DCOM309_INSURANCE_LAWS_AND_</u> <u>PRACTICES.pdf</u>
- 2. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1505.pdf
- 3. https://www.himpub.com/documents/Chapter1906.pdf
- 4. <u>https://www.studocu.com/in/document/jamia-millia-islamia/fundaments-of-insurance/insurance-and-risk-management-study-materials/19535883</u>.

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment, Seminar

Course Designer

Dr. J.Praba.

Semester II	Internal Marks: 25	Exte		
COURSECODE	COURSETITLE	CATEGORY	Hrs. / Week	CREDIT S
22PCO2CCC1C	BRAND MANAGEMENT	CORE CHOICE	6	4

• To help the students to understand the Brand Image, Identity and Positioning of Brand Management.

Prerequisite

Basic knowledge in Brand Management.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitiv e Level
CO1	Identify and Explain the Brand Management, Brand Identity, Brand Image, Brand Personality, Brand Equity and Brand Positioning.	K1, K2, K4
CO2	Analyze the concepts of Brand Management and to discuss the Customer's Perception of Brand Identity.	K2, K4
CO3	Discuss and summarize the Equity, Ethical Brand Positioning of Management.	K2, K3, K6
CO4	Relate and compare with the Case Studies of Brand Management.	K1, K4
CO5	Predict the concepts of Brand Management and new tool for Distinctive Positioning.	K1, K2,K3, K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	2	3	3	3	2	3	2
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation –

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
Ι	An Introduction to Brand Management – Meaning and Definitions – Essentials for success of Brands – Brand Evolution – Brand Perspectives – Development of Branding – Anatomy of Brand – Brand Name – Types – Individual and Family Branding – Merits and demerits.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5, K6
П	Elements of Brand Management – Introduction – Brand Positioning – Equity – Awareness – Identity – Personality – Communication – Image – Brand Identity – Definition – Models – Elements of Brand Identity – Brand Identity levels – Inner core or outer core of a brand.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5, K6
III	Brand Image – Introduction – Definition – Kapferer's Model – Brand Gap – Roles of Metaphors in Delivering Brand Image – Decoding Brand Image – Brand Concept – Stages – Forces affecting brands – Brand Personality – Definition – Scales of Brand Personality – Why use Brand Personality.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Brand Equity – Introduction – Definition – Measuring of Brand Equity – Building Brand Equity – Brand Extension – Introduction – Why Brand Extensions – Merits and Demerits – Choosing the Right Brand Extensions – Category related – Image related – Unrelated Brand Extension.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Brand Positioning – Introduction – Definition – Positioning errors – Brand Checks – Brand Awareness – Brand Recall – Ethical Brand Positioning – Conceptual Framework – Ethical and Global Brands in Cross-Cultural Environment.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5, K6

	Self - Study for Enrichment (Not		
	included for External Examination)		
	Developing New Ideas into Products and	CO1 CO2	
VI	Brands: Case Studies, Strategic Framework	CO1, CO2,	K1, K2, K3,
V I	for Brand Identity, Case Studies of Brand	CO3,CO4,	K4, K5, K6
	Image, Brand Personality and Brand	CO5	
	Equity, Strategies for Cross Cultural		
	Adaptation of Ethical Brand Positioning.		

- Dr. MahimSagar, Dr. Deepali Singh, Prof. D.P. Agarwal, Achintya Gupta, (2012), Brand Management, 1stEdition, Ane Books Pvt. Ltd, New Delhi.
- Dr. L. Natarajan, (2011), Brand Management, 1st Edition, Margham Publications, Chennai.
- Naveen Das, (2002), Brand Management Perspectives and Practices, 1st Edition, ICFAI University Press, Hydrabad.

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- Dr. RamKishen Y., Nalini Dutta (2018), Strategic Brand Management, 1st Edition, Ane Books Pvt. Ltd, New Delhi.
- Mathur U.C. (2010), Brand Management, 1st Edition, Macmillan Publishers India Ltd. New Delhi.
- Suresh. K. (2005) Brand Portfolio Management, 1st Edition, ICFAI University Press, Hydrabad.

Web References

- 1. https://marcom.com/what-does-brand-management-mean/
- 2. https://sendpulse.com/support/glossary/brand-management
- 3. https://www.slideteam.net/brand-management-powerpoint-presentation-slides.html

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Capt. Dr. P. Kavitha

Semester II	Internal Marks: 25	Ι	External Marks:75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS	
22PCO2DSE2A	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	DISCIPLINE SPECIFIC ELECTIVE	6	3	

• To know how a logistic strategy fits into an organization's broader decisions, understand the role of logistic providers, and realize the meaning of customer service and understand its importance to logistics management.

Prerequisite

Basic knowledge in Supply Chain Management

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
C01	Recall and develop an understanding of basic concepts and role of Logistics and supply chain management in business.	K1,K3, K5
CO2	Understand, and appraise how supply chain drivers play an important role in redefining value chain excellence of Firms	K1, K2, K5
CO3	Apply and assess the tools and techniques useful in implementing supply chain management	K3, K5
CO4	Identify, analyze and integrate various supply chain strategies.	K3, K4
CO5	Make use of logistics and supply chain strategies to create value generation and utilize IT applications	K3, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

Sylla	bus	1		
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Logistics Management – Definition – Scope – Functions – Objectives of Integrated Logistics Management – Role of Logistics in Supply Chain – Logistics and Customer Service – Role of Logistics in Competitive Strategy – Logistics Organization and Performance Measurement –Reverse Logistics – Scope, Design.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
Π	.Supply Chain – Objectives – Importance – Decision Phases – Process View – Competitive and Supply Chain Strategies – Achieving Fit – Supply Chain Drivers – Obstacles – Framework – Facilities – Inventory- Transportation – Information – Sourcing – Modeling for Supply Chain – Supply Chain Relationships – Channel Relationships – Dimensions – Approaches to study channels.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
III	Designing the Distribution Network – Role of Distribution and Network – Factors Influencing Distribution – Design Options – E- Business and its impact – Distribution Network in Practice – Factors affecting Networking Design Decision Modeling.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
IV	E-logistics – Logistics Information System – Supply Chain information System Modules -Application of IT in Logistics – Automatic Identification Technologies – Bar Coding, WMS,TMS,LMS,OMS, WCS,and RFID. Containerisation – Concept – Types, Benefits – Types of Carriers – Indirect and Special Carriers – Role of Intermediaries – Shipping Agents, Brokers – Freight management – Route Planning of Transports,ICDs, CONCOR – Global Shipping Options.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6
V	Ware house Management – Storage Functionality and Principles – Warehouse benefits Types -Role of Transportation – Modes and their Performance – Transportation Infrastructure and Policies – Design	18	CO1, CO2, CO3,	K1,K2,K3, K4,K5,K6

	Options and their Trade Offs – Tailor Transportation, Sourcing-in-House or Outsourcing- 3 rd and 4 th PLS, GPS and GLS Technology, Supply Scoring and Assessment, Lean Management, Lean Manufacturing, Mass Customization	CO4, CO5	
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Case Study - The taste of information and communication technology in supply chain-Amul, Reaching the masses on call – Pantaloons.	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5,K6

- Sunil Chopra and Peter Meindl, Dr,D.V Kalra (2016), Supply Chain Management Strategy, 6th edition, Planning Operation, Prentice Hall, India ,
- Dr.L.Natarajan, (2017), Logistics and Supply Chain Management, 1st edition, Margham Publications.
- **3.** Sunil Sharma, (2010), Supply Chain Management Concepts, Practices, and Implementation, 1st edition, Oxford University Press.

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- AilawadiC.Sathish and Rakesh Singh, (2013), Logistics Management, 2nd Edition, Prentice Hall, India.
- Agarwal D K, (2003), Text Book of Logistics and Supply Chain Management, 2nd Edition, Macmillan India Ltd / Lakshmi Publications.
- Donald J.Bowersox. DavidJ. Closs. M. Bixby Cooper, (2017), Supply Chain Logistics Management,2nd Edition, McGraw Hill Educations (India).

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- 1. <u>https://www.googlesir.com/information-technologies-used-in-supply-chain</u>
- 2. <u>https://www.accountingtools.com/articles/standard-cost-variance</u>
- 3. <u>https://backup.pondiuni.edu.in/sites/default/files/Logistics%20Supply%20Chain%20Mgt20</u> 0813.pdf
- 4. <u>https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tuto</u> <u>rial.pdf</u>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

Semester II	Internal Marks: 25	External Marks: 75			
COURSECODE	COURSETITLE	CATEGORY	Hrs. / Week	CREDITS	
22PCO2DSE2B	RETAIL MANAGEMENT	DISCIPLINE SPECIFIC ELECTIVE	6	3	

• To provide the learner with an overview of the Retail Management Concepts and Processes and an Opportunity to understand the areas of Accountability for a Retail Manager

Prerequisite

Basic knowledge about Digital Marketing

Course Outcome and Cognitive Level Mapping

СО	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Define and interpret the Growth and Development of Retail Sector	K1, K2
CO2	Outline and Apply Retailed set up Operation Management and Retail Format with Diverse Mix	K2,K3
CO3	Identify and examine the Effectiveness of Retail Shop Management	K3, K4
CO4	Evaluate and create the Technology Upgrade in Retail Environment	K5, K6
CO5	Examine and evaluate the procurement of retail merchandising	K4, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	2	2	2
CO3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	2	2
CO5	3	3	3	3	3	3	3	3	2	2

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation – "3" – Substantial (High) Correlation – "-" indicates there is no correlation.

