

**DEPARTMENT OF COMMERCE**

**RATHINAM COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS)**

Rathinam Techzone, Pollachi Road, Eachanari,  
Coimbatore – 641021



**B. Com Professional Accounting**

**B. Com (PA)**

2021-2022 Batch on-wards

**Vision and Mission of the Institution:**

**VISION**

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

**MISSION**

To impart superior quality education at affordable cost, nurture academic and research excellence, maintain eco-friendly and future-ready infrastructure, and create a team of well qualified teaching professionals who can build global competency and employability.

**CORE PURPOSE**

Transform the youth into National Asset.

**Vision and Mission of the Department:**

**VISION**

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

**MISSION**

Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.

Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary that in to excel in entrepreneurial venture, higher education and for employment.

### Program Educational Objectives (PEO)

<b>PEO1</b>	:	To Analysis of real life problems to develop economically viable and socially acceptable solutions of industry
<b>PEO2</b>	:	To acquire the knowledge entrepreneurship and managerial skills in students enable to establish and manage their business effectively
<b>PEO3</b>	:	To provide a good foundation to the students to pursue professional courses like ACA, ACMA and ACS
<b>PEO4</b>	:	To Excel in contemporary knowledge to develop into accounting and auditing professionals with ethical behavior for nation building
<b>PEO5</b>	:	To analysis the global view in the area of Emerging technologies and research focusing on social relevance of industry

### Mapping of Institute Mission to PEO

<b>Institute Mission</b>	<b>PEO's</b>
A world renowned industry-integrated institution	PEO1,
Imparts knowledge, skill, and research culture in young men and women to suit emerging young India.	PEO2, PEO3, PEO4 PEO5

### Mapping of Department Mission to PEO

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

**Program Outcomes (PO):**

<b>PO1</b>	:	Manipulate competent of accounting and auditing professionals with strong ethical values of in various sectors of the Economy & Society
<b>PO2</b>	:	Integrates cognitive and analytical skills to manage financial aspects solutions to industry problems
<b>PO3</b>	:	Apply the fundamental concepts and relevant knowledge with application skills in the domain of Professional Accounting
<b>PO4</b>	:	Demonstrate professional expertise in financial planning, analysis, control and Decision support
<b>PO5</b>	:	Evaluate the impact of the professional accounting solutions in societal context and demonstrate the knowledge of and need for sustainable development
<b>PO6</b>	:	Formulate effectively as an individual, and as a member or leader in teams, in an appreciable ethical manner
<b>PO7</b>	:	understand finance and other core business content and new venture development
<b>PO8</b>	:	Develop and implement functional and general management skills to make strategic decision in real – global era
<b>PO9</b>	:	Identify, evaluate and resolve real-time business problems with the specialized knowledge developed through practical training

**Program Specific Outcomes (PSO)**

<b>PSO1</b>	:	Gain knowledge, Skills in Various Trade and Service aspects, Accounting practices to suit the modern corporate.
<b>PSO2</b>	:	Adopt Practical Thinking and Problem- Solving Skills Identify, formulate, and analyze business issues.
<b>PSO3</b>	:	Acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities
<b>PSO4</b>	:	Prove themselves in different professional exams like C.A., C S, and CMA As well as other coerces.

### Mapping POs and PSOs with PEOs

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

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

If strongly correlated mention - 3

If moderately correlated mention - 2

If less correlated mention - 1

If no correlation leave blank

### Components considered for Course Delivery is listed below:

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

**Mapping of POs with Course Delivery:**

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

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

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

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

S.No.	Sem	Part	Sub Type	Subject	Credit	Hours	INT	EXT	Total
1	1	1	L1	Language – I	4	4	50	50	100
2	1	2	L2	English for Communication – I	4	4	50	50	100
3	1	3	Core	Core - Financial Accounting I	4	4	50	50	100
4	1	3	Core Practical	Core Practical - MS- Office	2	4	25	25	50
5	1	3	DSC	DSC 1C	4	4	50	50	100
6	1	3	DSC Practical	DSC Practical - 1C	2	4	25	25	50
7	1	3	Allied-I	DSA 1A	4	4	50	50	100
8	1	4	AEC	Ability Enhancement Course I	2	2	50		50
9	1	6	VAC	Value Added Course – I*	2	-	50		50
					<b>28</b>	<b>30</b>			
1	2	1	L1	Language – II	4	4	50	50	100
2	2	2	L2	English for Communication – II	4	4	50	50	100
3	2	3	Core	Core - Financial Accounting II	4	4	50	50	100
4	2	3	Core Practical	Core Practical - Excel in Financial Decision	2	4	25	25	50
5	2	3	DSC	DSC 2C	4	4	50	50	100
6	2	3	DSC Practical	DSC Practical - 2C	2	4	25	25	50
7	2	3	Allied-II	DSA 2A	4	4	50	50	100
8	2	4	AEC	Ability Enhancement Course II	2	2	50		50
9	2	6	VAC	Value Added Course - II *	2	-	50		50
					<b>28</b>	<b>30</b>			
1	3	3	Core	Core - Corporate Accounting I	4	5	50	50	100
2	3	3	Core Practical	Core Practical - Tally I	2	4	25	25	50
3	3	3	DSC	DSC 3C	4	5	50	50	100
4	3	3	DSC Practical	DSC Practical - 3C	2	4	25	25	50
5	3	3	Allied-III	DSA 3A	4	5	50	50	100
6	3	4	SEC	Skill Enhancement Courses – I	2	5	25	25	50
7	3	4	AEC	Ability Enhancement Course III	2	2	50		50
8	3	6	VAC	Value Added Course - III *	2	-	50		50
9	3	6	ITR	Industrial Training Report-I*	2		50		50
10	3	6	IDL	Inter Department Learning – I*	2	-	50		50
					<b>26</b>	<b>30</b>			

1	4	3	Core	Core – Corporate Accounting II	4	5	50	50	100
2	4	3	Core Practical	Core Practical - SPSS	2	4	25	25	50
3	4	3	DSC	DSC 4C	4	5	50	50	100
4	4	3	DSC Practical	DSC Practical - 4C	2	4	25	25	50
5	4	3	Allied-IV	DSA 4A	4	5	50	50	100
6	4	4	SEC	Skill Enhancement Courses – II	2	5	25	25	50
7	4	4	AEC	ABE	2	2	50		50
8	4	6	VAC	Value Added Course - IV *	2	-	50		50
9	4	6	IDL	Inter Department Learning – II*	2	-	50		50
					<b>24</b>	<b>30</b>			
1	5	3	Core	Core - Cost Accounting	4	4	50	50	100
2	5	3	Core Practical	Core Practical - Tally II	2	4	25	25	50
3	5	3	DSC	DSC 5C	4	4	50	50	100
4	5	3	DSC Practical	DSC Practical - 5C	2	4	25	25	50
5	5	3	Elective I	Elective - DSE-1E	4	5	50	50	100
6	5	3	Elective II	Elective - DSE-2E	4	5	50	50	100
7	5	4	SEC	Skill Enhancement Courses – III	2	4	25	25	50
8	3	6	ITR	Industrial Training Report-II*	2		50		50
9	5	6	VAC	Value Added Course – V*	2	-	50		50
					<b>26</b>	<b>30</b>			
1	6	3	Core	Core -Management Accounting	4	6	50	50	100
2	6	3	Core Practical	Core Practical - Commerce Practices	2	4	25	25	50
3	6	3	Elective III	Elective – III -DSE-3E	4	6	50	50	100
4	6	3	Elective IV	Elective – IV -DSE_4E	4	6	50	50	100
5	6	3	Core Course - XI	Core Project	8	4	100	100	200
6	6	4	SEC	Skill Enhancement Courses – IV	2	4	25	25	50
7	6	5	EX	Extension Activity- EX %	2	-	50		50
					<b>26</b>	<b>30</b>	<b>2325</b>	<b>1625</b>	<b>3950</b>
<b>Total Credit</b>					<b>158</b>				

\* Optional Credit Component



### Discipline Specific Core

S. No.	Course	Pre-requisite	Offering Department	Mandatory
1	Financial Management		Commerce - II	
2	Business Law		Commerce -II	
3	Taxation		Commerce-II	
4	Marketing Management		Commerce-II	
5	Consumer Behavior		Commerce - I	
6	Company Law		Commerce-I	
7	Strategic Management		Commerce - II	
8	Corporate tax law and practice		Commerce - II	
9	Financial Reporting		Commerce - I	
10	Investment Management		Commerce - III	

### Discipline Specific Core - Practical

S. No.	Course	Pre-requisite	Offering Department	Mandatory
1	Financial Management		Commerce - II	
2	Business Law		Commerce -II	
3	Taxation		Commerce-II	
4	Marketing Management		Commerce-II	
5	Consumer Behavior		Commerce - I	
6	Company Law		Commerce-I	
7	Strategic Management		Commerce - II	
8	Corporate tax law and practice		Commerce - II	
9	Financial Reporting		Commerce - I	
10	Investment Management		Commerce - III	

**Allied**

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

**Skill Enhancement Courses**

<b>S. No.</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1	Business Corresponds		Commerce - I	Yes
2	Business Ethics and IPR		Commerce - IV	
3	Retail Environment		Commerce - I	
4	Service Marketing		Commerce - I	Yes
5	Consumer Relationship Management		Commerce	
6	Corporate Finance		Commerce	Yes
7	Principles Of Auditing		Commerce	Yes

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

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Financial Accounting – I</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Theory</b>

**Introduction:**

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

**Course focus on: Employability and Skill development.**

**Course Outcome:**

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

**Unit I** **[12Periods]**

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

**Unit II** **[12Periods]**

Journal – Ledger - Subsidiary - Rectification of Errors in trial balance- preparation of Trial Balance.

**Unit III** **[12Periods]**

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

**Unit IV** **[12Periods]**

Bill of exchange - Accommodation bills – Average due date – Account current.

**Unit V**

**[12Periods]**

Receipts and Payments accounts - Income and Expenditure accounts -Opening and Closing balance sheet.

**Text Book**

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand& Company Ltd-2009

**Reference Books**

2.R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons-Reprint2016

Financial Accounting, T.S Reddy and Dr.A.Moorthy, Margham Publications-2012

Note: Distribution of marks 80% Problem and 20% Theory.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	3	3	2	1	1	3	3	1	2			3
<b>CO2</b>	1	1	1	3	2	3	1	1	1		1	2	
<b>CO3</b>	3	1	1	2	1	1	3	1	3	1		1	2
<b>CO4</b>	1	1	1	3	3	1	1	2	3			3	
<b>CO5</b>	1	1	2	3	1	3	2	3	1		3		1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	MS Office	6	0	4	0	Practical

### Introduction:

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

**Course focus on:** Skill Development / Employability

### Course Outcome:

CO1	:	The students should have the basic computer knowledge
CO2	:	To Create a variety of personal and business files, which include; documents and presentations.
CO3	:	Aware of preparation of presentation.
CO4	:	Examine database concepts and explore the Microsoft Office Access environment.
CO5	:	Have knowledge to prepare Design a simple database.

### Unit I

[12Periods]

#### MS-WORD

Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.

Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation.

### Unit II

[12Periods]

#### MS-EXCEL

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

sorting.

Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

### **Unit III**

**[12Periods]**

#### **MS-POWERPOINT**

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

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

### **Unit IV**

**[12Periods]**

#### **MS-ACCESS**

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

### **Unit V**

**[12Periods]**

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

#### **Text Book**

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

#### **Reference Books**

Introduction to Computers, Peter Norton, Tata McGraw HillCompanies-2010 Computer Fundamentals, P. K. Sinha, Tata McGraw HillCompanies-2010



**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	3	3	2	1	1	3	3	1		1		3
<b>CO2</b>	1	1	1	3	2	3	1	1	1	3		2	
<b>CO3</b>	3	3	1	2	1	1	3	1	2			1	2
<b>CO4</b>	1	1	1	3	3	1	1	2	3	1		3	
<b>CO5</b>	1	1	2	3	1	3	2	3	1		2		1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Financial Accounting-II</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:**

The technical skills needed to know the depreciation, partnership account and branch account

**Course Focus on: Skill Development/ Employability**

**Course Outcome:**

CO1	: To create funds for replacement of assets.
CO2	: To evaluate the performance of the department with previous result.
CO3	: To analyze the licenses for Royalties.
CO4	: To evaluate the inventory, profit and loss account of the Business
CO5	: To know about partnership admission, retirement & death, insolvency

**Unit I**

[12Periods]

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

**Unit II**

[12Periods]

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

**Unit III**

[12Periods]

Royalty accounts - Single entry system

**Unit IV**

[12Periods]

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

**Unit V**

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

**Text Book**

1. Advanced Accountancy, S.P.Jain and K.L.Narang ,Vol-II – 2014

**Reference Books**

- 2. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers-2012
- 3. Financial Accounting, T.S Reddy and Dr.A.Moorthy, Margham Publications-2012
- 4. Principles of Accountancy. VinayakamN PI Mani Published by S Chand & Company Pvt Ltd-4th Edition

**Note:** Distribution of marks 80% Problem and 20% Theory.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	1	3	1	1	3	3	1	1	3		1	
<b>CO2</b>	3	3	1	3	3	1	1	3	1		2		1
<b>CO3</b>	3	3	1	3	1	1	3	1	3			1	2
<b>CO4</b>	2	1	3	2	3	1	1	3	3		1	3	
<b>CO5</b>	1	3	1	3	3	3	1	1	1	2			1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Excel in financial Decision</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>

### Introduction:

Corporate finance making assumes greater importance in maximizing value of corporate entities. This course is designed to focus on the analysis of three crucial long term financial decisions- (1) Cash flow measurement, (2) Capital budgeting, (3) Cost of capital and, (4) Capital Structure. Risk analysis of capital budgeting decision is added as a special topic.

