

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

Rathinam Tech Zone, Eachanari, Coimbatore – 641021.

DEPARTMENT OF COMMERCE



Syllabus for

B.Com. Business Process Services

2024 – 2025 Batch onwards

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 youngsters who can accelerate the overall development of India

Mission

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

Motto

Transform the youth into National Asset

Vision and Mission of the Department

Vision

To be recognized by the Stakeholders as a leader to provide a student- centred environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

Mission

To impart knowledge through tutoring, teaching, research and extension, create quality and globally competitive in commerce professionals.

Program Educational Objectives (PEO)

PEO1:	Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India.
PEO2:	Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.
PEO3:	Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.

Mapping of Institute's Mission to PEO

Institute's Mission	PEO's
Global competency and employability among the youth of India.	PEO1, PEO2
Build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty	PEO2, PEO3

Mapping of Department Mission to PEO

Department Mission	PEO's
Tutoring, teaching, research and extension	PEO 1, PEO 2
Competitive in commerce professionals	PEO 2, PEO 3,
Create quality and globally	PEO 1. PEO 3

Program Outcomes (PO):

PO1	: Demonstrate knowledge competency in core discipline
PO2	: Apply the appropriate knowledge and suitable skills in solving the complex problems
PO3	: Conduct investigations of complex problems through various scientific approaches
PO4	: Design solutions for complex and open ended real-life or real-time problems
PO5	: Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations
PO6	: Work effectively and responsibly as a member or a leader in a team
PO7	: Express complex concepts within the profession and with society at large
PO8	: Understand the professional roles and responsibilities
PO9	: Analyze social and environmental aspects of the professional practices
PO10	: Practice higher moral and ethical standards during the discharge of professional duties
PO11	: Incorporate finer finance and business practices in all professional engagements
PO12	: Identify and address their professional development through lifelong learning

Program Specific Outcomes (PSO):

PSO 1	: Aware of industry dynamics, BPS value propositions and critical analyse challenges, identify opportunities, and ensure compliance in professional practices
PSO 2	: Enhance resilience by evaluating and managing disruptions effectively, maintaining operational stability amidst emergencies through strategic resource allocation and adaptive procedures.
PSO 3	: Insights the ability to forecast the potential risks and opportunities in real-time business by utilizing predictive analytics and planning methodologies to anticipate future effectively.

Correlation between the PO/PSO and the PEOs

Program Outcomes		PEO 1	PEO 2	PEO 3
PO 1	:	3	1	3
PO 2	:	3	2	3
PO 3	:	1	2	3
PO 4	:	3	1	3
PO 5	:	3	3	2
PO 6	:	2	3	3
PO 7	:	2	3	1
PO 8	:	3	2	1
PO 9	:	2	2	3
PO 10	:	3	2	1
PO 11	:	2	1	1
PO 12	:	3	2	2
PSO 1	:	2	3	2
PSO 2	:	2	2	1
PSO 3	:	2	2	3

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

Components considered for Course Delivery is listed below:

- a. Class room Lecture
- b. Laboratory class and demo
- c. Assignments
- d. Mini Project
- e. Project
- f. Online Course
- g. External Participation
- h. Seminar
- i. Internship

Mapping of POs with Course Delivery:

Program Outcome	Course Delivery								
	a	b	c	d	e	f	g	h	i
PO1	3	3	1	1	2	1	3	3	1
PO2	3	3	2	3	3	1	1	2	3
PO3	3	3	1	3	1	1	1	2	3
PO4	2	3	2	3	3	1	1	3	1
PO5	3	2	1	3	1	3	3	3	3
PO6	2	3	1	3	3	1	2	3	3
PO7	2	3	1	3	1	1	2	3	3
PO8	2	2	1	2	3	3	2	3	3
PO9	1	1	2	3	3	3	2	3	3
PO10	2	1	2	3	2	2	2	2	2
PO11	1	1	2	2	2	3	3	3	3
PO12	1	2	3	2	2	2	3	3	3
PSO1	2	1	3	2	2	1	2	2	2
PSO2	2	3	2	3	3	2	2	3	1
PSO3	2	2	3	1	3	2	2	2	3

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**B.COM BUSINESS PROCESS SERVICES DEGREE PROGRAMME****B. COM (BPS) Curriculum Structure - Regulation - 2024****(For students admitted from 2024-2025 and onwards)**

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	1	1	L1		Language - I	3	5	50	50	100
2	1	2	L2		English - I	3	5	50	50	100
3	1	3	Core		Core Course – I Theory	4	5	50	50	100
4	1	3	Core		Core Course – II Theory / Practical	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses – I Practical / Training	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies or Universal Human Values & Professional Ethics	2	2	50	0	50
						24	30	350	300	650
1	2	1	L1		Language - II	3	5	50	50	100
2	2	2	L2		English - II	3	5	50	50	100
3	2	3	Core		Core Course – III Theory	4	5	50	50	100
4	2	3	Core		Core Course – IV Theory / Practical	4	4	50	50	100
5	2	3	Elective		Elective - I Entrepreneurship Development	4	4	50	50	100
6	2	3	Allied		Allied-II	4	5	50	50	100
7	2	4	AEC		Ability Enhancement Course II Design Thinking	2	2	50	0	50
8	2	5	Ext		Extension Activity - I (NASA)	1	0	25	0	25
						25	30	375	300	675
1	3	1	L1		Language - III	3	4	50	50	100
2	3	2	L2		English - III	3	4	50	50	100
3	3	3	Core		Core Course – V Theory	4	6	50	50	100
4	3	3	Core		Core Course – VI Theory / Practical	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses – II Practical / Training	4	5	50	50	100
7	3	4	AEC		Ability Enhancement Course III Soft Skill-1	2	2	50	0	50

8	3	3	ITR	Internship / Industrial Training (Summer vacation at the end of II semester activity)	2	0	50	0	50
9	3	5	Ext	Extension Activity - II (NASA)	1	0	25	0	25
					27	30	425	300	725
1	4	1	L1	Language - IV	3	4	50	50	100
2	4	2	L2	English - IV	3	4	50	50	100
3	4	3	Core	Core Course - VII Theory	4	6	50	50	100
4	4	3	Core	Core Course - VIII Theory / Practical	4	4	50	50	100
5	4	3	Allied	Allied-IV	4	5	50	50	100
8	4	3	Elective	Elective - II	4	5	50	50	100
7	4	4	AEC	Ability Enhancement Course IV Soft Skill-2	2	2	50	0	50
8	4	5	Ext	Extension Activity - III (NASA)	1	0	25	0	25
					25	30	375	300	675
1	5	3	Core	Core Course - IX Theory	4	6	50	50	100
2	5	3	Core	Core Course - X Theory / Practical	4	6	50	50	100
3	5	3	Elective	Elective - III	4	6	50	50	100
	5	3	PRJ	Project	0	6	0	0	0
4	5	4	SEC	Skill Enhancement Courses - III Practical / Training	4	6	50	50	100
5	5	3	ITR	Internship / Industrial Training - (Summer vacation at the end of IV semester activity)	2	0	50	0	50
6	5	5	Ext	Extension Activity - IV (NASA)	1	0	25	0	25
					19	30	275	200	475
1	6	3	Core	Core Course - XI Theory	4	6	50	50	100
2	6	3	Core	Core Course - XII Theory / Practical	4	4	50	50	100
3	6	3	Elective	Elective - IV	4	6	50	50	100
4	6	3	PRJ	Core Project	8	8	100	100	200
5	6	4	SEC	Skill Enhancement Courses - IV Practical / Training	4	6	50	50	100
					24	30	300	300	600
				Total credit	144	180	2100	1700	3800

Additional Credits										
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	2	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50
2	3	6	VAC		Inter Department Course	2	2	50	0	50
3	4	6	IDC		VAC - Microsoft CoE Course	2	2	50	0	50
4	5	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50

Certificate on Minor Discipline										
S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	2	6	MD		Course - I	5	2	0	100	100
2	3	6	MD		Course - II	5	2	0	100	100
3	4	6	MD		Course - III	5	2	0	100	100
4	5	6	MD		Course - IV	5	2	0	100	100

Core - Theory						
S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Financial Accounting I	Commerce I	Theory
2				Financial Accounting II	Commerce I	Theory
3				Corporate Accounting I	Commerce I	Theory
4				Corporate Accounting II	Commerce I	Theory
5				Cost Accounting	Commerce I	Theory
6				Management Accounting	Commerce I	Theory

Core - Theory / Practical						
S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Computer Application in Business	Commerce I	Theory
2				Capital Market	Commerce I	Theory
3				Company Law	Commerce I	Theory
4				Managing Business Process Services	Commerce I	Theory
5				Campus to Industry	Commerce I	Theory
6				Taxation	Commerce I	Theory

Allied						
S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Business Mathematics	Mathematics	Theory
2				Managerial Economics	Commerce I	Theory
3				Principles of Management	Commerce I	Theory
4				Research Methodology	Commerce I	Theory

Skill Enhancement Course						
S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Ms Office	Commerce I	Practical
2				Financial Modelling with Excel	Commerce I	Practical
3				Computerized Accounting Using Software with GST	Commerce I	Practical
4				Data Analysis using SPSS	Commerce I	Practical

Elective						
S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical /Training
1				Marketing Management	Commerce I	Theory
2				Digital Marketing	Commerce I	Theory
3				Brand Management	Commerce I	Theory
4				Financial Markets and Institutions	Commerce I	Theory
5				Financial Management	Commerce I	Theory
6				Principles of Auditing	Commerce I	Theory
7				Industry 4.0	Commerce I	Theory
8				Human Resource Management	Commerce I	Theory
9				Organisational Behaviour	Commerce I	Theory
10				Digital Payments and Policy Framework	Commerce I	Theory
11				International Banking	Commerce I	Theory
12				Principles of Insurance	Commerce I	Theory

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	2	6	VAC		Sales Promotion Management	2	2	50	0	50
2	3	6	VAC		E- Filing	2	2	50	0	50
3	4	6	VAC		Tax Procedures and Practices	2	2	50	0	50
4	5	6	VAC		Creativity & Innovation in Commerce	2	2	50	0	50

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	12	16	15	16	15	20	94
Part IV	6	2	6	2	4	4	24
Part V	-	1	1	1	1	-	4
Total	24	25	28	25	20	24	146

Core - Theory

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- 1	4	4	-	-	Core Theory
Course Introduction						
Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To analyse business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).					
CO 2:	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.					
CO 3:	Be Aware of preparation of Final accounts.					
CO 4:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.					
CO 5:	Enable preparation of Income and Expenditure statement.					
Unit I:	Introduction					[12 Periods]
Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Fundamentals of book keeping, Difference between Bookkeeping vs Accounting, Concepts and Conventions.						
Unit II:	Double Entry					[12 Periods]
Journal - Ledger - Subsidiary Books: Purchase book - Sales book - Purchase Return book - Sales Return book - Bills Payable book - Bill Receivable book - Cash book : Simple cash book, Double column cash book, Three column cashbook, petty cash book.						
Unit III:	Final Accounts					[12 Periods]
Preparation of Trial Balance- Rectification of errors -Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.						
Unit IV:	Bill of Exchange					[12 Periods]
Bill of exchange - Needs- Types- Dishonor of Bill- Renewal of Bill- Insolvency of acceptor- Accommodation bills - Average due date - Account current- Methods of Account Current- Product Method-Red Ink Interest- Époque Method.						
Unit V:	Bank Reconciliation Statements					[12 Periods]
Bank Reconciliation Statement- Receipts and Payments accounts -Income and Expenditure accounts.						
Text Books:						
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2022						
Reference Books:						

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers – Eleventh Edition.
2. Financial Accounting, T. S Reddy and Dr. A. Moorthy, Margham Publications -2022

Web Resources:

1. <https://www.infobooks.org/free-pdf-books/business/financial-accounting/>
2. <https://pdfroom.com/category/financial-accounting>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	3	3	1	3	1	3	3	1	3	2	1	2	3	1
C02	1	3	2	1	2	3	1	1	3	2	1	3	3	1	2
C03	2	3	3	2	1	3	1	3	2	1	2	1	2	3	3
C04	1	1	3	3	1	3	2	3	1	2	2	2	3	2	2
C05	3	2	3	2	3	1	1	3	3	1	2	3	2	1	3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- II	4	4	-	-	Core Theory
Course Introduction						
This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Implement various methods of depreciation accounting in the books of accounts.					
CO 2:	Evaluate the performance of the single entry and department with previous result.					
CO 3:	Analyze the financial impact of royalty agreements on both licensors and licenses.					
CO 4:	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and instalment system.					
CO 5:	Gain knowledge about partnership admission, retirement, death & insolvency.					
Unit I:	Depreciation and its Methods					[12 Periods]
Accounting for Depreciation –Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.						
Unit II:	Single Entry system					[12 Periods]
Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price.						
Unit III:	Basic concept of Royalty					[12 Periods]
Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements –Minimum rent and Short workings – Reporting and Disclosure – Issues and Challenges.						
Unit IV:	Branch Accounting and Hire purchase					[12 Periods]
Branch Accounts - Dependent Branch – Independent Branch (Excluding foreign branches) – Hire purchase system - Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return.						
Unit V:	Partnership					[12 Periods]
Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.						
Text Books:						
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021						
Reference Books:						
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition						