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UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
Ι	Meaning – Definition – Characteristics - Retailing principles - Retail sales objectives – Retailing in India – Across the globe – Emerging trends in retailing – Retail formats – Store based – Non store based – Traditional and Non-traditional retailing – Internet retailing – Cyber retailing.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
П	Importance – Selection of location – Site analysis – Trading analysis – Demand and Supply density – Site availability – Trends in store location – Retail marketing segmentation – Significance – Market segmentation process – Key retail segments.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
ш	Basics of retail merchandising – The process of retail merchandising – The method of merchandise – Procurement – Retail pricing and evaluating merchandise performance – Retail communication mix.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Elements of Retail Store Operation – Management of retail store – The role of centralized retailer – An integrated retailing approach – Operations master schedule – Store maintenance – Energy management – Retailing success tips.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Distribution Channel – Functions of a distribution channel – Channel levels – Elements of physical distribution – Wholesaling – classification and characteristics – Warehousing – Need - Benefits – Function – Features – Classification.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Shopping process – Influences of shoppers attitude, perception, personality and lifestyle in retail shopping behavior -Handling complaints- CRM in retailing – Retail process.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

- Dr. HarjitSingh, (2004), Retail Management 2nd edition S. Chand & Company Ltd, New Delhi.
- Gibson G Vedamani, (2011) Retail Management,3rd edition Functional principles and Practices, Jaico Publishing Houses, New Delhi.
- Gourav Ghosal, (2011), Retail management, 3rd edition Maxford Books, Publishing Houses, New Delhi.

Reference Books

- 1. Seema Gupta (2014) retail Management, 2nd edition, Biztantra publishers, New Delhi.
- James R. Ogden and Denise J.Odgen (2010), Integrated Retail Mangement, 4th edition Biztantra publishers, New Delhi.
- 3. Dr. L.Natarajan (2016), Retail Management, 4th edition, Margham Publications, Chennai.

Web References

- 1. https://www.monster.com/career-advice/article/effective-retail-management
- 2. <u>https://safetyculture.com/topics/retail-management/</u>
- 3. https://www.myaccountingcourse.com/accounting-dictionary/retail-management
- 4. <u>https://www.careerindia.com/courses/unique-courses/what-is-retail-management-scope-</u>career-opportunities-012122.html
- 5. https://www.monster.com/career-advice/article/effective-retail-management

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment and Seminar

Course Designer

Dr.S.Sudha

Semester II	Internal Marks: 25	ernal Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO2DSE2C	BUSINESS INFORMATION SYSTEM	DISCIPLINE SPECIFIC ELECTIVE	6	3

• To enable the students to trace the growing importance of information system, vital role in decision making, role of computers in this task and it emphasis on the system, development process & approaches.

Prerequisite

Basic knowledge in Business Information System

Course Outcome and Cognitive Level Mapping

СО	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able	Level
	to	
CO1	Define and explain the flow of information through business processes.	K1,K4
CO2	Explain the formulate plans for the retrieval and analysis of supporting data	K2, K4
CO3	Apply and develop the networking concepts and technologies to support business needs	K3, K5
CO4	Identify standard project management tools and approaches.	K4
CO5	Develop and classify the computer programs to support or automated business processes	K2, K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2	3	2	3	3	3
CO2	2	3	3	2	3	2	3	2	3	3
CO3	3	3	3	2	3	3	3	2	2	3
CO4	3	3	3	3	3	3	3	3	3	2
CO5	2	2	3	3	3	3	2	3	3	3

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation – "3" – Substantial (High) Correlation – "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction – Information system - Concepts - Types – Information system Framework – Role of E- business – Role of Information system – Functions - Classifications – Challenges and opportunities – Components.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Data Resource Management- Foundation Data concepts – Types of databases – Data warehouses- Data Mining – File processing – Problems of file processing – Database management approach – Database structures.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
ш	Networking- Trends in Telecommunications – Value of telecommunication – Internet revolution – business use of the internet – Role of intranet – Role of extranet – Types of telecommunication networks.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Enterprise business system– Enterprise resource planning – Benefits - failures – causes of failure – Customer relationship management – applications in CRM – Benefits and challenges of CRM – truncation processing system – stages.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4, K5
V	Electronics commerce system – scope of E- commerce – categories of e commerce - e-commerce processes – electronic payment process – trends in e commerce.	18	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment(Not to be included for End SemesterExamination).Information system resources-Telecommunication media –supply chainmanagement – marketing system -manufacturing system – human resourcesystem.	-	CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5

- 1. James A. O'Brien,(2012),Introduction to information systems, 10th Edition, Tata McGraw Hill education private Ltd.
- Dr. A.K.Gupta,(2010), Management Information systems, 3rd Edition, S. Chand & Company PVT.Ltd.

Reference Books

- P. Mohan, (2015), Management Information Systems, 12th Edition, Himalaya Publishing House.
- Dr. S.P. Rajagopalan, (2012), Management Information Systems, 2nd Edition, Margham Publications, Chennai.

Web References

- 1. <u>https://www.tutorialspoint.com/dwh/dwh_data_warehousing.htm</u>
- 2. https://bizfluent.com/info-7835940-role-ebusiness-business.html
- 3. <u>https://www.tutorialspoint.com/internet_technologies/extranet_overview.htm</u>
- 4. <u>https://www.techtarget.com/searchcustomerexperience/definition/CRM-customer-</u> relationship-management
- 5. <u>https://www.tutorialspoint.com/e_commerce/e_commerce_payment_systems.htm</u>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Quiz, Seminar and Group Discussion.

Course Designer

Mrs. D. Indumathi

Semester III	Internal Marks: 25	External	Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3CC8	ADVANCED CORPORATE ACCOUNTING	CORE	6	5

- To understand the accounting treatment for issue of shares and prepare consolidated financial statements.
- > To determine and adopt the financial reporting standards.

Prerequisite

Basic knowledge in Corporate Accounting.

Course Outcome and Cognitive Level Mapping

СО	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Explain and Make use of various methods in valuation of shares and goodwill.	K2,K3
CO2	Apply AS 14 for the accounting treatment of amalgamation and absorption.	К3
CO3	Compare and Estimate the different methods in alternation of share capital.	K4, K5
CO4	Analyze and Determine to prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.	K4, K5
CO5	Assess and Examine the Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013	K5, K6

Mapping of CO with PO and PSO

COs /	PSO1	PSO2	PSO3	PSO 4	PSO5	PO1	PO2	PO3	PO4	PO5
PSOs	1501	1502	1505	1504	1505	101	102	105	104	105
CO1	3	3	3	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation \neg "2" – Moderate (Medium) Correlation \neg

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Valuation of Goodwill – Nature – Sources - Factors affecting the value of Goodwill – Methods: Average Profit, Super Profit and Capitalization. Valuation of Shares - Need - Factors affecting the value of Shares – Methods: Net Asset, Yield and Fair Value.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
п	Holding Companies and Subsidiary Company – Meaning – Definition – Pre-Acquisition Profits – Post- Acquisition Profits - Minority Interest - Cost of Control or Capital Reserve – Elimination of Unrealized Profit included in Stock – Consolidated Balance Sheet as per AS 21.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
ш	Alternation of Share Capital – Kinds – Accounting Entries. Internal Reconstruction - Reduction of Share Capital – Procedure – Difference between Internal and External Reconstruction. Liquidation – Modes of Winding up – Order of Payments - Statement of Affairs -Deficiency or Surplus Account – Liquidator's Remuneration - Liquidators Final Statement of Accounts.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Amalgamation, Absorption and External Reconstruction – Meaning – Types of Amalgamation - Computation of Purchase Consideration – Methods - Accounting Entries as per AS 14.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
v	Human Resource Accounting – Meaning – Definition –Objectives - Assumptions – Human Resource Valuation Methods. – Inflation Accounting – Limitations of Historical Accounting - Methods. (Theory Only).	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to beincluded for End Semester Examination)Indian Accounting Standards – SocialResponsibility Accounting.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Distribution of Marks: Theory 20% and Problem 80%

Text Book.

- **1.** Reddy T.S. & Muruthy A., (2022), Corporate Accounting, 17th edition, Margham Publications, Chennai.
- Jain S.P. & Narang, K.L. (2019), Advanced Accountancy Corporate Accounting Volume II, 22nd edition, Kalyani Publishers, New Delhi
- **3.** Shukla M C, Grewal T S & Gupta S C,(2022), Advanced Accounts Volume II, 19th edition, Sultan Chand & Sons, New Delhi.

Reference Books

- 1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting Volume I & II", 14th Edition, Sultan Chand & Sons, New Delhi.
- Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting II)", 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2nd Edition, Sultan Chand & Sons, New Delhi.
- 4. Reddy T.S. & Hari Prasad Reddy Y., (2022), Corporate Accounting Volume I & II, 17th edition Margham Publications, Chennai.

Web References

- 1. <u>https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf</u>
- 2. <u>https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf</u>
- 3. <u>https://resource.cdn.icai.org/66638bos53803-cp1.pdf</u>
- 4. <u>http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note</u>

%20on %20forensic%20accounting%20by%20Anjali.pdf

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr. D. Ramya

Semester III	Internal Marks: 25	External Marks: 75				
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS		
22PCO3CC9	INTERNATIONAL TRADE FINANCE	CORE	6	5		

To provide students with a through grounding in the theory of International trade as well as Current Trade Policies.

Prerequisites

Basic knowledge in International Trade.