### Course Focus on: Skill Development

### Course Outcome:

CO1	:	To equip students with necessary knowledge of corporate finance concepts
CO2	:	To enable students analyses the leverage and dividend decisions based on theoretical and practical framework and selection of sources under conditions of risk and uncertainty.
CO3	:	To equip students with necessary skills to evaluate capital projects with a focus on advanced capital budgeting techniques.
CO4	:	Understand the various financial ratios and Application of Ratio analysis in financial Decision making in the corporate organizations.
CO5	:	Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects

### Unit I: [12Period]

Introduction to Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, working with Dialogue Boxes, Task Panes, getting started on your worksheet, creating a chart, printing your worksheet, saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell. Some handy data entry techniques, Number Formatting

### Unit II: [12Period]

Sources of finance and cost of capital Basics of Excel: Organizing data with Excel - Performing simple computations and aggregations using Excel - Working with Summing and other Reporting functions in Excel - Working with pivot tables and charts - Using Excel for Data Analytics

### Unit III: [12Period]

Capital structure and leverage analysis Descriptive statistics using Excel: Describe data using charts and basic statistical measures – Histograms - Pareto charts – Boxplots – Tree map and Sunburst charts - Inferential Statistics using Excel: Correlation and Regression - Probability distribution – Sampling

techniques – Hypothesis testing

**Unit IV:** **[12Period]**

Financial analysis: Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis.

**Unit V:** **[12Period]**

Risk management Creating a Table, Changing the Look of a Table, navigating in a Table, selecting parts of a Table, Adding, deleting new rows or columns, moving a Table, working with the Total Row, Removing duplicate rows from a table. Sorting and filtering a table, Converting Table into Range. Formatting tools on the Home tab, Mini Toolbar, Fonts, Text Alignment, wrapping text to fit a cell, Colors and Shading, Borders and Lines. Naming Styles.

**Text Book**

1. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI

**Reference Books**

- Excel Functions and Formulas: Bernd Held, BPB Publications.
- Financial Analysis and Modeling using Excel and VBA: Chandan Sengupta, Wiley

**Note:** Distribution of marks 80% Problem and 20% Theory.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	1	3	1	1	3	3	1	1				2
<b>CO2</b>	3	3	1	3	3	1	1	3	1	2		3	
<b>CO3</b>	3	3	1	3	1	1	3	1	3		1		
<b>CO4</b>	2	1	3	2	3	1	1	3	3	3		1	
<b>CO5</b>	1	3	1	3	3	3	1	1	1		1		2

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Corporate Accounting – I</b>	<b>5</b>		<b>0</b>	<b>4</b>	<b>Theory</b>

**Introduction:**

Corporate accounting deals with processes such as the preparation of cash flow statements, financial records, balance sheets. It can be used to handle unique corporate business processes such as absorption, amalgamation and the creation of consolidated documents.

**Course Focus on: Skill Development**

**Course Outcome:**

CO1	:	To understand the accounting procedure for company
CO2	:	To understand the mobilization of funds through debenture
CO3	:	To acquire knowledge about various aspects of amalgamation and internal reconstruction
CO4	:	To identify the accounting system of holding company and subsidiary company
CO5	:	To understand the final account format of banking and insurance companies

**Unit I** **[12Periods]**

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

**Unit II** **[12Periods]**

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

**[12Periods]**

**Unit III**

Final Accounts of Companies– Calculation of Managerial Remuneration.

**Unit IV** **[12Periods]**

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

**Unit V** **[12Periods]**

Liquidation of Companies – Statement of Affairs -Deficiency account.

**Text Book**

1. Shukla and Grewal – Advanced Accounts – II, Sultan Chand & Sons, Volume-I, Revised Editions

**Reference Books**

2. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons, 2009
3. Jain and Narang, Advanced Accountancy, Kalyani Publishers-2014 Reddy & Moorthy - Corporate Accountancy –2012

**Note:** Distribution of marks 80% Problem and 20% Theory.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	1	3	1	1	3	2	1	1	3		1	
<b>CO2</b>	3	3	1	3	3	1	1	3	1		2		1
<b>CO3</b>	2	3	1	3	1	1	2	1	3			1	2
<b>CO4</b>	2	1	3	2	3	1	1	3	3		1	3	
<b>CO5</b>	1	3	1	3	2	3	1	1	1				1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Core Practical - Tally I</b>			<b>4</b>	<b>2</b>	<b>Practical</b>

**Introduction:**

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

**Course Focus on: Employability**

**Course Outcome:**

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

**Unit I:**

**[12Period]**

Create company in the name of “Rathinam& Co” in tally ERP 9 with VAT options.  
Accounts with Inventory option. Financial accounting year 01.04.2017 onwards.

**Unit II:**

**[12Period]**

M/s. Baharat Electronics is a manufacturing & trading firm of electronic goods owned by Mr. Baharat and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions. Kindly guide Mr. Baharat in creating the above-mentioned company in Tally ERP 9 with the name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Baharat is very much concerned about the data security and that is why he decides to adopt the following password policy:

Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (For Example: Saravanam)

2. Users need to change password on first login.
3. User should be provided the rights to change their passwords.



After setting password policy in Tally ERP 9, create up the above a suitable Password for Mr. Kannan.

**Unit III:**

**[12Period]**

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

Computer	Furniture	Buildings
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2. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Baharat Electronics:

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

**Unit IV:**

**[12Period]**

1. Create the following data in the books of M/s. Bharath Electronics:

- a) Unit of Measurement: Nos. (Numbers), Doz. (dozen)
- b) Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore. Under Primary. By allow storage of material option as yes.
- c) Stock Categories: 15" & 17" (LG Monitor Inch wise)
- d) Stock Groups:

LG Monitor	Printer	Keyboard
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e) Stock Item:

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

**Unit V:**

**[12Period]**

1.Take a print out of Cheque no. 146814 Issued 10.10.2017 to Electricity charges.

**Text Book**

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

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3			2	
CO2	1	1	3	1	2	1		1	1	3			
CO3	1		3		1	3		1	1				1
CO4	3	1		2		3	1		3			3	
CO5	3	1		3		3	1	3	3	2			

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

**Introduction:**

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

**Course Focus on:** Skill Development / Employability

**Course Outcome:**

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

**Unit I:** [12 Periods]

Accounting for Mergers and Amalgamation –Absorption and Internal Reconstruction.

**Unit II:** [12 Periods]

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

**Unit III:** [12 Periods]

Banking Company Accounts - (New format only).

Approved in the BOS Meeting held on 04/05/2021

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

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

**Text Book**

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

**Reference Books**

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

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

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	1	1	1	3	3	1	3	2		2		1
<b>CO2</b>	3	2	1	3	1	2	1	3	1	3		2	
<b>CO3</b>	2	1	3	3	1	3	1	1	3			1	2
<b>CO4</b>	3	3	2	1	1	3	2	1	1	1	3		
<b>CO5</b>	3	1	3	2	1	2	3	2	3		2		1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Core Practical - SPSS</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>

**Introduction:**

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

**Course Focus on:**

**Course Outcome:**

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

1. Weight of babies (kg) below 6 months taken from a hospital record is given below.

Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

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

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

**Null Hypothesis: Drug A and B provides similar relief**

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

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.00	260.00	185.00	130.00
8.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

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

4. Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	16	13	12	135	145	11	14	12	14	16	12	14	11	12	12	138	160
	o	o	5			5	0	0	0	0	6	5	8	0	3		

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

**Null Hypothesis: (H<sub>0</sub>) there is no correlation between age and systolic blood pressure.**

**Alternate hypothesis: (H<sub>A</sub>) there is correlation between age and systolic blood pressure.**

5. From the followings prepare the Inventory.

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
<b>Computer</b>						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
<b>Accessories</b>						
CD ROM Disk 1oos	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10 Nos	350	40

USB Pen Drive	1200	0	10	10 Nos	12500	1600
Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless Mouse	250	10	10	20 Nos	5000	430
<b>Printer</b>						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
<b>Total</b>					<b>286150</b>	

6. From the following prepare payroll

Capital = Rs.10, 00,000  
 Mano = Rs.5, 00,000  
 Krish = Rs.2, 00,000  
 Raghul =  
 Rs.3,  
 00,000 Deposited into  
 UCO Bank Rs 10,000  
 Employee Groups

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

Pay head	Manager	Staffs	Supervisors	Workers
Basic salary (on attendance per day)	Rs 100	RS 80	RS 75	RS.50
House rent allowance (HRA)(As computer value ) <1000 2% 1000 to3000 3% <3000 5%				
Dearness allowance (DA) (flat rate) (per month) Rs 100				
Provident fund (PF) (as user declinedvalue) Rs.50				

ATTENDENCE

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

**Mapping of Course Outcomes with Program Outcomes:**

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



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Cost Accounting	4	5	0		Core

**Introduction:**

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

**Course Focus on: Skill Development**

**Course Outcome:**

CO1	:	To make the students understand the various services offered and various risks faced by banks
CO2	:	Analyse and provide recommendations to improve the operations of organisations through the application of Cost accounting techniques
CO3	:	Evaluate the costs and benefits of different conventional and contemporary costing systems
CO4	:	To provide adequate knowledge on Cost Accounting principles and practices
CO5	:	Analyze cost-volume-profit techniques to determine optimal managerial decisions.

**Unit I:**

[12 Periods]

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

**Unit II:**

[12 Periods]

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

**Unit III:**

[12 Periods]

Labour cost - Computation and control. Time keeping - Methods of wage payment - Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

**Unit IV:**

[12 Periods]

Overheads - Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution (Primary

and Secondary Distribution) - Machine Hour Rate.

**Unit V:**

**[12 Periods]**

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

**Textbook:**

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

**Reference:**

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

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	2	3	1	2	3	2		1	
CO2	2	1	3	2	3	1	3	1	2		3		
CO3	1	2	3	2	1	3	3	1	1			2	
CO4	3	1	1	3	3	3	1	2	1	2			1
CO5	1	3	3	2	3	1	2	1	3		3		1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Core Practical – Tally II</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Core</b>

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

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

**Supporting Informations:**

1. Capital Introduced by Mr. KAPOOR Rs 500000/- Same was deposited in PNB Bank .
2. Purchased Cloth from Mr Ajay 50 Mtrs at Rs 500 per mtr. + GST 18%. While paying to Mr Ajay, he allowed Discount of Rs 1000/- and accepted Rs 28500/- as full and final settlement
3. Cash Sales made during the year 150000/- + GST 18%.
4. Purchased Machinery required for production of Cloth from Rama Traders and cheque issued immediately from PNB bank 50000/- + GST 18%
5. Raw Material purchased from Mr Shriram Traders on 30 days credit 75000/- + GST 18%
6. Sold goods to Mr Deepak Enterprises 15000+ GST@18%. Discount of Rs 150/- was allowed to Mr Deepak Enterprises and cheque received for balance payment.
7. Cheque received from Mr Deepak Enterprises was dishonored.

8. Goods sold to Mr Arun and cheque received. 150000+ GST@18%.
9. Wages paid in cash Rs. 25000.
10. Cash withdrawn from PNB Bank Rs. 15000.
11. Miscellaneous Expenses paid in cash 12000.
12. Depreciation: Plant and Machinery 15% WDV method.
13. Commission received in cash Rs 10000/-.
14. Mr KAPOOR withdrew Cash Rs. 15000 for his personal use. GST liability was offset and balance payment was made in cash.

## Unit II

[12 Period]

### GST Return Generation: for the Company Called Seetal Pvt.Ltd., Supporting

#### Information:

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

## Unit III:

[12 Period]

### Bank Reconciliation Statement for the month of January 2020: Supporting

#### Informations:

#### The Transactions in the books of M/s RJM Limited

SL No	Date	Transactions for the month	Bank Date
1	01/01/2020	Started business with cash Rs 5,00,000.	-
2	01/01/2020	Cash deposit into SBI Rs. 1,00,000	01/01/2020
3	01/01/2020	Cash withdrawn from SBI for office use Rs 70,000	01/01/2020
4	01/01/2020	Transfer Rs 20,000 from SBI to HDFC Bank.	01/01/2020
5	01/01/2020	Cash withdraw by the owner Rs 2,500 for personal use.	01/01/2020
6	01/01/2020	Purchase goods from Kailash Hardware Parryware Steel Pedestal 200 pcs @ Rs 1500 each	-
		Parryware Indus Basin 150 pcs @ 1200 each	
7	01/01/2020	Sold goods to R.K.Enterprise Parryware Steel Pedestal 200 pcs @ Rs 1950 each	-
		Parryware Indus Basin 150 pcs @ 1650 each	

8	01/01/2020	Received cheque from R.K.Enterprise against Invoice No. 19-20/001 of Rs 752,250 and deposited in HDFC Bank.	02/01/2020
9	02/01/2020	Commission received in HDFC Bank of Rs 25000	31/01/2020
10	02/01/2020	Purchase Furniture of Rs 15000 by cheque (SBI).	31/01/2020
11	02/01/2020	Paid cheque to Kailash Hardware, against Invoice No. 19-20/363 of Rs 250,000 from HDFC Bank	31/01/2020
12	02/01/2020	Bank deducted as Ledger Folio Charges from SBI Current Account Rs 90.	02/01/2020
13	02/01/2020	Paid Salary to Ram in cash Rs 9,500 in cash.	-
14	31/01/2020	Electricity Charges paid Rs 650 in cash	-
15	31/01/2020	Paid Audit Fee of Rs 3000 in cash.	-
16	31/01/2020	Received Interest from SBI of Rs 600.	31/01/2020
17	31/01/2020	Depreciation charged @10% on furniture.	-
18	31/01/2020	Cash withdraw by the owner Rs 2,500 for personal use.	-

**Unit IV:**

**[12 Period]**

**Generation of Cash/Fund Flow Statement.**

**Supporting Information:**

The summarized balance sheet of Bhadresh Ltd. as on 31.12.05 and 31.12.2006 are as follows:

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

Additional Details:

1. Investment costing Rs. 8,000 were sold for Rs. 8,500
2. Tax provision made during the year was Rs. 9,000

During the year part of fixed assets costing Rs 10,000 was sold for Rs 12,000 and the profit was included in P & L A/c. You are required to prepare cash flow statement for 2006.

