



JAYARAJ ANNAPACKIAM COLLEGE FOR WOMEN (AUTONOMOUS)

A Unit of the Sisters of St. Anne of Tiruchirappalli

Accredited with 'A+' Grade (Cycle 4) by NAAC

DST FIST Supported College

**Affiliated to Mother Teresa Women's University,
Kodaikanal**

**PERIYAKULAM – 625 601, THENI DT.
TAMIL NADU.**



**M.COM.
(2023-2026)**



PG & RESEARCH DEPARTMENT OF COMMERCE

PROGRAMME OUTCOMES - P.G

PO. NO.	UPON COMPLETION OF THIS PROGRAMME THE STUDENTS WILL BE ABLE TO
1.	Acquire comprehensive knowledge and evaluate analytically in their specific disciplines.
2.	Apply the acquired knowledge in professional and social life.
3.	Evolve new methodologies in the specific discipline leading to innovation and employability.
4.	Develop critical thinking required to pursue research.
5.	Apply the computational and life skills to the challenging problems in life.
6.	Design and develop independent projects.

PROGRAMME SPECIFIC OUTCOMES - P.G.

PSO. NO.	UPON COMPLETION OF THIS PROGRAMME THE STUDENTS WILL BE ABLE TO	PO MAPPED
1.	Gain advanced knowledge on all subjects related to business lead to pursue research/write competitive exam in higher cadre.	PO - 1
2.	Grab job opportunities with higher level of knowledge on all subjects related to business.	PO - 3
3.	Take appropriate business decisions by applying managerial decision making process.	PO - 2
4	Take risks in starting a new business with in-depth knowledge in all areas related to business.	PO - 6 PO - 5
5.	Develop a report using research techniques.	PO - 4

PG COURSE PATTERN- 2023 - 2026(UGC/TANSCHE/MTU)

Sem.	Part	Code	Title of the Course	Hours	Credit
I	A	23PCO1C01	Business Finance	6	6
		23PCO1C02	Digital Marketing	6	5
		23PCO1C03	Banking And Insurance	6	5
		23PCO1E1A/ 23PCO1E1B/ 23PCO1E1C	Operations Research/ Marketing Research and Analytics/ Strategic Cost Management	6	3
	B	23PCO1SE1	SEC-1: Labour Laws	4	2
		23PAE1SK1	AEC-1 - Soft Skill	2	2
			Total	30	23
II	A	23PCO2C04	Security Analysis and Portfolio Management	6	5
		23PCO2C05	Corporate Accounting	6	5
		23PCO2C06	Business Ethics and Corporate Sustainability	6	5
		23PCO2ID1	IDC: Advertising and Salesmanship	6	3
	B	23PCO2SE2	SEC-2 :Logistics and Supply Chain Management	4	2
		23PAE2SK2	AEC-2-Cyber Security	2	2
	C	23PSL2EX1	Service- Learning Programme Extension (JACEP)		1
			Total	30	23
III	A	23PCO3C07	Taxation	6	5
		23PCO3C08	Research Methodology	6	5
		23PCO3C09	Advanced Computerized Accounting - Lab	6	5
		23PCO3E2A/ 23PCO3E2B/ 23PCO3E2C	Strategic Management/ Rural and Agricultural Marketing/ International Financial Management	6	4
	B	23PCO3SE3	SEC-3: Industrial Management	6	3
		23PCO3IN1/ 23PCO3IT1	Internship/ Industrial Activity	-	2
			Total	30	24
IV	A	23PCO4C10	Managerial Economics	6	5
		23PCO4C11	Entrepreneurship and Innovative Development	6	5
		23PCO4C12	International Business	5	4
		23PCO4E3A/ 23PCO4E3B/ 23PCO4E3C	Organisational Behaviour/ Insolvency Law and Practice/ Audit and Due Diligence	5	3
		23PCO4R01	Project with Viva Voce	6	3
	B	23PCO4SE4	SEC-4: Training for Competitive Examinations	2	1
			Total	30	21
			Total for All Semesters	120	91

Internship for atleast 10 days after II semester i.e., during the Semester Holidays.

CONTINUOUS INTERNAL ASSESSMENT COMPONENT (CIA) - 2023-2026 - PG
CIA components for Practical can be decided by the respective Departments.

**Passing Minimum in the Continuous Internal Assessment is Compulsory for
 appearing the External Semester Examination**

THEORY:

COMPONENT	MARKS	MARKS
Internal test I	40	Converted to 25
Internal test II	40	
Seminar	10	
Assignment/Term paper	5	
Attendance	5	
Total	100	25

PRACTICAL:

Continuous Internal Assessment (CIA) - 40 Marks

External Practical Exam - 60 Marks

PROJECT WORK (PG)

The ratio of marks for Internal and External Examination is 50:50. The Internal Components of Project Work are given below:

THE INTERNAL COMPONENTS OF PROJECT

COMPONENTS	MARKS
First Review	10
Second Review	10
Final Review (Internal Viva Voce)	30
Total	50

EXTERNAL VALUATION OF PROJECT WORK

COMPONENTS	MARKS
Project Report	25
External Viva Voce	25
Total	50

INTERNSHIP (PG)

COMPONENTS	MARKS
Internal	50 Marks
External	50 Marks
Total	100 Marks

INTERNAL COMPONENTS:

COMPONENTS	MARKS
Report Submission	25 Marks
Presentation and viva (Internal)	25 Marks
External	50 Marks
(Awarded by the Respective Guide / Intern site)	

PASSING MINIMUM FOR EXTERNAL SEMESTER EXAMINATION - PG

Semester Examination		
Theory	50% out of 75 Marks (i.e. 37.5 Marks)	50% out of 100 Marks (i.e. 50 Marks)
Practical	50% out of 60 Marks (i.e. 30 Marks)	

PG- INTERNAL QUESTION PATTERN

Max. Marks - 40;

Duration - 2 Hours

Section	Bloom's level	Course Outcome	Questions
A MCQs (10×1=10)	K1	CO1	1.
		CO1	2.
		CO1	3.
		CO1	4.
		CO1	5.
		CO1	6.
		CO1	7.
		CO1	8.
		CO1	9.
		CO1	10.
B Answer all the Questions (2×5=10)	K2	CO2	11. a) (or) 11. b)
	K3	CO3	12. a) (or) 12. b)
C Answer all the questions (2×10=20)	K4	CO4	13. a) (or) 13. b)
	K5, K6	CO5	14. a) (or) 14. b)

PG- INTERNAL QUESTION PATTERN (FULLY INTERNAL PAPERS)

Max. Marks - 40;

Duration - $1\frac{1}{2}$ Hours

Section	Bloom's level	Course Outcome	Questions
A MCQs ($10 \times 1 = 10$)	K1	CO1	1.
		CO1	2.
		CO1	3.
		CO1	4.
		CO1	5.
		CO1	6.
		CO1	7.
		CO1	8.
		CO1	9.
		CO1	10.
B Answer all the Questions ($2 \times 5 = 10$)	K2	CO2	11. a) (or) 11. b)
	K3	CO3	12. a) (or) 12. b)
C Answer all the questions ($2 \times 10 = 20$)	K4	CO4	13. a) (or) 13. b)
	K5, K6	CO5	14. a) (or) 14. b)

PG - EXTERNAL QUESTION PATTERN

For Credits 5 and above

Sections	Bloom's level	Course Outcome	Questions
A MCQs $15 \times 1 = 15$	K1	CO1	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15
B Answer All the Questions $5 \times 2 = 10$	K2	CO2	16 17 18 19 20
C Answer ALL the Questions $5 \times 5 = 25$	K1	CO1	21. a) Or 21. b)
	K2	CO2	22. a) Or 22. b)
	K3	CO3	23. a) Or 23. b)
	K4	CO4	24. a) Or 24. b)
	K5	CO5	25. a) Or 25. b)

<p>D Answer All the Questions $5 \times 10 = 50$</p>	K2	CO2	26. a) Or 26. b)
	K3	CO3	27. a) Or 27. b)
	K4	CO4	28. a) Or 28. b)
	K5	CO5	29. a) Or 29. b)
	K6	CO5	30. a) Or 30. b)

PG - EXTERNAL QUESTION PATTERN

For Below 5 Credits

Sections	Bloom's level	Course Outcome	Questions
A MCQs $15 \times 1 = 15$	K1	CO1	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15
B Answer ALL the Questions $5 \times 6 = 30$	K2	CO2	16. a) Or 16. b)
	K3	CO3	17. a) Or 17. b)
	K4	CO4	18. a) Or 18. b)
	K5	CO5	19. a) Or 19. b)
	K6	CO5	20. a) Or 20. b)
C Answer All the Questions $3 \times 10 = 30$	K2	CO2	21. a) Or 21. b)
	K4	CO4	22. a) Or 22. b)
	K5	CO5	23. a) Or 23. b)

K1-Remember; K2-Understand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 -Create

BUSINESS FINANCE

Semester: I

Hours: 6

Code : 23PCO1C01

Credit: 6

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the role of finance in business	PSO - 1	K1
CO - 2	Interpret the risk factors involved in business, types of risk and risk management	PSO - 4	K2
CO - 3	Develop the financial feasibility techniques	PSO - 2	K3
CO - 4	Analysis the cash and inventory management	PSO - 5	K4
CO - 5	Evaluate the ethical implications of financial decisions in business finance	PSO - 3	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		BUSINESS FINANCE										Hours: 6	
Code : 23PCO1C01												Credit: 6	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		5	4	2	3	2	2	5	2	4	2	3	3.09
CO - 2		2	3	4	2	5	5	2	4	3	5	2	3.36
CO - 3		3	4	5	3	2	2	3	5	4	2	3	3.27
CO - 4		2	3	4	5	4	4	2	4	3	4	5	3.64
CO - 5		3	5	3	4	2	2	3	3	5	2	4	3.27
Overall Mean Score												3.33	

Result: The score for this course is 3.33 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of COs

UNIT I

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, causes - Compounding - Discounting - Sinking Fund Deposit Factor - Capital Recovery Factor - Compounding done more than once - Effective rate of interest - Doubling period (Rule of 69 and Rule of 72) - Practical problem. **(18 Hours)**

UNIT II

Risk and Uncertainty: Meaning - Sources of risk - Measures of Risk - Measurement of Return - General pattern of Risk and Return - Criteria for evaluating proposals to minimise risk (Single Asset and Portfolio) - Methods of Risk Management- Hedging currency risk. **(18 Hours)**

UNIT III

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning - Types of Lease Agreements - Advantages and Disadvantages of Leasing - Financial evaluation from the Lessee's perspective - Financial evaluation from the Lessor's perspective. **(18 Hours)**

UNIT IV

Cash Management: Meaning, objectives and importance - Cash cycle - Minimum operating cash - Safety level of cash - Optimum cash balance - Receivable Management: Meaning - Credit policy - Controlling receivables: Debt collection period, Ageing schedule, Factoring - Evaluating investment in accounts receivable - Inventory Management: Meaning and objectives - EOQ with price breaks - ABC Analysis. **(18 Hours)**

UNIT V

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered and International sources of finance - Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return - Capital rationing -Techniques of Risk analysis in Capital Budgeting. **(18 Hours)**

Question pattern: Theory 40%; Problems: 60%

COURSE BOOKS:

1. Maheshwari S.N. "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi, 2019
2. Khan M.Y & Jain P.K, "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi, 2011.
3. Prasanna Chandra, "Financial Management, Theory and Practice", 10th Edition, McGraw Hill Education, New Delhi, 2019.
4. V. K. Bhalla, "International Financial Management", 1st Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh, 2014.

BOOKS FOR REFERENCE:

1. I.M. Pandey, "Financial Management", 12th Edition, Pearson India Education Services Pvt. Ltd, Noida, Uttar Pradesh, 2021.
2. P. V. Kulkarni & B. G. Satyaprasad, "Financial Management", 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai, 2022.
3. R. P. Rustagi, "Financial Management, Theory, Concept, Problems", 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi, 2022.
4. Arokiamary Geetha Rufus, N. Ramani & Others, "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai, 2017.

WEB REFERENCES:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

DIGITAL MARKETING

Semester: I

Hours: 6

Code : 23PCO1C02

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the concepts in digital marketing.	PSO - 1	K1
CO - 2	Describe the dynamics of online consumer visits and the web decision-making process	PSO - 2	K2
CO - 3	Explore emerging opportunities for digital marketing professionals, including social media management apps	PSO - 5	K3
CO - 4	Analyze the impact of the internet on marketing strategies and e-commerce	PSO - 4	K4
CO - 5	Evaluate techniques for mining consumer generated media and analytics	PSO - 3	K5,K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		DIGITAL MARKETING										Hours: 6
Code : 23PCO1C02												Credit: 5
Course Outcomes	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	5	4	2	3	2	2	5	2	4	2	3	3.09
CO - 2	2	3	5	2	4	4	2	5	3	4	2	3.27
CO - 3	3	4	3	5	2	2	3	3	4	2	5	3.27
CO - 4	2	3	4	2	5	5	2	4	3	5	2	3.36
CO - 5	3	5	2	4	2	2	3	2	5	2	4	3.09
Overall Mean Score												3.22

Result: The score for this course is **3.22** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of COs

UNIT I

Digital Marketing - Evolution from traditional to digital marketing - Rise of internet - growth of e-concepts - Growth of e-business to advanced e-commerce - Emergence of digital marketing as a tool - Digital marketing channels - Digital marketing applications, benefits and limitations - Critical success factors for digital marketing. **(18 Hours)**

UNIT II

Online marketing mix - E-products - E-promotion - E-price - E-place - consumer segmentation - targeting - positioning - consumers and online shopping issues - website characteristics affecting online purchase decisions - distribution and implication on online marketing mix decisions. **(18 Hours)**

UNIT III

Digital media channels - search engine marketing - ePR - affiliate marketing - interactive display advertising - opt-in-email marketing and mobile text messaging, invasive marketing - campaign management using - Facebook, Twitter, Corporate Blogs - advantages and disadvantages of digital media channels. **(18 Hours)**

UNIT IV

Online consumer behavior - cultural implications of key website characteristics - dynamics of online consumer visit - models of website visits - web and consumer decision making process - data base marketing - electronic consumer relationship management - goals - process - benefits - role - next generation CRM. **(18 Hours)**

UNIT V

Market influence analytics - consumer generated media and opinion leaders - peer review - word of mouth - Influence analytics - mining consumer generated media -Gamification and game based marketing - benefits - consumer motivation for playing online games - apps for social media management - emerging opportunities for digital marketing professionals. **(18 Hours)**

COURSE BOOKS:

1. Puneet Singh Bhatia, "Fundamentals of Digital Marketing", 2nd Edition, Pearson Education Pvt Ltd, Noida, 2019.
2. Dave Chaffey, Fiona Ellis-Chadwick, "Digital Marketing", Pearson Education Pvt Ltd, Noida, 2019.
3. Seema Gupta, "Digital Marketing" 3rd Edition, Noida, 2022.
4. Kailash Chandra Upadhyay, "Digital Marketing: Complete Digital Marketing Tutorial", Notion Press, Chennai, 2021.
5. Michael Branding, "Digital Marketing", Empire Publications India Private Ltd, New Delhi, 2021.