2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxmann publication - 2023

Web Resources:

1. <https://sol.du.ac.in/solite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf>
2. https://nios.ac.in/media/documents/Seccour224New/ch_12.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting - I	4	4	-	-	Core Theory
Course Introduction						
Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyze, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Explaining about the basic provisions towards issue of shares in market.					
CO 2:	Understanding the concepts of debenture and its accounting.					
CO 3:	Analyze the companies final accounts and Managerial Remuneration.					
CO 4:	Estimating methods of goodwill and shares.					
CO 5:	Examine various procedures related to liquidation of companies.					
Unit I:	Issue of shares					[12 Periods]
Introduction – Types of Shares - Issue of shares : Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares – Rights Issue - Underwriting.						
Unit II:	Redemption					[12 Periods]
Redemption on Preference Shares - Debentures - Issue - Redemption – Sinking Fund Method – Insurance Policy Method.						
Unit III:	Final Accounts of Companies					[12 Periods]
Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.						
Unit IV:	Valuation of Goodwill and Shares					[12 Periods]
Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares – Average Profit Method-Super Profit Method-Capitalization Method-Net Asset Method- Yield Method – Fair value Method						
Unit V:	Liquidation of Companies					[12 Periods]
Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.						
Text Books:						
1. Corporate Accounting T.S.Reddy & Dr.Murthy						
Reference Books:						
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021						
2. Corporate Accounts; Gupta. R.L.and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023						

Web Resources:

1. <https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting - II	4	4	-	-	Core Theory
Course Introduction						
This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction.					
CO 2:	To know the operation of Holding Companies and solve the accounting problems.					
CO 3:	To Analysis the Banking Company Accounts (new formats).					
CO 4:	To understand the basic Principles of Company Insurance.					
CO 5:	To know the Human Resource Accounting and the Standards of IFRS.					
Unit I:	Introduction to Amalgamation					[12 Periods]
Amalgamation – Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.						
Unit II:	Holding Company					[12 Periods]
Holding Company - Meaning – Minority Interest - Preparation of Consolidated Final Statement of Accounts – Contingent liability – Unrealized profit – Revaluation account – Bonus issues and payment of dividend.						
Unit III:	Basic concepts of Banking Companies					[12 Periods]
Accounts of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).						
Unit IV:	Insurance					[12 Periods]
nce Company accounts – general insurance and life insurance – under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.						
Unit V:	Accounting Standards					[12 Periods]
Accounting standards of Join stock companies– Human Resource Accounting: Meaning, Concept, Features and Objective – types of human resource accounting – Meaning and Definition of IFRS.						
Text Books:						
1. Corporate Accounting T.S.Reddy & Dr.Murthy						
Reference Books:						
1. Corporate accounts – Gupta R.L & Radhaswamy M. Theory Method and Application – 13th Revised Edition 2006, sultan chand & Co., New Delhi.						

2. Advanced Accountancy, Part -I, Dr. M.A. Arulanandam, Himalaya Publication, New Delhi 2003

Web Resources:

1. <https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/>
2. <https://pdfroom.com/category/corporate-accounting>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3		3	2	3	2	3
C02	1		1		2	3	1	1		2	1		1		
C03	2	2		2	3	3		1	2	1	2	2	2	2	2
C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Cost Accounting	4	4	-	-	Core Theory
Course Introduction						
This course aims the students to acquire knowledge and develop skills on 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 overheads.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.					
CO 2:	To create Costing reports including methods of issue and pricing methods.					
CO 3:	To evaluate the different wages & incentives and Labour Turnover.					
CO 4:	To interpret variable and fixed cost variances and computation of machine hour rate.					
CO 5:	To apply Cost Accounting methods to optimize the use of people, resources and materials.					
Unit I:	Introduction to Cost Accounting					[12 Periods]
Definition - Nature and Scope – Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting –Classification of Costs – Cost sheet: Prime cost, Work cost, Cost of Production , COGS.						
Unit II:	Material Control					[12 Periods]
Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials– EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO –Simple and Weighted Average Method.						
Unit III:	Labour					[12 Periods]
Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments– Rowan Plan- Halsay plan - Labour Turnover - Meaning, Causes and Measurement.						
Unit IV:	Overheads					[12 Periods]
Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.						
Unit V:	Methods of Costing					[12 Periods]
Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.						
Text Books:						
1. Jain S.P and Narang K.L – Cost Accounting						
Reference Books:						

1. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons.
2. Reddy, T.S and Hariprasad Reddy, Y, Cost Accounting, Margam Publications

Web Resources:

1. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf
2. <https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
C02	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2
C03	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3
C04	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
C05	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Accounting	4	4	-	-	Core Theory
Course Introduction						
Management accounting is a vital tool for managers to make decisions that benefit the organization. It involves creating statements, reports, and documents to track how well the business is performing.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Provide the fundamental knowledge and techniques in Management Accounting.					
CO 2:	Analyse the financial statements using ratio analysis.					
CO 3:	Determine the working capital of the business.					
CO 4:	Justify decision making using marginal costing.					
CO 5:	Formulate budget and exercising budgetary control.					
Unit I:	Nature of Management Accounting					[12 Periods]
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools and Techniques of Financial Statement Analysis- Comparative and Common size statements - Trend Analysis.						
Unit II:	Ratio Analysis					[12 Periods]
Ratio Analysis Definition - Significance and Limitations –Classification of Ratios: Profitability- Turnover – Liquidity- Solvency ratios. – Computation of Ratios from Financial Statements.						
Unit III:	Fun Flow & Cash Flow					[12 Periods]
Working Capital-working capital requirements in Computation-Fund flow analysis and Cash Flow Analysis.						
Unit IV:	Marginal Cost					[12 Periods]
Marginal Costing and Break Even Analysis-Margin of safety – P/V ratio- Managerial Applications of marginal Costing-Significance and Limitations of Marginal Costing.						
Unit V:	Budget					[12 Periods]
Budgeting and Budgetary control – Definition-Importance-Essential- Classification of Budgets: Master Budget-Preparation of cash Budget-Sales Budget-Purchase budget-material budget-flexible budget – Zero budget.						
Text Books:						
1. Management Accounting - Dr.S.N Maheshwari. Sulthan Chand and Sons, New Delhi, 2004.						
Reference Books:						
1. Cost and Management Accounting - SP Jain and KL Narang, Kalyan Publisers, New Delhi						
2. Accounting and Management - SK Batacharya, Vikas Publishing House.						
Web Resources:						

1. <https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3	3	3	3	3	3	3	3	1	3	2		1	3	3
CO2	3	3	2	3	1	3	2	3	2			2		3	3
CO3	3	3	3		3		3	3		1				3	3
CO4	3	3			1	3	3		3		3	3	2	3	3
CO5	3	2	2	1	3		3		3	1	2		1	3	2

Core - Theory / Practical

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Computer Application in Business	4	4	-	-	Core Theory

Course Introduction

Computer Application in Business is designed to introduce the first year to use technology or applications to conduct business processes over the internet. It is a tool, platform, process, or software which makes work easy and uses the internet to work.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Understand basics of Computer – input, output devices, hardware, software and operating system.
CO 2:	Able to understand the basics of Network Applications in business and Components of Concepts
CO 3:	Perform word processing, Objects, Editing and formatting documents in MS Word.
CO 4:	Get the knowledge about Spread sheet tools with calculations and Functions of working mode and gain the Knowledge about PowerPoint Application.
CO 5:	To Explore about the Basics of Internet and E- Mail Protocols upgrading the knowledge.

Unit I:	Computer System	[12 Periods]
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Computer System: Meaning, scope, types; Basic computer organization: Central Processing Unit, input, output, and storage devices; Introduction to software; System software- operating system, user interface and its types; Application software- word processing, spreadsheets; Introduction to databases, tables, queries, reports and form generation. Fuzzy Logic, etc.

Unit II:	Network Application in Business	[12 Periods]
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Network Application in Business: Concept of Network Application; Local Area Network– media & topologies and Wide Area Networks; Electronic data processing; Intranet and extranet, concept and evolution; World Wide Web; Multimedia technologies; Video conferencing; Broadband networks; Planning and designing web pages.

Unit III:	Introduction to Ms Word	[12 Periods]
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Introduction to Ms Word: Text Basics; Text Formatting and saving file; Working with Objects; Header & Footers; Working with bullets and numbered lists; Tables, Styles and Content; Merging Documents; Sharing and Maintaining Document; Proofing the document; Printing.

Unit IV:	Introduction to Ms Excel	[12 Periods]
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Introduction to Ms Excel: Formatting excel work book; Perform Calculations with Functions; Sort and Filter Data with Excel; Charts to Present Data; Analyse Data Using PivotTables and Pivot Charts; Protecting and Sharing the work book; Use Macros to Automate Tasks; Proofing and Printing. Introduction to PowerPoint:

Setting Up PowerPoint Environment; Creating slides and applying themes; Working with bullets and numbering; Working with Objects; Hyperlinks and Action Buttons; Using SmartArt and Tables; Slide show option.

Unit V:	Introduction of Internet	[12 Periods]
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Introduction of Internet: Receiving & Sending Messages: Email addressing; Email attachments; Browsing; Search engines: - Text chatting, job Searching, Downloading, Visuals, Webcam, Introduction of Blogging.

Text Books:

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi

Reference Books:

1. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.
2. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi

Web Resources:

1. V. Rajaraman, Introduction to Information Technology, PHI. New Delhi.
2. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	1	2	2	3	1	3	2	1	2	3	1	2	2	2	3
CO2	3	3	3	3	1	1	2	1	2	2	3	2	2	3	2
CO3	3	2	2	1	3	1	1	3	2	1	3	1	2	3	2
CO4	1	1	2	3	1	2	2	3	1	3	3	3	1	2	3
CO5	2	3	1	1	3	3	3	2	3	1	2	1	3	3	2

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Capital Market	4	4	-	-	Core Theory
Course Introduction						
To study about the securities market (an integral part of capital market) which can provide sufficient marketability and price continuity for shares so necessary for the needs of investors.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To exposure the students to the world of capital markets.					
CO 2:	To enable to learn the working mechanism of stock exchange					
CO 3:	To analyze the process required for capital market					
CO 4:	To calculate the risk structure of stock and financial derivatives					
CO 5:	To prepare the evaluation rapport on capital markets					
Unit I:	Overview of Securities and Stock Exchanges					[12 Periods]
Securities- Types of Securities- Equities- fixed income and government securities- derivatives- OTC products- Stock Exchange History- meaning- function- Stock exchange vs Commodity exchange- stock exchange traders- BSE and NSE- SEBI- Merchant Banking- Role and Functions of Merchant Bankers in India.						
Unit II:	Fundamentals of Investment Banking					[12 Periods]
Basics of Investment banking- Trade Life cycle- Clearing and settlement- Securities lending- Prime Brokerage- Collateral Management- Corporate Actions- Mandatory & Voluntary- Corporate Actions- How they affect securities						
Unit III:	Mutual Funds and Hedge Funds					[12 Periods]
Mutual funds- Transactions in mutual funds- Fund expenses- Transfer Agency- Hedge funds- Understandings hedge funds- Hedge fund strategies- Securitisation of assets- Mechanics of Securitisation- Utility of Securitisation- Securitisation in India.						
Unit IV:	Private Equity and Online Trading					[12 Periods]
Private equity- understanding private equity operations- fund accounting and NAV calculations- performance reporting- reconciliations in asset management- Speculation- Online Stock Trading- Demat Account.						
Unit V:	Risk Management and Venture Capital					[12 Periods]
Counter party- credit risk management- market risk management- Venture Capital- Dimension Functions- Venture Capital in India- Factoring- Types- Modus Operandi of Factoring- Factoring as Source of Finance.						
Text Books:						
1. Mulki M A The New Capital Issue Market in India						

2. Dave S A State of the Capital Market
3. Gurusamy, Capital Markets, Vijay Nicole Imprints, Chennai

Reference Books:

1. Financial Management Theory and Practice – Prasanna Chandra
2. Principles of Financial Management – S. N Maheshwari

Web Resources:

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA3003.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	1	3	3		1	1	3	1	1	2	1	2	3		2
CO2	3	1	1	1	2	3	1	3	3	3	2	1		1	
CO3	1	3	1		2	1	3	1	1	2	3	1			3
CO4	1	3	1	1	1	1	3	1	1	1	3	1	3	2	
CO5	1	3	1		1	1	1	1	1	1	2	2	1		1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Company Law	4	4	-	-	Core Theory
Course Introduction						
To provide the legal framework of registering a Company and explain the rights and responsibilities of Management under Company law to acquire knowledge of Corporate Governance						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the fundamental provisions of Companies Act 2013					
CO 2:	Transact the capital market transaction online					
CO 3:	Draft Prospectus					
CO 4:	Manage the company					
CO 5:	Understand the modes and consequences of winding up					
Unit I:	Formation and Documentation of Companies					[12 Periods]
Company – Definition and Features - Kinds – One Person Company - Incorporation of a company – Memorandum of Association - Articles of Association - Doctrine of constructive notice and Indoor Management – Alteration of Memorandum and Articles of Association – Certificate of commencement of business.						
Unit II:	Capital Structure and Membership					[12 Periods]
Membership – Share Capital – Shares – Debentures - Public issue, right issue and bonus issue – Transfer and Transmission of shares- Public Deposits.						
Unit III:	Prospectus and Regulatory Framework					[12 Periods]
Prospectus – contents – Mis-statements – Liabilities for Mis-statements – Red Herring Prospectus – Regulatory authorities – Ministry of Corporate Affairs, Securities Exchange Board of India, and National Company Law Tribunal.						
Unit IV:	Company Management and Board Dynamics					[12 Periods]
Company Management – Key Managerial Personnel - Board of directors – Types of directors - Appointment, Qualification, Disqualification and removal of Director, Powers, duties, Liabilities and position of directors – Managerial Remuneration - Meetings and Proceedings.						
Unit V:	Winding Up and Corporate Governance					[12 Periods]
Winding Up –Modes of Winding up-Consequences of winding up- Concepts of Corporate Governance- Oppression and mismanagement –Application to tribunal in cases of oppression –powers of tribunal – consequences of termination or modification of certain agreements.						
Text Books:						
1. N.D.Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons, 2013.						
Reference Books:						

1. P.P.S.Gogna,A Text Book of Company Law,S.Chand & Company Ltd.,2013

2. J.Santhi,Company Law,Margham Publications,2015

Web Resources:

1. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3	2	3		2	1	3	1	2	2	3	3	3	3	2
CO2	3	1	1	1	2	3	1	3	3	2	2	2	2	1	2
CO3	3	2	1		2	1	3	1	1	1	1	2	2	3	3
CO4	3	1	1	1	1	1	3	1	1	3	1	1	3	2	3
CO5	3	3	1		1	1	1	1	1	3	2	3	2	3	1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Managing Business Process Services	4	4	-	-	Core Theory

Course Introduction

To understand the concepts of the Process Management and gain the Knowledge about the metrics management & process mapping techniques. To develop the knowledge on the quality assurance & quality management and to gain better information on six sigma methodology.

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

Course Outcomes	
	On completion of this course, students will
CO 1:	Understand about the effective business processes with Explain effective business processes and learn the overview of Quality Control.
CO 2:	Explain the overview of BPO industry to Evaluate the Monitoring process & Inspection.
CO 3:	Explain and execute the effectual business metrics, Recognize, and apply the ways of controlling Defects and effectively managing them.
CO 4:	Summarize and analyse the ways of controlling the process in the business with analyse the ways of Problem Solving and to know the basics of Brainstorming and FEMA.
CO 5:	Understand and implement the ways to manage the business, evaluate the concepts of Lean & Six Sigma.

Unit I:	Introduction to Process Management	[12 Periods]
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Introduction to Process Management - Process Definition - Recognition of Business Processes Core Processes Vs Support Processes - Components of Process Management - Understanding Internal Customer Vs End User. Introduction to Quality Management - Quality Definition- Quality Control Vs Quality Assurance - International Quality Standards.

Unit II:	BPO Overview	[12 Periods]
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BPO Overview - Outsourcing Environment - Need for Outsourcing - Business Processes outsourced to India BPO Life Cycle - Sales/Solutioning - Transition - Steady State - Value Creation. Transaction monitoring Process - Sampling inspection- Transaction monitoring cycle - Inspection - Feedback - RCA- Assurance.

Unit III:	Metrics Management	[12 Periods]
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Metrics Management - Service Level Agreements. Business Metrics Vs Operations Metrics - Target Setting handling procedures. Defects Management - Defect vs Defective - Opportunity - Definition, DPU/DPMO calculations- FPY & COQ - Value Stream Mapping - Standard Operating Procedures.

Unit IV:	Process Mapping Techniques	[12 Periods]
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Process Mapping Techniques - Process Levels - Process Mapping - Symbols, SIPOC - Kano Model SIPOC Fundamentals - Customer Expectations in Business Process Outsourcing. Systematic Problem-solving basics (P

D C A) - Problem Solving Tolls – Brainstorming – Basic 7QC Tools -)-Why Analysis – FMEA (Process Failure Mode Effects Analysis).

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

Risk - Risk Types - Operational Risk - Information Security Risk Financial Risk - Strategic Risk - Risk Mitigation Plans. Need for Process Improvement - Kaizen - Introduction to Lean Methodology – Introduction to Six Sigma methodology.

Text Books:

1. TCS Material
2. Ravi Anupindi , Sunil Chopra , Sudhakar D. Deshmukh - , 2012 Managng Business Process Flows , Pearson Education

Reference Books:

1. Jeston, John, Nelis, Johan, (2014), Business Process Management. Routledge. ISBN 9781136172984.
2. Mathias Weske 2019 Business Process Management: Concepts, Languages, Architectures. 3rd Edition.

Web Resources:

1. <https://solutionsreview.com/business-process-management/understanding-difference-lean-six-sigma-business-process-management/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	2	3	3	1	3	2	2	1	3	2	2	3	3	2	2
C02	2	1	2	3	2	2	1	3	2	2	3	1	2	2	3
C03	3	3	1	3	3	2	3	3	2	2	2	2	3	2	3
C04	3	3	2	3	1	2	3	3	1	1	3	3	2	2	2
C05	1	1	1	3	3	1	2	2	2	3	1	2	3	3	3

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Campus to Industry	4	4	-	-	Core Theory

Course Introduction

A Campus to Corporate Training Program is a transformative experience that equips individuals with the necessary tools to excel in their careers. From enhancing essential skills and industry-specific knowledge to building confidence and expanding professional networks, the benefits are substantial.

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

Course Outcomes	
	On completion of this course, students will
CO 1:	Participate in the projects in industries during his or her industrial training.
CO 2:	Describe use of advanced tools and techniques encountered during industrial training and visit.
CO 3:	Interact with industrial personnel and follow engineering practices and discipline prescribed in industry.
CO 4:	Develop awareness about general workplace behaviour and build interpersonal and team skills.
CO 5:	Prepare professional work reports and presentations.

Unit I:	Communication Skills	[12 Periods]
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Communication Skills: Introduction, Definition, The Importance of Communication, Elements of Communication: Introduction, Face to Face Communication – Tone of voice, Body Language (Non-Verbal Communication), Verbal Communication Physical Communication.

Unit II:	Branding & Advanced Communication Techniques	[12 Periods]
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Personal Branding & Image-Advanced Communication Techniques-Digital Decorum-Dress for Success-Networking & Social Engagements-Cultural Sensitivity & International Etiquette-Specialized Modules.

Unit III:	Methodological Aspects of Team Management	[12 Periods]
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Methodological Aspects of Team Management. - Theoretical bases of team management -The concept of team and team management- Features and characteristics of team- Types of the teams and characteristics of effective teamwork. -The positive reasons for having teams- Project teams. Functional Teams- Cross-functional team. Problem-Solving Teams.

Unit IV:	Managing Change and Resolving Conflict	[12 Periods]
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Introduction to Managing Change and Resolving Conflict -Communicating Collaboratively - Emotional Intelligence for Managers - Handling Difficult Employee Behaviour - Handling Workplace Conflict- Leading and Managing Change - Negotiations: Resolving Disputes.

Unit V:	Social Skills	[12 Periods]
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Social Skills-Communication. Being part of a group. -Expressing feelings. -Caring for oneself and Others-Social problem solving-. Managing conflict-. Listening.

Text Books:

1. From Campus to Corporate – K.K. Ramachandran , K.K. Karthick.

Reference Books:

1. From Campus to Corporate – Marla Harr
2. Taxmann’s Campus to Corporate – Dr. S.S. Narula

Web Resources:

1. <https://www.scribd.com/document/638200271/CAMPUS-TO-CORPORATE-BBA-CA>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3	3	1	3	3	2	2	3	1	2	2	2	3	1	3
CO2	2	2	2	2	3	3	1	2	1	3	1	2	2	3	3
CO3	2	2	2	2	2	3	1	2	2	3	2	1	2	3	3
CO4	2	1	3	2	2	2	3	1	2	1	2	2	3	2	2
CO5	3	1	3	1	3	3	2	1	3	1	1	1	3	2	2

Semester 6

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Taxation	4	4	-	-	Core Theory
Course Introduction						
Taxation provides various concepts of income tax and related terminologies and familiarize with calculation if income under different heads. It also helps gain knowledge on the process of set off and carry forward of losses while computing total income.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Outline the various terminologies related to income tax.					
CO 2:	Understand the method of calculating and levying tax.					
CO 3:	Apply the various tax laws and available provisions in tax computations.					
CO 4:	Evaluate the set off and carry forward of losses while calculating personal income.					
CO 5:	Analyse self-assessment of income and tax computation.					
Unit I:	Fundamentals of Income Tax					[12 Periods]
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses – Scope of Income – Charge of Tax – Residential Status – Exempted Income.						
Unit II:	Heads of Income					[12 Periods]
Heads of Income: Income from Salaries– Allowances – Perquisites –Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction From Annual Value– Income from House Property..						
Unit III:	Business and Other Income					[12 Periods]
Profit and Gains of Business or Profession – Income from Other Sources.						
Unit IV:	Capital Gains					[12 Periods]
Capital Gains – Capital Assets – Transfers – Long term and Short term Capital Gains - Cost of acquisition – Cost of improvement – Exempted Capital Gains.						
Unit V:	Set of carry forward					[12 Periods]
Set off and carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.						
Text Books:						
1. Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi						
Reference Books:						
1. Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers.						
2. Taxation Laws(Law Of Income Tax) -Dr.Kailash Rai, Dr. Narender Kumar -Publisher- Allahabad Law Agency						

Web Resources:

1. <https://www.britannica.com/money/taxation>
2. <https://lawnotes.co/category/llb/law-of-taxation/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3		2		3		1	1		3	3	2	3		2
C02		3	1	1	2		3	3	3				2	3	2
C03	1	3		2	2	3		2		2	1	2		2	2
C04	1	1	1		3	3		2	1	1			3	3	
C05	1	3		3	1	1			3		2	2	3	3	1

Allied

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Mathematics	4	4	-	-	Allied

Course Introduction

This course enable the students to learn the Application of Mathematics with respect to business application.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	To recall the fundamental concepts of profit and loss
CO 2:	To explain the suitability of interest in business situation
CO 3:	To understand the fundamental concepts of stock exchange and its related problems
CO 4:	To apply the concept of matrix in system of linear equation
CO 5:	To understand the concept of LPP and construct the solution by using the graphical method.

Unit I:	P & L, Discounts	[12 Periods]
Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics		

Unit II:	Interest and Present Value	[12 Periods]
Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Instalment (EMI) by reducing and flat interest system, problems.		

Unit III:	Shares and Stock Market	[12 Periods]
Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preference shares, Bonus shares, Examples.		

Unit IV:	Matrices and Linear	[12 Periods]
Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.		

Unit V:	LPP	[12 Periods]
Linear Programming Problems - Graph of linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables		

Text Books:

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)
2. Business Mathematics - Bari

Reference Books:

1. Problems in Operation Research - P. K. Gupta and Man Mohan
2. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)

Web Resources:

1. <https://youtu.be/KaLA1cWhQIA?si=q2knsjnVWWWhHXaxn>
2. <https://youtu.be/a2QgdDk4Xjw?si=9TynGaOn7a-4DyzZ>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3
C02	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2
C03	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3
C04	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3
C05	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Managerial Economics	4	5	-	-	Allied

Course 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 / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	To recognize the knowledge on concepts and principles of Managerial Economics.
CO 2:	To describe and relate to the market the concepts of Demand.
CO 3:	To analyse the law of supply.
CO 4:	To identify and recognize the Production Function concept and Cost Analysis.
CO 5:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Unit I:	Introduction	[12 Periods]
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Introduction – Meaning – Definitions – Nature and Scope of Managerial Economics – Characteristics features of Managerial Economics - Significance – Difference between Economics and Managerial economics – Relationship of Managerial economics with other social science – Fundamental Concepts and Principles used in Managerial economics

Unit II:	Demand	[12 Periods]
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Demand analysis - Demand determinants – Demand distinctions- Law of demand-exceptions to law of demand- Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting- Break Even Analysis.

Unit III:	Law of Supply	[12 Periods]
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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:	Production	[12 Periods]
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Production Function- Laws of Returns-Law of variable Proportions-Assumptions and Significance-Limitations. Cost and Revenue – Fixed cost – Variable Cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis- Economies of scale of production.