**Unit V:**

**[12 Period]**

**Creation of Cost Category & Cost Centers Supporting Informations:**

Company 'Anish Enterprises' with Accounts only option.

Cost Category	Cost Centers
Accounts Department	Mr. Sane

Marketing Department	Mr. Shete
Savings Bank Interest Received	Indian Bank
Savings Bank Interest Received	Dena Bank
Factory Electricity Charges	Meter no. 57011210
Office Electricity Charges	Meter no. 57011220
<b>Voucher Entries</b>	
1/7/2009	Started business with Cash Rs. 30,000/-, building Rs. 75,000/- and Furniture Rs. 20,000/-
2/7/2009	Opened a Bank account with Indian Bank by depositing Rs. 5,000/-
5/7/2009	Paid salary to Mr. Sane Rs. 3,000/- and Mr. Shete Rs. 2,500/-
12/7/2009	Paid commission Rs. 1,500/- to Anand.
28/7/2009	Paid electricity bill of meter no 57011210 Rs. 750/- and meter no. 57011220 Rs. 1,250/-
31/7/2009	Received interest Rs. 350/- from Indian Bank and Rs. 250/- from Dena Bank.

**Textbook:**

1. GST Using Tally.ERP9 Paperback – 1 January 2019, by TALLY EDUCATION PRIVATE LIMITED
2. Learning Tally ERP 9 with GST, by Sajee Kurian (Author)
3. Tally ERP 10 [Power of Simplicity] Shraddha Singh and Navneet Mehra, 2014

**Reference Book:**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Management Accounting</b>	<b>5</b>		<b>0</b>	<b>4</b>	<b>Theory</b>

**Introduction:**

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

**Course Focus On:** Skill Development

**Course Outcome:**

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

**Unit I**

**[12Periods]**

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

**Unit II**

**[12Periods]**

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

**Unit III**

**[12Periods]**

Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios,

Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

**Unit IV**

**[12Periods]**

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

**Unit V**

**[12Periods]**

Budgeting-CashBudget-ProductionBudget-SalesBudget-FlexibleBudget-Zerobased Budget.

**Text Book**

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

**Reference Books**

2.Dr.S.N. Maheswari, Management Accounting, Sultan Chand & Sons, New Del 2002

3.M Y Khan & P K Jain, Management Accounting,TataMcGraw- Hill, New Delhi.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	3	1	3	1	3	1	1	1	2		1	
<b>CO2</b>	3	3	1	1	1	3	1	1	3	1			1
<b>CO3</b>	3	3	3	1	1	1	3	3	3		3	1	
<b>CO4</b>	3	3	3	1	1	1	2	3	3	3		2	
<b>CO5</b>	2	3	1	1	3	3	1	2			1		1



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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

- 1.How to Open a DEMAT Account, what are the documents required?
- 2.How to open online SBI savings account
- 3.How to Draw a Cheque and what are the types of cheques in India enclose form/slip of any Public Sector Bank
- 4.How To Apply For A TIN Number in India
- 5.How to Register for GST India Online
- 6.How to Register a Public Limited Company in India? Documents required to Incorporate a Public Limited Company
- 7.How much minimum number of members are required for a public company to apply for certificate of incorporation?
- 8.How to make Payslip in Word and fill the sample data

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

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

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Financial Management</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>DSC Theory</b>

### Introduction:

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

**Course Focus on:** Skill Development

### Course Outcome:

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

### Unit I

[12 Periods]

Introduction of Financial Management- Nature and Scope- Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization - Sources of Finance – Role of a Financial Manager-Time Value of Money.

### Unit II

[12 Periods]

Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock –Debt and Retained Earnings - Weighted Average Cost of Capital-Capital Budgeting- Techniques-NPV-Payback Period-ARR-IRR-Capital Rationing.

[12 Periods]

### Unit III

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

### Unit IV

[12 Periods]

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

### Unit V

[12 Periods]

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

#### Text Book:

1. I. M. Pandey - Financial Management.

#### Reference Books:

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

#### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1					2	1	1		1
CO2		1			3		2	3		1		2	
CO3	1		2						1		2		2
CO4		1		2		3				2			2
CO5	1			1					2	1		2	2

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Financial Management</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>DSC Practical</b>

**Introduction:**

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit-I**

**[12 Periods]**

Somnath Ltd. is engaged in the business of export of garments. In the past, the performance of the company had been up to the expectations. In line with the latest technology, the company decided to upgrade its machinery. For this, the Finance Manager, Dalmia estimated the amount of funds required and the timings. This will help the company in linking the investment and the financing decisions on a continuous basis.

Dalmia therefore, began with the preparation of a sales forecast for the next four years. He also collected the relevant data about the profit estimates in the coming years. By doing this, he wanted to be sure about the availability of funds from the internal sources of the business. For the remaining funds he is trying to find out alternative sources from outside.

Identify the financial concept discussed in the above paragraph. Also state the objectives to be achieved by the use of financial concept, so identified.

## Unit-II

[12 Periods]

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

- Identify and explain the concept of Financial Management as advised by Mr. Seth in the abovesituation.
- State the four factors affecting the concept as identified in part (1) above which have been discussedbetween Mr. Shah and Mr. Seth.

## Unit-III

[12 Periods]

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

In the context of the above case:

- What are the two conditions necessary for taking advantage of trading on equity?

Assuming the expected rate of return on investment to be same as it was for the current year i.e. 15%, do you think the financial managers will be able to meet their goal. Show your workings clearly.

## Unit-IV

[12 Periods]

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

In context of the above case:

- 1.State any one reason because of which the company has been able to declare high dividend by quoting line from the paragraph.
2. Why do you think small investors are happy with the company for declaring stable dividend?

## Unit-IV

[12 Periods]

Abhishek Ltd' is manufacturing cotton clothes. It has been consistently earning good profits for many years. This year too, it has been able to generate enough profits. There is availability of enough cash in the company and good prospects for growth in future. It is a well-managed organization and believes in quality, equal employment opportunities and good remuneration practices. It has many shareholders who prefer to receive a regular income from their investments. It has taken a loan of Rs. 50 lakhs from ICICI Bank and is bound by certain restrictions on the payment of dividend according to the terms of the loan agreement.

The above discussion about the company leads to various factors which decide how much of the profits should be retained and how much has to be distributed by the company. Quoting the lines from the above discussion, identify and explain any four such factors.

### Textbook:

1. I. M. Pandey - Financial Management.

### Reference:

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

### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1					2	1	1		1
CO2		1			3		2	3		1		2	
CO3	1		2						1		2		2
CO4		1		2		3				2			2
CO5	1			1					2	1		2	2

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Business Law</b>					<b>DSC Theory</b>

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit-I**

**[12 Periods ]**

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

**Unit II**

**[12 Periods]**

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

**Unit III**

**[12 Periods]**

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



**Unit IV**

**[12 Periods]**

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

**Unit V**

**[12 Periods]**

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

**Text Book**

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

**Reference Books:**

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

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3	3	1	3	1	3	1	3	1	1	
CO2		3	1	3	3		1	3		3	1	1	1
CO3	3	3			3	3		1	3	3	3	3	1
CO4		3	3	3	3	3	3	1		3	3	1	3
CO5	3	3		1	1	1	1		3	3	3		3

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Law</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>DSC Practical</b>

**Introduction:**

This course helps to enlighten the students' knowledge on business law.

**Course Focus On:** Skill Development

**Course Outcome:**

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

**Unit I:** [12 Periods]

Contract – Case study

**Unit II:** [12 Periods]

Breach of contract – case study

**Unit III:** [12 Periods]

Partnership deed – case study

**Unit IV:** [12 Periods]

Finder of lost goods – case study

[12 Periods]

**Unit V:**

Termination of agency – case study

**Text Book:**

1. **N.D Kapoor**, “Business Law”, Sultan Chand & Sons, New Delhi – 2005.

**Reference Books:**

1. **R.S.N Pillai&Bhagavathi** , “Business Law”, New Delhi – 2005.
2. **M.R Sreenivasan**, “Business Law”, Margham Publications.

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Taxation</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>DSC Theory</b>

### Introduction:

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

**Course Focus on:** Employability

### Course Outcome:

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

### Unit I

[12 Periods]

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

### Unit II

[12 Periods]

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

[12 Periods]

### Unit III

Income from Business or Profession - Capital gains.

### Unit IV

[12 Periods]

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

### Unit V

[12 Periods]

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

#### Text Book:

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

#### Reference Books:

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), SahityaBhawan Publications, Calcutta.

#### Mapping of Course Outcomes with Program Outcomes:

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

Approved in the BOS Meeting held on 04/05/2021

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Taxation</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>DSC Practical</b>

**Introduction:**

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

**Course Focus on:** Employability

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

Calculate the liability of Mr. Hasan for the assessment year 2019-2020

Net Agricultural Income -	50,000
Non- Agricultural Income -	3,25,000.

**Unit II:**

**[12 Periods]**

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

i) Lift maintenance	12,000 p.a
ii) Pump maintenance	8,000 p.a
iii) Salary of gardener and watchman	3,600 p.a
iv) Swimming pool expenses	9,000 p.a

Compute the annual rental value for the property.

**Unit III:**

**[12 Periods]**

Ms. Swathi a non-resident send \$ 25,000 to India on 20<sup>th</sup> May 2008. On July 7, 2008 a part of this money was utilized to purchase 20,000 shares of XY Ltd. An Indian company @Rs.10 pershares. On 1/11/2019 these shares were sold @ Rs.40 per shares. Compute the capital gain if telegraphic transfer rates are as follow:

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

**Unit IV:**

**[12 Periods]**

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

- |   |        |
|---|--------|
| a) Interest on saving bank deposit a/c with union bank, Delhi   | 1,000  |
| b) Income from agriculture in Africa invested in Pakistan   | 40,000 |
| c) Dividends received in USA from an America company part of which Rs.4,000 Remitted to India   | 12,000 |
| d) Family pension received in Kenya for services rendered in India 54,000 (Hints: Income from other sources if resident Rs. 92,000; if NOR or NR Rs. 40,000; out of pension standard deduction of Rs.15,000 is to be allowed) |        |

**Unit V:**

**[12 Periods]**

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

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

Calculate Advance tax installments

**Textbook:**

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

**Reference:**

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), SahityaBhawan Publications, Calcutta.

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



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Marketing Management	4	5	0	0	DSC Theory

**Introduction:**

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

**Course Focus on: Skill development**

**Course Outcome:**

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

**Unit I**

**[12 Periods]**

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

**Unit II**

**[12 Periods]**

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

**Unit III**

**[12 Periods]**

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

**Unit IV**

**[12 Periods]**

Pricing: Meaning to Buyer & Seller - pricing policies – Objective- factors influencing pricing decisions - Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.

**Unit V**

**[12 Periods]**

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

**Text Book:**

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

**Reference Books:**

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

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1					2	1	1		1
CO2		1			3		2	3		1		2	
CO3	1		2						1		2		2
CO4		1		2		3				2			2
CO5	1			1					2	1		2	2

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Marketing Management</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>DSC Practical</b>

**Introduction:**

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

**Course Focus on: Skill Development**

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

Submit report on market segmentation (Field Work)

**Unit III:**

**[12 Periods]**

Submit demo for product mix

**Unit IV:**

**[12 Periods]**

Submit demo for price fixation of a new product

**Unit V:**

**[12 Periods]**

List out different ways of promoting brand

**Textbook:**

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

**Reference:**

2. **Rajan Nair**, Marketing Management, Konark Publications, New Delhi.

3. **Cundiff and Still**, Fundamentals of modern marketing.

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Consumer Behaviour</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>DSC Theory</b>

**Introduction:**

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

**Course Focus on:**

**Course Outcome:**

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

**Unit I**

**[12Periods]**

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

**Unit II**

**[12Periods]**

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

**Unit III**

**[12Periods]**

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

**Unit IV**

**[12Periods]**

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

**[12Periods]**

**Unit V**

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

**Text Book**

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

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	1	3	1	3	1	1	3	1	1			1	2
<b>CO2</b>	2	2	1	1	1	3	1	1	1	2			1
<b>CO3</b>	3	2	1	2	1	3	2	1	2	3	1		
<b>CO4</b>	1	3	3	3	3	2	3	3	3		1	3	
<b>CO5</b>	3	3	3	3	3	3	3	3	3	2			1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Consumer Behaviour</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>DSC Practical</b>

**Introduction:**

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

**Course Focus on:**

**Course Outcome:**

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

**Unit I**

**[12Periods]**

**Summary**

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

**Issues:**

- » How EVMs increased the efficiency of election process in India
- » How the general public in India accepted the EVMs
- » The advantages of Indian EVMs over voting machines used in USA

The Electronic Voting Machines (EVMs) which were used in the Indian General Elections of 2004 caught the attention of many observers throughout the world. These EVMs were developed by the Government of India (GoI) owned defense equipment manufacturing units, Bharat Electronics Limited

(BEL), and the Electronics Corporation of India Limited (ECIL), according to the specifications provided by the Election Commission of India (ECI). The foundation for the use of the EVMs for elections in India was laid with the amendment in 1989 of the Representation of the People Act, 1951, to enable the recording of votes using EVMs as prescribed by the ECI..