Course Outcome and Cognitive Level Mapping

СО	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Explain the theory and current developments in International Trade	K1, K2
CO2	Identify the various Financial Institutions support to the International Trade	K2, K3
CO3	Analyze the factors influencing Exchange Rates	K2,K4
CO4	Assess the importance of documentation in International Trade	K4, K6
CO5	Discuss about various Export Promotion Schemes.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation – "3" – Substantial (High) Correlation – "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	International Trade – Meaning and Benefits – Basis of International Trade – Theories of International Trade – Foreign Trade and Economic Growth – Balance Trade – Balance of Payment – Current Trends in India – Barriers to International Trade – WTO – Indian EXIM Policy.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
П	Special Need for Finance in International Trade – INCO Terms – Payment Terms – Letters of Credit – Pre Shipment and Post Shipment Finance – Forfeiting – Deferred Payment Terms – EXIM Bank – ECGC and its Schemes – Import Licensing – Financing Methods for Import of Capital Goods		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
Ш	Foreign Exchange Markets – Spot Prices and Forward Prices – Factors influencing Exchange Rates – The effects of Exchange Rates in Foreign Trade – Tools for Hedging against Exchange Rate Variations – Forward, Futures and Currency Options – FEMA – Determination of Foreign Exchange Rate and Forecasting.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Export Procedure – Methods of exporting – Step by Step procedure for export – Export Documentation – Types of documents in export – Payment of export proceeds – Methods – ISO 9001 Certificate.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Export Finance and Assistance – Pre-Shipment Credit – Post Shipment Finance -Types - Procedures - Government Organizations Promoting Exports – Export Incentives: Duty Exemption – IT Concession – Marketing Assistance – EPCG.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Export Promotion – EPZ – EOU – SEZ and Export House.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

- 1. Francis Cherunilam (2019), International Trade and Export Management, Himalaya Publishing House
- 2. Avadhani V.A. (2017), International Finance, Himalaya Publishing House.
- 3. Jeff Madura (2020), International Corporate Finance, 14th Edition, Cengage Learning.

Reference Books

- Alan C. Shapiro (2019), Multinational Financial Management, 11th edition, John Wiley & sons
- Eun and Resnik (2020), International Financial Management, 9th Edition, Tata McGraw Hill
- 3. Bhat M.K. (2010), International Trade and Financial Environment, Ane Books Pvt, Ltd.
- 4. Dr. Pawan Kumar (2016), International Trade, Global Academic Publishers and Distributors.

Web References

- 1. <u>https://www.tutorialspoint.com/international_finance/international_trade_finance.htm</u>.
- 2. <u>https://www.dripcapital.com/en-us/resources/finance-guides/international-trade-finance</u>
- 3. <u>https://in.video.search.yahoo.com/search/video?fr=mcafee&ei=UTF-</u> <u>8&p=http%3A%5C%5Cinternational+trade+finance+meaning&vm=r&type=E211IN714G9</u> <u>1769#id=1&vid=7b400b192e778d884d8dd9c9b116b790&action=click</u>

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment, Seminar

Course Designer

Dr. D.Sarala

Semester III	Internal Marks: 40	ExternalMarks:60					
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	CREDITS			
22PCO3CC1P	DATA ANALYTICS USING EXCEL (P)	CORE PRACTICAL	5	5			

- > **Develop** analytical and critical thinking abilities for data-based decision making
- Flexible for users to conduct investigation of complex problems using modern tools and techniques
- > Apply an innovative ideas and knowledge of business project management principles

Prerequisite

Basic knowledge in Statistics.

Course Outcomes Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
C01	Summarize the features available in spreadsheets and gain knowledge about basic as well as advanced searching functions	K1,K2,K3
CO2	Understand the various types of text functions and get an idea about how to apply these text functions in real world scenarios	К3
CO3	Utilize knowledge about financial functions and be able to make use of these functions to solve financial problems.	K3,K4
CO4	Analyze the applications of various data and time functions of spread sheet.	К4
CO5	Evaluate various slice and dice methods of spread sheets to develop better decision making.	K5,K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2	3	3	2	2	2
CO2	3	3	3	2	2	2	3	2	2	3
CO3	2	2	2	2	2	2	2	2	2	2
CO4	2	3	2	3	2	3	2	3	2	2
CO5	2	2	2	2	2	2	2	2	2	2

"1" – Slight (Low) Correlation \square "2" – Moderate (Medium) Correlation \square "3" – Substantial (High) Correlation \square "-" indicates there is no correlation.

LIST OF PROGRAM

	BASIC OPERATIONS
1.	Introduction to spread sheets, steps to create and save spread sheets.
2.	How to use various MS Excel Add – ins in spread sheet.
3.	Use of if function and nested if in MS – Excel spread sheets.
4.	V Lookup function in MS –Excel.
5.	Implementation of index and match functions.
6.	How to use various text functions in MS – Excel (finding first name and last
0.	name from a given list of full names).
7.	Illustrate the use of yearfrac function and dateif function to find the age of
/.	students from the given date of birth.
8.	Apply pivot table tool available in MS-Excel to analyze the data.
	DESCRIPTIVE STATISTICS
9.	Measures of Central Tendency using Excel.
10.	Measures of Variability using Excel.
11.	Measures of Shape using Excel.
	HYPOTHESIS PARAMETRIC TEST USING EXCEL
12.	Independent t- Test using Excel.
13.	One-Way ANOVA using Excel
	HYPOTHESIS NON- PARAMETRIC TEST USING EXCEL
14.	Friedman' S Test
15.	Kruskal-Wallis (KW) Test
16.	Mann Whitney U Test
17.	Chi-Square Test
18.	Wilcoxon Signed Rank Test
	CORRELATION & REGRESSION USING EXCEL
19.	Pearson's Correlation
20.	Rank Correlation
21.	Linear Regression
	FORECASTING USING EXCEL
22.	Time Series Data
23.	Auto-regression
	PORTFOLIO SELECTION
	RISK AND SENSITIVIY ANALYSIS USING EXCEL
24.	Calculating Present Value
25.	Calculating Net Present Value

Web References

- 1. https://www.simplilearn.com/learn-business-analytics-excel-fundamentals-skillup
- 2. https://www.youtube.com/watch?v=W3vrMSah3rc
- 3. https://in.coursera.org/learn/business-analytics-excel
- 4. <u>https://www.nobledesktop.com/classes-near-me/blog/how-business-analysts-use-excel</u>
- 5. https://www.senacea.co.uk/post/excel-skills-business-analytics

Pedagogy

Power point presentations.

Course Designer

Dr. P. Sudha

Semester: III	Internal Mar	ks:25	External Marks:75		
COURSE CODE	DURSE CODE COURSETITLE		HRS/WEEK	CREDITS	
22PGCS3CCC2A	CYBER SECURITY	CORE CHOICE	3(T)+2(P)	4	

- > To develop skills in students that can help them plan, implement, and monitor cyber security mechanisms to ensure the protection of information technology assets.
- To expose students to governance, regulatory, legal, economic, environmental, social, and ethical context so cyber security.
- > To expose students to the responsible use of online social media networks.
- To systematicallyeducatethenecessitytounderstandtheimpactofcybercrimesandthreatswithsolutionsinaglobalandsocietalcontext.
- To select suitable ethical principles, commit to professional responsibilities and human values, and contribute value and wealth for the benefit of society

Prerequisites

Basic Knowledge of Cyber Security

Course Outcome and Cognitive Level Mapping

CO	CO Statement	Cognitive
Number		Level
CO1	Understand the cyber security threat landscape	K1,K2
CO2	Develop a deeper understanding and familiarity with various types, cyber crimes, vulnerabilities, and remedies thereto.	K2,K3
CO3	Analyse and evaluate existing legal framework sand laws on cyber security.	K4,k5
CO4	Analyse and evaluate the digital payment system security and remedial measures.	K4,K5
CO5	Analyse and evaluate the cyber security risks, plan suitable security controls	K4,k5

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	P0 1	PO 2	PO 3	PO 4	PO 5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2
CO4	3	3	3	3	2	3	3	3	3	2
CO5	3	3	3	3	2	3	3	3	3	2

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬ "3" – Substantial (High) Correlation ¬ "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
Ι	Overview of Cyber Security: Cyber security increasing threat landscape, - Cyberspace, attack, attack vector, attack surface, threat, risk, vulnerability, exploit, exploitation, hacker., Non – state actors, Cyber terrorism, Protection of end user machine, Critical IT and National Critical Infrastructure, Cyber warfare, Case Studies.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Cyber Crimes: Cyber Crimes targeting Computer systems and Mobiles- data diddling attacks, spyware, logic bombs, DoS, DDoS, APTs, virus, Trojans, ransomware, data breach., Online scams and frauds- email scams, Phishing, Vishing, Smishing, Online job fraud, Online sextortion, Debit/credit card fraud, Online payment fraud, Cyber bullying, website defacement, Cyber- squatting,Pharming,Cyberespionage,Cryptoja cking,Darknet-illegal trades, drug trafficking, human trafficking., Social Media Scams & Frauds- impersonation, identity theft, job scams, misinformation, fake news cyber crime against persons–cyber grooming, child pornography, cyber stalking., Social Engineering attacks, Cyber Police stations, Crime reporting procedure, Case studies.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Cyber Law: Cyber Crime and legal landscape around the world, IT Act, 2000 and its amendments. Limitations of IT Act, 2000. Cyber Crime and punishments, Cyber Laws and Legal and ethical aspects related to new technologies-AI/ML, IoT, Block chain, Darknet and Social media, Cyber Laws of other countries, Case Studies.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Data Privacy and Data Security: Defining data, meta-data, big data, non-personal data. Data protection, Data privacy and data security, Personal Data Protection Bill and its compliance, Data protection principles, Big data security issues and challenges, Data protection regulations of other countries-	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Cyber security Management, Compliance and Governance: Cyber security Plan-cyber	9	CO1, CO2, CO3,	K1, K2, K3,

	security policy, cyber crises management plan., Business continuity, Risk assessment, Types of security controls and their goals, Cyber security audit and compliance, National cyber security policy and strategy.		CO4, CO5	K4, K5
VI	Self Study for Enrichment (Not included for End Semester Examinations) Case Studies: Largest Cyber Attacks: Yahoo Data Breach, Equifax Data Breach, WannaCry Malware Attack, Simple Locker.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Reference Books