Unit V:	Theories of Business Cycles	[12 Periods]
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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 - 1991- Liberalization, Privatization, and Globalization.

Text Books:

1. Managerial Economics: 2nd Edition - ML Jingan & JK Stephen - Vrinda Publications P Ltd.

Reference Books:

1. Managerial Economics - Dean Joek Prentice Hall of India-2020
2. Managerial Economics - Cauvery R. Sultan Chand– New Delhi, -2013

Web Resources:

1. <https://www.amazon.in/Managerial-Economics-M-L-Jhingan-ebook/dp/B00JS6GH4A>
2. <https://www.amazon.in/ENGINEERING-MANAGERIAL-ECONOMICS-SHANKAR-SRIVASTAVA/dp/B00CG2M3SM>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3	2	2	1	3	1	2	3	2	1	1	3	2	2	3
CO2	2	1	3	1	3	2	1	3	2	1	2	1	3	1	2
CO3	3	2	2	2	1	1	2	2	1	2	2	1	2	3	3
CO4	1	3	2	3	1	2	2	1	3	1	2	3	3	2	3
CO5	3	1	2	1	2	3	3	2	1	3	2	3	1	1	2

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Principles of Management	4	4	-	-	Allied
Course Introduction						
Management is an art and science of getting work done through people. It is the process of giving direction and controlling the various activities of the people to achieve the objectives of an organization.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Learning outcomes are the goals you have for the training course you are developing.					
CO 2:	The course provides an overview of management and its evolution.					
CO 3:	It discusses necessary skills and functions required for efficient manager in contemporary business environment.					
CO 4:	A goal or end toward the attainment of which plans and policies are directed.					
CO 5:	Understanding the need and techniques of Controlling in management.					
Unit I:	Introduction					[12 Periods]
Introduction & Meaning of principles of management - Definition of principles of management - Science or Art – Manger vs. Entrepreneur – types of managers – managerial rolls and skills –Evolution of management – human relations – System and contingency approaches – Types of business organization – Current trends and issues in management.						
Unit II:	Nature					[12 Periods]
Nature and purpose of planning – Planning Process – Types of Planning – Objectives – Setting – Policies – Planning Premises – Planning tools and Techniques – Strategic management – Decision making process Steps and process.						
Unit III:	Formal and informal					[12 Periods]
Nature and Purpose – Formal and informal organization - organizational chart – Organizational Structure – Line and staff authority – Departmentalization – delegation of authority – Centralization and Decentralization – Job design – Human Resource Management – HR Planning - Recruitment – Training and development – Career planning and management.						
Unit IV:	Directing					[12 Periods]

Foundation of individual and Group behavior – Motivation – Motivational techniques – Job satisfaction – Job enrichment – Leadership styles – Communication – Barriers of communication – effective communication And IT.

Unit V: System and Process of Controlling [12 Periods]

System and Process of Controlling - Budgetary and Non budgetary Control techniques – use of computers and Information technology in Management control – Productivity Problems – Management – Control and performance – Aspect of management.

Text Books:

1. Principles of Management-T.Ramasamy- Himalaya Publishing House (1 January 2010)

Reference Books:

1. Management Principles for Health Professionals 2020
2. Principles of Management: Practicing Ethics, Responsibility, Sustainability 2021

Web Resources:

1. https://www.dynamictutorialsandservices.org/2021/04/management-principles-application-notes-unit1.html#google_vignette
2. <https://www.geektonight.com/principles-of-management-pdf/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3	1	1	3	2	2	3
CO2	1		1		2	3	1	1		1	2	1	3	1	2
CO3	2	2		2	3	3		1	2	2	2	1	2	3	3
CO4	1	3		1	1		1	2		1	2	3	3	2	3
CO5	2	2	1		1	3	3	1		3	2	3	1	1	2

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Research Methodology	4	4	-	-	Allied

Course Introduction

To understand some basic concepts of research and its methodologies and emphasize the importance of Interpretation of Analysis and Report Writing.

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

Course Outcomes	
On completion of this course, students will	
CO 1:	Understand basic concepts of research and to define a research problem
CO 2:	Identify appropriate research design and to test hypothesis.
CO 3:	Differentiate the sampling design and examine by using scaling techniques.
CO 4:	Analyse and process the data and to apply statistical tools.
CO 5:	Interpret the analysed data and prepare a research report.

Unit I:	Introduction of Research	[12 Periods]
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Meaning – Objectives – Types of Research – Significance of Research -Research Process – Criteria of Good Research – Identification of Research Problem – Research Design

Unit II:	Sample Design	[12 Periods]
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Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.

Unit III:	Data Collection	[12 Periods]
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Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation.

Unit IV:	Hypothesis	[12 Periods]
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Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chi square test – t test – F test – ANOVA – Scaling Techniques.

Unit V:	Interpretation	[12 Periods]
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Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.

Text Books:

1. Kothari.C.R, (2012). Research Methodology (Methods & Techniques). (Second Edition), New Age International Private Limited, New Delhi.

Reference Books:

1. Rao.K.V, (2012). Research Methodology in Commerce and Management. (First Edition), Sterling

Publishers Pvt.Ltd , New Delhi.

- Sharma.D.K and Gupts.A.K, (2009). Business Research Methods. (First Edition), Vaya Education of India, Delhi.

Web Resources:

- https://www.researchgate.net/publication/363032252_Research_Methodology_Notes
- <https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	3		1	1	3	1	1	1	2	1	3		2
CO2	3	1	1	1	2	3	1	3	3	2	2	3		1	3
CO3	3	2	1		2	1	3	1	1	1	1	1		2	3
CO4	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
CO5	3	3	2		2	1	3	1	2	1	2	2			1

Skill Enhancement Course

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Ms Office	4	4	-	-	Practical

Course Introduction

This course not only aims to provide them ability to use Microsoft Office applications for on-the-job needs but also provides a valuable distinction in entering higher education or the workforce by promoting academic preparedness and an opportunity to develop skills which businesses need for workforce readiness.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Recognize when to use each of the Microsoft Office programs to create professional and academic documents
CO 2:	Use Microsoft Office programs to create Mark list, academic and business documents of accounts following current professional and/or industry standards.
CO 3:	Apply skills and concepts for basic use of Presentation of Ms PowerPoint.
CO 4:	Relate real-life MS Word applications for professional or personal use.
CO 5:	Demonstrate fundamental knowledge of MS Word.

Unit I:	MS WORD	[12 Periods]
<p>1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.</p> <p>2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.</p> <p>3. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation</p>		

Unit II:	MS EXCEL	[12 Periods]
<p>1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</p> <p>2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.</p>		

Unit III:	MSPowerPoint	[12 Periods]
<p>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if</p>		

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Modelling with Excel	4	4	-	-	Practical

Course Introduction

Upon completing this course, you'll be equipped with the expertise to excel in financial modelling using Excel. You'll have a deep understanding of financial concepts and the practical skills to apply them effectively.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Performing basic editing functions of Highlights and demonstrate the Pie Chart.
CO 2:	Acquire skills for working the Spread sheet Working in Accounting Concepts
CO 3:	Learn the Categorical in Worksheet with data's.
CO 4:	To Perform Financial Modelling using MS Excel
CO 5:	Acquire skills for data analysis using MS Excel.

Unit I:		[12 Periods]
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1. Create an excel sheet and record the Journal Entry Transaction following below details with the headers Date, Particulars, Amount and Highlights the Amount Values.
Mr. Ramu has the following transactions in the month of July.

Date	Record them into the journal and show postings in the ledger
July 1st:	Ramu started business with a capital of 75,000
1st	Purchased goods from Manu on credit 25,000
2nd	Sold goods to Sonu 20,000
4th	Sold goods to Tanu for cash 16,000
5th	Goods returned to Manu 2,000

2. Insert a Pie- Chart in a new sheet for your own data apply the different styles.

Unit II:		[12 Periods]
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1. Insert Series of Data in a Sheet with the columns Inventory no, Inventory date, Party name, Amount and then sort the data by Party wise and then by Amount wise in descending order, Insert Table, Highlight the Data's.

Inventory no	Invent date	Party name	Amount
INV001	01-01-2024	Party A	1500
INV002	03-01-2024	Party B	2000
INV003	02-01-2024	Party A	2500
INV004	04-01-2024	Party C	1800

INV005	05-01-2024	Party B	2200
INV006	06-01-2024	Party A	3000
INV007	07-01-2024	Party C	1700
INV008	08-01-2024	Party B	2400
INV009	09-01-2024	Party A	2800
INV010	10-01-2024	Party C	2600

2. Create a column chart for the given below data

Lunch Sales	Opening Stock	Closing Stock
Sandwiches	40	10
Salads	21	5
Soup	15	6
Beverages	9	2
Desserts	15	10

Unit III:

[12 Periods]

1. A Worksheet contains following data :

S.No	Name	Gender	Class	Category	Fees
1	Deep	M	FY	Open	3000
2	Jayesh	M	SY	Reserved	1000
3	Yash	M	TY	Reserved	1000
4	Sara	F	FY	Reserved	500
5	Gita	F	FY	Open	3000
6	Jinal	F	TY	Open	5000
7	Kavita	F	SY	Open	4000
8	Minal	F	SY	Reserved	1000
9	Karan	M	TY	Reserved	1000
10	Abhay	M	TY	Open	5000
11	Bina	F	FY	Open	3000
12	Seema	F	FY	Reserved	500
13	Naresh	M	FY	Reserved	500
14	Rima	F	TY	Open	5000
15	Gajendra	M	SY	Open	4000

Filter the worksheet to show

- Female students from Reserved cate
- Male students from TY
- Open category students paying fees > 3000

Unit IV:				[12 Periods]	
1. Worksheet contains name and marks in 3 subjects . Calculate Total Marks					
	NAME	SUB 1	SUB 2	SUB 3	TOTAL MARKS
	Deep	30	34	44	
	Jayesh	40	35	45	
	Yash	45	36	47	
	Sara	48	32	50	
	Gita	35	32	43	
	Jinal	32	31	37	
	Kavita	36	28	38	
	Minal	23	25	40	
	Naresh	43	27	50	
	Rima	37	44	46	
a) Construct 3D Pie Chart for Total marks b) Construct 2D Line Chart for Subject 1 and Subject 3 c) Construct 2D Column Chart for Sub1,Sub2,Sub3 d) Construct Stacked Column Chart for Sub1,Sub2,Sub3					
Unit V:				[12 Periods]	
1. Create an EMI calculate of monthly payment amount the given table by interest for Personal Loans (Years), loan Amount using Excel with the help of PMT function.					
	Interest Rate	Length of the loan (in Year)	Loan Amount	Monthly Payment	
	6.47%	30	4,50,000		
	7%	30	5,48,000		
	6.42%	15	3,49,000		
	7.45%	25	4,59,000		
	6.15%	15	12,32,000		
2. Given the below worksheet Write appropriate text functions in excel to calculate first name, last name and email id.					
	Full Name	Last Name	Frist Name	E-Mail (Lastname_Fristname@gmai.com)	
	Sok Vibol	-	-	-	
	Chan Chamreoun	-	-	-	
	Sao Virak	-	-	-	
	Seng Sambath	-	-	-	

	Sok Panga	-	-	-
	Cheng Sokun	-	-	-
	Khorn Channa	-	-	-
	Meng Piseth	-	-	-

Text Books:

1. K. SCOTT PROCTOR, Building Financial Models with Microsoft Excel , Second Edition,2010.

Reference Books:

1. Mastering Financial Modelling in Microsoft Excel – Alastair Day

Web Resources:

1. <https://corporatefinanceinstitute.com/resources/excel/excel-book-pdf/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	2	2		1	1	3	1	3	3	3	3	3	2	2	2
CO2	1		1	2	2	3	1	1		1	1	1	1	3	3
CO3	2	1	3	2	3	3		2	2	2	3	3	1		
CO4	3	3		1	1		1	2	1	3	2	2	3	2	2
CO5	2	1	1		1	2	3	3		3	2	3	1	1	1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Computerized Accounting Using Software with GST	4	4	-	-	Practical

Course Introduction

This course provides a comprehensive understanding of how to practically use Computerized Accounting Using Software GST compliance. Make sure to supplement your learning with hands-on practice and real-world scenarios to solidify your understanding.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Tally Prime software and its features, along with an introduction to Goods and Services Tax (GST).
CO 2:	Ledger accounts and voucher entry in Tally Prime, specifically in the context of GST compliance. This knowledge is crucial for accurate accounting and tax reporting.
CO 3:	Students learn how to manage stock, track inventory movements, and ensure GST compliance in inventory-related transactions.
CO 4:	The process of generating invoices and filing GST returns using Tally Prime. This knowledge is essential for businesses to maintain compliance with GST regulations.
CO 5:	Explores advanced features and functionalities of Tally Prime in the context of GST.