### Questions for Discussion:

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

## Unit II

[12Periods]

### Summary

Starbucks' service strategy encompassed providing a good product accompanied by customer friendly service and attractive ambience. The case let speaks about the kind of customer relations Starbucks followed, which was one of the reasons that so many consumers of Starbucks went in for repeat purchases. The case let also indicates how Starbucks developed goodwill among the public by bonding with the local community.

### Issues

- » The reasons that make consumers loyal to an organization
- » The ways in which an organization tries to enhance value for the customer during the purchase process
- » Why organizations take care of a good purchase experience rather than just focusing on the purchase product/service

Starbucks is known around the world for the unique blends of coffee it serves its customers through its coffee service outlets in 35 countries (Refer Exhibit for coffee varieties sold at Starbucks). Along with coffee, the company also sold a line of premium tea, cookies, snacks, espresso machines, and coffee brewers.

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

### Questions for Discussion:

1. "More than coffee, it was the Starbucks experience that made customers come back to the store." Assess the service strategies followed by Starbucks.
2. Why did the buying pattern at Starbucks depict loyalty on the part of customers ?

## Unit III

[12Periods]

### Summary

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



### **Issues**

- » The impact of 'one size fits all' strategy followed by many MNCs
- » The need for a unified brand name
- » The importance of understanding local culture for an organization

In 2005, HSBC was one of the world's largest banking and financial institutions. Headquartered in London, the bank had a network of 9,700 offices spread across 77 countries in Europe, America, Asia-Pacific region, the Middle East, and Africa.

In the late 1980s, when William Purves, (Purves) took over as chairperson of HSBC, it was relatively unknown outside Asia. Purves acquired about a dozen bank brands and changed HSBC into a global bank.

Thus, under Purves, HSBC consolidated about a dozen brands that it had acquired, 5,500 offices, and 1,200 financial services subsidiaries which were spread across different countries, with a philosophy of "Think Globally, Act Locally"...

### **Questions for Discussion**

1. What are the initiatives taken by HSBC to target consumers across various cultures?
2. What were the drawbacks of the 'think, globally, act locally' strategy adopted by William Purves? What prompted HSBC store-brand?

### **Unit IV**

**[12Periods]**

### **Summary**

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

### **Issues**

- » How organized retail can cater to the needs of lower middle class consumers
- » How organized retail can offer lower prices to consumers for the merchandise
- » The effectiveness of promotions undertaken by hypermarkets

### **Introduction**

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

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

## Questions for Discussion

1. "We are not in the business of selling ambience, but in the business of giving the best possible deals to our consumers," said Kishore Biyani, Managing Director, PRIL. How did Big Bazaar offer the 'best possible deals and discounted prices to its consumers?
2. Biyani opined that Biz Bazaar was focused on giving the best possible deals to its customers, rather than focusing on the ambience of the store. Is ambience irrelevant for discount stores?

## Unit V

[12Periods]

### Summary

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

### Issues

- » The impact of changes in social structures on businesses
- » How the entry of established players brings about a change in consumer behavior
- » Understanding the reasons behind the growth of pet service business in India

### Introduction

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

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

## Questions for Discussion

1. "One pet owner proclaimed, 'Our pets are our kids.'" Assess the changes in the Indian society that has resulted in the growth of pet services in India?
2. "Indian pet owners have traditionally fed pets with home-cooked food. But the trend is rapidly changing in favour of branded pet foods, because these provide balanced diet and pets do have specialized nutritional needs." How did the belief systems prevalent in the Indian families influence the dietary patterns of the pets?

### Text Book

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

### Reference Books

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

### Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	1	3	1	3	1	1	3	1	3		2	1	
CO2	3	1	1	2	1	2	1	1	1	3	2		
CO3	3	2	1	2	1	3	2	1	2			1	2
CO4	1	3	3	3	3	2	3	3	3	2	1		
CO5	3	3	3	3	3	3	3	3	3	2			1

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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

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

**Text Book**

1. Strategic Management 4<sup>th</sup> Edition, Kindle Edition, by Azhar Kazmi -2017

**Reference Books:**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Strategic Management	0	0	4	2	<b>DSC Practical</b>

**Introduction:**

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

**Course Focus on:** Employability

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

How does a mission statement differ from a vision statement?

**Unit IV:**

**[12 Periods]**

- i. **Disney:** To make people happy
- ii. **IKEA:** To create a better everyday life for the many people
- iii. **Microsoft:** Empower every person and every organization on the planet to achieve more.
- iv. **Avon:** To be the company that best understands and satisfies the product, service and self-fulfilment needs of women—globally
- v. **Sony Corporation:** To be a company that inspires and fulfills your curiosity Explain the above vision statements.

**Unit V:**

**[12 Periods]**

How to measure the benefits of CSR?

**Text Book**

1. Strategic Management 4<sup>th</sup> Edition, Kindle Edition, by Azhar Kazmi - 2017

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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



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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

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

**Text Book**

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

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Company law	4	0	0	4	<b>DSC Practical</b>

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

Prepare a chart on meetings of a company.

**Text Book**

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

**Reference Books**

1.Tandon - Company Law and Secretarial Practice- Sultan Chand & Sons,2003.

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

**Mapping of Course Outcomes with Program Outcomes:**

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

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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

Asset based standards-PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors, Standards related to Incomes Taxes, cash flows,

Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement, Understand the principles of recognizing revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof.

**Unit III:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements - Consolidated financial statements.

**Unit V:**

**[12 Periods]**

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

**Text Book**

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

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Reporting*	0	0	4	2	<b>DSC Practical</b>

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

Year	\$
0	(25,000)
1	10,000

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2	9,000
3	8,000
4	5,000

**Unit III:**

**[12 Periods]**

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

- (a) Using the annuity factor formula
- (b) Using the annuity factor tables.

**Unit IV:**

**[12 Periods]**

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

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

**Unit V:**

**[12 Periods]**

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

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

### Text Book

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

### Reference Books

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

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

**Mapping of Course Outcomes with Program Outcomes:**

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

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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

Objectives of SEBI – Functions of SEBI – Organisation of SEBI –SEBI’S Role in the primary

Market – Secondary Market and SEBI–Critical Review of SEBI.

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

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

**Text Book**

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

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

[12 Periods]

Give the example cases for speculation and investments.

**Unit II:**

[12 Periods]

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

**Unit III:**

[12 Periods]

Narrate the significance of SEBI against cybercrimes.

**Unit IV:**

[12 Periods]

Can we trade the stocks without stockbroker?

**Unit V:**

**[12 Periods]**

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

**Text Book**

1. Investment Management– Preetisingh –Himalaya Publishing House

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

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

**Introduction:**

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

**Objective:**

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

**Course Focus on: Skill Development**

**Unit I: [12 Periods]**

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

**Unit II: [12 Periods]**

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

**Unit III: [12 Periods]**

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

**Unit IV: [12 Periods]**

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

**Unit - V: [12 Periods]**

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

**Text Books:**

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

**Books for Reference:**

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



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

**Introduction:**

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

**Objective:**

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V**

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Interpolation: Binomial, Newton’s..

**Textbooks:**

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

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

**Introduction:**

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

**Course Focus on:** Entrepreneurship

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

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

**Text Book**

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

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

Approved in the BOS Meeting held on 04/05/2021

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

If strongly correlated mention-3

If moderately correlated mention -2

If less correlated mention -1

If no correlation leave blank

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

**Introduction:**

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

**Course Focus on:** Research

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

**Unit III: [12 Periods]**

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

**Unit IV: [12 Periods]**

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

**Unit V: [12 Periods]**

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

**Text Book**

1. Kothari - Business Research Methods - 4thEdition

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

<b>CO4</b>	1	2		3	3	2		3	2				3
<b>CO5</b>	1	3	3	3	3	3		3				2	

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

If strongly correlated mention-3

If moderately correlated mention -2

If less correlated mention -1

If no correlation leave blank



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

**Introduction:**

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

**Course Focus on: Skill Development**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:** [12 Periods]

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

**Unit III:** [12 Periods]

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

**Unit IV:** [12 Periods]

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

**Unit V:** [12 Periods]

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

**Text Book**

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

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

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

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

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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

Management: Meaning – Process of Managing – Features – Management as an art or a

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science or a profession –Scientific Management – Principles and Functions of Management.

**Unit II:** [12 Periods]

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

**Unit III:** [12 Periods]

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

**Unit IV:** [12 Periods]

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

**Unit V:** [12 Periods]

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

**Text Book**

1. Principles of Management- C. B. Gupta

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

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

If strongly correlated mention-3

If moderately correlated mention -2

If less correlated mention -1

If no correlation leave blank

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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

CO1	:	Apply economic reasoning to the analysis of selected contemporary economic problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.

CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

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



**Text Book**

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

**Reference Books**

1. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt. Ltd.,

**Mapping of Course Outcomes with Program Outcomes:**

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

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

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

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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

CO1	:	To helps to students to understand the importance of Micro finance in Concepts.
CO2	:	To enables students studies measuring impact of Micro finance and Micro enterprises.
CO3	:	To provide the knowledge and analyzes the complexities associated with micro finance.
CO4	:	To enable and demonstrate how the strategic issues in micro-finance.

CO5	:	Apply the various ways Accessing Capital Markets for funds Managing MFIs.
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**Unit I:** [12 Periods]

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

**Unit II:** [12 Periods]

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

**Unit III:** [12 Periods]

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

**Unit IV:** [12 Periods]

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

**Unit V:** [12 Periods]

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

**Text Book**

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

### Reference Books

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

### Mapping of Course Outcomes with Program Outcomes:

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

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

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

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

**Introduction:**

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

**Course Focus on:** Skill Development

**Course Outcome:**

CO1	:	To understand the types of business & the way they are structured and the role of corporate governance.
CO2	:	To understand the impact of external environment on the organization.
CO3	:	To understand strategic, managerial & operating levels of management with regard to the principles of authority, responsibility & accountability

CO4	:	To Understand the role of various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources
CO5	:	To Understand management functions such as planning, organising, decision-making, communicating, coordinating and control.

**Unit I:** **[12 Periods]**

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

**Unit II:** **[12 Periods]**

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

**Unit III:** **[12 Periods]**

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

**Unit IV:** **[12 Periods]**

Leadership ,management and supervision – Recruitment and selection of employees – Individual and group behaviour in business organisations – Team formation, development and management – Motivating individuals and groups – Learning and training at work – Review and appraisal of individual performance - The application and impact of Financial Technology

(FinTech) in accountancy and audit - Personal effectiveness techniques - Consequences of ineffectiveness at work -Competence frame works and personal development - Sources of conflicts and techniques for Conflict resolution and referral - Communicating in business.

**Unit V: [12 Periods]**

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

**Text Book**

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

**Reference Books**

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

**Mapping of Course Outcomes with Program Outcomes:**

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

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

Approved in the BOS Meeting held on 04/05/2021

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Correspondence</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:**

The exchange of information in a written format for the process of business activities. Business correspondence can take place between organizations, within organizations or between the customers and the organization. The correspondence refers to the written communication between persons.

**Course Focus on:** Skill Development

**Course Outcome:**

CO1	:	Understand Importance of Business communication.
CO2	:	To Learning about the Dimensions of communication, Barriers to communication.
CO3	:	To Learning Fundamental of Business writing, Format of Business.



CO4	:	Students will be able to write the Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.
CO5	:	Students will be able to Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview.

**Unit I:** **[12 Periods]**

Communication-Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback

**Unit II:** **[12 Periods]**

Channels of communication, Types of communication, Dimensions of communication, Barriers to communication Verbal, Non-Verbal, Formal, Informal communication.

**Unit III:** **[12 Periods]**

Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.

**Unit IV:** **[12 Periods]**

Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing.

**Unit V:** **[12 Periods]**

Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.

**Textbook:**

1. Business Correspondence and Report Writing Book by R.C. Sharma

**Reference:**

1. Business Correspondence: A Guide to Everyday Writing (2nd Edition): 9780130897923: BusinessLin Lougheed (Author).
2. Booher, Dianna. E-Writing: 21st Century Tools for Effective Communication. New York: Pocket Books

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	3		2	1
CO2	2	3	2	3		3	2	3		2	3	1	
CO3	3	2	3	1	3	1	3	2	3	2		2	1
CO4		3	1	3		3	2	3	2	3	3		2
CO5	3	2	3		3		3		3	3	1	1	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Ethics &amp; IPR</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:**

This course introduces Business ethics as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in Organizations

**Course Focus on:** Skill Development

**Course Outcome:**

CO1	:	To make the students to understand about the ethic prevailing in the business.
CO2	:	Identify the management of ethics and its performing in an organization.
CO3	:	Understanding the concept of social responsibility of business.
CO4	:	To know about the ethical cultures and values in management.
CO5	:	Understanding the relevance of values in management.

**Unit I:**

**[12 Periods]**

Business ethics, Definition and nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behavior; ethical abuses; Work ethic

**Unit II:**

**[12 Periods]**

Management of Ethics - Ethics analysis [Hosmer model] – Steps / considerations in resolving ethical dilemma; Ethics in practices – Professional ethics for functional managers – Comparative ethical behaviour of managers – code of ethics – competitiveness, organizational size, profitability and ethics – Cost of ethics in corporate ethics evaluation.

**Unit III:**

**[12 Periods]**

Social Responsibility of business – Big Business and society business and ecological environmental issues

*in the Indian context...*

**Unit IV:**

**[12 Periods]**

Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India : Genesis and development – IPR in abroad - Major International Instruments concerning Intellectual Property Rights: Paris Convention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994.