BOOKS FOR REFERENCE:

1. Vandana Ahuja, "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken, 2015.
3. Alan Charlesworth, "Digital Marketing - A Practical Approach", Routledge, London, 2014.
4. Simon Kingsnorth, Digital Marketing Strategy, "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom, 2022.
5. Moutusy Maity, "Digital Marketing" 2nd Edition, Oxford University Press, London, 2022.

WEB REFERENCES:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

BANKING AND INSURANCE

Semester: I

Hours: 6

Code : 23PCO1C03

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Acquire in-depth knowledge on banking and insurance and the contemporary changes of these two sectors	PSO - 2	K1
CO - 2	Learn about the regulatory framework of banking and insurance sectors	PSO - 1	K2
CO - 3	Develop skills to frame suitable product and savings policies based on the new reforms taken place in banking and insurance sectors	PSO - 4	K3
CO - 4	Understand the importance and functions of the Indian banking and Insurance sectors	PSO - 3	K4
CO - 5	Describe the Indian financial systems	PSO - 5	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		BANKING AND INSURANCE										Hours: 6	
Code : 23PCO1C03												Credit: 5	
Course Outcomes		Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		4	3	5	3	2	2	4	5	3	2	3	3.27
CO - 2		5	3	4	3	2	2	5	4	3	2	3	3.27
CO - 3		4	4	3	4	5	5	4	3	4	5	4	4.09
CO - 4		4	5	4	3	2	2	4	4	5	2	3	3.45
CO - 5		4	3	3	5	4	4	4	3	3	4	5	3.82
Overall Mean Score													3.58

Result: The score for this course is 3.58 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Meaning - Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. **(18 Hours)**

UNIT II

Digital Banking - Electronic Payment Systems-Electronic Fund Transfer System - Electronic Credit and Debit Clearing - NEFT - RTGS -VSAT-SFMS SWIFT. Distributed Ledger Technology - Blockchain: Meaning - Structure of Block Chain- Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain -Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking. **(18 Hours)**

UNIT III

History of insurance in India - Definition and Functions of Insurance-Insurance Contract - Indian Insurance Market - Reforms in Insurance Sector - Insurance Organization Insurance - Organization structure. Insurance Intermediaries: Insurance Broker - Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) - Procedures - Code of Conduct. **(18 Hours)**

UNIT IV

Customer Service in Insurance - Quality of Service - Role of Insurance Agents in Customer Service-Agents' Commination and customer Service - Ethical Behaviour in Insurance - Grievance Redressal System in Insurance Sector - Integrated Grievance management System - Insurance Ombudsman - Insurance Regulatory and Development authority of India Act (IRDA) Regulations and guidelines.

(18 Hours)

UNIT V

Risk Management and Control in banking and insurance industries - Methods of Risk Management-Risk Management by Individuals and Corporations Tools for Controlling risk. **(18 Hours)**

COURSE BOOK

1. Indian Institute of Banking and Finance, "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, 2021, Uttar Pradesh.
2. M N Mishra & S B Mishra, "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, 2016, Uttar Pradesh.
3. Emmett, Vaughan, Therese M. Vaughan, "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, 2013, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, Disrupting Finance: Fin Tech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, 2018, New York (US)

BOOKS FOR REFERENCE:

1. KPM Sundharam & P. N. Varshney, "Banking Theory, Law and Practice", 2020. Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai, 2022.
3. P. K. Gupta, "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai, 2021.
4. Chishti, S., & Barberis, J. The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons, 2016.

WEB REFERENCES:

1. <https://lcorporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digitalnotes/CSE/IV%20Year/CSE%20B.TECH%201V%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digitalnotes/CSE/IV%20Year/CSE%20B.TECH%201V%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. <https://www.irdai.gov.in/ADMINCMS/cms/frmGeneralLayout.aspx?page=PageNo108&flag=1>

OPERATIONS RESEARCH

Semester: I

Hours: 6

Code : 23PCO1E1A

Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Acquire knowledge on the fundamentals of operations research	PSO-1	K1
CO - 2	Understand & formulate transportation assignment problems and drive their optimal solution	PSO-2	K2
CO - 3	Apply simple operation research models to improve decision making	PSO-3	K3
CO - 4	Design the theory of decision tree analysis	PSO-4	K4
CO - 5	Formulate optimization problems using Mathematical tools	PSO-5	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		OPERATIONS RESEARCH										Hours: 6	
Code : 23PCO1E1A		Programme Specific Outcomes (PSO)										Credit: 3	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		5	4	3	2	3	3	5	3	4	3	2	3.36
CO - 2		3	4	5	4	2	2	3	5	4	2	4	3.45
CO - 3		2	5	3	4	2	2	2	3	5	2	4	3.09
CO - 4		3	2	3	4	5	5	3	3	2	5	4	3.55
CO - 5		3	2	3	5	4	4	3	3	2	4	5	3.45
Overall Mean Score												3.38	

Result: The score for this course is **3.38** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u> <u>Total No. of POs & PSOs</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u> <u>Total No. of COs</u>
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UNIT I

Operation research - Origin and development - Role in decision making - Characteristics - Phases - General - General approaches - Linear programming problem - Applications and limitations - Formulation of LPP - Graphical - Solution - Simplex method (maximization and minimization). **(18 Hours)**

UNIT II

Transportation problem - Methods for finding initial solution - NWCM - LCM - VAM - Test for optimality - Stepping stone method - Variations in transportation problem - Unbalanced transportation problem - Assignment problem. **(18 Hours)**

UNIT III

Replacement- Meaning - Reasons for replacement - Types of replacement - Replacement decision- Replacement policy with or without change in money value - Replacement of items that fail completely (individual and group replacement). **(18 Hours)**

UNIT IV

Queuing theory - Decision analysis - Decision tree analysis - EMV criterion.

(18 Hours)

UNIT V

Network analysis- Scheduling activities - Determining critical path - Calculation of floats - PERT/CPM - Concepts of PERT and CPM techniques and their applications - Construction of network diagram - Simple CPM calculation. **(18 Hours)**

COURSE BOOK:

❖ V.K. Kapoor, Operation Research, Sultan Chand and Sons, New Delhi, 2014.

BOOKS FOR REFERENCE:

1. S. Kalavathy, Operation Research, Vikas Publishing House Private Ltd, New Delhi, 2013.
2. Dr. N.P. Agarwal, Dr. Sonia Agarwal, Quantitative Techniques for Management, Professional RBD Publications, New Delhi, 2009.
3. C.R. Kothari, Quantitative Techniques, Third Revised Edition, Vikas Publishing House Pvt Ltd., New Delhi, 2009.
4. Kanti Swarup, P.K. Gupta, Manmohan, Operation Research, Sultan Chand and sons, New Delhi, 2009.
5. UK Srivastava, G.V. Shenoy, S.C. Sharma, Quantitative Techniques for Managerial Decisions, New age International Publishers, New Delhi, 2008.

Part A (MCQ) Only Theory Questions Part B & C Problems

MARKETING RESEARCH AND ANALYTICS

Semester: I

Hours: 6

Code : 23PCO1E1B

Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the important of marketing analytics for forwards looking and systematic allocation of marketing resources	PSO-1	K1
CO - 2	Discuss how to use marketing analytics to develop predictive marketing dashboard for organization	PSO-2	K2
CO - 3	Develop data and develop insights from it to address strategic marketing challenges	PSO-3	K3
CO - 4	Analyse the operation- oriented policies, methods and procedures used by successful retail today's global economy	PSO-4	K4
CO - 5	Create a better product, decide the right price, distribution system and the promotional mechanism to attract customer and make a different within the competition	PSO-5	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		MARKETING RESEARCH AND ANALYTICS										Hours: 6
Code : 23PCO1E1B												Credit: 3
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	5	4	3	2	3	3	5	3	4	3	2	3.36
CO - 2	3	4	5	4	2	2	3	5	4	2	4	3.45
CO - 3	3	5	3	4	2	2	3	3	5	2	4	3.27
CO - 4	3	2	3	4	5	5	3	3	2	5	4	3.55
CO - 5	3	2	3	5	4	4	3	3	2	4	5	3.45
Overall Mean Score											3.42	

Result: The score for this course is **3.42** (High relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs = Total of Mean Scores
Total No. of COs

UNIT I

Meaning - Definition- Importance- Objectives- Advantages And Limitations- Types of Marketing Research - Product and Services Marketing Research- Important Theories in Marketing Research- Formulating the research problem-Research design- Types of research design - Measurement and scaling - Questionnaire formulation - Services Marketing Research-Sampling- Steps in Process of Marketing Research. **(18 hours)**

UNIT II

Selection of relevant variables for product analysis- Principal component analysis for identifying variables - K- means cluster analysis for customer segmentation - positioning a product- logistic regression for predicting purchasing probabilities, identifying customer preferences using conjoin analysis- Product Research Meaning, Definition - Importance- Objectives - Advantages and Limitations- Types of Product Research. **(18 hours)**

UNIT III

Selection Of relevant variables for product analysis - Principal component analysis for identifying variables - K- means cluster analysis for customer segmentation - positioning a product - Logistic regression for predicting purchasing probabilities, identifying customer preferences using conjoint analysis- Product Research - Meaning, Definition- Importance - Objectives - Advantages and Limitations- Types of Product Research. **(18 hours)**

UNIT IV

Advertising and impersonal marketing communication, Advertising decisions in practice, Sales force decision, Search engines and search advertising, Google, AdWords platform, Metrics of paid search advertising, Customer lifetime value based advertising, customer lifetime value based advertising optimization.

(18 hours)

UNIT V

Pricing decisions- cost oriented, demand oriented, competition oriented, pricing discrimination and revenue management, Pricing product lines, Price elasticity of demand, Building a comprehensive Price elasticity model- Pricing Strategy Research- Steps in Process of Pricing research. **(18 hours)**

COURSE BOOKS:

1. Brea Cesar, "Marketing and Sales Analytics: Proven Techniques and Powerful Application from Industry Leaders", FT Press, 2014.
2. Chapman Christopher N, Feit Elea McDonnell, "R for Marketing Research and Analytics", Springer, 2015

BOOKS FOR REFERENCE :

1. Grigsby Mike , "Marketing Analytics: A Practical Guide to Real Marketing Science", Kogan Page Publishers, 2015.
2. Mireles Carlos Hern andez, "Marketing Modeling for New Products", ERIM, 2010.

WEB RESOURCES:

1. <https://www.fao.org/3/w3241/w3241e02.htm>
2. <https://hbr.org/1998/11/business-marketing-understand-what-customer-value>
3. https://ccsuniversity.ac.in/bridge-library/pdf/DHA-MHA-205_Unit.pdf
4. https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID3939498_code3908865.pdf?abstractid=3939498&mirid=1

STRATEGIC COST MANAGEMENT

Semester: I

Hours: 6

Code : 23PCO1E1C

Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	CONGNITIVE LEVEL
CO - 1	Understand strategic cost management and QC.	PSO-1	K1
CO - 2	Describe the appropriate technique for cost control.	PSO-2	K2
CO - 3	Develop the activity based costing in practice.	PSO-3	K3
CO - 4	Analyse the transfer pricing methods.	PSO-4	K4
CO - 5	Create a cost structure for Agriculture and IT sector.	PSO-5	K5,K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		STRATEGIC COST MANAGEMENT										Hours: 6	
Code : 23PCO1E1C												Credit: 3	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		5	4	3	2	3	3	5	3	4	3	2	3.36
CO - 2		3	4	5	4	2	2	3	5	4	2	4	3.45
CO - 3		3	5	3	4	2	2	3	3	5	2	4	3.27
CO - 4		3	2	3	4	5	5	3	3	2	5	4	3.55
CO - 5		3	2	3	5	4	4	3	3	2	4	5	3.45
Overall Mean Score												3.42	

Result: The score for this course is **3.42** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

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

(18 Hours)

UNIT II

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

(18 Hours)

UNIT III

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

(18 Hours)

UNIT IV

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

(18 Hours)

UNIT V

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

(18 Hours)

COURSE BOOKS:

1. Ravi M Kishore, "Strategic Cost Management", 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi, 2018.
2. P. K. Bandgar, "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai, 2017.
3. V. K. Sexena, "Strategic Cost Management and Performance Evaluation", 1st Edition, Sultan Chand & Sons, New Delhi, 2020.
4. M. N. Arora, "A Text Book of Cost and Management Accounting", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2021.

BOOKS FOR REFERENCE:

1. Ravi M Kishore "Strategic Cost Management", 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi, 2018.
2. P. K. Bandgar, "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai, 2017.
3. V. K. Sexena, "Strategic Cost Management and Performance Evaluation", 1st Edition, Sultan Chand & Sons, New Delhi, 2020.
4. M. N. Arora, "A Text Book of Cost and Management Accounting", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2021.