Unit I:		[12 Periods]
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1. Create company in the name of Rathinam & Co in tally prime account with inventory option.
2. Create ledger under predefined groups

Particulars	Rs
Cash in hand	10,000
Furniture	3,500
Sales	3,500
Wages	23,600
Machinery	25,000
Drawings	8,000
Capital	20,000
Ramesh (Sundry Debtors)	52,000
Mohan (Sundry Creditors)	22,000

Unit II:		[12 Periods]
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Record the following voucher in the books of TEXMO Trading Co. Pvt. Ltd.

1. On April 5, 2024, purchased office furniture worth ₹50,000 from Furniture World on credit.
2. Received a payment of ₹20,000 from Mr. A towards the sale of goods on April 10, 2024.
3. 10 April sold goods worth ₹70,000 to Mr. B
4. On April 15, 2024, paid ₹15,000 towards electricity expenses
5. Received an advance payment of ₹25,000 from Mr. C for a future order.
6. Paid salaries of ₹40,000
7. On April 25, 2024, purchased raw materials worth ₹60,000
8. Received a refund of ₹10,000 from the government for excess GST paid on April 28, 2024.
9. Sold goods worth ₹80,000 to Mr. D on credit.
10. On April 30, 2024, paid rent of ₹35,000

Unit III:

[12 Periods]

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

- a) **Unit of Measurement:** Nos, Doz
- b) **Godown:** Tech Zone Godown, Salem, Coimbatore
- c) **Stock Categories:** 15" & 17" (LG Monitor Inch wise)
- d) **Stock Groups:** LG Monitor, Printer, Keyboard
- e) **Stock Item**

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

2. Record the following vouchers in the books of Sunny Trading Co., Pvt. Ltd

1. On April 1, 2024, purchased 100 units of Printer at ₹50 per unit and 150 units of LG monitor at ₹70 per unit from XYZ Suppliers on credit.
2. Sold 80 units of Printer at ₹80 per unit and 120 units of Monitor at ₹100 per unit to Mr. A on credit on April 5, 2024.
3. On April 10, 2024, returned 20 units of Printer to XYZ Suppliers due to damage.
4. On April 20, 2024, Purchased 30 units of Keyboard as a free sample from the supplier.

Unit IV:

[12 Periods]

1. GST, Different types of GST, GST registration process
2. Apr 01 Purchased goods from Kaviya enterprises, Tamil Nadu with Supplier Invoice 158

S.NO	Product	Qty	Rate	TAX %	HSN Code
1	Scientific Calculator	150 nos	Rs. 750	12%	84703000
2	CPU	80 nos	Rs. 7000	18%	84714110
3	Mouse	50 nos	Rs. 500	18%	84716060
4	Printer	60 nos	Rs. 6000	18%	847220

Unit V:

[12 Periods]

1. Record the following vouchers in the books of Sunny Trading Co., Pvt. Ltd

1. Company ABC purchased office supplies worth ₹20,000 plus GST at 18% from XYZ Stationery Mart on credit.
2. On April 15, 2024, XYZ Enterprises received a payment of ₹30,000 from Mr. B towards the sale of goods.
3. Company PQR sold goods worth ₹50,000 plus GST at 12% to Mr. C on credit.
4. On April 10, 2024, ABC Corporation paid rent of ₹25,000 plus GST at 18% for the office space.
5. XYZ Ltd received an advance payment of ₹10,000 from Mr. D for a future order.

Recording sales invoices with GST, recording purchase invoices with GST, Generating GST-compliant reports (GSTR-1, GSTR-2A, GSTR-3B).

2. Voucher Entry

Record a sales invoice voucher for selling goods worth ₹50,000 plus CGST at 9% and SGST at 9% to Mr. A.

Record a purchase invoice voucher for purchasing goods worth ₹30,000 plus IGST at 18% from XYZ Suppliers.

Record a payment voucher for paying CGST amounting to ₹4,500.

Record a receipt voucher for receiving payment of ₹40,000 from Mr. B towards sales.

Record a journal voucher for writing off obsolete stock worth ₹5,000.

3. Apr 05 Purchase goods from Nathiya & co, Gujarat with Supplier Invoice 256

S.NO	Product	Qty	Rate	TAX %	HSN Code
1	Hard disk	90 nos	Rs. 3000	18%	84717020
2	Keyboard	160 nos	Rs. 3000	18%	8471

3	LENOVO Laptop	90 nos	Rs. 48000	18%	8471
4	Scanner	180 nos	Rs. 55000	18%	84716050

Text Books:

1. Tally (Power of Simplicity) Shraddha Singh and Navneet Mehra 2014

Reference Books:

1. Goods and Services Tax by Sharad Kumar,
2. GST in India: Law and Procedure" by V.S. Datey provide a good understanding of GST principles

Web Resources:

1. <https://www.r-project.org/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3	3	2	1	3	2	
CO2	1		1		2	3	1	1		1	1	1	1		1
CO3	2	2		2	3	3		1	2	1	2	1	2	2	
CO4	1	3		1	1		1	2		2	2	2	3	2	
CO5	2	2	1		1	3	3	1		2	2	1	1		1

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Data Analysis using SPSS	4	4	-	-	Practical

Course Introduction

This practical class becomes productive by acquiring a basic understanding of SPSS. It is designed to provide students with transferable skills, to understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Presenting data using relevant tables, graphical displays, and summary statistics.
CO 2:	Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods.
CO 3:	Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.
CO 4:	Analysing data when normality assumption for data does not hold, i.e., the data does not follow the normal distribution.
CO 5:	Data creation, cleaning and managements.

Unit I:	Weight of babies	[12 Periods]
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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.

2.0	2.0	2.0	2.0	2.0	2.0
4.5	4.5	4.5	4.5	4.5	4.5
4.3	4.3	4.3	4.3	4.3	4.3
2.5	2.5	2.5	2.5	2.5	2.5
2.5	2.5	2.5	2.5	2.5	2.5

Unit II:	Variance between groups	[12 Periods]
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The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Normal	Normal	Normal
96.00	96.00	96.00	96.00
180.00	180.00	180.00	180.00
180.00	180.00	180.00	180.00
120.00	120.00	120.00	120.00
100.00	100.00	100.00	100.00
225.00	225.00	225.00	225.00

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

Unit III:	Correlation coefficient	[12 Periods]
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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	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

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

Unit IV: Various marks [12 Periods]

The data given below represents the scores of 12 students in an examination. Find out the Minimum, Maximum and Standard Deviation? Explore the various marks.

Name	A	B	C	D	E	F	G	H	I	J	K	L
Mark	38	36	24	48	42	40	38	34	34	39	48	40

Unit V: Pie Chart [12 Periods]

Preparing the Pie Chart for the following data

Family Expenses	Food	Rent	Travel	Education	Others	Savings
Percentage	21	9	8	14	19	29

Text Books:

1. Data Analysis with IBM SPSS Statistics" by Stephen Sweet and Karen Grace-Martin-2020

Reference Books:

1. Discovering Statistics Using IBM SPSS Statistics" by Andy Field 2017,4th Edition
2. SPSS Survival Manual" by Julie Pallant 2020 7th Edition

Web Resources:

1. <https://www.studocu.com/in/document/mahatma-gandhi-university/bcom-computer-application/spss-practical-questions-new/84451747>
2. <https://gtk.uni-miskolc.hu/files/11206/SPSS+Tutorial+and+excercise+book.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3	3	1	1	3		3		1				1		3
CO2	2	1	3		2	1	1	2	1	3	1		2	1	3
CO3	1	2	1	1	3		1	3		1	2	3	3		1
CO4	2	3		1	2	3		2	1		1		2	1	
CO5	3	2	3		1	2		3	1	3	1	3	3	1	3

Elective

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Marketing Management	4	4	-	-	Elective

Course Introduction

Marketing management is a critical function within organizations that involves planning, implementing, and controlling marketing activities to achieve organizational objectives. It encompasses the process of identifying, anticipating, and satisfying customer needs and wants through the creation, communication, delivery, and exchange of value.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Understanding Marketing Fundamentals
CO 2:	To develop a better appreciation and understanding of the role of marketing in a business organisation specifically, and in our society at large.
CO 3:	To provide opportunities to analyse marketing activities within the firm
CO 4:	To apply marketing concepts and theories to realistic marketing situations
CO 5:	To getting knowledge about Marketing and Government

Unit I:	Introduction of Marketing	[12 Periods]
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Marketing – Definition of market and marketing – Importance of Marketing-Modern Marketing Concept – Global Marketing – E- Marketing – Telemarketing – Marketing ethics – Career opportunities in Marketing.

Unit II:	Marketing functions	[12 Periods]
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Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardization - market information.

Unit III:	Consumer Behaviour	[12 Periods]
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Consumer Behaviour – Meaning – Need for Studying Consumer behavior – Factor Influencing consumer behavior – Market Segmentation – Customer Relations Marketing

Unit IV:	Marketing Mix	[12 Periods]
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Marketing Mix – Product Mix – Meaning of Product- Product Life Cycle – Branding – Labelling – Price Mix – Importance-Pricing Objective – Pricing Strategies - Personal selling and sales Promotion – Place Mix –Importance of Channels of distribution- functions of Middlemen – Importance of retailing in today's context

Unit V:	Marketing and Government	[12 Periods]
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Marketing and Government – Bureau of Indian Standards – Agmark Consumerism – Consumer Producing – Rights of Consumers –Green Marketing- Forward Trading in Commodities.

Text Books:

1. Marketing Management – Rajan Sexena

2. Principles of Marketing – Philip Kotlar & Gary Armstrong
3. Marketing Management – V.S.Ramasamy & Namakumari

Reference Books:

1. Marketing – William G. Zikmund & Michael ‘D’ Amico
2. Marketing - R.S.N Pillai & Bagavathi

Web Resources:

1. <https://www.scribd.com/document/81910703/Marketing-Management-Full-Notes-Mba>
2. <https://www.instagram.com/project-management/what-is-marketing-management>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PSO1	PSO2	PSO3
C01	3			3			3		2	3		2	3	2	3
C02		2			3		3	2			3		1	2	3
C03	2		3			1			1		2	1		3	1
C04		2		2	3		2			2	3		2	1	
C05	1			1		1			2	1		3	3		2

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Digital Marketing	4	4	-	-	Elective
Course Introduction						
<p>This Subject provides enough insights on the importance of digital marketing. It also helps gain knowledge on digital marketing mix, various concepts in digital marketing, acquire knowledge on interactive marketing and legal issues related to digital marketing.</p> <p>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.					
CO 2:	Understand how marketers think, conceptualize, test continuously to optimize their product search on digital platforms.					
CO 3:	Illustrate how the effectiveness of a digital marketing campaign can be measured.					
CO 4:	Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation					
CO 5:	Appreciate the need for regulatory framework for digital marketing in India.					
Unit I:	Introduction					[12 Periods]
Introduction- Concept, scope, and importance of digital marketing- Traditional marketing versus digital marketing- Challenges and opportunities for digital marketing- Digital penetration in the Indian market- Digital marketing landscape: an overview.						
Unit II:	Digital Marketing Management					[12 Periods]
Digital-marketing mix. Segmentation, Targeting, Differentiation- Positioning: Concept, levels, and strategies in a Digital Environment-Digital technology and customer relationship management- Digital consumers and their buying decision process.						
Unit III:	Digital Marketing Presence					[12 Periods]
Concept and role of Internet in marketing- Online marketing domains- The P.O.E.S-M framework- Website design and Domain name branding- Search engine optimization: stages, types of traffic, tactics- Online advertising: types, formats, requisites of a good online advertisement- Buying models- Online public relation management- Direct marketing: scope and growth- E-mail marketing: types and strategies.						
Unit IV:	Interactive Marketing					[12 Periods]
Interactive marketing: concept and options- Social media marketing: concept and tools- Online communities and social networks- Blogging: types and role- Video marketing: tools and techniques- Mobile marketing tools- PPC marketing- Payment options.						
Unit V:	Ethical and Legal Issues					[12 Periods]

Ethical issues and legal challenges in digital marketing- Regulatory framework for digital marketing in India.

Text Books:

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston. Internet Marketing: Strategy, Implementation, and Practice. Pearson India (2018)

Reference Books:

1. Frost, Raymond D., Alexa Fox, and Judy Strauss E- Marketing. Routledge (2018)
2. Gupta, Seema Digital Marketing. McGraw Hill Education (India) Private Ltd. (2018).

Web Resources:

1. <https://www.youtube.com/watch?v=bixR-KIJKYM>.
2. <https://www.toolbox.com/marketing/content-marketing/articles/what-is-digitalmarketing/>.
3. <https://www.simplilearn.com/tutorials/digital-marketing-tutorial/what-is-digitalmarketing>.