**Unit V:**

**[12 Periods]**

Nature of copy right, trade mark ,patents - subject matter of copyright: original literary, dramatic, musical, artistic works -- Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Elements of Patentability: Novelty , Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter.

Textbook:

1. Saroj kumar – Business Ethics

Reference:

1. Larue Tone Hosmer, Richard D.IrwinInc by “ The Ethics of Management”.
2. Joseph A.Petrick and John F. Quinn, “Management Ethics – integrity at work”.

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	✓		✓	✓
CO2	2	3	2	3		3	2	3			✓	✓	
CO3	3	2	3	1	3	1	3	2	3	✓	✓		✓
CO4		3	1	3		3	2	3	2		✓	✓	
CO5	3	2	3		3		3		3	✓			✓

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Retail Environment</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

### Introduction:

A Retailer thus, provides value creating functions like assortment of products and services to the consumers, breaking bulk, holding inventory and provides services to consumers, manufacturers andwholesalers.

**Course Focus on:** Skill Development

### Course Outcome:

CO1	:	To Understand the ways that retailers use marketing tools and techniques to interact with their customers.
CO2	:	To Exhibit an in-depth awareness of national and international benchmarking and best practices in retailing.
CO3	:	To Compare and contrast a range of common market research tools in order to evaluate the most appropriate tool for a unique research question.
CO4	:	To Design and implement a research tool in response to a client brief within a team or individually.
CO5	:	To Summaries a market research project and reflect on constructive feedback to improve the summary.

**Unit I:** [12 Periods]

Market - Research - Market Research - Need for Market Research - Type of goods – CPG - Why CPG industry is different - Global CPG manufacturers - Consumer Behavior – Influencers.

**Unit II:** [12 Periods]

Retailing - Characteristics of Retailing - Retail formats - Overview to Retail functions – Global Retailers. – Segmentation – Need for segmentation - Segmentation criteria - Types of Segmentation.

**Unit III:** [12 Periods]

Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative  
Research Methodology - Qualitative Research Methodology - Research Types - Introduction to 4  
Ps of Marketing - Optional Ps – Product – Price – Place - Promotion - Market Research and 4Ps.

**Unit IV:** [12 Periods]  
Product Planning - Product Mix - New Product Development - Product Life Cycle. - Branding –  
Brand Types - Private Labels - Brand association - Brand extension. - Advertising - Need for  
Advertising - Types of Media - Media Mix and Planning - What is Consumer Research? - Why  
research consumers? - Consumer Research Cycle - Consumer Research for new product launches  
- Consumer Research for existing products.

**Unit V:** [12 Periods]  
Retail Research – Need for Retail Research - Retail Data - Importance of Retail Data Validation -  
Retail Research reports. - Media Research – Importance of media research - Media Data - Importance  
of Media Data Validation - Media Research reports. - Consumer Panel - Importance of Consumer  
Panel - Consumer Panel Data - Panel Research reports.

**Textbook:**

1. Retail Management, James B. Ayers and Mary Ann Odegaard, Second Edition Himalaya Publishing House.

**Reference:**

1. Retail Management: A Global Perspective, Harjith Singh.
2. Retail Marketing Management, David Gilbert.

**Mapping of Course Outcomes with Program Outcomes:**

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

CO5		1		3		3	1			3	1	1	
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Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Services Marketing</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

### Introduction:

To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business.

**Course Focus on:** Skill Development

### Course Outcome:

CO1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products.
CO2	:	Demonstrate knowledge of segmentation and approach to target market.
CO3	:	Develop strategies and positioning product/services in the market.
CO4	:	Specify and analyze the consumers' expectation in services
CO5	:	To acquire knowledge on emerging trends in service marketing.

### Unit I:

[12 Periods]

Nature and scope of services - Introduction - meaning of services - 7Ps of service marketing - difference between services and tangible products - service sector - classification of services - growth of service sectors and service industries.

### Unit II:

[12 Periods]

Segmenting and targeting of services - Introduction, need for segmentation of services - bases of segmentation of services - segmentation strategies in service marketing - need for targeting - Approaches to Target Marketing.

### Unit III:

[12 Periods]



Positioning of services - Positioning of services, positioning strategies for services - positioning Through Product/Service Delivery Strategies - Positioning through Pricing Strategies - Positioning through Distribution Strategies - positioning through Sales Promotion and Advertising - Service Differentiation Strategies.

**Unit IV:** **[12 Periods]**

Consumer experience in services marketing – Introduction - Customer Expectations in Services - Service Costs Experienced by Consumer - the Role of customer in Service Delivery - Conflict Handling in Services - Customer Responses in Services - Concept of Customer Delight.

**Unit V:** **[12 Periods]**

Emerging issues in services marketing – Introduction - Service Marketing in e-Commerce and e-Marketing, and Telemarketing Services - Service Marketing Research for Global Markets and Rural Markets -

Innovations in Services Marketing - Ethical Aspects in Service Marketing.

**Textbook:**

1. Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition – TMH

**Reference:**

1. drian Payne- The Essence of Service Marketing, Prentice- Hall of India,
2. Hellen Woodroffe - Service Marketing, Macmillan India Ltd. Delhi, 1997.

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Customer Relationship Management	4	5			Skill

### Introduction:

This course introduces the various communication options available in a business context so that students can make appropriate choices in the workplace. Students will gain confidence in their ability to communicate by practicing and receiving feedback on business communication skills.

### Course Focus on: Skill Development

#### Course Outcome:

<b>CO1</b>	:	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management.
<b>CO2</b>	:	Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges.
<b>CO3</b>	:	Develop insights to students about technological revolution and corporate culture in CRM.
<b>CO4</b>	:	Analyze the infrastructure, services and organizations involved in current and emerging CRM practices.
<b>CO5</b>	:	Determine the customer relationship management is developed to other business and its importance to the success of the business entity.

### Unit-I

(12-Periods)

CRM Concepts – Acquiring Customers – Customer Loyalty and Optimizing Customer Relationships – CRM Defined – Success Factors the Three Levels of Service/ Sales Profiling – Service Level Agreements (SLAS) - Creating and Managing Effective SLAS.

**Unit-II**

(12-Periods)

CRM In Marketing – One-To-One Relationship Marketing – Cross Selling & Up Selling – Customer Retention-Behavior Prediction – Customer Profitability & Value Modeling – Channel Optimization – Event-Based Marketing – CRM and Customer Service – The Call Centre, Call Scripting – Customer Satisfaction Measurement.

**Unit-III**

(12-Periods)

Sales Force Automation – Sales Process- Activity, Contact- Lead and Knowledge Management – Field Force Automation – CRM links in E-Business – E-Commerce and Customer Relationships on the Internet – Enterprise Resource Planning (ERP)– Supply Chain Management (SCM) – Supplier Relationship Management (SRM) – Partner Relationship Management (PRM).

Unit-IV

(12-Periods)

Analytical CRM – Managing and Sharing Customer Data – Customer Information Databases Ethics and Legalities of Data Use – Data Warehousing and Data Mining Concepts – Data Analysis – Market Basket Analysis (MBA), Click Stream Analysis, Personalization and Collaborative Filtering.

Unit-V

(12-Periods)

CRM Implementation – Defining Success Factors – Preparing a Business Plan Requirements-justification and processes – Choosing CRM tools – Defining functionalities – Home grown Versus out-Sourced Approaches – Managing Customer Relationships – Conflict Complacency- Resetting the CRM Strategy - Selling CRM Internally – CRM Development Team – Scoping and Prioritizing - Development and Delivery – Measurement.

Text Book:

1. V. Kumar & Werner J. Customer Relationship Management, Willey India, 2008

Reference Books:

1. Bernd H Schmitt: CUSTOMER EXPERIENCE MANAGEMENT: A Revolutionary Approach

**Mapping of Course Outcomes with Program Outcomes:**

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

CO5		1	1		2	3					
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Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Corporate Finance	5			2	Theory

**Introduction:**

Corporate finance making assumes greater importance in maximizing value of corporate entities. This course is designed to focus on the analysis of three crucial long term financial decisions- (1) Cash flow measurement, (2) Capital budgeting, (3) Cost of capital and, (4) Capital Structure. Risk analysis of capital budgeting decision is added as a special topic.

**Course Focus on:** Skill Development

**Course Outcome:**

CO1	:	To equip students with necessary knowledge of corporate finance concepts.
CO2	:	To enable students analyses the leverage and dividend decisions based on theoretical and practical framework and selection of sources under conditions of risk and uncertainty.
CO3	:	To equip students with necessary skills to evaluate capital projects with a focus on advanced capital budgeting techniques.
CO4	:	Understand the various financial ratios and Application of Ratio analysis in financial Decision making in the corporate organizations.
CO5	:	Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects.

**Unit I**

**[12 Periods]**

Corporate Finance - Significance of Corporate Finance - Areas of Corporate Finance - Investment Decision, Financing Decision, Liquidity Decision, Dividend Decision – Corporate finance and Financial Market

## **Unit II**

**[12 Periods]**

Long term sources of finance – Short term sources of finance – Cost of Capital – Determination of Cost of Capital – Weighted Average Cost of Capital (WACC) – Marginal cost of capital. Time Value of Money: Concept – Technique of compounding, Technique of Discounting – Net Present Value (NPV) – Capital Budgeting, evaluating project using NPV – Internal Rate of Return (IRR) – Risk and Return in Corporate Finance.

## **Unit III**

**[12 Periods]**

Capital structure, Capital Structure V/S Capitalization, Over Capitalization, Under Capitalization, Optimal Capital Structure – EBIT-EPS analysis – Capital Structure theories –Net Income Theory, Net Operating Income Theory, Traditional Theory, Modigliani Miller Theory (MM Theory) – Leverage – Financial Leverage, Operating Leverage, Combined Leverage.

## **Unit IV**

**[12 Periods]**

Application of Ratio analysis in financial Decision making. Profitability Ratio – Gross profit ratio, Operating profit ratio, return on capital employed – Efficiency Ratio – Sales to capital employed, sales to fixed assets, Profit to Fixed assets, Stock turnover Ratio, Debtors turnover ratio, Creditors turnover ratio –Liquidity Ratio – Stability Ratio – Earning per Share – P/E Ratio – Dividend Yield.

## **Unit V**

**[12 Periods]**

Business Risk and financial Risk – Debt v/s Equity – Hedging – Hedging with readily available contracts, forward and future contract, Options and other derivatives - Value at Risk (VAR) – Managing incentives.

## **Text Book**

1. Fundamentals of Financial Management: Brigham & Houston, Thomson Learning, Bombay

## **Reference Books**

1. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata McGraw Hill, 2000.
2. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Principles of Auditing</b>	<b>5</b>			<b>2</b>	<b>Theory</b>

### Introduction:

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

**Course Focus on:** Skill Development

### Course Outcome:

CO1	:	To equip students with necessary knowledge of corporate finance concepts.
CO2	:	To enable students analyses the leverage and dividend decisions based on theoretical and practical framework and selection of sources under conditions of risk and uncertainty.
CO3	:	To equip students with necessary skills to evaluate capital projects with a focus on advanced capital budgeting techniques.
CO4	:	Understand the various financial ratios and Application of Ratio analysis in financial Decision making in the corporate organizations.
CO5	:	Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects.

### Unit I:

[12Period]

Introduction - Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

### Unit II:

[12Period]

Auditor and execution of audit - Appointment – Qualification and Disqualification – Qualities Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.



[12Period]

**Unit III:**

Internal control, internal check and internal audit: Meaning and Objectives of Internal Control  
– Internal Check and Internal Audit – Internal Check vs. Internal Audit – Internal Control vs. Internal Audit.

**Unit IV:**

[12Period]

Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

**Unit V:**

[12Period]

Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

**Text Book**

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.

**Reference Books**

1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
2. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Working Capital Management	4	0	0	4	

**Introduction:**

Working capital management has gained the attention of industry and academia as an exclusive area of study after liberalization of Indian Economy. Management of working capital sometimes becomes more important than the management of long term funds because the day-to-day operations of any business largely depend upon this source of finance.

**Course Focus on: Employability /Skill Development**

**Course Outcome:**

CO1	:	Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.
CO2	:	Evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.
CO3	:	Compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm.
CO4	:	Apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value.
CO5	:	Formulate and integrate an extended treatment on international working capital topics.

**Unit I:**

**[12 Periods]**

Principles of Working capital: Introduction to Working capital, Concept of Working Capital. Need for Working capital, Concepts and its determinants, estimation of working capital needs.

**Unit II: [12 Periods]**

Accounts Receivables Management and Factoring: Credit Policy, Nature and Goals, credit evaluation of individual accounts and its monitoring receivables, factoring: types and benefits.

**Unit III: [12 Periods]**

Inventory Management: Nature of Inventories, Need to hold inventories, objectives of inventory management, inventory Management techniques, inventory management process.

**Unit IV: [12 Periods]**

Cash Management: Facets of Cash Management, Motive for holding cash, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting.

**Unit V: [12 Periods]**

Working Capital Finance: Trade Credit, Bank Finance and Commercial Papers.

**Text Book**

1. R.K. Gupta & Himanshu Gupta

**Reference Books**

1. I. M. Pandey - Financial Management - Vikas Publishing House Pvt. Ltd. - Ninth Edition 2020
2. M.Y. Khan and P.K. Jain, Financial management Vikas Publishing house Ltd., New Delhi.

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Finance	4	0	0	4	

### Introduction:

Money required for carrying out business activities is called business finance. Almost all business activities require some finance. Finance is needed to establish a business, to run it to modernize it to expand or diversify it. It is required for buying a variety of assets, which may be tangible like machinery, furniture, factories, build.