WEB REFERENCES:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

LABOUR LAWS#

Semester: I

Hours: 4

Code : 23PCO1SE1

Credit: 2

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	CONGNITIVE LEVEL
CO - 1	Understand the basic concepts of Labour Law Acts.	PSO-2	K1
CO - 2	Identify the deficiencies within the Trade Union Act, factory regulations and navigate employees compensation structures.	PSO-3	K2
CO - 3	Apply the registration process for all Acts and the schemes of ESI and framing policies to provide monitory benefits to employees.	PSO-4	K3
CO - 4	Analyse the labour rights, the employers liability and legal compliance.	PSO-1	K4
CO - 5	Evaluate the social and economic justice principles and dispute resolution mechanisms.	PSO-5	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		LABOUR LAWS#										Hours: 4	
Code : 23PCO1SE1												Credit: 2	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		2	3	5	4	2	2	2	5	3	2	4	3.09
CO - 2		3	5	4	4	3	3	3	4	5	3	4	3.73
CO - 3		2	4	3	3	5	5	2	3	4	5	3	3.55
CO - 4		5	3	4	2	4	4	5	4	3	4	2	3.64
CO - 5		3	2	3	5	4	4	3	3	2	4	5	3.45
Overall Mean Score												3.49	

Result: The score for this course is **3.49** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of COs

UNIT I

Labour legislations: Origin - nature - scope - need - objectives - and principles - labour policy and its special features - constitution as the basis for labour legislation - The Trade Unions Act, 1926: definition - objectives - deficiencies - registration of trade union cancellation of registration and appeal - duties and obligations - rights and privileges dissolution. **(12 Hours)**

UNIT II

The Factories Act, 1948: Objects - definition - licensing and registration of factories Inspecting staff - health, safety and welfare measures - provisions relating to hazardous processes - working hours - holidays - annual leave - employment of women and young persons. Equal Remuneration Act - Payment of remuneration at equal rates to men and women workers - Advisory committee - Offences and penalties. **(12 Hours)**

UNIT III

The Workmen's Compensation Act, 1923: Definitions - objectives - disablement - employer's liability for compensation - amount of compensation - disbursement of compensation - notice and claims - penalties - The Employees' State Insurance Act 1948: Objects - Definitions -Administration of ESI Scheme - ESI Fund - ESI Corporation - Medical benefit council - Benefits under the Act - ESI court.

(12 Hours)

UNIT IV

The Payment of Wages Act, 1936: Object and scope - definition-procedure regarding payment of wages - deduction from wages - mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope - definition - Items to be included in the minimum wages - fixation and revision of minimum wages - norms to be followed in the payments of minimum wages. **(12 Hours)**

UNIT V

Provident fund and miscellaneous provision Act, 1952: Definitions - scope - nature - objects - various schemes - The Payment of Gratuity Act, 1972: Definitions - scope - conditions and circumstances of payment- wages for computing gratuity - maximum gratuity - nomination - penalty - The Payment of Bonus Act - Applicability of the Act -Eligibility and rate of Bonus - Allocable surplus and available surplus - Set and set off Offences and penalties. **(12 Hours)**

COURSE BOOKS:

1. S.N. Mishra "Labour& Industrial Laws", 29th Edition, Central Law, Allahabad, UP, 2021.
2. S C Srivastava "Industrial Relations and Labour Laws", 8th Edition. Vikas Publishing, New Delhi, 2022.
3. Tripathi PC, Gupta CB, Kapoor ND "Industrial Relations and Labour Laws", 6th Edition, Sultan Chand & Sons, New Delhi, 2020.

BOOKS FOR REFERENCE:

1. P.R.N. Sinha, Sinha Indu Bala, Shekhar Seema Priyadarshini "Industrial Relations" "Trade Unions and Labour Legislation", 3rd Edition 2017.
2. Pearson, Piyali Ghosh, Shefali Nandan "Industrial Relations and Labour Laws", McGraw Hill, Noida, UP 1st Edition, 2017.
3. Dr. Bharat J.P. Sharma "Simplified Approach to Labour Laws", 5th Edition, Bharat Law House Pvt.Ltd.2018.

WEB REFERENCES:

1. https://www.icci.edu/media/webmodules/Labour_Laws_& Practice.pdf
2. https://www.icci.edu/media/webmodules/LabourLaws&Practice_June2020.pdf

SOFT SKILL

Semester: I

Hours: 2

Code : 23PAE1SK1

Credit: 2

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	State their short and long term goals	PSO - 1	K1
CO - 2	Associate their social, interpersonal, cognitive, ethical, professional, reading and communication skills	PSO-5	K2
CO - 3	Administer their self - esteem and confidence	PSO - 4	K3
CO - 4	Formulate their resumes wisely	PSO - 2	K4
CO - 5	Assess the mock group discussions and interviews with a challenge to choose their right career	PSO - 3	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		SOFT SKILL										Hours: 2	
Code : 23PAE1SK1												Credit: 2	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		4	2	2	5	2	4	5	2	2	2	4	3.09
CO - 2		5	4	4	3	4	5	3	4	4	4	5	4.09
CO - 3		4	2	5	2	2	4	2	2	2	5	4	3.09
CO - 4		4	2	2	2	5	4	2	5	2	2	4	3.09
CO - 5		4	5	3	2	2	4	2	2	5	3	4	3.27
Overall Mean Score													3.33

Result: The score for this course is 3.33 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of COs

UNIT I: SOFT SKILLS-INTRODUCTION

What are soft skills? - Importance of Soft skills-Difference between hard skills and soft skills-Top 60 soft skills. SWOC analysis-Self-Discovery-Advantages of SWOC analysis-Identifying your soft skills. **(6 Hours)**

UNIT II: ATTITUDE AND PERCEPTION

what is attitude? -formation of attitudes-positive and negative attitudes -power of positive attitude-developing positive attitude-obstacles in developing positive attitudes-results of positive attitude-overcoming negative attitude and its impacts. Perception - factors influencing perception-changing and improving perception towards positive attitude. **(6 Hours)**

UNIT III: TIME AND STRESS MANAGEMENT

Value of time-Sense of time management-Difficulties in time management-Evils of not planning-Reasons for procrastination-Overcoming procrastination- Effective scheduling-Steps to and Tips for Time Management-Deciding upon priorities- Grouping activities. Stress-Definition -Causes of Stress-Effects of Stress-Signs of stress-Stress as appositive and negative reinforcer-spotting stress in you- Behaviours identified with stress- for stress management. **(6 Hours)**

UNIT IV: EMOTIONAL BALANCE-TEAM BUILDING AND LEADERSHIP QUALITIES

What is Emotional Intelligence? -Emotional IQ-Intellectual IQ-Why emotional balance is important-Benefits of Emotional IQ-Four important Elements of Emotional IQ-Control of your reaction to situation. Skills needed for teamwork- Role of a team leader-challenges faced in collaboration-advantages of team-spirit. **(6 Hours)**

UNIT V: INTERVIEW SKILLS, GROUP DISCUSSION, PREPARING RESUME/CV

Types of interview-One to one Interview-Interview panel-Dress code at interview- punctuality-interview etiquettes-Group Discussion- Why group discussion-Types of group discussion-Skills required-GD Etiquette-Movement and gestures to be avoided-initiating a GD-Resolving conflicts. Preparing Resume/CV-Tips. **(6 Hours)**

COURSE BOOK:

- ❖ Dr. K. Alex, *Soft skills*, Chand & company Pvt. Ltd., New Delhi, 2010.

BOOK FOR REFERENCE:

- ❖ Kumar, Suresh, Sreehari and Savithri. *Communication Skills and Soft Skills: An Integrated Approach*, Pearson India, 2010.

INTERNAL QUESTION PATTERN

SOFT SKILL - 23PAE1SK1

INTERNAL COMPONENTS

Test 1	40
Test 2	40
Term Paper	5
Seminar	10
Attendance	5
Total	100

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Semester: II

Hours: 6

Code : 23PCO2C04

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the various concepts of Security Analysis and Portfolio Management	PSO- 1	K1
CO - 2	Acquire knowledge on various types of investment and its analysis	PSO- 3	K2
CO - 3	Discuss the Capital Asset Pricing Model	PSO- 4	K3
CO - 4	Analyse the performance evaluation through different ratios	PSO- 5	K4
CO - 5	Determine the basic guidelines of the investment decisions through its process	PSO- 2	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: II		SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT										Hours: 6
Code : 23PCO2C04												Credit: 5
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	5	3	4	4	2	2	5	4	3	2	4	3.45
CO - 2	3	5	2	4	3	3	3	2	5	3	4	3.36
CO - 3	2	4	3	3	5	5	2	3	4	5	3	3.55
CO - 4	2	3	4	5	4	4	2	4	3	4	5	3.64
CO - 5	3	2	5	3	4	4	3	5	2	4	3	3.45
Overall Mean Score												3.49

Result: The score for this course is **3.49** (High relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of COs

UNIT I

Investment - Meaning -Nature and scope of Investment- Investment vs Speculation - Types of Investors - Investment Avenues- Factors influencing the investment choice - Portfolio Management: Meaning and Significance, Active vs Passive Portfolio Management - Strategic vs Tactical asset allocation - factors affecting Investment Decisions in Portfolio Management. **(18 Hours)**

UNIT II

Bond: Introduction - Reasons for issuing Bonds - Bond Features - Types of Bonds - Determinants of bond safety - Bonds Prices, Yields and Interest Rates - Measuring Price Volatility of Bonds - Macaulay Duration and Modified duration. Preference Shares: Introduction - Features of Preference shares - Preference Shares Yield - Holding Period Return - Yield to Call- Concept of Present Value - Equity Share Valuation Models. **(18 Hours)**

UNIT III

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

(18 Hours)

UNIT IV

Efficient Market Hypothesis - Markowitz Model, Arbitrage Pricing Theory - Sharpe's Single index portfolio selection method - Capital Asset Pricing Model (CAPM) **(18 Hours)**

UNIT V

Portfolio Performance Evaluation- Meaning - Need for Evaluation - Methods of calculation Portfolio return - Sharp's Ratio - Treynor's Ratio - Jensen's Differential Returns- Portfolio Revision - Need for Portfolio Revision - Formula Plans.

(18 Hours)

COURSE BOOKS

1. Prasanna Chandra, "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP, 2021.
2. Rustagi RP, "Investment Analysis and Portfolio Management", 5th Edition, Sultan Chand & Sons, New Delhi, 2022.
3. Bhalla V.K. "Investment Management", 19th Edition, S. Chand & Co. Ltd., New Delhi, 2019.

BOOKS FOR REFERENCE

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan, Security Analysis Portfolio Management "7th Edition, Pearson, 2018.
2. V.A. AVADHANI, "Securities Analysis and Portfolio Management", 12th Edition, 2016.
3. Ranganathan M. and Madhumathi R, Security Himalaya Publishing House, Mumbai Analysis and Portfolio Management,"2nd Edition, Pearson, 2012.
4. Punithavathy Panian,"Securities Analysis and Portfolio Management ", Himalaya Publishing House, Mumbai, 2019.
5. Subrata Mukherjee, "Security Analysis and Portfolio Management", Vikas Publishing, New Delhi, 2021.

WEB RESOURCES

1. https://www.iare.ac.in/sits/default/fils/lcture_notes/IARE_SAOM_Lcture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/quity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

CORPORATE ACCOUNTING

Semester: II

Hours: 6

Code : 23PCO2C05

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand conceptual knowledge of corporate accounting	PSO-1	K1
CO - 2	Identify the accounting procedures of various forms of companies	PSO-2	K2
CO - 3	Prepare and explore banking and insurance company accounts.	PSO-4	K3
CO - 4	Evaluate the consolidated balance sheet in proper format to relevant interpretation	PSO-3	K4
CO - 5	Create amalgamation accounts as per AS-14 and the same can be applied in real life situation.	PSO-5	K5 , K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: II		CORPORATE ACCOUNTING										Hours: 6	
Code : 23PCO2C05												Credit: 5	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		5	4	4	3	3	3	5	4	4	3	3	3.73
CO - 2		2	3	5	3	4	4	2	5	3	4	3	3.45
CO - 3		4	4	2	2	5	5	4	2	4	5	2	3.55
CO - 4		2	5	4	2	4	4	2	4	5	4	2	3.45
CO - 5		3	3	2	5	3	3	3	2	3	3	5	3.18
Overall Mean Score												3.47	

Result: The score for this course is **3.47** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

$$\text{Mean Score of COs} = \frac{\text{Total of Values}}{\text{Total No. of POs & PSOs}}$$

$$\text{Mean Overall Score for COs} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$$

UNIT I

Company financial statements- Statutory and accounting standard requirements- Preparation of financial statements -Profit and loss account - Adjustments - Balance sheet. **(18 Hours)**

UNIT II

Amalgamation in the nature of merger and purchase - Absorption -External reconstruction - Accounting aspects of AS14 - Calculation of Purchase consideration under various method-Alteration of share capital-Internal reconstruction. **(18 Hours)**

UNIT III

Consolidated financial statements-Fundamental principles of simple consolidation-Elimination of investment accounts-Minority interest, Un-realized profit, cost of control or capital reserve-Capital and revenue profits, Elimination of intra- group transactions - Consolidated balance sheet. **(18 Hours)**

UNIT IV

Insurance company account- Accounts of life insurance and general insurance business. **(18 Hours)**

UNIT V

Bank accounts-Legal requirements- Preparation of profit and loss account and balance sheet. **(18 Hours)**

COURSE BOOK:

- ❖ T.S. Reddy & Dr. E. Moorthy, Advanced Corporate Accounting, Vol I, Margham Publications, Chennai, 2020.

BOOKS FORREFERENCE:

1. M.C. Shukla & T.S. Grewal, Advanced Accounts, Vol. II, S.Chand Publications & Co Ltd, New Delhi, 2016.
2. Ambrish Gupta, Financial Accounting for Management, Vol. II Pearson India Education Services PVT Ltd, New Delhi, 2016.
3. Dr. M.A. Arulanandam & Dr. K.S. Raman, Advanced Accountancy, Vol. II Himalaya Publishing House, Bombay, 2019.
4. S.P. Jain & K. L. Narang, Advanced Accounting, Kalyani Publishers, Vol. II New Delhi, 2014.
5. S.N. Maheswari & S.K. Maheswari, Advanced Accountancy, Vol. II Vikas Publishing House Private Ltd., New Delhi, 2009.