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01		2		1	1		1		1	1	3		3		2
C02	3		1	1	3		3	3	3	3	1	3	2	3	1
C03		2	1	3	1	3		2		3	3	2	2		2
C04	1	1	1	3	3			2	1	1	3	1	3	3	
C05		1	1	1	3	1	1		2		3	2	3	1	1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Brand Management	4	4	-	-	Elective

Course Introduction

To develop knowledge of branding frameworks, strategies and branding's role within business and know the value of a brand to an organization.

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

Course Outcomes	On completion of this course, students will
CO 1:	To understand the meaning and significance of brand management
CO 2:	To know about the concept of brand extensions
CO 3:	To know the brand equity and Positioning & Repositioning of brands
CO 4:	To know how to build, sustain and grow brands
CO 5:	To Analyse the buyer behaviour, problem, buyer decision making process and Post-purchase Behaviour

Unit I:	Brand Management	[12 Periods]
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Brand Management – Concept of Branding, Significance of Branding, Brand –Types, Difference between Product and Brand – Branding Challenges – Overcoming Branding Challenges - E- Branding.

Unit II:	Brand Extensions	[12 Periods]
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Brand Extensions – 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:	Concept of Brand Awareness	[12 Periods]
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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:	Brand Elements	[12 Periods]
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Brand Elements: Meaning, Types – Personalizing marketing, Product strategy, Pricing strategy, Channel strategy, Promotion strategy.

Unit V:	Buyer Behaviour	[12 Periods]
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Buyer Behaviour – Basics, Types - Buyer Decision Making: Problem Identification, Information search, Sources of Information, Evaluation of alternatives, purchase decision, Post-purchase Behaviour.

Text Books:

1. Brand Management - Gulnarsharma, Karan Singh Khundia- Himalaya Publishing House

Reference Books:

1. Brand Management: Principles and Practices-Kirti Dutta- Oxford University Press.

2. Brand Management: The Indian Context-YLR Moorthy- Vikas Publishing House.

Web Resources:

1. <https://www.investopedia.com/terms/b/brand-management.asp>
2. <https://www.cliffsnotes.com/study-notes/7493008>
3. <https://www.bynder.com/en/glossary/brand-management-definition/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01		1		2	2		3			2		3	1	3	2
C02	1		1			2	2		2		2	2	1	3	1
C03		1		2		3		3			3		1	1	
C04	1		1		2		3		1	2		3	2	1	
C05		1		2	2			3		2	1		3	2	3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Markets and Institutions	4	4	-	-	Elective

Course Introduction

Financial institutions are organizations like banks, credit unions, and investment companies that help people manage and grow their money. Financial markets are places where people can buy and sell things like stocks, bonds, and commodities, to make investments and trade with each other.

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

Course Outcomes	On completion of this course, students will				
CO 1:	Analyse the Financial System, Banking and Non-Banking Institutions, Securities Markets and also the key terminology of Financial Market for employment opportunity.				
CO 2:	Apply various types of financial services provided by Financial Institutions for investment advisor's perspective to the various kinds of investors, which will help in enhancing the skill in the area of finance for employment and entrepreneurship.				
CO 3:	Analyse and frame out the profitability alternatives to mobilize funds from capital market and money market for client and company helping in enhancement of critical thinking and analysis skills.				
CO 4:	Will be able to analyse the Financial System, Banking and Non-Banking Institutions, Securities.				
CO 5:	Analyse the key terminology of Financial Market for employment opportunity.				
Unit I:	Overview of Financial Markets				[12 Periods]
An Overview of Financial Markets: Financial Markets – Nature – Functions – Money market – Capital market – Markets for derivatives – working of stock exchange in India – NSE and BSE – Role of SEBI – Major international stock markets.					
Unit II:	Commodity markets				[12 Periods]
Commodity markets: MCX, NCDEX and ICEX – Functions, administration, regulations and general mechanism – International commodity markets – Debt market – Types, functions, instruments – Operational mechanism - Hindrances for the development of debt market.					
Unit III:	Financial instruments				[12 Periods]
Financial instruments – issue of financial instruments – Primary issue, book building process, private placement, offer for sale, buy back of shares – various innovative financial instruments, bitcoin, crypto currency etc.					
Unit IV:	Development Financial Institutions				[12 Periods]

Development Financial Institutions: AMFI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Funds, SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance companies – IRDA.

Unit V: Foreign capital flows [12 Periods]

Foreign capital flows: forms of foreign capital – FDI and FPI – FIIs – International financial instruments – ADR, GDR, IDR and Euro bonds – Role of foreign capital in Indian financial system – Trends in foreign capital inflows to India – Regulatory framework for foreign capital flows.

Text Books:

1. Financial Markets and Institutions, Global Edition. Frederic S Mishkin, Stanley Eakins. Pearson Education, Jan 9, 2018

Reference Books:

1. Financial markets and institutions : a European perspective / Jakob de Haan, Dirk Schoenmaker, Peter Wierts. Description: Fourth edition. | Cambridge, UK ; New York, NY : Cambridge University Press, 2020.

Web Resources:

1. <https://www.coursesidekick.com/finance/5102789>
2. <https://emeritus.org/in/learn/what-is-financial-management/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	1		2		1	2	2	1	1	1	3	2	2	2	3
CO2	1	2	3	2	2	3	1	1	1		1	1	1	1	1
CO3			1	1	1	1	2	1	2	3		1	1	1	3
CO4		1		1	1	3	2	2	2		1	1	2	2	1
CO5	1		1	1	2	1	2	1	3	1		3	2	3	3

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Management	4	4	-	-	Elective

Course Introduction

This course aims the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspects. 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.

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

Course Outcomes	
	On completion of this course, students will
CO 1:	To understand various concepts of Financial Management & Time Value of Money
CO 2:	To exposure to the concepts relating to Cost of Capital
CO 3:	To Learn about Leasing and its types and to impart knowledge related to Capital Structure
CO 4:	To Study about the dividend and its classification.
CO 5:	To Estimate the working capital requirements of firm.

Unit I:	Introduction of Financial Management	[12 Periods]
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Introduction of Financial Management – Nature and Scope – Finance Functions – Objectives of Financial Management – Profit Maximization and wealth maximization – Sources of Finance – Role of a Financial Manager – Time Value of Money – Risk and return – The capital asset pricing Model (CAPM).

Unit II:	Cost of Capital	[12 Periods]
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Cost of Capital Meaning and Importance – Measurement of Specific Costs –Cost of Debts–Cost of Preference Shares – Cost of Equity Capital - Weighted Average Cost of Capital – Capital Budgeting – Techniques – NPV – Payback period – ARR – IRR –PI methods.

Unit III:	Lease Financing	[12 Periods]
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Lease Financing – Types of Lease Financing – Operating Leverages – Financial Leverage – EBIT-EPS Analysis – Combined Leverage – Capital Structure Decisions – Modigliani Miller Method (MM model)

Unit IV:	Dividend	[12 Periods]
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Dividend – Introduction – Meaning - Dividend Classification – Sources Available for Dividends – Dividend Policy – Determinants of Dividend Policy- Dividend and Uncertainty.

Unit V:	Working Capital Management	[12 Periods]
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Working Capital Management – Concepts – Importance – Determinants of working capital- Budgeting- Importance – Objectives and preparation of various budgets – Sources of Working Capital – Cash Management – Inventory Management – Receivables Management.

Text Books:

1. I.M. Pandey – Financial Management
2. Sharma and Sashi Gupta – Financial Management – Kalyani Publications

Reference Books:

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

Web Resources:

1. <https://emeritus.org/in/learn/what-is-financial-management/>
2. <https://www.coursera.org/articles/finance-management>
3. <https://edurev.in/t/189677/Scope-Objectives-of-Financial-Management-Notes>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	2	3	3	3	2	1	3	2	2	3	2	3	3	
C02			2	3	2		2	3	3		3	2	3	2	1
C03	1	2	3		3	3		3		3		1	2	2	2
C04	2	1		2	3	2	1	2	2	2	3	2	3	2	1
C05	1	2	3	3		3	2	3	2		2		2		3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Principles of Auditing	4	4	-	-	Elective

Course Introduction

Principles of Auditing offers a comprehensive understanding of the auditing process, emphasizing its significance in ensuring accuracy, reliability, and compliance in financial reporting. The course covers essential concepts such as audit objectives, techniques, verification, internal controls, and specialized audits, preparing students for a career in auditing and assurance services.

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

Course Outcomes	
	On completion of this course, students will
CO 1:	Define auditing objectives and internal controls and differentiate between audit types.
CO 2:	Apply audit techniques like vouching and statistical sampling and utilize tools such as flowcharting and questionnaires.
CO 3:	Perform verification and valuation of assets and liabilities and understand depreciation concepts.
CO 4:	Execute internal audits, comply with audit rules, and effectively document and report audit findings.
CO 5:	Understand specialized audits' purposes and apply them in relevant contexts.

Unit I:	Introduction to Auditing	[12 Periods]
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Meaning and Definition of Auditing - Objectives of Audit - Types of Audit - Internal Control and Internal Check

Unit II:	Audit Procedures and Techniques	[12 Periods]
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Vouching of Cash Transactions - Vouching of Trading Transactions - Vouching of Impersonal Ledger - Tools and Techniques of Audit: Statistical Sampling, Pattern Investigation, Verification Techniques, Physical Count, Flowcharting, Questionnaire, Survey

Unit III:	Verification and Valuation	[12 Periods]
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Verification and Valuation of Assets - Verification and Valuation of Liabilities - Concepts of Depreciation

Unit IV:	Internal Audit and Reporting	[12 Periods]
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Concept of Internal Audit - Role of Internal Audit - Companies Audit (Report) Rules - Internal Audit and Audit Committees - Execution of Audit - Documentation - Reporting

Unit V:	Specialized Audits	[12 Periods]
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Management Audit - Operational Audit - Efficiency cum Performance Audit - Value for Money Audit - System-Based Audit

Text Books:

1. "Auditing: Principles and Techniques" by P. C. Tulsian and Bharat Tulsian.

Reference Books:

1. Principles and Practices of Auditing - Author B.S.Raman Language English Edition 2021 Publication Chethana Book House.
2. "Principles and Practice of Auditing" by Dinkar Pagare and Asha Rao (Publisher: Sultan Chand & Sons)

Web Resources:

1. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf>
2. https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	2	2		3	3			3	3	2	3	3		2	3
C02	2	2	1	3	3		1	1		2	3	2	1	1	2
C03	2		2		3		2	2		1	2	2	2	2	3
C04		3		2		3	3	3	3	2	3	2	1	2	3
C05	1	2				3	1		3		2		3	3	3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Industry 4.0	4	4	-	-	Elective

Course Introduction

Industry 4.0 concerns the transformation of industrial processes through the integration of modern technologies such as sensors, communication, and computational processing. Technologies such as Cyber Physical Systems (CPS), Internet of Things (IoT), Cloud Computing, Machine Learning, and Data Analytics are considered to be the different drivers necessary for the transformation.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Develop business models that support a company's strategic objectives.
CO 2:	Appraise the impact on financial and operational performance of specific business processes/models.
CO 3:	Analyse the key business processes that drive the value chain of an organization throughout the entire product life cycle.
CO 4:	Evaluate current global business issues and their impact on various enterprises.
CO 5:	Work effectively on team projects and research assignments respecting the diversity to all team members.

Unit I:	Introduction Industry 4.0	[12 Periods]
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Industry 4.0- Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Transformation of Industrial Revolution

Unit II:	Artificial Intelligence	[12 Periods]
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Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI -Foundations of AI -The AI - environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI

Unit III:	Machine Learning	[12 Periods]
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Definition – What is Machine Learning - Importance of Machine Learning – Types of Machine Learning – Approaches of Machine Learning - Machine Learning Algorithm–Application areas of Machine Learning

Unit IV:	Big Data	[12 Periods]
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Big Data: Evolution - Data Evolution - Data: Terminologies - Big Data Definitions -Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components: Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools.

Unit V:	Applications of IoT	[12 Periods]
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Applications of I o T – Manufacturing – Healthcare – Education – Aerospace and Défense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, I o T, Robotics

Text Books:

1. P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education5.0, 2020

Reference Books:

1. Kaliraj, P., & Devi, T. (Eds.). (2021). Artificial Intelligence Theory, Models, and Applications (1st ed.). CRC Press, Taylor & Francis Group, Boca Raton, ebook ISBN 9781032008097 Auerbach Publications. <https://doi.org/10.1201/9781003175865>
2. S. Misra, C. Roy, and A. Mukherjee, 2020. Introduction to Industrial Internet of Things and Industry 4.0. CRC Press.