### Course Focus on: Skill Development

### Course Outcome:

CO1	:	To introduce students to the world of Business Finance
CO2	:	To enrich student's understanding of the fundamental concepts of Business Finance
CO3	:	To equip students with the knowledge and skills necessary to become employable in the Business Finance Industry.
CO4	:	To differentiate between Financial and business Finance aspects.
CO5	:	To acquire an understanding of various concepts related to business finance.

### Unit I:

[12 Periods]

Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.

### Unit II:

[12 Periods]

Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital

**Unit III: [12 Periods]**

Factors determining working capital requirements, significance of adequate Working capital, types of working capital.

**Unit IV: [12 Periods]**

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, over capitalization and under capitalization, meaning, causes, effects and remedies; over capitalization v/s under capitalization; balanced capitalization, meaning and importance.

**Unit V: [12 Periods]**

Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure, concept of financial structure, capital gearing, meaning, types and advantages, trading on equity, meaning, types and advantages and limitations.

**Text Book**

1. Bimal Jaiswel & Leena S SHIMPI :Business Finance New Royal Book Company

**Reference Books**

1. S.K.Parasar :Business Finance – HJABA
2. Dr.F.C.Sharma and Anju Agarwal : Business Finance – SBPD Publications

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Goods &amp; Service Tax</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

### Introduction:

Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer.

### Course Focus on: Employability /Skill Development

### Course Outcome:

CO1 :	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
CO2 :	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO3 :	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4 :	Communicate ideas effectively in informal group discussions
CO5 :	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

[12Periods]

### Unit I:

Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Cannon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues - Development of Indirect Taxation.

[12Periods]

### Unit II:

Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty – Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure –Exemptions – Customs Duty Drawback - Duty Free Zones - Offense and Penalties

[12Periods]

### Unit III:

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts-Features of GST-Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST -

Composition Scheme

**Unit IV:**

**[12Periods]**

Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-Place of supply-Provision relating to place of supply - Valuation mechanism – Input tax credit Mechanism - Payment mechanism -Registration under GST –Rules.

**[12Periods]**

**Unit V:**

Registration under GST: Return Filing – Rules - Refund Provision in GST - E-commerce – Operators – TDS/TCS - Small scale exemption.

**Text Book**

Datey, V.S. (2015).Indirect Taxes. Mumbai, Taxmann Publications Private Limited.(2017). Simplified Approach to GST – A ReadyReference.

**Reference Books**

Balachandran, V.(2006).Indirect Taxation. New Delhi, Sultan Chand and Sons. 2. Mittal,J.K. (2015). Law Practice and Procedures of Service Tax. New Delhi, Jain BookAgency.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	1	3	3	1	1	3	1			3
<b>CO2</b>	1	2	3	1	3	3	2	1	2			2	
<b>CO3</b>	1	2	3	2	1	2	2	1	1	2	1		
<b>CO4</b>	3	2	2	2	2	1	2	1	2	1		3	
<b>CO5</b>	1	2	2	2	2	1	2	1	2				3

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Financial Markets and Institutions	4	0	0	4	

**Introduction:**

Upon successful completion of Financial Management, the student will be able to: Demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology.

**Course Focus on: Employability /Skill Development**

**Course Outcome:**

CO1	:	To introduce students to the world of financial services
CO2	:	To enrich student's understanding of the fundamental concepts and working of financial service institutions
CO3	:	To equip students with the knowledge and skills necessary to become employable in the financial service industry.
CO4	:	To differentiate between fund based and fee based financial activities of the Indian financial system.
CO5	:	To acquire an understanding of various concepts related to leasing , hirepurchase, factoring , bill discounting , VC and Merchant banking.

**Unit I:**

**[12 Periods]**

Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulations

**Unit II:**

**[12 Periods]**

Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market - primary and secondary markets;



Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.

**Unit III:**

**[12 Periods]**

Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions -MFIs

**Unit IV:**

**[12 Periods]**

Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.

**Unit V:**

**[12 Periods]**

Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

**Text Book**

1. E Gardon & K Natarajan: Financial Markets & Services, HPH, 7th Edition, Mumbai
2. Vasant Desai : Financial Markets & Financial Services , Himalaya Publishing House, 1 st Edition Mumbai

**Reference Books**

1. V.A. Avadhani : Financial Services in India, HPH, 2009, 1st Edition.
2. Khan. M. Y., “ Financial Services”, 2010, 5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi.

**Mapping of Course Outcomes with Program Outcomes:**

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

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

**Introduction:**

This course introduces microfinance as a tool for social and rural development. On completion of this course the students will be able to, recognize various credit lending models, identify role of microfinance institutions and assess the risk associated with microfinance.

**Course Focus on: Skill Development**

**Course Outcome:**

CO1	:	To introduce students to the world of Micro Finance
CO2	:	To enrich student's understanding of the fundamental concepts of Micro Finance
CO3	:	To equip students with the knowledge and skills necessary to become employable in the Micro Finance Industry.
CO4	:	To differentiate between Financial and micro Finance aspects.
CO5	:	To acquire an understanding of various concepts related to micro finance.

**Unit I:**

**[12 Periods]**

Poverty, Rural Credit and Financial Inclusion, Microfinance - An Introduction - Microfinance – Lessons from international exposure

**Unit II:**

**[12 Periods]**

Models of Microfinance across the world - Microfinance delivery methodologies - Legal and regulatory framework.

**Unit III:**

**[12 Periods]**

Evolution and Characteristics of Microfinance in India - Financial Inclusion - Impact of microfinance.

**Unit IV:**

**[12 Periods]**

Financial products and services, financial accounting and reporting - Revenue models of Microfinance - Risk management - Basics of banking - Compliance to various regulations

**Unit V:**

**[12 Periods]**

Recent developments of Microfinance in India - Microfinance and Disaster – Cases on Women SHGs - Linkage Building and Successful Micro Entrepreneurs

**Text Book**

1. Dr.V.Rengarajan : Microfinance-Principles and Approaches – Notion Press,2013

**Reference Books**

1. Pradeep Kumar Mishra: Microfinance Management – Cengage Learning India Pvt. Ltd,2019.
2. Sigfried Silverman : Microfinance-Create space Independent Publishing Platform,2021

**Mapping of Course Outcomes with Program Outcomes:**

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Merchant Banking</b>	5			4	Theory

### Introduction:

This course defines about the merchant banks are the financial institutions which provides specialist services which generally include acceptance of bills of exchange, corporate finance, portfolio management and other banking services.

### Course Focus on: Skill Development

### Course Outcome:

CO1	:	To know the Regulators and the Regulatory Framework of the Merchant Banking in India.
CO2	:	To understand the merchant banking in Indian context.
CO3	:	To know the various activities undertaken by the merchant bankers in India
CO4	:	To understand the eligibility criteria for registering as a Merchant Banker
CO5	:	To understand the Code of Conduct prescribed for Merchant Bankers

### Unit I

[12Periods]

Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers.

### Unit II

[12Periods]

Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.

### Unit III

[12Periods]

Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis

### Unit IV

[12Periods]

Capital cost and financial projections.

### Unit V

[12Periods]

Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.

### Text Book

1. Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.

### Reference

1. Pandey I.M: Financial Management; Vikas Publishing house, New Delhi.
2. Verma J.C: A Manual of merchant Banking; Bharat Law House, New Delhi

### Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	2		3	1	3	3	3	1	1	3		1	3
CO3	2	2		3	1	3	3	3	1		2		3
CO4	3	1	2	2		3	1	3	3	3	1		3
CO5	3	1	2		3	1	3	3	3	1	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Principles and Practices of Banking</b>	<b>5</b>			<b>4</b>	

### Introduction:

This course is designed to acquaint students with the basic principle procedure and practice of banks. Throughout this course emphasis will be given to relationship between Banker and customer negotiable (credit) instruments Banking industry and formulation of bank loan policy specially opening and crossing of accounts and rule of negotiable instruments are given detail discussion so as to equipment students with the necessary regulation of bank for such instrument and accounts.

### Course Focus on: Skill Development

### Course Outcome:

CO1	:	To make the students understand various principles, provisions that govern the banking system.
CO2	:	To make the aware of various banking innovations after the nationalization.
CO3	:	To make the students understand various services offered and various risks faced by banks.
CO4	:	To know the regulations and compliance of banking company.
CO5	:	To disseminate knowledge among the students inculcate with the theoretical structures about banking sector in India.

[12Periods]

### Unit I

Indian Financial System – An Overview - Banking Regulation - Retail Banking, Wholesale and International Banking - Role of Money Markets, Debt Markets & Forex Market - Role and Functions of Capital Markets, SEBI

[12Periods]

### Unit II

Mutual Funds & Insurance Companies, Bancassurance & IRDA - Factoring, Forfeiting Services and Off-Balance Sheet items - Risk Management, Basel Accords - CIBIL, Fair Practices Code for Debt Collection, BCSBI - Recent Developments in the Financial System

[12Periods]

### Unit III

Banker Customer Relationship - KYC/ AML / CFT norms - Bankers' Special Relationship- Consumer Protection - COPRA, Banking Ombudsman Scheme

[12Periods]

### Unit IV

Payment and Collection of Cheques and Other Negotiable Instruments - Opening accounts of various types of customers - Ancillary Services- Cash Operations - Principles of lending, Working Capital Assessment and Credit Monitoring

[12Periods]

**Unit V**

Agricultural Finance- Micro, Small and Medium Enterprises- Government Sponsored Schemes- Self Help Groups- Credit Cards, Home Loans, Personal Loans, Consumer Loans  
Text Book

1) Indian Institute of Banking and Finance, Principles and Practices of Banking, Macmillan Education; 3rd EDN edition, 2015

**Reference Books**

- 1) NS.Toor, Arundeeep Toor,, Principles & Practices Of Banking, Skylark Publications, , 14ed.. 2019
- 2) Abineshkumar Mandilwar, Principles & Practices Of Banking, Ramesh Publishing House, 2019.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Digital Banking</b>	5			4	Theory

**Introduction:**

A digital bank represents a virtual process that includes online banking and beyond. As an end-to-end platform, digital banking must encompass the front end that consumers see, the back end that bankers see through their servers and admin control panels.

**Course Focus on: Skill Development**

**Course Outcome:**

CO1	:	To acquire knowledge of various digital products in banking sector & different payment system in India.
CO2	:	To appreciate & understand the leverage of Digital banking for enhancing the profitability of banks. .
CO3	:	To understand the implementation of digital banking products & use of various social platforms for having a competitive edge in the market
CO4	:	To acquire the knowledge about the need of customer education and awareness for digital products such as cards, ATM's , POS terminals.
CO5	:	To understand the digital disruptions and its concepts in banking.

**Unit I**

[12Periods]

Banking System in India - Nationalisation of Banks - Types of Banks

**Unit II**

[12Periods]

Development Banks - Reserve Bank of India - Digital Banking Products

**Unit III**

[12Periods]

Automated Teller Machine-ATM - Point-of-Sale (POS ) Terminals - Internet Banking  
Mobile Banking

**Unit IV**

[12Periods]

Cash Deposit Machine - Branchless Banking

**Unit V**

[12Periods]

Digital Payment System - Emerging Concepts in Digital Banking

### Text Book

1. Indian Institute of Banking and Finance, Digital Banking, Taxmann, 2019

### Reference Book

1. Dr. M. Ganesan, Dr. A. Saravanakumar DIGITAL BANKING., Shanlax Press, Tamil Nadu, India 2021
2. Verma J.C: Banking; Bharat Law House, New Delhi

### Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	2		3	1	3	3	3	1	1	3		1	3
CO3	2	2		3	1	3	3	3	1		2		3
CO4	3	1	2	2		3	1	3	3	3	1		3
CO5	3	1	2		3	1	3	3	3	1	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Marine Insurance</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Theory</b>

**Introduction:**

The course covers all aspects of marine insurance claims, from the history and developments through legislative changes to different aspects of handling a claim. By breaking down the fundamentals of process into bite sized chunks, it will leave the student with a good understanding of this subject as a whole.

**Course Focus on: Skill Development**

**Course Outcome:**

CO1	:	To Understand the history, framework, practice, evolution and legal understanding of International Marine Insurance.
CO2	:	Enrich their knowledge on key areas relating to the students familiar with the necessity of marine insurance contract, warranties and policies
CO3	:	To make them understand the important part cargo insurance plays in shipping as well as having a general knowledge of individual covers and the terminology Used
CO4	:	To acquire a better understanding and practical knowledge in the field of marine insurance market measurement, operations and claims handling
CO5	:	To respond effectively in emergency cases, prevent or mitigate claims through risk analysis and claims management

**Unit I**

[12Periods]

Marine Insurance - Basic Concepts - Fundamental Principles

**Unit II**

[12Periods]

Underwriting - Cargo Insurance Coverages

**Unit III**

[12Periods]

Type of Covers - Hull Insurance

**Unit IV**

[12Periods]

Marine Claims – Recoveries - Role of Banker in Marine Insurance

Unit V

[12Periods]

Loss Prevention, Reinsurance and Maritime Frauds

Text Book

1. Marine Insurance Law, Ozlem Gurses, Routledge, 2015, 1st Edition.  
<https://ambitiousbaba.com/wp-content/uploads/2019/01/IC-67-marine-insurance.pdf>

Reference Books

1. Controlling Cargo theft A Handbook of Transportation Security,  
Tyska Fennely,LouisA. Tyska, Lawrence J.  
Fennely,Butterworth,2011.
2. The Principles of marine Insurance, A Primer by Harold Turner, Stone &  
CoxLimited,2007.  
<https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Health Insurance</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

### Introduction:

This course will cover the whole or a part of the risk of a person incurring medical expenses, spreading the risk. Students can acquire the knowledge about overall risk of health care and health system expenses over the risk pool, also know the develop of a routine finance structure, such as a monthly premium or payroll tax, Claims to provide the money to pay for the health care benefits specified in the document of insurance agreement.