- 1. Vivek Sood,(2017). Cyber Law Simplified. McGraw Hill Education
- 2. Sumit Belapure and Nina Godbole, (2011). *Computer Forensics and Legal Perspectives*. Wiley India Pvt. Ltd.
- 3. Dorothy F.Denning,(1998). *Information Warfare and Security*. Addison Wesley.
- 4. Henry A.Oliver,(2015).*Security in the Digital Age: Social Media Security Threats and Vulnerabilities.* Create Space Independent Publishing Platform.
- Natraj Venkataramanan and AshwinS hriram, (2016). Data Privacy Principles and Practice. 1st Edition, CRC Press.
- 6. W.Krag Brothy,(2008).*Information Security Governance, Guidance for Information Security Managers*. 1stEdition, Wiley Publication.
- MartinWeiss, Michael G.Solomon, (2015). Auditing IT Infrastructures for Compliance. 2nd Edition, Jones & Bartlett Learning.

Web References

- 1. https://www.tutorialspoint.com/principles-of-information-system-security
- 2. https://www.geeksforgeeks.org/principle-or-information-system-secutiry/
- 3. https://www.techtarget.com/searchsecurity/definition/cybersecurity
- 4. https://www.ukessays.com/essays/computer-science/analysis-of-the-yahoo-data-breaches.php
- 5. https://www.csoonline.com/article/3444488/equifax-data-breach-faq-what-happened-who-was-affected-what-was-the-impact.html
- 6. https://www.techtarget.com/searchsecurity/definition/WannaCry-ransomware
- 7. https://www.cloudflare.com/learning/ddos/syn-flood-ddos-attack/

Practicals:

List of Exercises: (Not included for End Semester Examinations)

- 1. Platforms for reporting cyber crimes.
- 2. Checklist for reporting cyber crimes online
- 3. Setting privacy settings on social media platforms.
- 4. Do's and Don'ts for posting content on Social media platforms.
- 5. Registering complaints on a Social media platform.
- 6. Prepare password policy for computer and mobile device.
- 7. List out security controls for computer and implement technical security controls in the personal computer.
- 8. List out security controls for mobile phone and implement technical security controls in the personal mobile phone.
- 9. Log into computer system as an administrator and check the security policies in the system.

Web References

- 1. https://cybercrime.gov.in/
- 2. https://cybercrime.gov.in/webform/crime_onlinesafetytips.aspx
- 3. https://www.digitalvidya.com/blog/social-media-dos-and-donts/
- 4. https://www.medianama.com/2023/02/223-platform-grievance-appellate-committees-social-media/
- 5. https://www.ibm.com/topics/security-controls
- 6. https://docs.oracle.com/cd/E19683-01/817-0365/concept-2/index.html

Pedagogy

Chalk and Talk, Group discussion, Seminar & Assignment.

Course Designer

From UGC SYLLABUS

Semester III	Internal Marks: 25	External	Marks:75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS	
22PCO3CCC2B	PROJECT MANAGEMENT	CORE CHOICE	5	4	

- > To understand the project cycle and the phases of project management.
- To develop the knowledge of students in the management of project and to know about how to prepare project in business.'
- > To organize and apply the project management tools and techniques in a more efficient manner.
- > To highlight different techniques of activity planning.

Prerequisite

Basic knowledge in Research and Project.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and Classify the various approaches to plan a new project and develop project schedule.	K1,K2
CO2	Explain and Identify the selection of most desirable projects	K2,K3
CO3	Apply and Evaluate the use of appropriate network scheduling techniques.	K3, K5
CO4	Analyze the importance legal Aspects of Business Communication and Determine the Negotiation Skills in preparing a letters	K4, K5
CO5	Assess to implementation of a proposed plan and Formulate the project proposal.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation \neg "2" – Moderate (Medium) Correlation \neg

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Project Management and Project Selection - Objectives of Project Management- Importance of Project Management- Types of Projects Project Management Life Cycle- Project Selection – Feasibility study: Types of feasibility Steps in feasibility study	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Project Planning and Implementation - Project Scope- Estimation of Project cost – Cost of Capital – Project Representation and Preliminary Manipulations - Basic Scheduling Concepts - Resource Levelling – Resource Allocation.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	 Project Monitoring and Control - Setting a base line- Project management Information System Indices to monitor progress. Importance of Contracts in projects- Teamwork in Project Management - Attributes of a good project team – Formation of effective teams – stages of team formation. 	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Project Closure - Project evaluation- Project Auditing – Phases of project Audit- Project closure reports Guidelines for closeout reports	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
v	Special Topics in Project Management - Computers, e-markets and their role in Project management- Risk management Environmental Impact Assessment. Case studies in Project management.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Project Financing – Evaluation of Projects – Project cost control – Project Contracts.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book.

- 1. Meredith, Mantel & Shafer (2017), Project Management, 1st Edition, Wiley publication.
- Joseph Heagney (2019), Fundamentals of Project Management, 3rd Edition, Amacom, USA.
- Chandra Prasanna (2012), Projects Planning, Analysis, Selection, Implementation and Review, 1st edition, Tata McGraw Hill, New Delhi.

Reference Books

- 1. Maylor Harvey (2010), Project Management, 1st Edition, Pearson Education, New Delhi.
- 2. Rad P.C, K, (2011), Project Management, 1st Edition, Sultan Chand, Chennai.

Web References

- 1. https://www.pmi.org/learning/library/self-teaching-materials-project-management
- 2. https://www.manage.gov.in/studymaterial/PM.pdf
- 3. https://www.slideshare.net/venkoos/project-management-pmp-material
- 4. <u>https://dde.svu.edu.in/studymaterial/SLM/MCOM%20_%20101_Project%20Manageme</u> nt.pdf

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr. S.Shameem

Semester III	Internal Marks: 25	External	Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3CCC2C	MANAGERIAL COMMUNCIATION	CORE CHOICE	5	4

- To develop all forms of communication skills of the students to enable them to conduct well in any business process without any communication barrier.
- > To train students to enhance their skills in written as well as oral Communication through practical conduct and understanding the principles & techniques of business communication

Prerequisite

Basic knowledge in Business Communication.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and Classify the various types of communications	K1,K2
CO2	Explain and Identify the forms of communication skills in business process	K2,K3
CO3	Apply and Evaluate the different forms of barriers in communication	K3, K5
CO4	Analyze the importance legal Aspects of Business Communication and Determine the Negotiation Skills in preparing a letters	K4, K5
CO5	Assess to gain knowledge on report writing in practical conduct and Formulate the principles and techniques in business communication.	K5, K6

Mapping of CO with PO and PSO

COs /	PSO1	DSO	DSO3	DSO4	DSO5	DO1	PO2	PO3	PO4	PO5
PSOs	F301	P502	P505	P504	PSO5	POI	PO2	PUS	rU4	PUS
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	2

"1" – Slight (Low) Correlation \neg "2" – Moderate (Medium) Correlation \neg "3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Communication in Business – Introduction, Meaning, Importance of Communication - Forms of Communication - Communication Network of the Organization. Process of Communication - Different Stages - Difference between Oral & Written Communication.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
П	Oral Communication - Fundamentals of Oral Communication: Introduction - Barriers and Gateways in Communication, Listening, Feedback- Telephonic Messages Public Speaking and Presentation of Reports- PowerPoint Presentation - Body Language - Facial Expressions- Non-verbal Communication- emotional Intelligence, Creativity in Oral Communication,- Persuasive Communication. Communication through organizing various events like conferences - committee meetings - press meets – seminars	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Report Writing - Writing an Effective Report, Stages of Writing - Composing Business Messages -Style and Tone - Five Ws and one H of Report Writing - Planning and Types of Reports, Divisions - Numbering and use of Visual Aids - Creativity in Written Communication - Use of Pictures - Diagrams in Written Communication	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Business Communication – Meaning, Definition, Writing Commercial Letters - Business Letter Format - Types of Letters - Routine Business Letters - Sales Letters - Resume and Job Applications - Business Memos – e Mail Messages – Proposals - Technical Articles - Maintaining a Diary, Legal Aspects of Business Communication - Negotiation Skills.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Routine Correspondence - Circulars, Drafting Notices - Handling Complaints - Evaluating Interview Performance, Articles, Formal Invitations - Proforma for Performance Appraisals -Letters of Appointment - Captions for Advertising - Company Notice related Shares, - dividends - Annual Reports - Minutes of Meetings - Action taken on Previous Resolution.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Dyadic Communication – Telephonic Conversation – Conducting Meetings – Speech presentation.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book.

- Rajendra Pal. & J.S. Korahalli (2012), Essentials of Business Communication, 1st edition, Sultan Chand & Sons, Chennai.
- Meenakshi Raman & Sangeeta Sharma (2015), Technical Communication Principles and Practice, 3rd edition, Oxford University Press, England.
- **3.** Ashraf Rizvi M ,(2017), Effective Technical Communication, 2nd edition, McGraw Hill Education, New Delhi.

Reference Books

- Ramesh M.S. & Pattanshetti (2019), E Business Communication 1st Edition, R. Chand & Co, New Delhi.
- Parag Diwan & Aggarwal L.N, (2021), "Business Communication, 1st Edition, Excel Books, Kerala.