Web Resources:

1. <https://www.industry4.govt.nz/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3		2		3		1	1		2	1	1	3		2
CO2		3	1	1	2		3	3	3	2	1		2	3	2
CO3	1	3		2	2	3		2		1	2	2	2		2
CO4	1	1	1	3	3				1		2	3	3	3	
CO5		3		3	1	1			3	3	3	2	3	3	1

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Human Resource Management	4	4	-	-	Elective
Course Introduction						
Human resource management is the strategic approach to nurturing and supporting employees and ensuring a positive workplace environment. Its functions vary across different businesses and industries, but typically include recruitment, compensation and benefits, training and development, and employee relations.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Effectively manage and plan key human resource functions within organizations					
CO 2:	Examine current issues, trends, practices, and processes in HRM Contribute to employee performance management and organizational effectiveness					
CO 3:	Problem-solve human resource challenges					
CO 4:	Develop employability skills for the Canadian workplace					
CO 5:	Develop effective written and oral communication skills					
Unit I:	Foundations of HRM and Analytics					[12 Periods]
Introduction and Meaning of Human resource management – Predictive analytics of HRM – Work force analytics – Employee Management – Employee monitoring- Personal Development goals- Labor relations.						
Unit II:	Fostering Creativity and Effective Communication in the Workplace					[12 Periods]
Increase in creativity - Effective Communication- Learning & Growth - Variety of Viewpoints – Quality Functioning – Diverse Experience – Benefits – Increase the loyalty of employees.						
Unit III:	Promoting a Positive Work Environment and Work-Life Balance					[12 Periods]
Natural environment - Open Communication – Culture of Working life - Create a Great path to employees – Encourage Team work – Set attainable goals- offer employee rewards – Provide flexibility- Work life balance.						
Unit IV:	Employee Wellbeing and Embracing Technological Innovations					[12 Periods]
Virtual Employee Wellbeing – Powerful Analytics – Embracing Hybrid and Remote working – Better Transparency – Implementing and improving AI (Artificial Intelligence) - Network Flow towards HRM.						
Unit V:	Leadership and Development in HRM					[12 Periods]
Lead by example- Build creditability and trust – Being Results oriented & taking initiative- Problem solving skills – Helping employees achieve their goals- Conclusion.						
Text Books:						
2. Ashwatappa, K. (2013). Human resource management: Text and cases, (7th Ed.). Mcgraw Hill Education.						
Reference Books:						

1. <https://www.taxmann.com/bookstore/product/5042-human-resource-management>.
2. Fundamentals of Human Resource Management: Functions, Applications, and Skill Development 2015.
3. International Human Resource Management: Trends, Practices and Future Directions

Web Resources:

1. <https://www.digitalhrtech.com/hrm-books/>
2. <https://www.academia.edu/39035303/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	1	3		1	2	3		1	1	3	2		2	2	
CO2		2	3	1	1		2		2		3	2	3	2	
CO3	2	3	3		1	2	1	2	3	2	1		1		1
CO4	1	2		1	2		3	1	1	1		2	2	2	
CO5		1	3	3	2		1		1			3	3	2	

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Organisational Behaviour	4	4	-	-	Elective
Course Introduction						
Organizational Behaviour offers insights into the dynamics of human behaviour within organizations, focusing on individual, group, and leadership aspects. The course covers fundamental concepts such as motivation, leadership, group dynamics, and stress management, equipping students with strategies for effective organizational development and change management.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand organizational behaviour fundamentals and managerial roles.					
CO 2:	Analyse factors influencing individual behaviour and basic psychological processes.					
CO 3:	Explore group dynamics, norms, teamwork, and team building strategies.					
CO 4:	Examine motivation theories, leadership types, and modern leadership approaches.					
CO 5:	Identify stress types, conflict resolution methods, and grasp organizational development concepts and change management steps.					
Unit I:	Introduction					[12 Periods]
Understanding Organizational Behaviour - Role of Manager in Organizational Behaviour - Basic Approaches to Organizational Behaviour - Concepts of Strategic Organizational Behaviour						
Unit II:	Factors Affecting Individual Behaviour					[12 Periods]
Factors Affecting Individual Behaviour - Basic Psychological Processes - Personality and its Determinants - Perception and its Influences - Learning Theories and Social Learning						
Unit III:	Concept of Group Dynamics					[12 Periods]
Concept of Group Dynamics - Features and Types of Groups - Formal and Informal Group Behaviour - Group Norms and Cohesiveness - Teamwork and Team Building						
Unit IV:	Concept of Motivation					[12 Periods]
Concept of Motivation - Theories of Motivation (Maslow's, Herzberg's, McGregor's) - Financial and Non-Financial Motivation - Types and Theories of Leadership - Modern Approaches to Leadership						
Unit V:	Types of Stress					[12 Periods]
Meaning and Types of Stress - Causes and Consequences of Work Stress - Conflict and Conflict Resolution - Organizational Development: Meaning, Need, and Benefits - Steps in Organizational Change and Development						
Text Books:						
3. Ashwatappa, K. (2013). Human resource management: Text and cases, (7th Ed.). Mcgraw Hill Education.						
Reference Books:						

- “Organizational Behavior” by Prasad, L. M. Publisher: Sultan S. Chand & Co.
- “Essentials of Organizational Behavior” by Stephen Robbins; Publisher: Pearson

Web Resources:

1. <https://www.digitalhrtech.com/hrm-books/>
2. <https://www.academia.edu/39035303/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	2	2						3	3	2	2	2	3		
C02	2	2						3	3		2		3		3
C03			2			3		3	3	3		2	3	3	3
C04				2		3	3	3	3			3		3	3
C05							3	3	3	1	3			3	3

Semestr

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Digital Payments and Policy Framework	4	4	-	-	Elective

Course Introduction

Any financial transaction made by electronic methods rather than cash or tangible instruments such as cheques is referred to as a digital payment. With the establishment of the National Payments Corporation of India ("NPCI") in 2008, there was a broad usage of digital payments in India. Since then, payment systems such as digital wallets, the Unified Payments Interface ("UPI"), and the Bharat Interface for Money ("BHIM") have arisen. This enhance the technological development in payments

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Develop the knowledge about Digital payment system and its Technology
CO 2:	Appraise the impact on various dimensions of Digital payment
CO 3:	Analyse the methods of cashless payments and the value of cyber security
CO 4:	Evaluate current regulatory framework of digital India and to understand the knowledge about licensing and security risk
CO 5:	Identify the regulations of Reserve Bank payments, Ministry of payments

Unit I:	Digital Payment	[12 Periods]
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Digital Payment: Meaning- Definition- Need for digitalization- Advantages to the customers- opportunities to the Bank- Introduction & Evolution of Digital Systems: Role & Significance of Digital Technology -Information & Communication Technology & Tools -Computer System & its working.

Unit II:	Dimensions of digital payment	[12 Periods]
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Dimensions of digital payment- Customer dimension (customer in a digitalized environment)- Regulatory dimension- Technology dimension- Data dimension- Analytical dimension (customer analysis, analytical CRM, fraud analytics, risk analytics, operational analytics, HR analysis, network analysis)- Internal dimension- channels of digital payment (ATM, Kiosk, Mobile Banking, etc.)

Unit III:	Digital Banking and Cash	[12 Periods]
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Digital Banking and Cash-less Payments: Cash less payments- meaning- benefits of cashless payment- methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services- Aadhaar based payment UIDAI- ASAs- AUA- NEFT- smart cards- cyber security for digital payment.

Unit IV:	Regulatory framework	[12 Periods]
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Regulatory framework for Digital Payments in India: Licensing – Security and Risk Management – Data Confidentiality – Know your Customer – Two factor authentication – Transaction amount restrictions.

Unit V: Digital Payment Regulations [12 Periods]

Digital Payment Regulations in India - Reserve Bank of India and National Payments Corporation of India - Payment and Settlement Systems Act, 2007 -Ministry of Electronics and Information Technology - Security and Privacy pertaining to digital payments in India.

Text Books:

1. Digital payments in India: Background Trends and Opportunities- by Jaspal Singh- New Century Publications.

Reference Books:

1. Avasthi, A (2015). Impact of technology in Banking Sector: Mumbai: Shroff.
2. Indian Institute of Banking (2016). IT security. Mumbai: Taxman.
3. Indian Institute of Banking (2016). Digital banking. Mumbai: Taxman.
4. Copilot (bing.com)

Web Resources:

1. <https://razorpay.com/learn/digital-payments-india-definition-methods-importance/>
2. https://www.researchgate.net/publication/372867308_What_Is_a_Policy_Framework_An_Attempt_at_Conceptualization

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	2	2		1	1	1	1	2	1	2	3	1	3	2	
CO2	1		1		2	3	1			1	3		1		1
CO3	3	2		2	1	3		1	2	2		1	2	2	
CO4	3	3		1	2		1	2		2	3	3	2	1	1
CO5	2	2	1		2	3	3	1		2	3	1	1		1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	International Banking	4	4	-	-	Elective

Course Introduction

International Banking delves into the intricate world of global finance, exploring the functions, regulations, and risks associated with banking across borders. The course provides insights into international banking operations, foreign exchange markets, regulatory frameworks, and risk management strategies, essential for navigating the complexities of international finance.

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

Course Outcomes	
	On completion of this course, students will
CO 1:	Gain an understanding of the significance and evolution of international banking, along with recent trends shaping the industry.
CO 2:	Comprehend foreign exchange markets, exchange rate mechanisms, and various instruments such as spot, forward, and swaps.
CO 3:	Explore international banking products and services, including trade finance, letters of credit, and export-import financing.
CO 4:	Understand the regulatory landscape governing international banking, including compliance measures, anti-money laundering efforts, and the implications of Basel Accords.
CO 5:	Identify and manage different types of risks in international banking, including credit, market, and operational risks, and develop strategies for risk mitigation.

Unit I:	International Banking	[12 Periods]
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Overview of International Banking - Importance and Role of International Banks - Evolution of International Banking - Recent Trends in International Banking

Unit II:	Foreign Exchange	[12 Periods]
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Understanding Foreign Exchange Markets - Types of Foreign Exchange Rates - Foreign Exchange Instruments (Spot, Forward, Swaps) - Exchange Rate Determination

Unit III:	International Trade Finance	[12 Periods]
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International Trade Finance - Letters of Credit - Bank Guarantees - Documentary Collections - Export-Import Financing

Unit IV:	Regulatory Framework	[12 Periods]
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Regulatory Framework for International Banking - Role of International Financial Institutions - Compliance and Anti-Money Laundering Measures - Basel Accords and their Implications

Unit V:	Types of Risks	[12 Periods]
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Types of Risks in International Banking - Credit Risk Management - Market Risk Management - Operational Risk Management - Strategies for Risk Mitigation

Text Books:

1. International Banking - Shri Pradip.K.Pain - Publication : Macmillan India Ltd.

Reference Books:

1. "IIBF's International Trade Finance: Systematic and Comprehensive Overview" by Indian Institute of Banking & Finance (IIBF)
2. "International Banking", Publisher: Indian Institute of Banking & Finance (IIBF)

Web Resources:

1. <https://thedocs.worldbank.org/en/doc/960011509974144571-0050022017/render/GFDR2018Chapter1.pdf>
2. <https://s3.studentvip.com.au/notes/37494-sample.pdf?v=1592358271>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	2	1	1	1	1	2	1	2	3	1	3	2			
C02	2		2	3	1			1	3		1		1	2	3
C03		2	1	3		1	2	2		1	2	2		2	
C04		1	2		1	2		2	3	3	2	1	1	2	
C05			2	3	3	1		2	3	1	1		1		3

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Principles of Insurance	4	4	-	-	Elective
Course Introduction						
<p>This course aims to provide students with the knowledge of general principles and practices of insurance, It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products. After successful completion of this course, students should be able to use insurance as a tool to manage personal and/ or group assets.</p> <p>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	Acquire knowledge on Evolution of insurance and role of IRDA					
CO 2:	Examine the various types of insurance policies					
CO 3:	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.					
CO 4:	Evaluate the major life insurance and general insurance policies					
CO 5:	Develop the knowledge about insurance industry in India in regulation and financial assessment.					
Unit I:	Regulatory Framework of Insurance in India					[12 Periods]
<p>History of insurance in India, Life insurance in India – Definition of risk and uncertainty – Meaning of the terms risk & uncertainty – types of Risk – Elements & principles of Insurance – Constitution and establishment of IRDA in India – Role of IRDA in India – Privatisation of Insurance in India – Recent development in the insurance sector.</p>						
Unit II:	Life Insurance					[12 Periods]
<p>Life insurance, history and importance, human life value – Kinds of life insurance policies -- General principles of life insurance – Proposal and policy – Assignment and nomination – Title and claims – Concept of trust in life policy – LIC – Role and function – premium payment, lapse and renewal.</p>						
Unit III:	General Insurance					[12 Periods]
<p>General Insurance : Need, Importance & principles of General Insurance – Kinds of General Insurance - Fire Insurance, Marine Insurance, Motor vehicle insurance, Domestic Insurance, Agricultural insurance, Natural disaster relief insurance – General insurance Vs Life Insurance – Double Insurance – Contribution – Proximate Cause – Claims of Recovery – Third Party Insurance – Compulsory motor vehicle insurance – Accident Insurance.</p>						
Unit IV:	Deposit and Credit Insurance					[12 Periods]
<p>Deposit and credit insurance – Nature – terms and conditions – claim, Recovery etc., Public Liability Insurance – Emergency Risk Insurance Structure and power – Function of General Insurance Corporation of India – Deposit Insurance and Credit Guarantee Corporation -- concept of micro insurance.</p>						