### Course Focus on:

### Course Outcome:

CO1	:	Criticize the principles of healthcare and provide an overview of health Insurance Industry in India and the marketing global set-up
CO2	:	Create a strong foundation of the fundamentals of Insurance documentation concepts, prospectus, conditions and warranties of health insurance
CO3	:	Give an in-depth understanding of the products, IRDA regulations and operational policies of health insurance
CO4	:	Apply the practical knowledge and Skills in the field of health insurance schemes
CO5	:	Determine the types of claims and challenges in health insurance management.

### Unit I

[12Periods]

Introduction to Health Insurance and the Health system in India - Health Financing Models and Health Financing in India.

### Unit II

[12Periods]

Health Insurance Products in India - Health Insurance Underwriting.

### Unit III

[12Periods]

Health Insurance Policy Forms and Clauses - Health Insurance Data, Pricing & Reserving.

### Unit IV

[12Periods]

Regulatory and legal aspects of health insurance - Customer service in health insurance

**Unit V**

**[12Periods]**

Health Insurance fraud - Reinsurance

**Text Book**

1. Uma Narang, Insurance Industry in India: Features, Reforms & Outlook, New Century Publications, 1st edition, 2013.

**Reference Books**

1. Dr. L. P. GUPTA, India Insurance Guide, Times of India & Asia InsuranceReview,2014.
2. Risk Analysis, Insurance and Retirement Planning, Indian Institute of Banking & Finance, Taxmann Publications Pvt.Ltd.2017.
3. Health Insurance, IC-27, Insurance Institute of India publication. (All Modules)  
<https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Fire &amp; Consequential Loss Insurance</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Theory</b>

**Introduction:**

In this course of Fire Insurance to learn about various features of fire insurance, characteristics of fire insurance, terms & conditions applied in fire insurance, on what all aspects fire insurance can be claimed, areas covered under fire insurance, what all benefits are covered under fire insurance, tax exemption policies, various other benefits attached to fire insurance are covered.

**Course Focus on:**

**Course Outcome:**

CO1	:	Understand the risks covered under fire insurance policy and to enlist the characteristics of fire insurance contract.
CO2	:	Examine the conceptual basis of each type of fire insurance policy and to comprehend important terms and methods.
CO3	:	Evaluate the fire hazards and the prevention measures of various industries learn escape routes and emergency plans and understand the fire rules and regulations.
CO4	:	Relate the properties those are covered under the claim to know the crucial aspects of survey and to understand the doctrine of proximate cause.
CO5	:	Create the awareness of consequential loss insurance premium rate and to understand the specification of turnover basis.

**Unit I**

[12Periods]

Basic Principles and the Fire Policy - Add On Covers and Special Policies

**Unit II**

[12Periods]

Fire Hazards and Fire Prevention - Erstwhile Tariff – Rules and Rating

**Unit III**

[12Periods]

Documents - Underwriting

**Unit IV**

[12Periods]

Claims – Legal Aspects - Claims – Procedural Aspects

[12Periods]

## Unit V

### Consequential Loss Insurance - Specialised Policies and Overseas Practice

#### Text Book

1. P. K. Ray, Agricultural Insurance, 1<sup>st</sup> Edition, Pergamon Press,

#### Reference Books

1. Parimal Kumar Ray, Agricultural Insurance: Theory and Practice and Application to Developing Countries, Pergamon Press,
2. Hueth, Darrell L., Furtan, William H, Economics of Agricultural Crop Insurance: Theory and Evidence, Springer Science, Business Media New York

### Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Agricultural Insurance</b>	<b>5</b>		<b>0</b>	<b>4</b>	<b>Theory</b>

### Introduction:

Risks in agriculture arise from a variety of sources. There are several risk management options that can be used to either mitigate, transfer or cope with risks in agriculture. Choosing the most appropriate tool depends on various factors such as type of risk, tools availability, and level of responsibility. This course focuses on what can be done at the farm, local area/community, and national levels to manage risks in agriculture.

### Course Focus on: Skill Development

### Course Outcome:

CO1	:	To acquire knowledge on the concept of risk management as it applies to farmers and their business, and to offer an understanding of the various forms of insurance designed for this market.
CO2	:	To understand the many ways that various farm property insurance products can protect the assets of traditional farming operations and determine which coverages can eliminate which coverage gaps.
CO3	:	Give an in depth understanding of the products, IRDA regulations and operational policies agricultural insurance.
CO4	:	To understand how agricultural insurance help the farmers to adopt progressive farming practices, high value in-puts and higher technology in Agriculture
CO5	:	To acquire practical knowledge in the field of agricultural insurance regarding procedure for approval and settlement of claim under agricultural insurance scheme.

[12Periods]

### Unit I

Glossary of Terms for Agricultural Insurance - Introduction to Indian Agriculture - Risks in Agriculture - History of Crop Insurance in India

**Unit II**

[12Periods]

Crop Insurance Design Considerations - Crop Insurance (Yield Index Based) – Underwriting and Claims - Weather Based Crop Insurance

**Unit III**

[12Periods]

Traditional Crop Insurance: Underwriting and Claims - Agriculture Insurance in Other Countries - Livestock / Cattle Wealth in Indian Rural Economy

**Unit IV**

[12Periods]

Types of Cattle and Buffaloes - Cattle Insurance in India - Poultry Insurance in India

**Unit V**

[12Periods]

Miscellaneous Agriculture Insurance Schemes - Agriculture Reinsurance

Text Book

1. Insurance Principles and Practice, M.N. Mishra, S.B. Mishra, S.Chand (G/L) & CompanyLtd,2007.

Reference Books

1. Sudhir kumar jain, Practical aspects of fire insurance, JaybeeSofttech,2012.
2. Lester William Zartman, Fire Insurance, Nabu Press, 2010
3. Guide For Fire Insurance, Insurance Institute of India publication. (AllModules)
4. <https://www.insuranceinstituteofindia.com/web/guest/e-book1#>

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Shipping Legislation</b>	<b>5</b>			<b>4</b>	<b>Theory</b>

### Introduction:

Regulations concerning shipping are developed at the global level. Because shipping is inherently international, it is vital that shipping is subject to uniform regulations on matters such as construction standards, navigational rules and standards of crew competence.

### Course Focus on: Skill Development

### Course Outcomes:

CO1	:	To understand and learn about the Indian Contract Act
CO2	:	To apply the Carriage of Goods by Sea Act (COGSA)
CO3	:	To analyse the International Regulations for Vessels and International Agencies
CO4	:	To evaluate the Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes and Live cargo
CO5	:	To create the Quotations, Orders, Regulations, Credits, Invoicing, Filing, Archiving and Understanding Terms in Logistics

### UNIT I

[12 Periods]

Indian Contract Act – Meaning and Definition of Contract – Essential Elements – Types of Contracts – Offer and Acceptance – Void and Illegal Agreements – Performance and discharge of Contracts – Remedies for Breach of contract – Quasi contracts – Bailment and Pledge and Law of Agency- The Customs Act,

### UNIT II

[12 Periods]

Regional Laws-The Carriage of Goods by Sea Act (COGSA), and related laws rules and regulations. Marine Insurance related laws, Labour Laws

### UNIT III

[12 Periods]

International Regulations for Vessels-International Agencies -regulations relating to ship construction - ship maintenance - ship navigation - ship breaking - pollution caused by ship's effluents

### UNIT IV

[12 Periods]

Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes, Live cargo - Hague - Visby Rules – Hamburg Rules – International carriage of goods by Road (CMR), 1956 - Institute Cargo Clauses (A,B,C) – General Conditions of Marine Insurance on

Goods (GCM1 1988)

**UNIT V**

**[12 Periods]**

Quotations – Orders – Regulations - Credits – Invoicing – Filing – Archiving - Understanding Terms in Logistics –Freight forwarding contracts – General conditions of freight forwarding – Conditions of Contract - Documents - (Air Way Bill (AWB), Bill of Lading (B/L)) - Contract of transportation – Contracts with customers

**Text Book:**

1. Legal Principles in Shipping Business 2010-2011 by Institute of Chartered Shipbrokers (Witheby Seamanship International Ltd)

**REFERENCE:**

2. Shipping Law by Simon Baughen (Routledge-Cavendish)
3. Maritime Security and the Law of the Sea by Natalie Klein (Oxford University Press)

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Business Strategy</b>	<b>5</b>			<b>4</b>	<b>Theory</b>

### Introduction:

International business strategy refers to plans that guide commercial transactions taking place between entities in different countries. Typically, international business strategy refers to the plans and actions of private companies rather than governments; as such, the goal is increased profit.

### Course Focus on: Skill Development

### Course Outcome:

CO1	:	To understand the World of International Business and its challenges
CO2	:	To apply the International Politics and Economic Integration and International Culture International Trade
CO3	:	To analyse the International Business Strategy and its Global Strategic Planning
CO4	:	To create the International Business Strategies in Action
CO5	:	To evaluate the International Business Horizons

### Unit- I:

[12Periods]

World of International Business- Challenges of International Business.-Multinational Enterprises- Triad and International Business.

### Unit- II:

[12Periods]

Environment of International Business- International Politics and Economic Integration- International Culture International Trade- International Trade International Finance

### Unit- III:

[12Periods]

International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy- Global sourcing –Global supply management and technology transfer - Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management.

### Unit- IV

[12Periods]

International Business Strategies in Action - Corporate Strategy and National Competitiveness -

Doing Business in European Community- Doing Business In Japan Doing Business in North America  
-Doing Business in Non-Trial Nations .

**Unit- V:**

**[12Periods]**

International Business Horizons - International Joint Ventures - Future Challenges of International Business.

**Text Bok**

1. Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGrawhill,.Inc, New Delhi- 1999-2000.

**References**

2. Keealas.A.G., Global Business Strategy, South –Western, 1999-2000,
3. Garland.J. and Farmer. R.N., International Dimension of Business Policy and Strategy, PWS-KENT 1999-2000,

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Trade Procedures and Documentation</b>	<b>5</b>			<b>4</b>	<b>Theory</b>

### Introduction:

International trade is an economic activity between countries/companies. As you know, every country has own business culture, currency and economical system. This system requires some documents. These documents may change based on the country, regulations and means of transportation. Trade agreements between importer and supplier or between countries require documents to protect both sides' rights during trade.

### Course Focus on: Skill Development

#### Course Outcomes:

CO1	:	To understand the International Market Research
CO2	:	To apply the Export and Import Policy and Procedures
CO3	:	To create the Pre-requisites PAN Number, IEC Number, Application & Related documents for IEC
CO4	:	To analyse the Exchange Control Regulations
CO5	:	To evaluate the Export Order, Letter of Credit, Export Declaration Forms

#### Unit I:

[12 Periods]

International Market Research – Strategies, Product Planning, Cost estimation, sales Forecast, Different Registers, Significance of Documentation & Related procedures, Export management, Organisation Structure.

#### Unit II

[12 Periods]

Export and Import Policy and Procedures, Preliminary information, Export sales Quotation, Different Incoterms: FOB/C & F, CIF etc. Methods of payments, Shipping & distribution, after sales service – Customer complaint and conflict resolution.

#### Unit III

[12 Periods]

Pre-requisites: PAN Number, IEC Number, Application & Related documents for IEC, Role of DGFT, Export Promotion Councils, RCMC, other related procedures of registration, Import Policy and Procedures, licensing rules, Conditions and Obligations of Importers, Different Custom Duties (Import), Customs administration and procedures – Clearance of Import cargo, Indian case, Import

Finance.

**Unit- IV**

**[12 Periods]**

Exchange Control Regulations: RBI Guide Lines, Authorised Dealers, FERA/FEMA, Permitted Currencies, ACU, Export Realization, Procedure & Related documents. Trends in India's Export & Import.

**Unit-V**

**[12 Periods]**

Export Documents: Export Order, Letter of Credit, Export Declaration Forms, Bill of Lading/Airway Bill, Bill of Exchange, Shipping Bill, Certificate of Origin, Invoice, Packing list, GSP Certificate, Legalization of documents, Bank Certificate of Export & Realization.

**Text Book:**

1. Ministry of Commerce and Industry, Hand Book of Procedures, Volume I and II GOI, New Delhi – 2000.

**References:**

2. Mahajan, Guide to Export Policy, Procedures and Documentation 2000-2001
3. Ballu. R. H. – Business Logistics Management, PHI, Inc 1999- 2000.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Trade Procedures and Documentation</b>	<b>5</b>			<b>4</b>	<b>Theory</b>

### Introduction:

The financial, cultural, governmental, technological and different forces which work outside an enterprise are part of its environment. The individual customers or facing enterprises as well as the management, customer groups, opponents, media, courts and other establishments working outside an enterprise comprise its environment.

### Course Focus on: Skill Development

### Course Outcome:

CO1	:	To understand the nature, purpose of ethics and morals for organizational interests
CO2	:	To apply the Ethics in Marketing and Consumer Protection
CO3	:	To create the Ethics in Workplace
CO4	:	To evaluate the Prevention of Pollution and Depletion of Natural Resources
CO5	:	To analyse the Ethics in Accounting and Finance

### UNIT -I

[12Periods]

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions; Corporate Social Responsibility;

### UNIT -II

[12Periods]

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer’s interest, cultural impact on cultural diversification.

### UNIT -III

[12Periods]

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

### UNIT-IV

[12Periods]

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

**UNIT -V**

**[12Periods]**

Ethics in Accounting and Finance – Importance, taxation issues and common problems. Legal environment of business – Monopolies – Company Law, Competition Act 2002. Foreign Exchange Management Act- Securities and exchange board of India Act - Customs and Central Excise Act - Central and State sales Tax - Consumer protection Act Patents Act.