Part A (MCQ) Only Theory Questions Part B & C Problems

WEB REFERENCES:

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

BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Semester: II

Hours: 6

Code : 23PCO2C06

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Acquire the capability of making decisions at professional level	PSO-3	K1
CO - 2	Understand regulatory obligations imposed on corporations	PSO-5	K2
CO - 3	Understand the companies need to protect the interests of shareholders, employees, customers and society	PSO-4	K3
CO - 4	Reflect on and critically examine their own values and the importance in business and work place decision making	PSO-2	K4
CO - 5	Understand the scope and complexity of Corporate Social responsibility in the global and Indian context	PSO-1	K5 ,K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: II		BUSINESS ETHICS AND CORPORATE SUSTAINABILITY										Hours:6
Code : 23PCO2C06												Credit:5
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	3	5	4	3	3	3	3	4	5	3	3	3.55
CO - 2	2	3	3	5	4	4	2	3	3	4	5	3.45
CO - 3	4	4	2	2	5	5	4	2	4	5	2	3.55
CO - 4	2	2	5	2	4	4	2	5	2	4	2	3.09
CO - 5	5	3	2	4	2	2	5	2	3	2	4	3.09
Overall Mean Score												3.35

Result: The score for this course is 3.35 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Ethics - Objectives-Business ethics - Different views of ethics - Need for business ethics - Ethical Theories - Ethical corporateCode - Characteristics of an ethical organization. **(18 Hours)**

UNIT II

Ethical issues in marketing management - Ethical issues in marketing strategy - Ethical issues in marketing mix - Ethical issues and consumerism - Ethical issues in operation management. **(18 Hours)**

UNIT III

Ethical issues in purchase management - Role of purchase manager - Code of ethics for purchases - Ethical issues in human resource management - Principle of ethical hiring - Ethics and remuneration and retrenchment.

(18 Hours)

UNIT IV

Ethical issues in Finance - Ethical issues in Mergers and Acquisitions - Transparency in Disclosures - Money laundering - Role of Accountants - Professional Conduct of Accountants - Ethical Audit. **(18 Hours)**

UNIT V

Corporate social responsibility - Internal and external stakeholders- Ethics and social responsibility of business - Ethical issues in global business - Environmental ethics- Environmental issues in India - Social responsibility tools.

(18 Hours)

COURSE BOOK:

- ❖ A.C. Fernando, Business Ethics & Corporate Governance, Second Edition, Dorling Kindersley (India) Pvt., Ltd, New Delhi, 2015.

BOOKS FOR REFERENCE:

1. Francis Cherunilam, Business Environment, Text and Cases, Himalaya Publishing House, New Delhi, 2008.
2. Fr. Cyriac K. Managerial Ethics and Social Issues, XLRI, Jamshedpur, 1989.
3. Mr. Fernando (LIBA), Business Ethics, Dorling Kindersley (India) Pvt. Ltd., licensees of Pearson Education in South Asia, New Delhi, 2010.
4. C.V.S Murthy, Business Ethics, Himalaya Publishing House, New Delhi, 2007.
5. V. Balachandran and V. Chndrasekaran , "Corporate Governance, Ethics and Social Responsibility" 2nd Edition, PHI, New Delhi, 2007.
6. John R Boartright, Ethics and the conduct of business, Pearson Eduction (Singapore) Pvt Ltd., Indian Branch, Delhi, (2009).
7. Cyriac K, "Managerial Ethics and Social Issues- Regarding andCases", Reading Materials for Business Ethics, XLRI Jamshedpur, 2000.

WEB REFERENCES:

1. <https://www.icci.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

ADVERTISING AND SALESMANSHIP

Semester: II

Hours: 6

Code : 23PCO2ID1

Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic concepts of Advertising and Salesmanship	PSO-3	K1
CO - 2	Discuss the role of advertising agencies and medias in promoting sales and recruiting skilled salesman	PSO-5	K2
CO - 3	Appraise the different types of media and its budget, effectiveness of advertising for successful selling	PSO-2	K3
CO - 4	Evaluate the process of advertisement and the role of salesman in achieving target of the business unit	PSO-4	K4
CO - 5	Develop the skills for salesmanship, training and motivation methods	PSO-1	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: II		ADVERTISING AND SALESMANSHIP										Hours: 6
Code : 23PCO2ID1												Credit: 3
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	2	5	4	3	3	3	2	4	5	3	3	3.36
CO - 2	4	4	2	5	3	3	4	2	4	3	5	3.55
CO - 3	4	3	5	3	2	2	4	5	3	2	3	3.27
CO - 4	4	2	3	2	5	5	4	3	2	5	2	3.36
CO - 5	5	3	4	2	4	4	5	4	3	4	2	3.64
Overall Mean Score												3.44

Result: The score for this course is **3.44** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of Cos

UNIT I

Advertising-Its purpose, Scope-Primary and secondary function-Classification of advertising on the basis of prospects-On the basis of types of products-On the basis of geographical area-Social and economic aspects of advertising, ethical issues in advertising. **(18 Hours)**

UNIT II

Advertisement process-Advertising agency-Role of advertising agencies-Types of advertising agencies-Selection of advertising agencies- advertising copy-elements of advertising copy-Classification of advertising copy. **(18 Hours)**

UNIT III

Advertising media-Role of media-Print of media-Radio and television-Media selection-Advertising budget-Preparation of advertising budget-Factors influencing advertising budget-Evaluation and effectiveness of advertising. **(18 Hours)**

UNIT IV

Sales Promotions-Scope-Function and importance - Sale promotion methods- Fundamental of successful selling-Case studies-Retail marketing. **(18 Hours)**

UNIT V

Salesmanship-Salesmen Recruitment and Training-Skills for good salesmanship- Training of sales personnel-Motivating and evaluating sales personnel-Sales records-Rewarding good salesmanship-Case studies. **(18 Hours)**

COURSE BOOK:

- ❖ Mahendra Mohan, Advertising Management, Tata McGraw Hill Publishing Co., Ltd., New Delhi.2008.

BOOKS FOR REFERENCE:

1. R.S.N. Pillai & Bhagavathi, Salesmanship, S. Chand & Co Ltd New Delhi, Reprint 2013.
2. Philip Kotler, Marketing Management, Prentice Hall of India(P) Ltd., New Delhi, 2016
3. Rathore, Advertising Management, Himalayas Publishing House New Delhi, 2016.
4. Daver, Salesmanship & Advertising, Progressive Publishers Bombay, 1980.
5. Rustom S. Davar, Salesmanship and Publicity, Vikas Publishing House Private Limited, Bombay, 1996.
6. Chunawalla, Kumar, Sethia, Subramanian, Suchak, Advertising Theory and Practice, Himalaya Publishing House, New Delhi, 2018.

LOGISTICS AND SUPPLY CHAIN MANAGEMENT#

Semester: II

Hours: 4

Code : 23PCO2SE2

Credit: 2

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the concepts of supply chain and logistics management.	PSO - 1	K1
CO - 2	Identify knowledge on supply channel relationship	PSO - 2	K2
CO - 3	Apply warehouse management systems and manage warehouse operations.	PSO - 3	K3
CO - 4	Select the various modes of transportation and the selection decisions.	PSO - 4	K4
CO - 5	Create knowledge on different modes of packaging	PSO - 5	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: II		LOGISTICS SUPPLY CHAIN MANAGEMENT#										Hours: 4
Code : 23PCO2SE2												Credit: 2
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	5	4	3	2	3	3	5	3	4	3	2	3.36
CO - 2	3	4	5	4	2	2	3	5	4	2	4	3.45
CO - 3	3	5	3	4	2	2	3	3	5	2	4	3.27
CO - 4	3	2	3	4	5	5	3	3	2	5	4	3.55
CO - 5	3	2	3	5	4	4	3	3	2	4	5	3.45
Overall Mean Score												3.42

Result: The score for this course is **3.42** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of COs

UNIT I

Introduction - Definition of logistics - Definition of supply chain - Importance of logistics and supply chain - Objectives of business logistics - Logistics and supply chain management - Functions of logistics management - Supply chain macro processes in a firm. **(12 Hours)**

UNIT II

Channel structure - Relationship management - Channel relationships - Leadership - Leadership service alliances - Factors stimulating service based alliances - Various approaches to study channels - Description institutional approach - Classification of Graphic approach - Channel arrangement classification - Conditions for successful supply chain relationships. **(12 Hours)**

UNIT III

Storage functionality and principles - Strategic storage - Warehouse benefits - Service benefits of warehousing - Types of warehouses - Material handling considerations - Load unitization - Space layout - Types of layout for order picking - Area system - Storage equipment choice - Movement equipment choice - Fully mechanized equipment. **(12 Hours)**

UNIT IV

Importance of effective transportation system - Modes of transportation - Air - Package carriers - Trucks - Truck Vs Rail - Water /transport - Pipeline - Intermodal/ transportation - Trailer on flatcar (TOFC) or piggyback container on flat car (COFC) - Coordinated air truck - Concur. **(12 Hours)**

UNIT V

Perspectives - Consumer packaging - Industrial packaging - Functions - Packaging requirements - Physical and Element environment - Material handling efficiency - Product characteristics - Rigid and Non rigid containers - Unit loads - Load securing - Unit load performs - Material carton stacking - Importance of communication in logistical packaging - Content identification - Tracking - Handling instructions -Packaging materials - Emerging trends. **(12 Hours)**

COURSE BOOK:

- ❖ Dr. L. Natrajan, Logistics and Supply chain Management, Margham Publications, Chennai, 2014.

BOOKS FOR REFERENCE:

1. Donald E. Fischer & Ronald J. Jordan, Security Analysis & Portfolio Management, PHI Learning, New Delhi, 8th edition, 2011.
2. Prasanna Chandra, P., Investment Analysis and Portfolio Management, 4th Edition, Tata McGraw-Hill Education, 2012.
3. Khatri, D.K., Security Analysis and Portfolio Management, Macmillan Publishers India, 2010.
4. Ranganathan, M. and Madhumathi,R., Security Analysis and Portfolio management, 2nd Edition, Pearson, 2012.
5. Reilly, F. and Brown, K. C., Analysis of Investments and Portfolio Management, 10th Edition, Cengage Learning, 2012.

WEB REFERENCES:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbco.com/services/warehouse-strategies>
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

CYBER SECURITY

Semester: II

Hours: 2

Code : 23PAE2SK2

Credit: 2

COURSE OUTCOMES

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO-1	State the need of Cyber Security and history of Internet	PSO-1	K1
CO-2	Understand history and types of Cyber Crime	PSO-2	K2
CO-3	Apply critical thinking in Security Policies and Cyber Laws	PSO-3	K3
CO-4	Discuss and demonstrate the cyber security components and infrastructure security	PSO-4	K4
CO-5	Diagnose the ways and means of fighting Cyber Attacks	PSO-5	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: II		CYBER SECURITY										Hours: 2	Credit: 2
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)						
	1	2	3	4	5	6	1	2	3	4	5		
CO-1	5	3	3	3	3	3	5	3	3	3	3	3.36	
CO-2	4	3	3	5	3	3	4	5	3	3	3	3.55	
CO-3	3	5	3	4	3	3	3	4	5	3	3	3.55	
CO-4	3	3	5	4	5	3	3	4	3	5	3	3.73	
CO-5	2	3	3	2	3	5	2	2	3	3	5	3.00	
Overall Mean Score												3.44	

Result: The score for this course is **3.44** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Introduction: Cyber Security – The need of the Hour - History of Internet – Impact of Internet – Internet in India **(6 Hours)**

UNIT II

Introduction to Cyber Security: Cyber Security – CIA Triad - Reasons for Cyber Crimes – Why we need Cyber Security – Damage to the Organizations – History of Cyber Crimes – Types of Cyber Crimes **(6 Hours)**

UNIT III

Cyber Security Components: OSI Layer – Zero Day Attacks – Types of Network Attacks – Application Security – Endpoint Security – Identify and Access Management (IAM) – Mobile Security – Data Security - Drive-By Download - Infrastructure Security - Disaster Recovery (DR) - End-user Education **(6 Hours)**

UNIT IV

Fighting Cyber Attacks: Defense in Depth – Authentication - Cryptography – Firewall - Data Loss Prevention - Antivirus Software - Virtual Private Network (VPN)- Web browsers - Data Backup – Conclusion **(6 Hours)**

UNIT V

Introduction to Security Policies and Cyber Laws: Need for an Information Security Policy - Information Security Standards – ISO - Introducing Various Security Policies and Their Review Process - Introduction to Indian Cyber Law - Objective and Scope of the IT Act, 2000 - Intellectual Property Issues - Overview of Intellectual-Property- Related Legislation in India - Patent - Copyright - Law Related to Semiconductor Layout and Design - Software License **(6 Hours)**

BOOKS FOR STUDY

1. **“Introduction to Cyber Security: Guide to the World of Cyber Security”,** Anand Shinde, Notion Press, 2021

Unit I : Chapter: 1
Unit II : Chapter: 2.
Unit III : Chapter: 3
Unit IV : Chapter: 4.

2. **“Introduction to information security and cyber laws”,** Dr. Surya Prakash Tripathi, Ritendra Goyal, Praveen Kumar Shukla, KLSI, Dreamtech Press, 2014

Unit V : Chapter: 4

BOOKS FOR REFERENCE

1. **“Information and Cyber security: Principles and Practices”**, S U, Aswathy; Faizal, Ajesh; V, Antony Asir Daniel, Noor Publishing, 2020
2. **“Security in the Digital Age: Social Media Security Threats and Vulnerabilities”**, Henry A. Oliver, Create Space Independent Publishing Platform, 2015
3. **“Cybersecurity for Beginners”**, Raef Meeuwisse, Second Edition, 2017
4. **“Auditing IT Infrastructures for Compliance”**, Martin Weiss, Michael G. Solomon, 2nd Edition, Jones Bartlett Learning, 2017

WEB RESOURCES

1. <https://www.coursera.org/professional-certificates/google-cybersecurity>
2. <https://www.coursera.org/learn/cybersecurity-for-everyone>
3. <https://www.coursera.org/specializations/intro-cyber-security>
4. <https://www.udemy.com/course/cybersecurity-from-beginner-to-expert/>
5. <https://www.udemy.com/course/it-law-cyber-crimes-and-data-protection-laws/>

JACEP - EXTENSION
P.G. PROGRAMME OUTCOMES (2023 - 2026)

PO. NO.	UPON COMPLETION OF THIS PROGRAMME THE STUDENTS WILL BE ABLE TO
1.	Acquire comprehensive knowledge and evaluate analytically in their specific disciplines.
2.	Apply the acquired knowledge in professional and social life.
3.	Evolve new methodologies in the specific discipline leading to innovation and employability.
4.	Develop critical thinking required to pursue research.
5.	Apply the computational and life skills to the challenging problems in life.
6.	Design and develop independent projects.