Unit V:	Reinsurance and Marine Insurance												[12 Periods]		
Concept and importance of reinsurance – Marine Insurance – Law relating to marine insurance – --scope and nature – types of policies – Insurable Interest – Disclosure and Representation – Insured Perils – Proximity Cause – Voyage – Warranties – Measurement – Subrogation – Contribution – Under Insurance.															
Text Books:															
1. Mishra & Mishra – Insurance Principles& Practice - S.chand 2. P. Majumdar – principles of Insurance – Upkar Prakashan															
Reference Books:															
1. G.S.Panda – Principles and practice of Insurance – Kalyani publishers 2. K. Seethapathi – insurance law and regulations – ICFAI university press															
Web Resources:															
1. http://www.fimt-ggsipu.org/study/bcom314.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3	3	3	1	3	1	3	3	3	2	2	1	3		2
CO2	1	1	1	3	1	3	1	1	1	1	2	2	1	1	
CO3	3	2	2	2	2	1	2	3	2	2	1	2	2	2	3
CO4	1	3	3	2	3	2	1	3	3	3	1	3	3	1	
CO5	3	3	1	3	2	3	3	3	1	3	1	1	2	2	1

Value Added Courses

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Sales Promotion Management	4	4	-	-	Theory
Course Introduction						
Sales promotion management involves the planning, implementation, and control of promotional activities aimed at boosting sales, enhancing brand visibility, and achieving marketing objectives.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To grasp fundamental concepts related to sales promotion,					
CO 2:	To Ability to Develop Sales Promotion Strategies					
CO 3:	To Integration with Marketing Communication					
CO 4:	To Aware of legal and ethical issues surrounding sales promotion,					
CO 5:	To Develop Communication and Presentation Skills					
Unit I:	Sales Promotion					[12 Periods]
Meaning - Definition - Significance of sales Promotion-Relationship between sales promotion and Marketing Objectives-Historical perspective - Evolution of sales promotion- objectives for sales promotion activities-target audience and market Segmentation-Developing integrated sales promotion strategies						
Unit II:	Types of Sales Promotion					[12 Periods]
Types of Sales Promotion: Consumer-oriented promotions (coupons, rebates, premiums, etc.)_Trade-oriented promotions-Sales force promotions-Planning and Budgeting for Sales Promotion: Steps in planning a sales promotion campaign_ Budget allocation and ROI analysis-Forecasting sales promotion outcomes						
Unit III:	Planning and Budgeting for Sales Promotion					[12 Periods]
Planning and Budgeting for Sales Promotion : Steps in planning a sales promotion campaign _Budget allocation+ and ROI analysis _Forecasting sales promotion outcomes-Creative Development and Execution _ Designing compelling sales promotion messages-Selecting appropriate promotional channels-Execution and implementation considerations						
Unit IV:	Measuring Effectiveness					[12 Periods]
Measuring Effectiveness: Key performance indicators (KPIs) for sales promotion _ Methods of tracking and evaluating campaign success-Adjusting strategies based on performance metric- Legal and ethical Issues: Compliance with regulations and laws (FTC guidelines, CAN-SPAM Act, etc.) _Ethical considerations in promotional tactic						
Unit V:	Global Perspective					[12 Periods]
Global Perspective _Cultural influences on sales promotion practices _ Challenges and opportunities in international markets-Future trends and Innovations _ Emerging technologies (digital, mobile, etc.)_Personalization and customization trends-Predictions for the future of sales promotion						

Text Books:

1. Advertisement And Sales Promotion. (Paperback, Dr. Saibal Roy)-Publisher: Sankalp Publication-Edition: 1, 2020.

Reference Books:

1. Sales And Promotion Management (Marketing Elective-2) MBA Jntu-Hyd 3rd Sem (As Per The Latest (R22) Syllabus Latest 2023-24 Edition - SIA Team Of Experts - SIA Publishers & Distributors Pvt Ltd.
2. Sales And Distribution Management - by [Tapan K. Panda](#) , [Sunil Sahadev](#) -Oxford University Press; Third edition (1 August 2019).

Web Resources:

1. <https://sendpulse.com/support/glossary/sales-promotion>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	2	3	3				3	2	1		1	2	3	1	1
CO2			3	1	2			1		2	2	2	2		
CO3	1	1		2			3			3			1	3	1
CO4					3							3	3	1	3
CO5	1					3	3		2	1	2		3		1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	E- Filing	4	4	-	-	Theory
Course Introduction						
E Filing of Income Tax (ITR & TDS) Course have been designed for developing employability skills required for the students who are looking for good job in their field like Accounting, finance, Taxation, E Accounting, Direct Taxes like Income Tax and Indirect Taxes like GST (Goods and Service Tax) and e filing etc.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To provide fundamental Income Tax concept					
CO 2:	To understand the concept of e-filing					
CO 3:	To know about the concept of TDS					
CO 4:	To know about conceptual framework of GST					
CO 5:	To understand the concept of GST filing					
Unit I:						[12 Periods]
Income Tax: Introduction, Basic Terminology, Types of Assesses, income taxable under different heads - Introduction to different ITR forms, Types of returns - Introduction to Income Tax Portal, Preparation of electronic return.						
Unit II:						[12 Periods]
Filing: Meaning, Features, Types, Merits, Limitations - Difference between regular filing and e-filing - Mode/Process of e-filing.						
Unit III:						[12 Periods]
TDS: Meaning, Importance and Types, provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS - Form 13, 15G, 15H.						
Unit IV:						[12 Periods]
Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess, GST Network. Input tax credit utilization. Small supplies and composition scheme. Schedule for payment of GST. Interest/penalty for late/non-filing of return. Payment of GST by electronic ledger: electronic liability register, electronic credit ledger, electronic cash ledger.						
Unit V:						[12 Periods]
GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-3B, GSTR-4, GSTR-9						
Text Books:						
1. Practical Guide to Income Tax Practice, The Chamber of Tax Consultants, Taxman Publication, August 2022						

2. Guide book for GST professionals, The Institute of Cost Accountants of India, December 2022.

Reference Books:

1. Goods and Services Tax (G.S.T), Dr. H.C. Mehrotra , Prof. V.P. Agarwal, Sahitya Bhawan Publications, January 2023.
2. Practical Approach to Direct & Indirect Taxes Including Income Tax & GST, Dr. Girish Ahuja & Dr. Ravi Gupta, Commercial Law Publishers (India) Pvt. Ltd, January 2024.

Web Resources:

1. <https://www.rccmindore.com/wp-content/uploads/2024/01/E-Filing.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3		3	3	3		3	2		2	3	3	
CO2	3	3	3	1	3	3		1	3		2	1	1	2	3
CO3	3	3	1	2	3	3	1	3	3	2	3	1	2	2	
CO4	3	3	1	2		1			3	2	2	1	3	3	3
CO5	3	3		2	1	3	1	2	3	2		2	1	3	3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Tax Procedures and Practices	4	4	-	-	Theory
Course Introduction						
Tax Procedure and Practice is the complex study of Tax processes. Tax Procedure and Practice degree programs often include Value added tax, Service tax, Property tax, Income tax, etc. and to equip the students with knowledge in indirect taxes like wealth tax, central excise tax, and customs tax.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	understand the basic concepts in the law of income tax and determine the residential status of different persons..					
CO 2:	identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'					
CO 3:	compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.					
CO 4:	understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.					
CO 5:	develop the ability to file online returns of income.					
Unit I:	Introduction to tax planning					[12 Periods]
Introduction to tax planning and Procedures: Concept of tax planning and procedures – Tax evasions and tax avoidance -Need and significance of tax planning and management-Tax Planning in respect of residential status.						
Unit II:	Assessment of companies					[12 Periods]
Assessment of companies: Residential status and incidence of tax- Special provisions applicable to assessment of total income of companies- Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax-Taxon distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax.						
Unit III:	Tax Planning					[12 Periods]
Tax Planning : Individuals – Tax Planning with reference to all five heads of income for individuals – Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives (Problems focused on tax planning).						
Unit IV:	Tax planning and managerial decisions					[12 Periods]

Tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest – Financial Management decisions, Capital Structure, dividend policy and bonus shares.

Unit V: Tax planning under various circumstances [12 Periods]

Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) and Export Oriented Units (EOUs) – Infrastructure sector and background areas –Tax incentives for exporters.

Text Books:

1. Taxation, B.Com Gaur V.P., Yadagiri M., Padmalatha N., Krishna Rao

Reference Books:

1. Taxmann's Corporate Tax Planning & Business Tax Procedures

Web Resources:

1. <https://www.gacrkl.ac.in/studymaterial/gacr-ug-com-c6.pdf>
2. <https://www.investindia.gov.in/taxation>
3. <https://kamarajcollege.ac.in/wp-content/uploads/Elective-Income-Tax-Law-Practice-I.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1		1	2	1	1	2	2	1	1	1	2	1	3		1
CO2	1	2	2			3		1	1	2	1	3	1	2	1
CO3	1			1		1	2	1	2	3		2	2	1	2
CO4		1	2	2	1	2	1	2	1		2	2	1	2	1
CO5	1	1	1	1		1	2	1		1	3			2	

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Creativity & Innovation in Commerce	4	4	-	-	Theory
Course Introduction						
<p>Business is a creative activity. Success in business today demands constant innovation. Generating fresh solutions to problems, and the ability to invent new products or services for a changing market, are part of the intellectual capital. They also give a company or business organization its competitive edge.</p> <p>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand basics of creativity and its vital role in the society					
CO 2:	To provide an exposure of Technology in creativity and its phenomenon					
CO 3:	Enhance problem solving techniques and its mechanism					
CO 4:	Get the knowledge to manage innovation and to evaluate the value of ideas					
CO 5:	To Evaluate the system approach to innovation framework- developed by open technology community					
Unit I:	Overview of Creativity					[12 Periods]
<p>Overview of Creativity – Meaning – Concept – Creativity Process – Nature and Characteristics of creativity – Factors affecting creativity – Types of Creativity – Understanding of creativity from the profiles of Different personalities.</p>						
Unit II:	The Creativity Phenomenon					[12 Periods]
<p>The Creativity Phenomenon: Creative Cerebration- Creative Personality and Motivation –Creative Environment- Creative Technology- Creativity Training- Puzzles of Creativity- Spiritual and social roots of creativity- Essence, Elaborative and Expressive Creativities- Quality of Creativity Existential, Entrepreneurial and Empowerment Creativities – Criteria for evaluating Creativity Credible Evaluation- Improving the quality of our creativity.</p>						
Unit III:	Mastering Creative Problem Solving					[12 Periods]
<p>Mastering Creative Problem Solving: Structuring of ill- defined problems- Creative Problem solving- Models of Creative problem solving- Mechanisms of Divergent thinking - Useful mechanisms of convergent thinking- Techniques of Creativity Problem solving</p>						
Unit IV:	Innovation Management					[12 Periods]
<p>Innovation Management: Concept of Innovation- Levels of Innovation- Incremental Vs Radical Innovation- Inbound and Outbound Ideation- Open and Other Innovative Ideation Methods- Theories of outsourcing New Product Development: Transaction Cost, Resource Based, Resource Dependence, Knowledge Based Theories.</p>						
Unit V:	Micro and Macro Perspectives of Innovation					[12 Periods]

Micro and Macro Perspectives of Innovation: Systems Approach to Innovation, Innovation in the context of Emerging Economies- Organizational factors affecting innovation at the firm level Leadership and Innovations- Open Innovation- Innovation Framework - Innovations developed by Open Technology Communities.

Text Books:

4. Pradip N Khandwalla, Lifelong Creativity, An Unending Quest, Tata McGraw Hill, 2004.

Reference Books:

1. Pradip N Khandwalla, Lifelong Creativity, An Unending Quest, Tata McGraw Hill, 2004.
2. Vinnie Jauhari, SudanshuBhushan, Innovation Management, Oxford Higher Education, 2014.
3. Innovation Management, C. S. G. Krishnamacharyulu, R. Lalitha, Himalaya Publishing House, 2010.
4. 4. A.DaleTimpe, Creativity, Jaico Publishing House, 2003.

Web Resources:

1. https://dtnbwed.cbwe.gov.in/images/upload/Creativity-and-Innovation_YYB3.pdf
2. <https://foru.co.id/blog/2018/11/05/the-importance-of-creativity-and-innovation-in-business/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	1	2	1	1	3	2	
C02	1		1		2	3	1	1		2	2	1	1		1
C03	2	2		2	3	3		1	2	3	2	2	2	2	
C04	2	3		1	2		1	2		2	1	1	2	2	1
C05	2	2	1		1	3	3	1		2	2	1	1		1