Web References

- 1. <u>https://www.studocu.com/in/document/visvesvaraya-technological-university/human-resource-management/mba-mc-study-material-managerial-communication/6554374</u>
- 2. https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf
- 3. <u>https://gtumbanotes.files.wordpress.com/2011/06/managerial-communication.pdf</u>
- 4. <u>https://www.managementstudyguide.com/managerial-communication.htm</u>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr. D.Ramya

Semester III	Internal Marks: NIL	External Marks:100		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3DSE3A	COMMERCE FOR COMMPETITIVE EXAMINATIONS	DISCIPLINE SPECIFIC ELECTIVE	5	3

- To pursue knowledge about the various Disciplines of Commerce, Information and Communication Technology Numerical and Reasoning ability to face competitive examinations.
- > To provide high quality education in systematic and structured way.

Prerequisite

Basic knowledge in Commerce Subjects .

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and Explain the concepts of Business Management, Environment and International Business	K1, K2
CO2	Summarize and Identify the various statistical methods and discuss latest development in banking and ICT	K2,K3
CO3	Develop and Evaluate the problems in Income Tax, Cost and Management Accounting	K3,K5
CO4	Examine and Construct the communication skills and evaluate the reasoning ability	K4 ,K5
CO5	Assess and Formulate the role of regulatory bodies in corporate and finance sectors.	K5,K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Business Management - Principles and functions of management-Organizational Structure - Corporate Governance-Human Resource Management-Marketing Management. Business & Environment and International Business - Micro and Macro Environment – Theories of International Trade – FEMA – CSR – FDI – BOP – WTO – International Economic Institutions	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Business Economics - Meaning and Scope of Business Economics–Demand Analysis– Consumer Behaviour– Theory of Cost– Market Forms– Pricing Strategies Business Statistics: Measures of Central Tendency–Dispersion –Skewness – Correlation and Regression – Probability – Research Concepts and Types – Classification of Data– Sampling–Testing of Hypothesis. Banking and Financial Institution - Indian Financial System – Financial Markets –Financial Institutions– Financial Sector Reforms-RBI–NBFCs–E– Banking.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Business Finance - Scope and Sources of Finance – Cost of Capital – Capital Structure – Capital Budgeting – Working Capital Management – Risk and Return Analysis. Accounting - Accounting Principles, Concepts and Postulates – Partnership Accounts – Corporate Accounting – Cost and Management Accounting – Human Resource Accounting – Indian Accounting Standards (IAS) - Income Tax - Basic Concepts – Residential Status – Tax Incidence –	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

	Exempted Income - Computation of Taxable			
	Income under various heads – GST.			
	Communication - Meaning, types and			
	characteristics of communication - barriers to			
	effective communication - Comprehensive -			
	Idioms and Phrase – Mass media and society –		CO1, CO2,	K1,K2,K3,
IV	Teaching Skills – ICT – General	15	CO3,CO4,	
	Abbreviations and Terminology - Basics of		CO5	K4,K5,K6
	Internet, Intranet, E-Mail, Audio and Video			
	Conferencing – Digital Initiatives in Higher			
	Education.			
	Legal aspects of Business - Indian Contract			
	Act, 187 - Special contracts - Sale of Goods			
	Act, 1930 - Negotiable Instruments Act, 1881 -		CO1, CO2,	V1 V2 V2
V	The Companies Act, 2013 - Limited Liability	15	CO3,CO4,	K1,K2,K3,
	Partnership - The Competition Act, 2002 - The		CO5	K4,K5,K6
	Information Technology Act, 2000 -			
	Intellectual Property Rights (IPRs)			
	Self Study for Enrichment (Not to be		CO1 CO2	
VI	included for End Semester Examination)		CO1, CO2,	K1,K2,K3,
V I	Basic Concepts of Logistic Management- Stress		CO3,CO4,	K4,K5,K6
	Management.		CO5	

Distribution of Marks : Multiple Choice Questions – 100

Text Book.

- 1. Agarwal R.S, (2017), Logical Reasoning & Aptitude, Sultan Chand Publishing House, New Delhi.
- 2. Gupta C.B (2015), Business Management, Sultan Chand Publishing House, New Delhi.
- 3. Francis Cherunelam (2011), International Business, PHI Learning, New Delhi.
- 4. Sankaran S (2014), Business Economics, Margham Publication, Chennai.
- 5. Pandey I M. (2018), Financial Management, Vikas Publications, Kokalta.
- 6. Reddy & Murthy (2016), Corporate Accounting, Margham Publications, Chennai.
- 7. Jain & Narang (2014), Cost and Management Accounting, Kayani Publication, New Delhi.
- 8. Reddy & Hari Prasad Reddy (2022), Income Tax theory & Practices, Margham Publications, Chennai.

Reference Books

- 1. Upkar (2017), UGCNET/JRF/SET Commerce, Upkar Publication, New Delhi.
- Anusha, Kataria, Shivani & Parveen Kataria (2016), Trueman'sUGCNET/SET, Trueman's Publishing, New Delhi

Web References

- 1. https://www.teachmint.com/tfile/studymaterial/cafoundation/commerce/competitiveex amspdf/ffa76e82-22ab-47a6-8d3e-c1147fb88cdd
- 2. https://www.examrace.com/Study-Material/Commerce/Commerce-Fundamentals/
- 3. https://byjusexamprep.com/ugc-net-commerce-books-i

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Prof. Dr. N. Savithri

Semester III	Internal Marks: 25	External	Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3DSE3B	ADVERTISMENT AND SALES PROMOTION	DISCIPLINE SPECIFIC ELECTIVE	5	3

- To Identify and describe the interpersonal skills, necessary for a successful career in marketing and advertising.
- > To enable students in designing and evaluating marketing strategies based on fundamentals of consumer buying behavior.
- Categorize business activities, such as production, management and finance, and describe how these activities relate tomarketing

Prerequisite

Basic knowledge in Advertisement Management.

Course Outcome and Cognitive Level Mapping

СО	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Recall and Explain the importance of Advertisement and sales promotion techniques in Modern Marketing era	K1, K2
CO2	Summarize and Identify the Advertising Process and Strategy	K2,K3
CO3	Develop and Classify the Selection criteria of Advertisement Media	K3,K4
CO4	Examine and Construct the required Skills for a Good Salesmanship	K4 ,K5
CO5	Assess and Formulate the process of advertisement and slaes promotion campaign.	K5,K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Concept - definition of advertisement- Social, Economic and Legal Implications of advertisements- setting advertisement objectives -Advertisement Agencies- Selection and remuneration- Advertisement campaigns.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
П	Media plan – Type and choice criteria – Reach and frequency of advertisements Cost of advertisements -related to sales – Media strategy and scheduling. Styles and Stages in advertising copy creation.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Message development – Different types of advertisements – Layout – Design appeal – Copy structure –Advertisement production – Print Radio. T.V. and Web advertisements – Media Research – Testing validity and Reliability of advertisements - Measuring impact of advertisements – Digital and Social Media Marketing.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Scope and role of sale promotion – Definition – Objectives of sales promotion- sales promotion techniques– Trade and consumer oriented Promotion. Timing of sales promotion; Measurement of impact of sales promotion; sales promotion budgeting	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Sales promotion Requirement identification, designing of sales promotion campaign Involvement of salesmen and dealers Outsourcing sales promotion national and international promotion strategies Integrated	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

	promotion Coordination within the various promotion techniques-Online sales promotions - Digital Marketing.		
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Integrated Marketing Communications – Publicity and Public Relations – Digital Marketing – Advertisement Budget and its effectiveness.	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book.

- Pankhuri Bhagat, (2021), Advertising and Sales Promotion: 3rd Edition, SBPDPublishing House
- 2. Ritu Narang, (2020), Advertising Selling & Promotion, 1st Edition, Pearson Education
- 3. Sangeeta Sharma & Raguvirsingh, (2019), Advertising planning and implementation, PHI learning India PVT Ltd.,
- 4. Lorry Percy & Richard Elliott, (2017), Strategic advertising management, Oxford University press,
- 5. Jaishri Jethwaney & Shruti Jaui, (2015), Advertising Management with solution manual Oxford University Press.

Reference Books

- 1. Gupta S.L. & Raman V.V, (2007), Advertising and Sales Promotion Management, Sultan Chand & Sons, New Delhi.
- 2. Rathore (2016), AdvertisingManagement, Himalaya Publishing, New Delhi

Web References

- 1. <u>https://alison.com/courses/marketing</u>
- 2. https://www.coursera.org/lecture/integrated-marketing-communications/sales-promotionsmuX5p
- 3. https://www.edx.org/learn/marketing
- 4. https://www.onlinecoursereport.com/free/digital-marketing/
- 5. https://learndigital.withgoogle.com/digitalgarage/courses

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr.S.Shameem

Semester III	Internal Marks: 25	External		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
	HUMAN RESOURCE	DISCIPLINE		
22PCO3DSE3C	ANALYTICS	SPECIFIC ELECTIVE	5	3

- > To understand the concept and framework of human resource analytics
- > To evaluate the process of human resource analytics and the relevant research tools
- > To illustrate the evolution, types and design of HR metrics
- > To deal with data collection and transformation and to adopt tools and techniques for predictive modelling.

Cognitive

Level

Prerequisite

Basic knowledge in Human Resource Management.