PROGRAM SPECIFIC OUTCOMES (PSO)

PSO. NO.	UPON COMPLETION OF THIS PROGRAMME THE STUDENTS WILL BE ABLE TO	PO MAPPED
PSO - 1	Understand and identify the needs of the community and will be enabled to articulate viewpoints both practically and theoretically.	PO1, PO3
PSO - 2	Develop among themselves a sense of social and civic responsibility and will be enabled to be more culturally equipped.	PO2, PO3, PO4, PO6
PSO - 3	Apply their education to finding practical solutions to individual, community problems and will be enabled to exercise their rights properly.	PO1, PO3, PO4, PO6
PSO - 4	Acquire leadership qualities and a democratic attitude by carrying out their duties as effective citizens of the country.	PO2, PO3, PO5
PSO - 5	Develop the capacity to think clearly and cogently to meet emergencies and national disasters and practice national integration and social harmony	PO3, PO4, PO5

JACEP - EXTENSION

Semester: II

Hours: 30

Code : 23PSL2EX1

Credit: 1

COURSE OUTCOMES

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Impart knowledge of the importance of education	PSO- 3, PSO-2	K1
CO - 2	Analyse the reasons for health problems and impart knowledge on a balanced diet.	PSO-1, PSO-5	K2
CO - 3	Develop a concern for the voiceless and faceless	PSO-1, PSO-2, PSO-5	K3
CO - 4	Get awareness of environmental issues	PSO-1, PSO-3	K4
CO - 5	Apply Knowledge to the society	PSO-3, PSO-4, PSO-5	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: II		JACEP - EXTENSION										Hours: 30	
Code : 23PSL2EX1												Credit: 1	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		3	3	4	4	3	3	3	5	3	3	5	3.54
CO - 2		3	4	3	2	4	3	4	5	4	5	2	3.55
CO - 3		3	4	5	3	3	4	3	3	5	3	5	3.72
CO - 4		2	2	3	3	2	3	3	5	5	5	3	3.27
CO - 5		3	3	5	3	3	4	5	5	3	3	5	3.82
Overall Mean Score												3.58	

Result: The score for this course is **3.58** (High relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u> <u>Total No. of POs & PSOs</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u> <u>Total No. of COs</u>
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UNIT I: LITERACY GROUP:

Giving orientation to the students about JACEP - focusing on School dropouts and counseling the parents to re-admit the school dropouts - conducting awareness programs through kindling culturals - organizing games based on the disciplines - conducting competitions for school children – educating the school children about the positives and negatives of social media.

UNIT II: HEALTH AND HYGIENE GROUP:

Doing a survey on health problems - organizing medical camps and talks - organizing general check-ups by B.voc students of JAC to the adopted villages.

UNIT III: LIAISON GROUP AND PEOPLE ORGANIZATION GROUP:

Motivating NREGA workers to access government savings schemes - celebrating important days - organizing income generation skill training for self-help groups. organizing population education programmes - conducting awareness programmes on emerging social issues - fostering tie-ups with non-governmental organizations and local bodies to ensure the development of the villages - organizing youth, farmers and self-help group to function democratically.

UNIT IV: ENVIRONMENTAL GROUP:

Tree and sapling plantation - promotion of Herbal Gardens - organizing personal hygiene awareness talk – observing environmental-related days –awareness campaign to educate the villagers to protect the environment.

UNIT V: APPLICATION OF KNOWLEDGE:

Conducting Special Skill Training for self-employment based on discipline to the target group with the help of JAC SARWODEEP and government organizations – serving as intermediaries between unorganized sector workers and government welfare schemes.

SCHEME OF EVALUATION

Continuous Internal Assessment		
1.	Attendance (30 hours)	10 Marks
2.	Field Visit & Report	50 marks
3.	Assignment	40 Marks
Total		100 marks

TAXATION

Semester: III

Hours: 6

Code : 23PCO3C07

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic concept of Taxation	PSO - 1	K1
CO - 2	Classify the various deduction sources	PSO - 2	K2
CO - 3	Calculate the total income, tax returns, double taxation, tax invoice, Assessable Value	PSO - 5	K3
CO - 4	Analyze the Procedures of direct taxation	PSO - 4	K4
CO - 5	Evaluate the importance of taxation	PSO - 3	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: III		TAXATION										Hours: 6	
Code : 23PCO3C07												Credit: 5	
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's	
	1	2	3	4	5	6	1	2	3	4	5		
CO - 1	5	3	3	3	4	4	5	3	3	4	3		3.64
CO - 2	4	2	5	2	3	3	4	5	2	3	2		3.18
CO - 3	2	2	4	5	4	4	2	4	2	4	5		3.45
CO - 4	3	3	4	4	5	5	3	4	3	5	4		3.91
CO - 5	4	5	4	2	2	2	4	4	5	2	2		3.27
Overall Mean Score													3.49

Result: The score for this course is **3.49** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u> Total No. of POs & PSOs	Mean Overall Score for COs= <u>Total of Mean Scores</u> Total No. of COs
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UNIT I

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) - Assessment of Firms, AOP, BOI, Company and Co-operative society. **(18 Hours)**

UNIT II

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

(18 Hours)

UNIT III

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

(18 Hours)

UNIT IV

Goods and Services Tax: GST Act 2017 - Registration - Procedure for registration under Schedule III - Amendment of registration - Rates of Tax of IGST - CGST - SGST/UGTST- Assessment of GST- Self-assessment - Provisional assessment - Scrutiny of returns - Assessment of non filers of returns - Assessment of unregistered persons - Assessment in certain special cases - Tax Invoice - Credit and Debit Notes - Payment of Tax - Input Tax Credit - Anti profiteering -- Filing of Returns- Penalties - Prosecution - Appeal and Revision. **(18 Hours)**

UNIT V

Customs Act 1962:Important Definitions - Basics - Importance of Customs Duty - Constitutional authority for levy of Customs Duty - Types of Customs Duty - Prohibition of Importation and Exportation of goods - Valuation of goods for Customs Duty - Transaction Value - Assessable Value - Computation of Assessable Value and Customs Duty. **(18 Hours)**

COURSEBOOKS:

1. Vinod Singhania and Kapil Singhania, "Direct Taxes Law & Practice", Taxmann Publications, New Delhi.
2. G. Sekar, "Direct Taxes, A Ready Refresher", C. Sitaraman & Co Pvt. Ltd., Chennai.
3. Balachandran V, "Textbook of GST and Customs Law", Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE:

1. Dr. R.G. Shaand Dr.N. Usha Devi, "Income Tax (Direct and Indirect Tax)", Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Taxmann Publications, New Delhi.
3. Swetha Jain, "GST Law & Practice", Taxmann Publishers Pvt. Ltd, Chennai.
4. V.S. Daty, "GST Input Tax Credit", Taxmann Publishers, Chennai.
5. C.A. Anurag Pandy, "Law & Practices of GST and Service Tax", Sumedha Publication House, New Delhi.

WEB RESOURCES:

1. https://www.icci.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icci.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icci.edu/media/webmodules/TL_Final_pdf_25102021.pdf

RESEARCH METHODOLOGY

Semester: III

Hours: 6

Code : 23PCO3C08

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic concepts of research process	PSO - 1	K1
CO - 2	Identify the problem and discuss the techniques and tools to be employed in competing research projects	PSO - 2	K2
CO - 3	Apply the various tools in research projects	PSO - 3	K3
CO - 4	Analyze the social issues and finding solutions	PSO - 4	K4
CO - 5	Write research report & formulate research hypothesis	PSO - 5	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: III		RESEARCH METHODOLOGY										Hours: 6
Code : 23PCO3C08												Credit: 5
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	5	3	3	3	4	4	5	3	3	4	3	3.64
CO - 2	4	2	5	2	3	3	4	5	2	3	2	3.18
CO - 3	4	5	4	3	4	4	4	4	5	4	3	4.00
CO - 4	4	3	4	4	5	5	4	4	3	5	4	4.09
CO - 5	4	4	4	5	2	2	4	4	4	2	5	3.64
Overall Mean Score												3.71

Result: The score for this course is **3.71** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of COs

UNIT I

Research- Definition-Objectives-Motivations for research- Types of research- Maintaining objectivity in research-Criteria of good research-Applications of research in business-Formulating research problem-Literature Review-Reasons for review-Reference management tools-Identification of research gap-Framing for objectives. **(18 Hours)**

UNIT II

Hypothesis-Formulation of Hypothesis-Testing of Hypothesis-Type I and Type II Errors - Research Design-Types of Research Design- Methods of Data Collection- Census, Sample Survey, Case Study-Sampling: Steps-Methods-Testing of Reliability and Validity-Sampling Errors. **(18 Hours)**

UNIT III

Variable: Meaning and Types-Techniques of Data Collection-Primary Data: Meaning, Advantages and Limitations-Techniques: Interview, Questionnaire, Schedule, Observation - Secondary Data: Meaning and Sources. **(18 Hours)**

UNIT IV

Data Analysis-Uni-Variate Analysis: Percentile, Mean, Median, Mode, Standard Deviation, Range, Minimum, Independent Sample T-Test-Bi-Variate Analysis: Simple Correlation, Simple Regression, Chi-Square, Paired Sample T-Tests, ANOVA, Man-Whitney Test-Wilcoxon Signed Rank Test- Kruskal Wallis Test (Simple Problems). Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's Test, Cluster Analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modeling (Sem), Multiple Discriminant Analysis. **(18 Hours)**

UNIT V

Report Preparation-Guidelines and Precautions For Interpretation-Steps in Report Writing-Style of Research Reports (APA, MLA, Anderson, Harvard) - Mechanics of Report Writing-Ethics in Research - Avoiding Plagiarism - Plagiarism Checker Tools - Funding Agencies for Business Research. **(18 Hours)**

COURSE BOOKS:

1. Tripathi, "Research Methodology in Management and Social Science", Sultan Chand & Sons, New Delhi, 2014.
2. C.R. Kothari and Gaurav Gardg, "Research Methodology", Methods and Techniques, New Age International (P) Limited, New Delhi, 2020.
3. Krishnaswami and Ranganathan, "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai, 2011.

BOOKS FOR REFERENCE:

1. Donald R. Cooper, Pamela S. Schindler and J.K. Sharma, "Business Research Methodology", TataMcgraw-Hill Noida (UP), 2014.
2. Sashi K. Gupta and Parneet Rangi, "Research Methodology", Kalyani Publisher, Ludhiana, 2018.
3. R.D. Sharma and Hardeep Chahal, "Research Methodology in Commerce and Management", Anmol Publications, New Delhi, 2004.

WEB RESOURCES:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridgelibrary/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

ADVANCED COMPUTERIZED ACCOUNTING - LAB

Semester: III

Hours: 6

Code : 23PCO3C09

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic techniques of accounting software.	PSO - 2	K1
CO - 2	Describe the procedure of ledger entries and voucher entries in accounting software.	PSO - 3	K2
CO - 3	Make use of cost center and cost categories for allocation of transaction.	PSO - 4	K3
CO - 4	Explain the details of payroll voucher in accounting software.	PSO - 5	K4
CO - 5	Evaluate the voucher classes and tax computation.	PSO - 1	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: III		ADVANCED COMPUTERIZED ACCOUNTING - LAB										Hours:6	
Code : 23PCO3C09		Programme Specific Outcomes (PSO)										Credit:5	
Course Outcomes	1	2	3	4	5	6	1	2	3	4	5	Mean Score of CO's	
	CO - 1	4	3	5	2	2	2	4	5	3	2	2	3.09
	CO - 2	3	5	2	4	3	3	3	2	5	3	4	3.36
	CO - 3	2	4	3	2	5	5	2	3	4	5	2	3.36
	CO - 4	3	2	2	5	4	4	3	2	2	4	5	3.27
	CO - 5	5	4	4	3	2	2	5	4	4	2	3	3.45
	Overall Mean Score											3.31	

Result: The score for this course is 3.31 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Preparation of trial balance, profit and loss account and balance sheet, Interest - Simple, compound interest calculation - setting up ledger master - interest report - voucher classes and ledger for interest entry - Bill wise interest calculations.

(18 Hours)

UNIT II

Receivables and payable management - Meaning - Activating bill wise details - Sales entries, purchase entries, purchase returns, sales returns - Receipt, payment entries, Display and printing of outstanding - printing reminder letters - printing confirmation - GST tax computation.

(18 Hours)

UNIT III

Cost, cost centre, cost categories - Meaning - Creation, display, alteration of cost categories and cost centers - Allocation of transaction to cost centers - Voucher entry using voucher class and cost centre class. Budget and budgetary control - Meaning - Creation of budgets - Group budgets - Budget ledgers - Alteration of budget - Deletion of budget.

(18 Hours)

UNIT IV

Human resource department, payroll application in tally - payroll masters in tally - Recording payroll vouchers - Payroll reports - Compliance with ESI and EPF.

(18 Hours)

UNIT V

Introduction to GST - Concept of GST - Rate of GST - Categories of GST - Other concepts.