Text Book :

- 1.Ethics, Law, and Business by William A. Wines

References:

2. Abratt, D Sacks - Journal of Business Ethics, 1988 – Springer.
3. W. Michael Hoffman, Judith Brown Kamm, Robert E. Frederick, Edward S. Petry From the Tenth National Conference on Business Ethics Sponsored by the Center for Business Ethics at Bentley College.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
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CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Global Business Environment</b>	<b>5</b>			<b>4</b>	<b>Theory</b>

### Introduction:

The financial, cultural, governmental, technological and different forces which work outside an enterprise are part of its environment. The individual customers or facing enterprises as well as the management, customer groups, opponents, media, courts and other establishments working outside an enterprise comprise its environment.

### Course Focus on: Skill Development

### Course Outcome:

CO1	:	To understand the nature, purpose of ethics and morals for organizational interests
CO2	:	To apply the Ethics in Marketing and Consumer Protection
CO3	:	To create the Ethics in Workplace
CO4	:	To evaluate the Prevention of Pollution and Depletion of Natural Resources
CO5	:	To analyse the Ethics in Accounting and Finance

### UNIT –I

[12Periods]

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions; Corporate Social Responsibility;

### UNIT -II

[12Periods]

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest, cultural impact on cultural diversification.

### UNIT -III

[12Periods]

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

### UNIT-IV

[12Periods]

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

### UNIT -V

[12Periods]

Ethics in Accounting and Finance – Importance, taxation issues and common problems.  
Legal environment of business – Monopolies – Company Law, Competition Act 2002.  
Foreign Exchange Management Act- Securities and exchange board of India Act - Customs  
and Central Excise Act - Central and State sales Tax - Consumer protection Act Patents Act.

**Text Book**

1.Ethics, Law, and Business by William A. Wines

**References:**

2. Abratt, D Sacks - Journal of Business Ethics, 1988 – Springer.

3. W. Michael Hoffman, Judith Brown Kamm, Robert E. Frederick, Edward S. Petry From  
the Tenth National Conference on Business Ethics Sponsored by the Center for Business  
Ethics at Bentley College.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE07	Enterprise Resource Planning	4	6	0	0	Theory

**Introduction:**

This subject covers in details about Enterprise Resource Planning; It includes benefits, Modules, and processing of integration, Various Technologies.\

**Course Focus on: Skill Development**

**Course Outcome:**

CO1	:	Understand the basic concepts of ERP and how its derived and Developed from various resources
CO2	:	Easily accessing with the help of knowing the benefits of Enterprise Resource planning.
CO3	:	Inscribe the various Modules processing in the ERP
CO4	:	Exercise the Evaluation of ERP and accessing the ERP related Technologies.
CO5	:	Exercise the other related Technologies of ERP.

**Unit I:**

**[12 Periods]**

Evolution of ERP- Overview of ERP - What is ERP? - The Ideal ERP System - Implementation of an ERP System - Reasons for Growth of ERP - Benefits of ERP - Failure of ERP Implementation - Integrated Data Model - Integrated Management Information - Business Modeling.

**Unit II:**

**[12 Periods]**

Benefits of ERP - Reduction in Cycle Time - Reduction of Lead Time - Reduction in Cost - Improved Resource Utilization Improved Supplier Performance - Increased Flexibility - Improved Information Accuracy and Decision-making Capabilities - Better Customer Satisfaction - On-time Shipment.

**Unit III:**

**[12 Periods]**

Modules of ERP - Functional Modules of ERP Software - Manufacturing and Logistics Modules -

Finance Module – Controlling -Plant Maintenance- Quality Management - Production Planning and Material Management - Inventory Management and Warehouse Management - Production Planning.

**Unit IV: [12 Periods]**

Evaluation of ERP- Variation of Modules – Advantage of ERP – An Overview of Enterprise - ERP and Related Technologies.

**Unit V: [12 Periods]**

ERP Market- other related technologies of ERP - E-procurement - E-Logistics - Internet Auctions - E-markets - Electronic business process optimization - Businessobjects in SCM -E commerce.

**Textbook:**

1. “Concepts in Enterprise Resource Planning” Third Edition Author  
- Ellen F. Monk University of Delaware Bret J. Wagner Western  
Michigan University.

<http://chettinadtech.ac.in/storage/14-08-28/14-08-28-10-50-00-2827-anuprathibha.pdf>

**Reference:**

1. Enterprise Resource Planning

[http://ebooks.lpude.in/management/mba/term\\_3/DCAP302\\_DCAP5\\_14\\_ENTERPRISE\\_RESOURCE\\_PLANNING.pdf](http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP5_14_ENTERPRISE_RESOURCE_PLANNING.pdf)

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
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CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Management Information System	4	6	0	0	Theory

## Introduction:

To a programmer it is nothing but file structures and file processing. However, it involves much more complexity. The three components of MIS provide a more complete and focused definition, where System suggests integration and holistic view, Information stands for processed data, and Management is the ultimate user, the decision makers.

## Course Focus on: Skill Development

## Course Outcome:

CO1	:	Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.
CO2	:	Analyse and synthesize business information and systems to facilitate evaluation of strategic alternatives.
CO3	:	Effectively communicate strategic alternatives to facilitate decision making.
CO4	:	Identify the major management challenges to building and using information systems in organizations.
CO5	:	Identify managerial risks related to information system organization processing and utilizing.

## Unit I:

[12 Periods]

An Overview of Management Information Systems (MIS): Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

## Unit II:

[12 Periods]

Foundation of Information Systems: Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Framework For IS - Sequence of Development of IS.

## Unit III:

[12 Periods]

Concept of Planning & Control: Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems

Planning- End Means Analysis - Organizing the Plan.

**Unit IV:** [12 Periods]

Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

**Unit V:** [12 Periods]

Advanced Concepts in Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

**Textbook:**

1. Management Information System: CVS. Murthy, HPH.

**Reference:**

1. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
2. Information System for Modern Management: Murdick, PHI.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	E-Commerce	4	6	0	0	Theory



## Introduction:

E-Commerce is the buying and selling of goods and services, or the transmitting of funds or data, over an electronic network, primarily the internet

## Course Focus On: Skill Development

## Course Outcome:

CO1	:	To Identify and understand Business models and strategy of e-commerce
CO2	:	To Acquire knowledge in Computers
CO3	:	To Know more about Network service and payment system in e-commerce
CO4	:	To Understand the E- On line banking and various delivery channels
CO5	:	To Know about E-commerce technology and security issues

### Unit I:

[12 Periods]

Electronic commerce – Introduction – Business Models of e-Commerce - B2B e-commerce and EDI – Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e-commerce.

### Unit II:

[12 Periods]

Electronic data interchange – Benefits EBI legal – Securities and privacy issues – EDI Software implementation – value added networks – Internal information systems - Work flow automation and co-ordination – Customization and internal commerce.

### Unit III:

[12 Periods]

Network services – secure messaging – payment systems in e-commerce – Structured electronic documents.

### Unit IV:

[12 Periods]

E-online Banking: Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-Automated Teller Machine(ATM)-Electronic Fund Transfer(EFT)-computerization in clearing houses- Telebanking- Electronic Money Transfer(EMT)-Paytm- E-Cheque- Financial Transactions Terminals - MICR Cheques- e-Banking in India.

**Unit V:**

**[12 Periods]**

E-Commerce Technology – Security Issues in e-Commerce – Legal and Ethical Issues - Role of social media in e-Commerce Industry-M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money-infrastructure and fraud prevention for M-payment – Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care

**Textbook:**

1. R.Saravana Kumar R.Parameswaran T.Jayalakshmi ., Information Technology

S.Chand 2015 Revised Edition

2.V.Rajaraman Essentials of E-Commerce Technology PHI Learning Private Limited

2015 Revised Edition.

**Reference:**

1. Dr.C.S.Rayudu e-Commerce e-Business Himalaya publishing house 2015 Revised Edition

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Cyber Law	6	0	0	4	DSE Theory

**Introduction:**

Cyber law covers fairly broad areas encompassing several sub topics including freedom of expression, access to and usage of internet and online privacy.

**Course Focus on:** Skill Development

**Course Outcome:**

CO1	:	To know the basic concepts which lead to the formation and execution of electronic contracts
CO2	:	To enlighten of Cyber Law in E- Commerce in India.
CO3	:	To growing awareness on privacy is another upcoming trend
CO4	:	To improve cyber security professionals' skills and citizen sensitization and awareness
CO5	:	To know the Global Trends in Cyber law.

**Unit I:**

**[12 Periods]**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

**Unit II:**

**[12 Periods]**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

**Unit III:**

**[12 Periods]**

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

**Unit IV:**

**[12 Periods]**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism- Electronic Data Interchange Scenario in India.

**Unit V:**

**[12 Periods]**

The Information Technology Act 2000-Definitions-Authentication of Electronic Records-  
Electronic Governance-Digital Signature Certificates.

**Text Book**

1.The Indian Cyber Law: Suresh T.Viswanathan, Bharat Law House, New Delhi

**Reference Books**

1.Investigating Cyber Law and Cyber Ethics: Issues, Impacts and James Braman.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Consumer Behavior	6	0	0	4	Theory

**Introduction:**

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

**Course Focus on: Skill Development**

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

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

Attitude Change Strategies.

### Text Book

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

### Reference Books

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi, 2003.

2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Biztantra, New Delhi, 2003.

### Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Supply Chain Management	6	0	0	4	Theory

### Introduction:

The paper aims to educate students on stages of supply chain management and new opportunities

in SCM.

**Course Focus on:** Skill Development

**Course Outcome:**

CO1	:	Demonstrate to difference between Product and Brands
CO2	:	Evaluate the pros and cons of brand extension
CO3	:	To know the brand equity and Positioning & Repositioning of brands
CO4	:	To equip with buyer behaviour concepts and to formulate and justify Buying Decision Behaviour
CO5	:	Analyse the buyer problem, buyer decision making process and Post-purchase Behaviour

**Unit I:**

**[12 Periods]**

SCM – Definition – objectives – Evolution - need-Issues involved in developing SCM Framework-Types. SCM activities - constituents - Organisation.

**Unit II:**

**[12 Periods]**

Supply chain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCMDimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence.

**Unit III:**

**[12 Periods]**

Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships-Materials sourcing-Just-in-time purchasing.

**Unit IV:**

**[12 Periods]**

Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.

**Unit V:**

**[12 Periods]**

Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits

of performance measurement-Measuring SCM-Supplier performance measurement Parameters  
choosing suppliers.

### Text Book

1. David J. Bloomberg, Stephen LeMay & : Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi, 2003.

### Reference Books

1. Donald J. Bowersox & David J. Closs : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004

2. Satish C. Ailawadi & Rakesh Singh : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005.

### Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Brand Management	6	0	0	4	Theory

### Introduction:

To develop knowledge of branding frameworks, strategies and brandings role within business and know the value of a brand to an organisation.

**Course Focus on:** Skill Development



**Course Outcome:**

CO1	:	Demonstrate to difference between Product and Brands
CO2	:	Evaluate the pros and cons of brand extension
CO3	:	To know the brand equity and Positioning & Repositioning of brands
CO4	:	To equip with buyer behavior concepts and to formulate and justify Buying Decision Behavior
CO5	:	Analyze the buyer problem, buyer decision making process and Post-purchase Behavior

**Unit I:** [12 Periods]

Introduction-Concept of Branding, Significance of Branding, Brand – Types, Difference between Product and Brand; Branding Challenges; Overcoming Branding Challenges; E-Branding.

**Unit II:** [12 Periods]

Brand Extension: Concept of Brand Extensions, Types of Brand Extensions, Need for Brand Extensions, Pros and Cons of Brand Extensions, Category – related Extensions, Image – related Extensions, Unrelated Extensions.

**Unit III:** [12 Periods]

Brand Equity: The concept of Brand Awareness, Brand Identity, Brand Image, Brand Personality Brand Equity; Creating brands in a competitive market; Brand Positioning & Repositioning, Brand Associations, Using Brand Elements to create brand equity.

**Unit IV:** [12 Periods]

Introduction To Buyer Behaviour: Understanding the Basics of Buyer Behavior, Types of Buying Decision Behavior, Black – Box Model of Consumer Behavior.

**Unit V:** [12 Periods]

Buyer Decision Process: Buyer Decision Making: Problem Identification, Information search, Sources of Information, evaluation of alternatives, purchase decision, Post-purchase Behaviour.

### Text Book

1.Brand Management - Gulnarsharma, Karan Singh Khundia – Himalaya Publishing House.

### Reference Books

1.Brand Management: Principles and Practices - Kirti Dutta - Oxford UniversityPress.

2.Brand Management: The Indian Context - YLR Moorthi - Vikas Publishing House

### Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Strategic Management	6	0	0	4	Theory

### Introduction:

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

which the organization operates.

**Course Focus on:** Skill Development

**Course Outcome:**

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

**Unit I:**

**[12 Periods]**

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

**Unit II:**

**[12 Periods]**

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

**Unit III:**

**[12 Periods]**

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

**Unit IV:**

**[12 Periods]**

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

**Unit V:**

**[12 Periods]**

Strategic- Culture and its Significance, Organizational Development and Change-Change

Management- Leadership Styles and its Roles- Strategic management in a new globalized economy.

### Text Book

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

### Reference Books

1.Strategic Management and Business Policy: Globalization, Innovation and Sustainability by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman.

2.Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson.

### Mapping of Course Outcomes with Program Outcomes:

Course Outcome	Program outcome									Program Specific Outcomes			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1