_		
	СО	CO Statement
	Number	On the successful completion of the course, students will be able to
	CO1	Recall and Explain the concept of human resource analytics

Course Outcome and Cognitive Level Mapping

CO1	Recan and Explain the concept of numan resource analytics	K1, K2
CO2	Summarize and Identify the HR tools and techniques in decision making	K2,K3
CO3	Develop and Classify the data transform leading to HR reporting	K3,K4
CO4	Examine and Construct various types of HR metrics and their relative merits	K4 ,K5
CO5	Assess and Formulate to build the models for predictive analysis	K5,K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Human Resource Analytics: Introduction – Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
п	Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
ш	HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	HR Analytics and Data: Introduction – HR Data Collection – Data quality – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	 HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. 	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) HR Scorecard – HR Dashboards - Big data for Human Resources – Critical Barriers in Metrics.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book.

- Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
- 2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
- Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Reference Books

- 1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
- 2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
- 3. Michael J. Walsh (2021), "HR analytics essentials you always wanted to know", 7th Edition, Vibrant publishers, Mumbai.

Web References

- 1. <u>https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions</u>
- 2. <u>https://www.mbaknol.com/human-resource-management/human-resource-metrics/</u>
- 3. <u>https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm</u>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr.D.Ramya

Semester III	Internal Marks: 25	External Marks: 75				
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS		
22PCO3GEC1	ENTREPRENEURSHIP AND NEW VENTURE CREATION	GENERIC ELECTIVE	3	2		

- > To understand the resources required to underpin venture development and growth and know from where and how to access these resources
- Develop insights of Entrepreneurship concepts and build the necessary skills to assume Entrepreneurial activities.

Prerequisites

Basic knowledge in Entrepreneurial Development

Course Outcome and Cognitive Level Mapping

СО	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Identify various Governmental and Non – Governmental support schemes offered to the entrepreneurs.	K1, K2
CO2	Distinguish the types of entrepreneurship and the modes of Business Networking.	K2, K3,
CO3	Assess the commercial viability of new technologies and business opportunities	K3, K4
CO4	Create business plans that Articulate and apply the Entrepreneurial Competencies.	K4, K5
CO5	Evaluate the sources of finance support and new venture for MSMEs.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	2	3	3	3	3	3	3
CO2	2	2	3	3	3	3	3	3	3	3
CO3	2	3	3	3	3	3	3	3	3	3
CO4	2	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation – "3" – Substantial (High) Correlation – "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
Ι	Introduction of Entrepreneur and Entrepreneurship – Role of entrepreneurship in Economic Development – Entrepreneurial careers and education – Ethics and social responsibility of entrepreneurs, Glopal Entrepreneurship Monitor – Sustainable Entrepreneurship – Case insights.	9	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
Π	Entrepreneurial and Entrepreneurial Mind – Entrepreneurial process - Decision process – Intrepreneurship Entrepreneurial competencies and types - Behavioural patterns - Motivational skills.	9	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Developing business ideas – Researching and evaluating the business ideas – Developing the business model – Concepts and method of project appraisal	9	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Financial Supports for MSMEs - Sources of finance and methods of financing SMEs, relevance of quasi capital and own money in business - Venture Capital, Hybrid Capital, special financial products for SMEs, Assessment of Term Finance / Working Capital for SMEs - Credit Risk Management of SMEs - Appraisal, assessment, collaterals, documentation, inspection, follow-up and monitoring and review, Credit Scoring models, Standing and liquidity assessment, Credit pricing of SMEs, Micro Enterprise finance, P.S. guidelines related to MSME, Mudra Bank, Factoring, Structure Approach to financing - Institutions for Financing MSMEs.	9	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Defining the small firms – Small firms in India – Small firms around the world – Scope of Micro and Small enterprise, Institutional support to Entrepreneurs and External Resources: Angel Investors and Venture Capital – Adding values to Business – Launching the Business – Legal foundation	9	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Business Development Service Providers , Sickness - symptoms, warning signals, diagnosis and prescriptions, rehabilitation, restructuring, Emerging issues affecting SMEs.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book

- 1. A.Sahaty & V.Sharma (2008) First edition Entrepreneurship and New Venture Creations Anurag Jain for Excel books
- 2. Dr.S.S. Khanka (2015) 5thEdition Entrepreneurial Development S.Chand & Company Pvt.Ltd

Reference Books

- Dr.C.B.Gupta & N.P. Srinivasan (2004) 5th Entrepreneurship Development in India Sultan Chand &Co
- 2. Paul Burns (2001) 8th Edition Entrepreneurship and Small Business Macmillan Publishers
- 3. Ropert. D Hisrich & Micheal P.Peters (2002) 10th Edition Entrepreneurship Tata McGraw Hill

Web References

- 1. <u>http://bvpinst.edu.in/download/202021/New%20Venture%20Creation_%20Entrepreneurship%20for%20the%2021st%20Century.pdf</u>
- 2. https://ashraffeps.yolasite.com/resources/PMEI/Entrepreneurship%20and%20New%20Vent ure%20Creation.pdf
- 3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA3011.pdf

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment and Seminar

Course Designer

Dr. S.Sudha

Semester IV	Internal Marks: 25	External Marks:75			
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS	
22PCO4CC10	BUSINESS TAXATION	CORE	6	5	

- To help the students understand and apply basic concepts and provisions of Income Tax Act 1961.
- To lay down a foundation for computing gross total income and total tax liability.
- To provide adequate knowledge in the application of Goods and service tax in day to day business.

Prerequisite

Basic knowledge in Taxation

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and infer the basic concepts, definitions and terms related to Income Tax and GST.	K1,K2
CO2	Identify and categorize the income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.	K3,K4
CO3	Analyze and evaluate the working knowledge on the computation of total income and tax payable by an individual.	K4,K5
CO4	Appraise the procedure for assessment of income tax and discuss the implications of GST.	K5,K6
CO5	Formulate the e-filling system and its process.	K6

Mapping of CO with PO and PSO

COs /	DCO1	DCO1	DCO2	DCO4	DCO5		DOI			DO5
PSOs	PSO1	P502	P505	P504	PSO5	POI	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

Svll	abus	
o y n	uvus	

<u>Syllabus</u> UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Income Tax Act 1961- Definitions – Types of Taxes, Cannons of taxation- Income – Agricultural Income - Person – Assessee – Types of Assessee - Previous Year – Assesment Year – Residential Status – Scope of Total Income – Capital and Revenue Receipts and expenditure – Incomes exempt under Sec.10.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
п	Computation of Income from Salaries – Annual accretion – allowances – Gratuity – Pension – Leave salary - perquisites – types and treatment – profit in lieu of salary – exempted profits – deduction u/s 16 - Provident fund – Types.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Computation of Income from House Property – determination of GAV, NAV – deduction out of annual value- Exempted income from house properties, treatment of unrealized rent and vacancy. Profits and Gains of business or profession – meaning – computation - expenses expressly allowed – expenses expressly disallowed.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Computation of Capital Gain – cost of acquisition – cost of improvement – exempted capital gain – tax on capital gain – Computation of income from other sources – specific incomes and other incomes chargeable under the head income from other sources. Set off and carry forward of losses.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Income tax Authorities – Procedure for assessment – Tax Deducted at Source (TDS)- Deduction from Gross total income – Total tax liability - GST – History – Formation and launch – Tax - GST Council – Goods and Service Tax Network (GSTN) – Criticism – Application of GST – Introduction to e-filing.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Assessment of Individual, Hindu Undivided Family, Partnership firms and companies		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Distribution of Marks: Theory 25% and Problem 75%

Text Books

- 1. Murthy A. (2023). Income Tax. Vijay Nicole Chennai. Current Edition.
- Dr.Mehrotra.H.C. (2023). *Income Tax Law and Practice*. Sahithya Bhavan Publications. Current Edition.
- Chaarlas.L.J. (2022). Essenttials of Goods and Srvices Tax (GST). Latest Edition. Vijay Nicole Imprint Private Limited.

Reference Books

- Gaur.V.P. D, Narang.D.B, Puja Gaur, Rajeev Puri (2023). *Income Tax Law and Practice*. Current Edition. Kalyani Publishers.
- 2. Reddy.T.S, Hari Prasad Reddy. (2023).*Income Tax Law and Practice*. Current Edition. Margham Publications.
- 3. Vinod K Singhania, Monika Singhania.(2023). *Income Tax.* Current Edition. Taxmann Student's Guide.

Web References

- 1. https://incometaxindia.gov.in/Tutorials/11.Tax%20free%20incomes%20final.pdf
- 2. <u>https://tax2win.in/guide/how-to-calculate-income-tax-on-salary</u>
- 3. <u>https://scripbox.com/tax/income-on-profits-from-business-or-profession/</u>
- 4. https://egyankosh.ac.in/bitstream/123456789/66991/3/Unit-16.pdf
- 5. https://cleartax.in/s/gst-law-goods-and-services-tax

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

Semester IV	Internal Marks: 25	External Marks:75				
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS		
22PCO4CC11	RESEARCH METHODOLOGY	CORE	6	5		

- To provide theoretical and practical preparation for business research
- To demonstrate the ability to choose methods appropriate to research aims and objectives.
- To develop skills in qualitative and quantitative data analysis and presentation.

