

DEPARTMENT OF COMMERCE

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

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021



Syllabus for

M.COM

(I, II, III, & IV Semester)

2021-2022 Batch on-wards

VISION AND MISSION OF THE INSTITUTION

VISION

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

MISSION

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

CORE PURPOSE

Transform the youth into National Asset.

VISION AND MISSION OF THE DEPARTMENT

VISION

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

MISSION

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

Program Educational Objectives (PEO)

PEO1	:	Possess the ability to pursue interdepartmental research in Universities in India and abroad.
PEO2	:	Gain higher-level knowledge in the contemporary trends in commerce and accept the challenges of business world.
PEO3	:	Apply analytical skills to manage financial resources.
PEO4	:	Start up a renowned Institution, Industry and any other professional activities to serve the society.
PEO5	:	Become eligible for the exams like NET/SET to pursue career in teaching and for advance studies.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Quality education	PEO1, PEO3, PEO5
maintain academic and research excellence	PEO3, PEO4
Industry-Integrated Research and Education.	PEO1, PEO2, PEO4, PEO5

Mapping of Department Mission to PEO

Department Mission	PEO's
Student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.	PEO1, PEO2, PEO3,
Curriculum and activities develop outstanding graduates who demonstrate the knowledge, skills, and competencies necessary	PEO3,PEO4,PEO5
Accounting profession, higher education and to meet future career	PEO's

Program Outcomes (PO):

PO1	:	Acquire strong subject-matter expertise in financial instruments, techniques and the process to develop skills in the application of research methods for business problem solving.
PO2	:	Attain eligibility for joining research and publish papers in journals.
PO3	:	Enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
PO4	:	Enable student to be well versed in national as well as international trade trends
PO5	:	Apply ethical principles and commit to professional ethics, responsibilities, and norms of the accounting practices.
PO6	:	Enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors.
PO7	:	Be adept in the method of data collection and provide interpretations with strong conclusion.
PO8	:	Imbibe contextual knowledge to assess societal, legal, cultural issues and analyze socio – economic problems to arrive at substantiated conclusions.
PO9	:	Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.

Correlation between the POs and the PEOs

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

Components considered for Course Delivery is listed below:

1. Flipped Class
2. Class room Lecture
3. Laboratory class and demo
4. Assignments
5. Mini Project
6. Project
7. Online Course
8. External Participation
9. Seminar
10. Internship

Mapping of POs with Course Delivery:

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

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Scheme of curriculum for M.Com

for the students admitted in the Batch during 2017 - 2018

Board of Studies – Commerce (PG)

S.No	Sem	Part	Type	Title of Paper	Credit	Hour	Int	Ext	Total	Exam Hour
1	I	III	Theory	Core -I- Advanced Accounting	4	7	50	50	100	3
2		III	Theory	Core -II-Managerial Economics	4	7	50	50	100	3
3		III	Theory	Core - VI- Financial Management	4	6	50	50	100	3
4		III	Theory	Core- IV- Marketing Management	4	5	50	50	100	3
5		III	Practical	Core Practical-I- MS- Excel	4	5	50	50	100	3
1	II	III	Theory	Core -VII-Advanced Cost Accounting	4	5	50	50	100	3
2		III	Theory	Core -III- Human Resources Management	4	5	50	50	100	3
3		III	Theory	Core -VIII-Business Research Methods	4	5	50	50	100	3
4		III	Theory	Core -VIII-Business Environment	4	5	50	50	100	3
5		III	Theory	Core –IX-Legal Aspects of Business	4	5	50	50	100	3
6		III	Practical	Core Practical-II- Tally-I	4	5	50	50	100	3
1	III	III	Theory	Core -X- Direct Tax	4	6	50	50	100	3
2		III	Theory	Core – XI- Management Accounting	4	6	50	50	100	3
3		III	Theory	Elective-I	4	6	50	50	100	3
4		III	Theory	Elective-II	4	6	50	50	100	3
5		III	Practical	Core Practical-III-Tally- II	4	6	50	50	100	3
6		III	Project	Core Practical IV – Industrial Training Report	2	-	50	-	50	3
1	IV	III	Theory	Core-XII- Ecommerce	4	5	50	50	100	3
2		III	Theory	Core XIII- Investment Management	4	5	50	50	100	3
3		III	Theory	Core- XIV- Financial Market and Institution	4	5	50	50	100	3
4		III	Theory	Elective-III	4	5	50	50	100	3
5		III	Project	Core Project-I-Project -Work and Viva-Voce	8	10	100	100	200	3
Total					90	120	1150	1100	2250	

ELECTIVE

Elective	Sub code	Subject
Elective-I		E- Marketing
		Futures and Options
		Brand Management
Elective-II		International Marketing
		Strategic Management
		Management Information System
Elective-III		Services Marketing
		Business Strategic Management
		Entrepreneurial Finance

Note : 1. Learning the courses – Advanced Accounting, Managerial Economics, Cost and Management Accounting

@ - No End Semester Examination, only Internal Exam.