(18 Hours)

LAB EXERCISES**ACCOUNTING MASTERS IN TALLY**

- F11: Features
- F12: Configuration
- Setting up Account Heads

INVENTORY ENTRY IN TALLY

- Stock Group
- Stock Categories
- Godowns / Locations
- Units of Measure
- Stock Items
- Creating Inventory Masters for National Trade

VOUCHER ENTRY IN TALLY

- Accounting vouchers
- Inventory vouchers
- Invoicing

ADVANCED ACCOUNTING IN TALLY

- Bill - wise details
- Cost centres and Cost categories
- Voucher class and cost centre class
- Multiple Currencies
- Bank Reconciliation
- Interest calculation
- Budgets & Controls

ADVANCED INVENTORY IN TALLY

- Order processing
- Reorder level
- Tracking numbers
- Batch wise details

GST

- Create company GST
- Rate of GST
- Categories of GST (CGST, SGST, IGST)
- Printout management

COURSE BOOK:

1. Dr. G. John, Tally Primer, JITE Publications, 2024.

BOOKS FOR REFERENCE:

1. A.K. Nandhani & K.K. Nandhani, BPB Implementing Tally, BPB Publications, New Delhi, 2010.
2. Lodha Roshan, Tally Prime with GST Accounting, Law Point Publication, Kolkata, 2022.
3. Er. Soumya Ranjan Behera, Tally, ERP 9 with GST, B.K. Publication, Chennai, 2017.
4. Asok K. Nandhani, Tally, ERP 9 Training Guide, BPB Publication, New Delhi, 2018.

WEB RESOURCES:

1. <https://www.tallyclub.in/>
2. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>
3. <https://www.toppr.com/guides/accounting-and-auditing/computerised-accounting-environment/intro-to-tally/>

STRATEGIC MANAGEMENT

Semester: III

Hours: 6

Code : 23PCO3E2A

Credit: 4

COURSE OUTCOMES:

CO. NO	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Know the basic concepts of strategic management	PSO - 1	K1
CO - 2	Understand the different types of strategic management	PSO - 2	K2
CO - 3	Enable to use various decision-making process in strategic management	PSO - 3	K3
CO - 4	Differentiate the various strategic plans	PSO - 4	K4
CO - 5	Evaluate and create the role of strategic choice in shaping an organization's strategic direction.	PSO - 5	K5 & K6

RELATIONSHIP MATRIX FOR CORRECT OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: III		STRATEGIC MANAGEMENT										Hours: 6	
Code : 23PCO3E2A												Credit: 4	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		5	2	2	4	3	3	5	2	2	3	4	3.18
CO - 2		3	3	5	3	3	3	3	5	3	3	3	3.36
CO - 3		2	5	4	3	3	3	2	4	5	3	3	3.36
CO - 4		2	3	3	4	5	5	2	3	3	5	4	3.55
CO - 5		3	3	2	5	4	4	3	2	3	4	5	3.45
Overall Mean Score													3.38

Result: The score for this course is **3.38** (High Relationship)

Note:

Mapping	1-20%	21-40%	41-60%	61-80%	81-100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy. **(18 Hours)**

UNIT II

Dynamics of Competitive Strategy: Corporate governance - Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADI matrix. Strategic Management Process: Strategic Planning, Strategic Intent - Vision, Mission and Objectives, Strategy Formulation-Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations - merger and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting. **(18 Hours)**

UNIT III

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy. Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development. **(18 Hours)**

UNIT IV

Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across Organisation. **(18 Hours)**

UNIT V

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management. **(18 Hours)**

COURSE BOOKS:

1. L. M. Prasad, "Strategic Management", Sultan Chand & Sons, New Delhi, 2018.
2. Cherunilam, Francis, "Strategic Management", Himalaya Publishing House Pvt. Ltd, Mumbai, 2021.
3. John A. Pearce, Richard B. Robinson and Amita Mital, "Strategic Management" McGraw Hill Education, New Delhi, 2018.
4. C. B. Gupta "Strategic Management" S. Chand & Company Ltd, Noida, Uttar Pradesh, 2022.

BOOKS FOR REFERENCE:

1. M. Jeyarathanam, "Strategic Management" Himalaya Publishing House Pvt. Ltd, Mumbai 2021.
2. P.K. Ghosh "Strategic Management", Sultan Chand & Sons, New Delhi 2014.
3. J. S. Chandan Gupta and Nitish Sen "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi, 2022.
4. Fred R. David, "Strategic Management Concepts and Cases", Pearson Education, England, 2017.

WEB RESOURCES:

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

RURAL AND AGRICULTURAL MARKETING

Semester: III

Hours: 6

Code : 23PCO3E2B

Credit: 4

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic concepts and nature of rural marketing.	PSO - 2	K1
CO - 2	Compare the buying behaviour of rural and urban consumers and different types of pricing and marketing.	PSO - 3	K2
CO - 3	Choose different types of distributions channels for urban and rural marketing.	PSO - 1	K3
CO - 4	Analyze the marketing challenges in rural market.	PSO - 4	K4
CO - 5	Assess the price fixation of agriculture products and formulate marketing strategies and techniques.	PSO - 5	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: III		RURAL AND AGRICULTURAL MARKETING										Hours: 6
Code : 23PCO3E2B												Credit: 4
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	3	4	5	3	2	2	3	5	4	2	3	3.27
CO - 2	3	5	4	2	3	3	3	4	5	3	2	3.36
CO - 3	5	2	3	4	4	4	5	3	2	4	4	3.64
CO - 4	2	3	4	3	5	5	2	4	3	5	3	3.55
CO - 5	4	3	2	5	4	4	4	2	3	4	5	3.64
Overall Mean Score												3.49

Result: The score for this course is **3.49**(High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Rural Marketing - Meaning - Definition - Concept and Nature of Rural Marketing - Taxonomy of Rural Markets - Urban Vs Rural Marketing - Rural Marketing Environment - Becoming a Successful Rural Marketer. **(18 Hours)**

UNIT II

Rural Buyer Behaviour - Aspects of Rural Buyer Behaviour - Rural Consumer - Decision Making Process - Environmental Factor Affecting Rural Consumers - Buyer Characteristics and Innovation Adoption - Rural STP Approach - Guidelines for Effective Segmentation and Emerging Rural Market Segments. **(18 Hours)**

UNIT III

Rural Product Strategy - Rural Product Classification and Decisions - Product Innovation Strategies - Customer Value Strategies -Rural Branding and Packaging Strategies - Role of Agriculture Price Commission in India (APC) - Introduction to APC - Basic Objectives of the Commission - Determination of Minimum Support Price (MSP) - Non Price Measures - Minimum Support Price of Selected Commodities - Benefit to the Farmers - Rational of Support Pricing - Limited of MSP. **(18 Hours)**

UNIT IV

Food Processing Industry Infrastructure in India - Meaning of Processing - Advantages of Food Processing - Processing of Agriculture Commodities (Wheat, Paddy, Pulses, Oilseeds) - Importance of Cold Chains - Rural Distribution Strategy - Rural Distribution and Logistics - Direct Vs Indirect Marketing - Organised Rural Retailing - Types of Retail Outlets - Rural Malls - E-Tailing and Training for Rural Retailers - Rural Supply Chain Management - ITC E-Choupal - Rural Promotion Mix - Marketing Communication Challenges in Rural Market. **(18 Hours)**

UNIT V

Cooperative Marketing: Meaning - Role of Cooperatives - Structure of Cooperative Marketing Societies - Types of Co-Operative Marketing Societies - Membership - Functioning - Agri Export Zone - Small Framer Agri Business Consortium - eNAM - Tamil Nadu State Agriculture Marketing Board. **(18 Hours)**

COURSE BOOKS:

1. Acharya S.S Agarwal N.L., "Agricultural Marketing in India", BS Publishers & Distributors Pvt. Ltd, India, 2019.
2. Ashok M.V, "Emerging Trends in Agricultural Marketing in India", Brillion Publishing, New Delhi, 2021.
3. Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra, "Rural Marketing in India: Texts and Cases", Atlantic Publishers and Distributors Pvt. Ltd, Chennai, 2021.

BOOKS FOR REFERENCE:

1. Rahman K.S, "Rural Marketing in India", Himalaya Publishing House, Mumbai, 2019.
2. Dogra Balram and Karminder Ghuman, "Rural Marketing: Concepts and Practices", McGraw Hill Education, Noida, 2007.
3. C.S.G. Krishnamacharyulu & Lalitha Ramakrishnan, "Rural Marketing" Pearson Education, New Delhi, 2011.
4. Dr. VijayUpikar, Dr. Mukul Burghate, Dr.Ajay Pethe, "Rural Marketing" The Management Consortium, New Delhi, 2022.

WEB RESOURCES:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaclub.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cACP.dacnet.nic.in/content.aspx?pid=32#content>

INTERNATIONAL FINANCIAL MANAGEMENT

Semester: III

Hours: 6

Code : 23PCO3E2C

Credit: 4

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic concepts of International Financial Management	PSO-2	K1
CO - 2	Identify the various features of international financial management.	PSO-3	K2
CO - 3	Make use of international financial operations and strategies in foreign direct investment.	PSO-5	K3
CO - 4	Analyse the benefits of international flow of funds and the portfolio of international investment.	PSO-4	K4
CO - 5	Evaluate the events in one country can impact the global economy.	PSO-1	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: III		INTERNATIONAL FINANCIAL MANAGEMENT										Hours: 6
Code : 23PCO3E2C												Credit: 4
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	3	2	5	4	3	3	3	5	2	3	4	3.36
CO - 2	4	5	4	3	2	2	4	4	5	2	3	3.45
CO - 3	3	2	2	5	4	4	3	2	2	4	5	3.27
CO - 4	2	4	3	3	5	5	2	3	4	5	3	3.55
CO - 5	5	3	4	4	3	3	5	4	3	3	4	3.73
Overall Mean Score												3.47

Result: The score for this course is **3.47** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

International Financial Management - An overview - Importance - Nature and Scope
- International flow of Funds - Balance of Payments - International Monetary System.
(18 Hours)

UNIT II

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

UNIT III

Foreign Direct Investment - International Capital Budgeting - International Portfolio Investment: Meaning - Benefit of International Portfolio Investment - Problem of International Investment.
(18 Hours)

UNIT IV

Overview of the International Financial Market - Channels for International Flow of Funds - Role and Functions of Multilateral Development Banks - International Banking: Functions - Credit Creation - Control of International Banks. **(18 Hours)**

UNIT V

Short-term and Medium-term Instruments - Management of Short-term Funds - Management of Receivables and Inventory - Factors behind the Debt Crisis.
(18 Hours)

COURSE BOOKS:

1. V.K. Bala, "International Financial Management", S. Chand Publishing, Chennai, 2014.
2. Seth A.K and Malhotra S.K, "International Financial Management", Galgotia Publishing Company, New Delhi, 2000.
3. Agarwal O.P, "International Financial Management", Himalaya Publishing House Pvt. Ltd, Mumbai, 2021.
4. APTE PG, "International Financial Management", McGraw Hill (India)Pvt. Ltd., Noida Uttar Pradesh, 2006.
5. Varshney R.L and Bhashyam. S, "International Financial Management: An Indian Perspective", Sultan Chand & Sons, New Delhi, 2016.

BOOKS FOR REFERENCE:

1. Jeevanandam C, "Foreign Exchange Practice Concepts and Control", Sultan Chand & Sons, New Delhi, 2020.
2. Kevin.S "Fundamentals of International Financial Management", Prentice Hall India Learning Pvt.Ltd., Delhi, 2022.
3. Amuthan R, "International Financial Management", Himalaya Publishing House Pvt. Ltd., Mumbai, 2021.
4. Bhalla V.K, "International Financial Management (Text and Cases)", Sultan Chand & Sons, New Delhi, 2014.

WEB RESOURCES:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpu.edu.in/management/mba/term_4/DMGT549 INTERNATIONAL FINANCIAL MANAGEMENT.pdf

INDUSTRIAL MANAGEMENT

Semester: III

Hours: 6

Code : 23PCO3SE3

Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the fundamental concepts of Industrial Management	PSO-1	K1
CO - 2	Describe the theories such as production inventory and Total quality management	PSO-2	K2
CO - 3	Apply ethical principles in industrial management	PSO-3	K3
CO - 4	Explain the fundamentals process and procedures involved in industrial activities	PSO-4	K4
CO - 5	Assess the various function of industry and create innovative techniques to promote industrial activities	PSO-5	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: I		INDUSTRIAL MANAGEMENT										Hours: 6
Code : 23PCO3SE3												Credit: 3
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	5	2	3	3	3	3	5	3	2	3	3	3.18
CO - 2	2	3	5	3	2	2	2	5	3	2	3	2.91
CO - 3	3	5	4	4	3	3	3	4	5	3	4	3.73
CO - 4	3	3	2	3	5	5	3	2	3	5	3	3.36
CO - 5	3	3	4	5	3	3	3	4	3	3	5	3.55
Overall Mean Score												3.35

Result: The score for this course is 3.35 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Industrial Management- Introduction-Early origins - Industrial revolution-Concept-meaning and definition - Scope of Industrial management - Role of Industrial management - significance of Industry - Application and scope of Industrial Management. **(18 Hours)**

UNIT II

Introduction-Production System-Classification of production system-Job-Shop batch and mass production system production management - Challenges face by production managers-History of production management. **(18 Hours)**

UNIT III

Introduction - Function - Objectives - Types of inventory -Manufacturing aspects service control aspects, factor affecting inventory -Objectives of a scientific inventory control system- Selective treatment. **(18 Hours)**

UNIT IV

Introduction - Definition - TQM concept s- Basic approach of TQM - the Demings philosophy - gurus of TQM - History of quality control in India - Involvement of management in TQM tool and techniques of TQM. **(18 Hours)**

UNIT V

Introduction - Sources of Water Pollution - Elements of Aquatic Ecology- Biodegradation - Aerobic and Anaerobic Decomposition - Effect of Pollution of Streams - Effect of Pollution on Lakes - Water Treatment. **(18 Hours)**

COURSE BOOK:

- ❖ Abhishek Yadava, Kajal Rana and S.C. Arya, "Industrial Management", Global Vision Publishing House, New Delhi, 2011.

BOOKS FOR REFERENCE:

1. S.B. Srivasta, "Industrial Management", I.K. International Publishing House Pvt. Limited, New Delhi, 2012.
2. D.K. Bhattachryya, "Industrial Management", Vikas Publishing limited, Chennai, 2017.
3. A.P. Verma and N. Mohan, "Industrial Management", S.K. Kataria & Sons, Mumbai, 2010.
4. Anjo Kumar, "Industrial management", Alpha Science International Ltd, New Delhi, 2011.