Prerequisite

Basic knowledge in Research Methodology

Course Outcome and Cognitive Level Mapping

eourse outcome and eogmetre herer mapping					
CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level			
CO1	Recall and explain the basic concepts in research methodology and combine them in research.	K1,K2			
CO2	Outline and identify the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research project.	K2, K3			
CO3	Apply and analyse the concepts and procedures of sampling, data collection, analysis and reporting.	K3, K4			
CO4	Determine the range of quantitative and qualitative research techniques to business and management problems and issues.	K5			
CO5	Assess the overall process of designing a research study from its inception to its report.	K5			

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	2	3	3
CO5	3	3	2	3	2	3	3	2	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

"3" – Substantial (High) Correlation \neg "-" indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Research methodology – Definition - Role and Objectives - Application and Types of Research- Research Process and steps – Collecting and Reviewing the Literature, Conceptualization and Formalization of Research Problem.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5

п	Research Design - Need for Research design – Features of good Research design – Types – Explorative - Descriptive – Experimental and Diagnostic research - Design of Sample Survey – Census Vs. Sample enumeration – Objectives and Principles of sampling - Types of Sampling - Sampling and Non sampling Errors – Sample size.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
ш	Data Collection Analysis - Primary and Secondary Data – Designing Questionnaire and Interview Schedule – Pretesting – Pilot Study – Scale of Measurement – Nominal – Ordinal – Internal and Ratio Scale.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
IV	Data Coding in SPSS – Selection of Tools for Analysis – Testing of Hypothesis – Parametric and Non parametric Tests – T Test – ANOVA – Chi Square Test – U Test – K Test – H Test – Fredman Test – Multivariant Analysis – Correlation – Regression.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
v	Report Writing – Types – Contents – Styles – Steps in Drafting Reports – Footnotes and Bibliography Writing – Checking Plagiarism – Ethics in Research – Ethical Behavior – Social Implication and Practical Implication in Research Report.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
VI	Self Study for Enrichment (Not to be included for End SemesterExaminations)Reference Management Software like Zotero, Mendeley, and Software for paper formatting like LaTeX, MS Office, Software for detection of Plagiarism.		CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5

Text Books

- 1. Kothari.C.R., Garg.G. (2023). *Research Methodology: Methods and Techniques*. 5th Edition. New Age International.
- 2. Ravilochanan.T. (2018). *Research Methodology With Business and Report Writing*. Revised Edition. Margham Publications.
- 3. Deepak Chawla, Neela Sondhi.(2016). *Research Methodology*. Revised Edition. Vikas Publishing(P)Ltd.

Reference Books

- 1. Pannerselvam.R. (2014). Research Methodology. 2nd Edition. PHI Learning.
- 2. Gupta.B.N, Nitin Gupta. (2021). Research Methodology. 1st Edition. SPBD Publication
- 3. Asthana.H.S, Bhushan.B. (2016). *Statistics for Social Sciences (With SPSS Applications)*. 2nd Edition. PHI Learning.

Web References

- 1. <u>https://www.questionpro.com/blog/research-design/</u>
- 2. https://www.scribbr.com/methodology/sampling-methods/#
- 3. <u>https://www.formpl.us/blog/research-report</u>
- 4. <u>https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf</u>
- 5. https://eduvoice.in/types-research-methodology/

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Ms. N. Aruna

Semester IV	Internal Marks: 25	External Marks: 75			
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS	
22PCO4CCC3A	ENTERPRISE RESOURCE PLANNING	CORE CHOICE	6	4	

- To understand how a business work and how information systems fit into business operations.
- To gain insight on the evolution and basics of Enterprise Resource Planning (ERP) and its technologies.
- To train the students to develop the basic understanding of how ERP enriches the business organizations in achieving a multidimensional growth.

Prerequisite

Basic knowledge in Entrepreneurship Development.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and explain the need of business system and processes through strategic analysis of ERP system.	K1, K2
CO2	Classify and apply the concept of ERP implementation system.	K2, K3
CO3	Identify and analyze the various technical aspects of ERP and its Modules.	K3, K4
CO4	Categorize and explain the steps and activities in the ERP life cycle.	K4, K5
CO5	Assess the theoretical approach on strategies to be resumed for a successful ERP process.	K5

Mapping of CO with PO and PSO

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
C01	3	3	2	2	3	3	3	2	3	3
CO2	3	3	2	2	3	3	3	3	3	3
CO3	3	3	3	2	3	3	2	3	2	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	2	3	2	3

"1" - Slight (Low) Correlation, "2" - Moderate (Medium) Correlation

"3"-Substantial (High) Correlation"-"Indicates there is no correlation.

Sylla	bus			
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	ERP – Meaning – Definition – History and Evolution – Component of ERP – Need – Functions – Role of ERP – Characteristics – Importance – Features – Purpose of ERP – ERP Vs. Traditional Information Systems – Basic constituents of ERP – Procurement – Process – Types — Risks and Governance Issues in an ERP – Limitation of ERP - Benefits of ERP.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
п	Finance – Manufacturing – HR Process – Plant maintenance – Materials Management – Accounting in ERP - Quality management – Marketing – Sales, distribution and service.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
ш	Objectives of ERP Implementation – ERP Implementation life cycle – Challenges to Implementation – Implementation strategy – Benefits realized in ERP Implementation – Reason for failure of ERP Implementation.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
IV	CRM – Meaning – Definition – Importance – Phases – Challenges – Benefits – Uses – Characteristics – CRM Software – Limitations.SCM – Meaning – Definition – Objective – Process – Challenges – Supply chain decision – Benefits – Scope of SCM.		CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
v	New trends in ERP – E-Commerce – Future directives in ERP – ERP and Internet – Critical success factors – Integrating ERP into organizational culture – ERP and E-business Process Business Reengineering (BPR).	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
VI	Self-StudyforEnrichment (Not to beincluded for External Examination)Management Information System (MIS) – Datawarehousing – Data Mining – Online AnalyticalProcessing – Advanced technology and ERPSecurity.		CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5

Text Books

- 1. Leon, Alexis. (2014). *ERP Demystified*. 3rd Edition. Tata Mc Graw Hill Publishing Company Ltd. Chennai.
- 2. Dr.Rizwan Ahmed.P. (2015). *Enterprise Resource Planning*. Revised Edition. Margham Publications.
- 3. Nirupma Pathak, Sanchita Ghatak, Satyendra K Singh. (2012). *Enterprise Resource Planning*. Revised Edition, Himalaya Publishing House.

Reference Books

- 1. Vinod Kumar Venkitakrishnan. Garg.N.K. (2011). *Enterprise Resource Planning: Concepts and Practices*. Revised Edition. Prentice Hall of India.
- Singla, Ashim Raj (2022). Enterprise Resource Planning. 2nd Edition. Prentice Hall of India.
- 3. Parthasarathy. (2014). *Enterprise Resource Planning Managerial and Technical Perspective*. Revised Edition, New Age International Publishers. New Delhi.

Web Reference

- 1. <u>https://www.investopedia.com/terms/e/erp.asp</u>
- 2. <u>https://www.netsuite.com/portal/resource/articles/erp/what-is-erp.shtml</u>
- 3. <u>https://www.cio.com/article/272362/what-is-erp-key-features-of-top-enterprise-resource-planning-systems.html</u>
- 4. <u>https://www.gartner.com/en/information-technology/glossary/enterprise-resource-planning-erp</u>
- 5. <u>https://www.cengage.co.in/category/test-prep/ebook</u>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain Storming, Activity.

Course Designer

Dr.S.Sudha

Semester IV	Internal Marks: 25	External Marks: 75			
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS	
22PCO4CCC3B	MANAGERIAL BEHAVIOUR AND EFFECTIVENESS	CORE CHOICE	6	4	

- To understand the various managerial skills, roles functions and levels.
- To gain the knowledge of traditional and contemporary structural designs.
- To identify various leadership styles and their suitability to the situation.

Prerequisite

Basic knowledge in Organizational Behaviour.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and classify the managerial dimensions for effective job behavior.	K1,K2
CO2	Identify the managerial styles in terms of concern for production and people.	К3
CO3	Construct and analyze the different systems of management and relate these systems to organizational characteristics.	K3,K4
CO4	Categorize the managerial skills to enhance the competitive sprit through creativity and innovation.	K4
CO5	Determine the essential skills needed for each individual, in reaching the winning edge.	К5

Mapping of CO with PO and PSO

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation, "2" – Moderate (Medium) Correlation "3"–Substantial (High) Correlation"-"Indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Descriptive Dimensions of Managerial Jobs – Methods – Model – Time Dimensions in Managerial Jobs – Effective and Ineffective Job behavior – Functional and level differences in Managerial Job behavior.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
П	Identifying Managerial Talent – Selection and Recruitment – Managerial Skills Development – Pay and Rewards – Managerial Motivation – Effective Management Criteria – Performance Appraisal Measures – Balanced Scorecard – Feedback – Career Planning – Characteristics – Distinction between Career Planning and Manpower Planning - Succession Planning – Analyzing Career Opportunities – Evaluation of Career Planning – Career Management.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
ш	Concept of Managerial Effectiveness - Definition – Person, process, product approaches – Bridging the Gap – Measuring Managerial Effectiveness – Causes of Effectiveness - Current Industrial and Government Practices in the management of Managerial Effectiveness – The Effective Manger as an optimizer – Factors Influencing Organizational Effectiveness.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Environmental Issues in Managerial Effectiveness – Organizational Processes – Organizational Climate – Leader – Group Influences – Job Challenge – Competition – Managerial Styles.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
v	Developing the winning edge – Organizational and Managerial Efforts – Self Development – Negotiation Skills – Development of the Competitive Spirit – Knowledge Management – Fostering Creativity and Innovation.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment (Not to be included for External Examination) Organizational Conflict - Different Stages of conflicts – Positive Aspects – Levels of Conflicts – Conflict outcomes.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

- 1. Milkovich, Newman. (2017). Compensation. Revised Edition. McGraw Hill International.
- 2. Blanchard, Thacker (2012). Effective Training Systems. Revised Edition. Pearson
- 3. Omkar.R.M. (2016). *Personality Development and Career Management*. Revised Edition. S.Chand

Reference Books

- 1. Dubrin. (2015). *Leadership, Research Findings, Practices and Skills*. Revised Edition. Biztantra.
- 2. Richard L.Daft (2017). Leadership. Revised Edition. Cengage
- 3. Joe Tidd, John Bessant, Keith Pavitt (2006). Managing Innovation. 3rd Edition .Wiley

Web Reference

- 1. <u>https://www.indeed.com/career-advice/career-development/techniques-of-management</u>
- 2. https://www.brainkart.com/article/Identifying-Managerial-Talent_7030/
- 3. <u>https://www.indeed.com/career-advice/career-development/manager-effectiveness</u>
- 4. https://www.coursehero.com/file/45977102/Unit-IVpptx/
- 5. https://www.brainkart.com/article/Developing-the-Winning-Edge_7053/

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion and Activity.

Course Designer

Dr.S.Jayalakshmi

Semester IV	Internal Marks: 25	5 External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22PCO4CCC3C	CORPORATE TAX PLANNING	CORE CHOICE	6	4

- To familiarize the students with major latest provisions of Indian tax laws and related judicial pronouncements pertaining to corporate world.
- To sensitize the students to recognize tax planning opportunities for developing appropriate tax strategies required in corporate decision making.
- To enable the learners to do effective tax planning to reduce tax liability of companies.

Prerequisite

Basic knowledge in Corporate Tax

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course- students will be able to	Cognitive Level
CO1	Explain how to claim relief in case of double taxation of income.	K2
CO2	Apply strategies for tax planning in respect of a new business- understands the specific tax issues for start-ups- and comprehend the Income Tax provisions relevant for financial management decisions.	К3
CO3	Construct and Examine the implications of Tax concessions and incentives in setting up of new Business unit.	K3, K4
CO4	Analyse the various tax planning concepts and procedure of assessment of corporate assesses.	K4
CO5	Determine the tax planning with reference to business restructuring.	К5

Mapping of CO with PO and PSO

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	2	3	2
CO3	3	2	3	2	3	2	3	3	3	2
CO4	3	3	3	3	3	3	3	2	3	3
CO5	3	3	2	3	2	3	3	3	3	3

"1" - Slight (Low) Correlation, "2" - Moderate (Medium) Correlation

"3"-Substantial (High) Correlation"-"Indicates there is no correlation.

UNIT	CONTENT	HOU RS	COs	COGNITIVE LEVEL
I	Introduction of Tax Planning: Meaning – objectives - methods - nature and scope of tax planning - tax evasion - tax avoidance – difference between tax evasion and avoidance - Justification of corporate tax planning and management.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
п	Assessment of Companies: Residential Status and incidence of Tax - Computation of taxable income of companies- Computation of corporate tax - Deductions available to corporate assesses - Computation of amount of corporate tax liability - Minimum Alternate Tax - Tax on distributed profits of domestic companies - Tax on income distributed to unit holders.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
III	Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business - location of business and nature of business.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
IV	Tax Planning and Financial Management Decisions: Capital structure decisions - Dividend Policy - Bonus Share -Investments and Capital Gains. Owning or leasing of an asset - purchase of assets by instalment system and Hire System - Purchase of an asset out of own funds or out of borrowed capital- manufacturing or buying; Repairing- replacing - renewing an asset - Sale of assets used for scientific research - Shutting down and continuing operations.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
V	Business Reorganisation: Tax Planning in respect of amalgamation or de-merger of companies - Slump sale - conversion of a firm into a company. Conversion of Sole Proprietorship into Company - Conversion of company into Limited Liability Partnership.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Foreign collaborations and incidence of taxation on domestic companies - provisions for relief in respect of double taxation.		CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5

Text Books

- 1. Girish Ahuja and Ravi Gupta. (2023). Simplified Approach to Corporate Tax Planning & Management (Bharat Law House). Revised Edition.
- 2. Singhania. V. K , Singhania Monica. (2023). *Corporate tax planning and Business tax procedures*, Revised Edition. Taxmann publications.
- 3. Srinivas E. A. (2023). Corporate Tax Planning, Current Edition. Tata McGraw Hill.

Reference Books

- 1. Girish Ahuja and Ravi Gupta (2014). *Corporate Tax Planning & Management*. Revised Edition. Bharat Law House.
- 2. Rajeev Puri, Puja Gaur. (2018). *Corporate Tax Planning and Management*, Revised Edition. Kalyani Publishers.
- 3. Aggarwal. K.(2023). *Direct Tax Planning and Management*, Current Edition. Atlantic Publications.

Web Reference

- 1. Corporate Tax Planning Detailed Notes for UGC NET Commerce Exam (testbook.com).
- 2. <u>Corporate Tax Planning Notes.pdf Google Drive</u>.
- 3. <u>https://rccmindore.com/wp-content/uploads/2015/06/Tax-Planning-and-Management.pdf</u>
- 4. <u>https://ebooks.lpude.in/commerce/mcom/term_4/DCOM508_CORPORATE_TAX_PLANN</u> <u>ING.pdf</u>
- 5. <u>http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-16.pdf</u>

Pedagogy

Lectures- Class Discussion- Power Point Presentation- Case study.

Course Designer

Dr. P. Banu.

Semester IV	Internal Marks: 25	External	Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22PCO4GEC2	FINANCIAL MATHEMATICS	GENERIC ELECTIVE	3	2

- To acquire an in depth understanding in mathematics, commerce and economics.
- To identify the mathematical properties and relations between concepts of financial and currency markets in investment and other economic activities.
- To gain knowledge on different models of Financial Markets.

Prerequisite

Basic knowledge in Business Mathematics.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and summarize the mathematical properties and relations between economic activities and financial and banking sectors.	K1,K2
CO2	Apply different types of interest.	К3
CO3	Examine the financial application used for business decision.	K4
CO4	Categorize and assess the principles underlying the securities that are available in the financial markets.	K4,K5
CO5	Explain the value of securities and risk.	К5

Mapping of CO with PO and PSO

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
C01	3	3	2	2	2	3	2	2	2	2
CO2	3	3	2	3	2	3	3	2	2	2
CO3	3	2	2	3	3	3	3	3	2	3
CO4	3	2	2	3	3	3	3	3	2	3
CO5	3	2	2	3	3	3	3	3	2	3

"1" – Slight (Low) Correlation □ "2" – Moderate (Medium) Correlation "3"–Substantial (High) Correlation"-"Indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Mathematical introduction, Growth and decay curves - Simple interest, bank discount, Compound interest, discrete compounding and frequency of interest. (simple problems only) Economic equivalence - Uniform series -Linear gradient series - Geometric gradient series - Complex (random) cash flows. (Economic equivalence - only theory).	9	CO1, CO2,CO3, CO4, CO5	K1,K2,K3, K4,K5
П	Depreciation and Depletion - Meaning and causes of depreciation - Methods of depreciation - Straight line method, Reducing balance method. Depletion base - depletion rate per unit - Computation of depletion and depreciation charge. (simple problems only)	9	CO1, CO2,CO3, CO4, CO5	K1,K2,K3, K4,K5
III	 Breakeven analysis – importance, formulae for break even analysis, P/V ratio, margin of safety. (simple problems only) Stocks and bonds - Valuation of bonds - features - present value of a bond - perpetual bonds - Zero-coupon bonds. Stock Valuation - Constant Dividend Growth Rate Model - Supernormal Growth Stocks. 	9	CO1, CO2,CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Cost of capital - features, importance, approaches of cost of capital, measurement of cost of capital. (simple problems only)	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Ratio analysis – liquidity ratio, leverage ratio, profitability ratio, operating ratio. (simple problems only) Decision under risk & uncertainty, Risk premium, Portfolio diversification.(only theory)	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment (Not to be included for External Examination) Depreciation - Annuity method, Leverage , Method of comparison of alternatives, Project balance, and computation of overall cost of capital, Credit and loan, Cost of credit and amortization, Rate-of-Return and Required Rate-of-Return, Mutual funds, Options, Insurance policies Life Insurance, Endowment and annuities.		CO1, CO2,CO3, CO4, CO5	K1, K2, K3, K4, K5

Distribution of Marks: Theory 25% and Problem 75%

Text Books

- 1. Dr. Sharma F. C, Dr. Singh R. U. (2021). *Financial Management*. Revised Edition. SBPD Publication.
- 2. Serge MOULIN.(2021). *Basics of Financial Mathematics*. Revised Edition. Lulu.com.
- 3. Dr.Gupta S.P, Dr. Sushil Kumar Jain. (2022). *Financial Mathematics*. Revised Edition. Sahitya Bhawan Publication.

Reference Books

- 1. Pandey.I.M. (2021). Financial Management. Twelfth Edition. Pearson.
- 2. Marek Capinski. Tomasz Zastawniak. Mathematics for Finance. Springer.
- 3. Ambad Nazri Wahidudin. *Financial Mathematics and its Applications*. Ventus Publishing APS.

Web References

- 1. https://www.du.edu.eg/upFilesCenter/exStore/eng/1610477841.pdf
- 2. https://openpress.usask.ca/engecon/chapter/3-4-equations-of-economic-equivalence/
- 3. https://www.accountingformanagement.org/depletion-method-of-depreciation/
- 4. <u>https://mmhapu.ac.in/doc/eContent/Management/RaisAhmadKhan/May2020/BREAK-EVEN%20ANALYSIS%20UNIT%20II.pdf</u>
- 5. https://www.scranton.edu/faculty/hussain/teaching/mba503c/MBA503C03.pdf

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment,

Experience Discussion and Activity.

Course Designer

Dr.S.J.Sureya