WEB RESOURCES:

1. <https://www.mygreatlearning.com/blog/challenges-product-managers>
2. <https://www.unleashedsoftware.com/blog/factors-affecting-inventory-management>
3. [https://asq.org/quality-resources/total-quality-management#:~:text=What%20is%20Total%20Quality%20Management%20\(TQM\)%3F&text=A%20core%20definition%20of%20total,culture%20in%20which%20they%20work](https://asq.org/quality-resources/total-quality-management#:~:text=What%20is%20Total%20Quality%20Management%20(TQM)%3F&text=A%20core%20definition%20of%20total,culture%20in%20which%20they%20work)

INTERNSHIP

Semester: III

Code : 23PCO3IN1

Credit: 2

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Recall and summarize the basic scientific concepts involved in concerned industry.	PSO-1	K1
CO - 2	Understand the principles and methodologies employed during the Internship.	PSO- 2	K2
CO - 3	Apply the subject knowledge and skills to conduct experiments, collection of data to be an Entrepreneur.	PSO- 4	K3
CO - 4	Analyze the steps involved in the training process.	PSO- 3	K4
CO - 5	Critically assess the effectiveness of experimental techniques.	PSO- 5	K5

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: III		INTERNSHIP										Credit: 2	
Code : 23PCO3IN1		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					
Course Outcomes	1	2	3	4	5	6	1	2	3	4	5	Mean Score of CO's	
	CO1	5	3	3	3	4	4	5	3	3	4	3	3.64
	CO 2	4	2	5	2	3	3	4	5	2	3	2	3.18
	CO 3	2	2	4	3	5	5	2	4	2	5	3	3.36
	CO 4	3	5	4	4	3	3	3	4	5	3	4	3.73
	CO 5	4	3	4	5	2	2	4	4	3	2	5	3.45
Overall Mean Score												3.47	

Result: The score for this course is **3.47** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of Cos

PG INTERNSHIP - GUIDELINES

- I. Students must complete the required coursework and obtain prior approval from the Department before commencing the internship.
- II. The internship shall normally extend from 4 to 8 weeks, as prescribed in the curriculum.
- III. Students should undertake internships only in recognized organizations, institutions, or firms relevant to commerce, finance, or management.
- IV. Students must maintain full attendance during the internship and adhere to the code of conduct, dress code, and professional ethics of the host organization.
- V. A comprehensive internship report, certified by the organization, must be submitted to the Department within the stipulated timeline for evaluation.

MANAGERIAL ECONOMICS

Semester: IV

Hours: 6

Code : 23PCO4C10

Credit: 5

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Develop an understanding of the applications of managerial economics and apply the economic principles to managerial decisions.	PSO- 5	K1
CO - 2	Analyse the economic information and develop solutions to economic problems.	PSO - 1	K2
CO - 3	Interpret and use data to analyse the economic conditions of the nation.	PSO - 2	K3
CO - 4	Develop innovative leadership and understand the significance of teamwork.	PSO -3	K4
CO - 5	Understand the choices made by rational consumers and describe how changes in demand and supply affect markets.	PSO - 4	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: IV		MANAGERIAL ECONOMICS										Hours: 6
Code : 23PCO4C10												Credit: 5
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	2	2	3	5	4	4	2	3	2	4	5	3.27
CO - 2	5	2	4	3	2	2	5	4	2	2	3	3.09
CO - 3	3	4	5	2	2	2	3	5	4	2	2	3.09
CO - 4	4	5	2	2	3	3	4	2	5	3	2	3.18
CO - 5	2	2	3	4	5	5	2	3	2	5	4	3.36
Overall Mean Score												3.20

Result: The score for this course is **3.20** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u> <u>Total No. of POs & PSOs</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u> <u>Total No. of COs</u>
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UNIT I

Definitions of economics (wealth, welfare and scarcity definitions only) and managerial economics-Nature and scope of managerial economics- Difference between economics and traditional economics-Relation of managerial economics to other subjects-Role of a managerial economist. **(18 Hours)**

UNIT II

Utility - Meaning and types- Approaches -Cardinal and Ordinal utility-The law of Diminishing-Marginal Utility-The law of Equip Marginal Utility- Demand- Meaning- Law of demand -Exception to the Law of demand-Determinants-Extension and Contraction of demand-Consumer surplus. **(18 Hours)**

UNIT III

Meaning - Definitions - Types - Price elasticity - Meaning, types, Factors determining elasticity of demand - Methods of measuring elasticity - Income elasticity - Meaning and uses - Cross elasticity - Meaning types and uses - Advertising elasticity - Types and factors influencing advertising elasticity.

(18 Hours)

UNIT IV

Meaning - Objectives of pricing policy- Factors influencing pricing policy-Pricing methods - Full cost pricing- Marginal cost pricing - Target pricing - Differential pricing (Types and objectives only) - Peak load pricing - Cyclical pricing- Administered pricing - Dual pricing. **(18 Hours)**

UNIT V

Meaning-objectives-Accounting and economic profit - Profit planning - Meaning - Reasons for profit planning - Methods of profit planning and control-Profit budget- meaning and uses - Break Even Point-Determinants - Uses - Limitations-Profit forecasting. **(18 Hours)**

COURSE BOOK:

- ❖ N. Srinivasan, "Managerial Economics", Meenakshi Pathippagam, Madurai, 2018.

BOOKS FOR REFERENCE:

1. R. Cauvery, Dr. M. Girija and Dr. R. Meenakshi, "Managerial Economics", S. Chand & Company Ltd, New Delhi, 2014.
2. R.L. Varshney & K.L. Maheswari, "Managerial Economics", Sultan Chand & Sons, New Delhi, 2013.
3. Dr. M. John Kennedy, "Fundamental of Business Economics", Britto Publishing House, Madurai, 2011.
4. S. Sankaran, "Micro Economics", Margham Publications, Chennai, 2014.
5. Sankaran, "Business Economics", Margham Publications, Chennai, 2014.

WEB RESOURCES:

1. <http://www.online.isb.edu>>business>strategy
2. <http://www.courseera.org>>courses
3. <http://www.mygreatlearning.com>>
4. <http://www.soas.av.uk>>courseunits

ENTREPRENEURSHIP AND INNOVATIVE DEVELOPMENT

Semester: IV

Hours: 6

Code : 23PCO4C11

Credit: 5

C COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic concepts and theories of entrepreneurship	PSO-5	K1
CO - 2	Acquire business ideas and convert them into business projects	PSO-2	K2
CO - 3	Acquire knowledge on the incentives and subsidies provided to new entrepreneurs.	PSO-1	K3
CO - 4	Become familiar with institutions offering various forms of assistances	PSO-3	K4
CO - 5	Become successful entrepreneur	PSO-4	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: IV		ENTREPRENEURSHIP AND INNOVATIVE DEVELOPMENT										Hours: 6
Code : 23PCO4C11												Credit: 5
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	4	3	3	5	2	2	4	3	3	2	5	3.27
CO - 2	2	3	5	4	2	2	2	5	3	2	4	3.09
CO - 3	5	4	3	3	2	2	5	3	4	2	3	3.27
CO - 4	3	5	2	2	4	4	3	2	5	4	2	3.27
CO - 5	2	4	3	4	5	5	2	3	4	5	4	3.73
Overall Mean Score												3.33

Result: The score for this course is 3.33 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Introduction to entrepreneurship: Concepts: Entrepreneurship: Definition - Characteristics of entrepreneurship - Entrepreneur: Definition and meaning - Entrepreneur Vs enterprise, Entrepreneur Vs Manager- Behavioral pattern of Entrepreneurs- Traits of a successful entrepreneur - Functions of Entrepreneur - Motivating factors: Entrepreneurial ambitions - Compelling factors - Facilitating factors - Recent trends in entrepreneurship. **(18 Hours)**

UNIT II

Setting up of Business enterprise-Idea generation and project development: Establishing entrepreneurial systems: Search for business idea, Sources of ideas, Idea processing, Selection of Idea - Project identification and classification - Significance of project formulation-Project review and control. **(18 Hours)**

UNIT III

Incentives and Subsidies: Incentives and subsidies available for development of industries in backward areas- Meaning of incentives and subsidy- Need for incentives -Problems of incentives - Schemes of incentives in operation- Incentives and subsidies for Entrepreneurial Development Programmes in Tamil Nadu- State Capital Investment Subsidy Scheme. **(18 Hours)**

UNIT IV

Supporting institutions: Institutions assisting entrepreneurs: DIC - SIDO - NSIC - SSIC - SIDCO - SISIs -TIDCOs - SIPCOT - TIIC - ITCOT - SIDCs. **(18 Hours)**

UNIT V

Special Support systems: Industrial Estates - Special Economic Zones - Foreign Direct Investments - Green Field Investment-FIIs(Foreign Institutional Investment in entrepreneur) **(18 Hours)**

COURSE BOOK:

- ❖ C.B. Gupta., N.P. Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2013.

BOOKS FOR REFERENCE:

1. V. Sujatha & Co, Entrepreneurial Development, Cauvery Publications, Tiruchirappalli, 2000.
2. Saravanavel. P, Entrepreneurial Development, Principles, Policies and Programmes, Essakay Publishing House, Tanjore, 2005.
3. Dr. Satish Taneja, Entrepreneur Development, Himalaya Publishing House, New Delhi, 2011.
4. Jayshree Suresh, Entrepreneurial Development, Margham Publishers, Chennai, 2013.

WEB SOURCES:

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>

INTERNATIONAL BUSINESS

Semester: IV

Hours: 5

Code : 23PCO4C12

Credit: 4

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic concepts of international business.	PSO - 1	K1
CO - 2	Identify the factors influencing international business.	PSO - 4	K2
CO - 3	Develop a framework for analyzing the international business.	PSO - 2	K3
CO - 4	Analyze the recent trends in international business.	PSO - 3	K4
CO - 5	Appraise the importance and legal framework of international business formulates business policies.	PSO - 5	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: IV		INTERNATIONAL BUSINESS										Hours: 5	
Code : 23PCO4C12												Credit: 4	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		5	2	4	4	3	3	5	4	2	3	4	3.55
CO - 2		4	4	3	2	5	5	4	3	4	5	2	3.73
CO - 3		3	3	5	3	2	2	3	5	3	2	3	3.09
CO - 4		4	5	3	2	2	2	4	3	5	2	2	3.09
CO - 5		3	2	4	5	4	4	3	4	2	4	5	3.64
Overall Mean Score													3.42

Result: The score for this course is **3.42** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u>
Total No. of POs & PSOs	Total No. of COs

UNIT I

International Business - Meaning, Nature, Scope and Importance - Stages of Internationalization of Business - Method of Enter into Foreign Market: Licensing - Franchising - Joint Venture - Strategic Alliances - Subsidiaries and Acquisitions- Framework for analysing International Business Environment - Domestic, Foreign and Global Environment - Recent Developments in International Business.

(15 Hours)

UNIT II

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

(15 Hours)

UNIT III

Legal Framework of International Business: Nature and Complexities: Code and Common Laws and their Implications to Business - International Business Contract - Legal Provisions, Payment Terms. **(15 Hours)**

UNIT IV

Multi - Lateral Agreement & Institutions: Economic Integration - Forms: Free Trade Area, Customs Union, Common Market and Economic Union - Regional Blocks: Developed and Developing Countries - NAFTA - EU -SAARC, ASEAN - BRICS - OPEC - Promotional Role Played by IMF - World Bank & Its Affiliates - IFC, MIGA and ICSID - ADB - Regulatory role played by WTO & UNCTAD. **(15 Hours)**

UNIT V

Multinational Companies (MNCs) and Host Countries: MNCs - Nature and Characteristics Decision Making - Intra Firm Trade and Transfer Pricing - Technology Transfer - Employment and Labour Relations - Management Practices - Host Country Government Policies - International Business Developing Countries: Motive of MNC Operations in Developing Countries (Discuss case studies) - Challenges posed by MNCs. **(15 Hours)**

COURSE BOOKS:

1. Charles W.L. Hill, "International Business": Competing in the Global Market, Mc Graw Hill, New York, 2014.
2. Charles W.L. Hill, Chow How Wee & Krishana Udayasankar, "International Business": An Asian Perspective, Mc Graw Hill, New York, 2012.
3. Rakesh Mohan Joshi, "International Business", Oxford University Press, Chennai, 2009.

BOOKS FOR REFERENCE:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne Mn Nett, "International Business": The Challenges of Global Competition, Mc Graw Hill, New York, 2011.
2. Alan M. Rugman & Simon Collinson, "International Business": Pearson Education, Singapore, 2000.

WEB RESOURCES:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpuude.in/commerce/mcom/term_3/DCOM501INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

ORGANISATIONAL BEHAVIOUR

Semester: IV

Hours: 5

Code : 23PCO4E3A

Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Identify the effect of OB model and model sand organizational learning on human behavior.	PSO - 1	K1
CO - 2	Assess theories of motivation and its impact on job satisfaction.	PSO - 4	K2
CO - 3	Implement effective communication tools for better organizational climate	PSO - 2	K3
CO - 4	Analyse interpersonal transactions and its impact on work place spirituality	PSO - 3	K4
CO - 5	Evaluate various OB models for change management and development in the organization.	PSO - 5	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: IV		ORGANISATIONAL BEHAVIOUR										Hours: 5	
Code : 23PCO4E3A												Credit: 3	
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's	
	1	2	3	4	5	6	1	2	3	4	5		
CO - 1	5	4	3	3	2	2	5	3	4	2	3		3.27
CO - 2	4	3	2	3	5	5	4	2	3	5	3		3.55
CO - 3	3	2	5	3	4	4	3	5	2	4	3		3.45
CO - 4	2	5	4	2	3	3	2	4	5	3	2		3.18
CO - 5	3	4	3	5	2	2	3	3	4	2	5		3.27
Overall Mean Score													3.35

Result: The score for this course is 3.35 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Introduction to Organisational Behaviour - OB Models - Challenges facing management - Personality - Perception - Attitude - Values. Organizational Learning: Meaning, Theories (Chris Argyris & Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation. **(15 Hours)**

UNIT II

Motivation Theories - Contact Theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter & Lawler) - Job Satisfaction - Organisational Commitment.

(15 Hours)

UNIT III

Organisational Structure - Factors, Forms. Importance of Virtual Organisations, Organisational Communication - Importance, Forms, Functions. Organisational Climate and Culture. Business Communication: Harnessing Business Email and Corporate Communication Tools. **(15 Hours)**

UNIT IV

Transactional Analysis: Meaning, Benefits, Levels of Self - Awareness, Analysis of Transactions. Organisational Conflicts - Process, Levels, Conflict Management. Negotiation - Types and Process - Introduction to Workplace Spirituality. **(15 Hours)**

UNIT V

International Organisational Behaviour Practices - Organisational Change & Change Management. Organisational Development - Meaning, Models & Interventions. **(15 Hours)**

COURSE BOOKS:

1. Aswathappa, "Organizational Behaviour", Himalaya Publication, Mumbai, 2021.
2. Subba Rao, "Organizational Behaviour", Himalaya Publication, Mumbai, 2021.
3. S.S. Khanka, "Organizational Behaviour", S. Chand, Noida (UP), 2021.
4. L.M. Prasad, "Organizational Behaviour", Sultan& Chand, New Delhi, 2016.

BOOKS FOR REFERENCE:

1. Kavitha Singh, "Organisational Behavior" (Text and Cases), Sulthan & Chand, New Delhi, 2022.
2. Fred Luthans, "Organisational Behaviour", McGraw Hill International, New York (USA), 2017.
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, "Organizational Behavior", Pearson Education, London, 2016.
4. Mishra M.N, "Organisational Behaviour", S. Chand, Noida (UP), 2001.

WEB RESOURCES:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communication/>
4. <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

INSOLVENCY LAW AND PRACTICE

Semester: IV

Hours: 5

Code : 23PCO4E3B

Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Recall the concepts, need for the insolvency, and bankruptcy code 2016 and important definitions.	PSO - 1	K1
CO - 2	Discuss the provisions relating to corporate Insolvency resolution process, insolvency resolution of corporate persons and resolution strategies	PSO - 2	K2
CO - 3	Analyse the legal provisions of liquidation of corporate persons, companies and adjudication and appeals for corporate persons	PSO - 3	K3
CO - 4	Knowledge cross border insolvency, insolvency resolution of individual and partnership firms.	PSO - 4	K4
CO - 5	Explain professional and ethical practiced for insolvency practitioners	PSO - 5	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: IV		INSOLVENCY LAW AND PRACTICE										Hours: 5	
Code : 23PCO4E3B												Credit: 3	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		5	4	3	2	3	3	5	3	4	3	2	3.36
CO - 2		2	3	5	2	4	4	2	5	3	4	2	3.27
CO - 3		4	5	2	3	3	3	4	2	5	3	3	3.36
CO - 4		3	4	4	4	5	5	3	4	4	5	4	4.09
CO - 5		3	3	2	5	4	4	3	2	3	4	5	3.45
Overall Mean Score												3.51	

Result: The score for this course is 3.51 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Introduction to Insolvency and Bankruptcy Code: Concepts- Need for the Insolvency and Bankruptcy Code 2016-Important Definitions. **(15 Hours)**

UNIT II

Corporate Insolvency Resolution Process: Legal Provisions- Committee of Creditors-Procedure- Documentation- Appearance- Approval-Insolvency Resolution of Corporate Persons-Contents of resolution plan- Submission of resolution plan- Approval of resolution plan- Resolution Strategies-Restructuring of Equity and Debt- Compromise and Arrangement- Acquisition- Takeover and Change of Management- Sales of Assets. **(15 Hours)**

UNIT III

Liquidation of Corporate person: Initiation of Liquidation- Powers and duties of Liquidator- Liquidation Estate- Distribution of Assets- Dissolution of corporate debtor-Voluntary Liquidation of Companies- Procedure for voluntary liquidation- Initiation of Liquidation- Effect of Liquidation- Appointment- remuneration-powers and duties of liquidator- Completion of Liquidation-Adjudication and Appeals for Corporate Persons- Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons-Jurisdiction of NCLT-Grounds for appeal against order of liquidation- Appeal to Supreme Court on question of law-Penalty of carrying on business fraudulently to defraud traders. **(15 Hours)**

UNIT IV

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

(15 Hours)

UNIT V

Professional and Ethics Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency practitioners - Code of conduct - Case laws - Case studies and Practical aspects. **(15 Hours)**

COURSE BOOKS:

1. Prasad Vijay Bhat, Divya Bajpai ,Corporate Restructuring Insolvency Liquidation & Winding Up, Taxman, New Delhi, 2022.
2. Ayush J Rajani, Khusboo Rajani and Alka Adatia, Comprehensive Guide to Insolvency and Bankruptcy Code, Law & Practice, Bloomsbury Publishing India Pvt. Ltd, New Delhi, 2022.
3. Suman Batra, Corporate Insolvency Law and Practice, Eastern Book Company, Bangalore, 2017.

BOOKS FOR REFERENCE:

1. R.P. Vats, AproovSarvaria, Yashika Sarvaria, Law & Practice of Insolvency & Bankruptcy, Taxmann, New Delhi,2022.
2. Taxmann's, Insolvency And Bankruptcy Law Manual, Taxmann Publications, New Delhi,2014.
3. ICSI Study Material on Insolvency - Law And Practice, Taxmann Publications, New Delhi, 2014.

WEB RESOURCES:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

AUDIT AND DUE DILIGENCE

Semester: IV

Hours: 5

Code : 23PCO4E3C

Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Understand the basic concepts of principles and techniques of audit and due diligence.	PSO - 1	K1
CO - 2	Identify the responsibility of management in secretarial audit.	PSO - 2	K2
CO - 3	Apply the procedures involved in due diligence.	PSO - 4	K3
CO - 4	Prioritize the significant features of audit and due diligence.	PSO - 5	K4
CO - 5	Evaluate due diligence for takeovers and due diligence report.	PSO - 3	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: IV		AUDIT AND DUE DILIGENCE										Hours: 5	
Code : 23PCO4E3C		AUDIT AND DUE DILIGENCE										Credit: 3	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO - 1		5	3	2	4	3	3	5	2	3	3	4	3.36
CO - 2		3	4	5	2	3	3	3	5	4	3	2	3.36
CO - 3		2	4	3	3	5	5	2	3	4	5	3	3.55
CO - 4		3	4	2	5	3	3	3	2	4	3	5	3.36
CO - 5		2	5	3	4	3	3	2	3	5	3	4	3.36
Overall Mean Score												3.40	

Result: The score for this course is **3.40** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = Total of Values
Total No. of POs & PSOs

Mean Overall Score for COs= Total of Mean Scores
Total No. of COs

UNIT I

Audit: Meaning - Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction - Labour Law audit: Meaning, process and benefits - Environment Audit: Meaning and Need - Social Audit: Meaning and implications - Introduction to Takeover Audit. **(15 Hours)**

UNIT II

Secretarial Audit: Meaning - Need - Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - The process of Secretarial Audit - Scope and Benefits of Secretarial Audit. **(15 Hours)**

UNIT III

Due diligence: Meaning, Need, Objectives and Scope - Factors to be considered while conducting due diligence - Process of due diligence - Techniques of due diligence. **(15 Hours)**

UNIT IV

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource. **(15 Hours)**

UNIT V

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for takeover's - FF Guidance on diligence reporting - Format of diligence report. **(15 Hours)**

COURSE BOOKS:

1. Anoop Jain C. S, "Secretarial Audit, Compliance Management and Due Diligence", A.J. Publications, Chennai, 2022.
2. William. J Gole, Paul J Hilger, "Due Diligence, An MA Value Creation", John Wiley & Sons, Inc., New Jersey, 2009.
3. Chatterjee B.D, "A Practical Guide to Financial Due diligence", Blooms berry Publications, New Delhi, 2020.
4. Anoop Jain C.S, "Governance, Risk Management, Compliance and Ethics", A.J. Publications, Chennai, 2022.

BOOKS FOR REFERENCE:

1. National Institute of Securities Market, "Depository Operations, An educational initiative of SEBI", Taxmann Publications, New Delhi, 2022.
2. Peter Howson, "Commercial Due Diligence", Gower Publications, England, 2003.
3. Justin J Camp, "Venture Capital Due Diligence", Wiley & Sons, Incorporated, John, New Jersey, 2002.

WEB RESOURCES:

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOKPP-DD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-andexchange-board-of-india-issue-of-capital-and-disclosure-requirementsregulations-2018-last-amended-on-july-25-2022- 61425.html>
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

PROJECT WITH VIVA VOCE

Semester: IV
Code : 23PCO4R01

Hours: 6
Credit: 3

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Do literature survey in their respective field and identify a problem.	PSO - 3	K1
CO - 2	Understand the various methods involved in solving the problem.	PSO - 4	K2
CO - 3	Adopt suitable analytical techniques to complete the research.	PSO - 5	K3
CO - 4	Improve their presentation skills through reviews.	PSO - 1	K4
CO - 5	Compile their research findings.	PSO - 2	K5, K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: IV		PROJECT WITH VIVA VOCE										Hours:6	
Code : 23PCO4R01												Credit: 3	
Course Outcomes		Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
		1	2	3	4	5	6	1	2	3	4	5	
CO1		3	5	3	3	4	4	3	3	5	4	3	3.64
CO 2		4	2	3	2	5	5	4	3	2	5	2	3.36
CO 3		2	2	4	5	4	4	2	4	2	4	5	3.36
CO 4		5	3	4	4	3	3	5	4	3	3	4	3.91
CO 5		4	3	5	3	2	2	4	5	3	2	3	3.36
Overall Mean Score												3.49	

Result: The score for this course is **3.49** (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u> <u>Total No. of POs & PSOs</u>	Mean Overall Score for COs= <u>Total of Mean Scores</u> <u>Total No. of Cos</u>
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PG PROJECT WITH VIVA VOCE - GUIDELINES

- I. Students must select a project topic related to commerce, finance, management, or allied fields. The topic should demonstrate academic relevance and practical significance.
- II. A detailed proposal outlining objectives, scope, methodology, and expected outcomes must be submitted to the department for approval before commencement.
- III. Projects should be supported by adequate primary and/or secondary data. Suitable statistical, financial, or analytical tools must be applied for meaningful interpretation.
- IV. Reports must follow the department's prescribed format, including title page, certificate, acknowledgement, introduction, objectives, methodology, analysis, findings, conclusion, and references.
- V. The project will be evaluated based on quality of research, originality, presentation, and defence in viva voce conducted by internal and/or external examiners.

TRAINING FOR COMPETITIVE EXAMINATIONS#

Semester: IV

Hours: 2

Code : 23PCO4SE4

Credit: 1

COURSE OUTCOMES:

CO. NO.	UPON COMPLETION OF THIS COURSE THE STUDENTS WILL BE ABLE TO	PSO ADDRESSED	COGNITIVE LEVEL
CO - 1	Remember the basic concepts related to Indian polity, Economy, administration and mental ability.	PSO - 1	K1
CO - 2	Understand the significance of competitive examinations.	PSO - 2	K2
CO - 3	Develop problem solving and time management skills	PSO - 3	K3
CO - 4	Improve their analytical thinking	PSO - 4	K4
CO - 5	Evaluate the techniques to be followed while preparing for competitive examinations.	PSO - 5	K5 & K6

RELATIONSHIP MATRIX FOR COURSE OUTCOMES, PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Semester: IV		TRAINING FOR COMPETITIVE EXAMINATIONS#										Hours: 2
Code : 23PCO4SE4												Credit: 1
Course Outcomes	Programme Outcomes (PO)						Programme Specific Outcomes (PSO)					Mean Score of CO's
	1	2	3	4	5	6	1	2	3	4	5	
CO - 1	5	3	2	4	3	3	5	2	3	3	4	3.36
CO - 2	3	4	5	2	3	3	3	5	4	3	2	3.36
CO - 3	3	5	3	3	2	2	3	3	5	2	3	3.09
CO - 4	3	4	2	3	5	5	3	2	4	5	3	3.55
CO - 5	2	3	3	5	4	4	2	3	3	4	5	3.45
Overall Mean Score												3.36

Result: The score for this course is 3.36 (High Relationship)

Note:

Mapping	1-20%	21 - 40%	41 - 60%	61 - 80%	81 - 100%
Scale	1	2	3	4	5
Relation	0.0 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Values Scaling:

Mean Score of COs = <u>Total of Values</u> Total No. of POs & PSOs	Mean Overall Score for COs= <u>Total of Mean Scores</u> Total No. of COs
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UNIT I

Constitution of India - Preamble to the Constitution - Salient features of the Constitution - Union, State and Union Territory - Citizenship, Fundamental rights, Fundamental duties, Directive Principles of State Policy. **(6 Hours)**

UNIT II

Nature of Indian economy - Five year plan models - An assessment - Planning Commission and Niti Aayog. **(6 Hours)**

UNIT III

Human Development Indicators in Tamil Nadu and a comparative assessment across the Country - Impact of Social Reform movements in the Socio - Economic Development of Tamil Nadu. **(6 Hours)**

UNIT IV

Simplification - Percentage - Highest Common Factor (HCF) - Lowest Common Multiple (LCM) - Ratio and Proportion. **(6 Hours)**

UNIT V

Simple interest - Compound interest - Area - Volume - Time and Work - Logical Reasoning - Puzzles - Dice - Visual Reasoning - Alpha numeric Reasoning - Number Series. **(6 Hours)**

BOOKS FOR REFERENCE:

1. Francis Cherunilam, "Business & Government", Himalaya Publishing House, New Delhi, 2011.
2. Dr. N. Srinivasan, "General Economics", Meenatchi Pathippagam, Madurai, 2014.
3. Dr. C.D. Balaji, "Business Environment", Margham Publications, Chennai, 2020.
4. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashi Bhawan Publishing House, Chennai, 2021.
5. Asim Kumar Manna, Business Mathematics & Statistics, McGraw Hill Education, Noida, 2018.

WEB RESOURCES:

1. <http://www.online.isb.edu>>business>strategy
2. <http://www.courseera.org>>courses
3. <http://www.mygreatlearning.com>>
4. <http://www.soas.av.uk>>courseunits
5. <https://www.britannica.com/biography/Henry-Briggs>
6. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
7. <https://www.expressanalytics.com/blog/time-series-analysis/>