- No Internal Examination, only End Semester Exam.

Mapping of Courses and POs:

S- Strong Correlation M – Medium Correlation B – Blank

Course Name	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
Core -I- Advanced Accounting	2	1	3	3		3	3	3
Core - VI- Financial Management	2	2	2	2	3	3	1	1
Core- IV- Marketing Management	2	2	3	3	3	3	2	2
Core Practical-I- MS- Excel	2	2	3	3	2	3	3	3
Core -VI-Financial Management	3	2	3	3	3	2	2	2
Core -VII-Advanced Cost Accounting	2	2	2	3	2	3	2	2
Core -III- Human Resources Management	2	3	2	2	3	2	2	2
Core -VIII-Business Research Methods	3	3	2	2	3	2	2	2
Core -V- Business Environment	2	3	2	2	3	1	1	1
Core –IX-Legal Aspects of Business	2	2	2	3	2	3	2	1
Core Practical-II- Tally-I	1	2	2	2	2	3	3	3
Core -X- Direct Tax	2	2	2	2	2	1	1	2
Core – XI- Management Accounting	2	2	1	1		3	3	3
Elective-I	2	3	2	2	3		2	
Elective-II	2	2	3		2	3	3	3
Core Practical-III-Tally- II		3	2	2	3	2	2	2
Core Practical IV – Industrial Training report	1	2	2		3	3	2	2
Core-XII- Ecommerce	2	2	2	2	1	3	2	1
Core XIII- Investment Management	3	2	2	3	2	2	2	
Core- XIV- Financial Market and Institution	1		2	2	2	3		1
Elective-III	3	2	2	1		3	2	2
Core Project-I-Project -Work and Viva- Voce	2	2	3		3	2	2	3

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

Introduction:

This subject is a comprehensive study of Banking– Insurance– Investments and Farm Accounting and preparation of consolidated financial statement of the mentioned fields.

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

Course Outcome:

CO1	:	Determine appropriate accounting method required under various share ownership scenarios.
CO2	:	Determine Goodwill and prepare a consolidated balance sheet at the date of acquisition for business combinations.
CO3	:	Translate the financial statements of a foreign subsidiary using the appropriate method.
CO4	:	Prepare consolidated financial statements.
CO5	:	Differentiate between not- for-profit and for profit accounting.

Unit I: Accounts of Banking Companies

[12 Periods]

Business of banking companies – some important provisions of Banking Regulation Act of 1949 - minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting– final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

Unit II: Accounts of Insurance Companies

[12 Periods]

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

Unit III: Inflation Accounting

[12 Periods]

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

Unit IV: Farm Accounting

[12 Periods]

Meaning – need and purpose – characteristics of farm accounting – nature of transaction revenue – apportionment of common cost – by product costing – farm accounting – transactions – problems.

Unit V: Investment Accounting

[12 Periods]

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems.

Textbook:

1. S.N. Maheswari, Advanced Accountancy, Vikas Publishers, 2005.

Reference:

1. Advanced Accounting (Volume 1) Tata McGraw - Hill Publishing Limited – New Delhi Edition 2016.
2. Joe Ben Hoyle, Timothy Douppnik, Thomas Schaefer McGraw, Hill Education Publishing Year 2009.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Managerial Economics	4	5			Core - II

Introduction:

Managerial economics deals with the application of the economic concepts, theories, tools and methodologies to solve practical problems in a business. It helps the manager in decision making and acts as a link between practice and theory. It is a branch of economics that applies micro economic analysis to decision methods of business or other management units.

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

Course Outcome:

CO1	:	To narrate the scope of managerial economics and to discuss the process of Managing the various exposures that affects the firm or enterprise.
CO2	:	To understand the basic concepts of Demand, Supply and Equilibrium, elasticity, estimating production function and their determinants in managerial economics.
CO3	:	To analyze the reason for existence of firms and the effect of these factors on market dynamics of the concepts of price, cross and income elasticity.
CO4	:	To calculate the break-even point cost function and the difference between short-run and long-run cost function.
CO5	:	To interpret current economic events and policy in terms of business cycle fluctuations and imperfect competition and from alternative economic Perspectives.

Unit –I

[12 Periods]

Nature and Scope of Managerial Economics in relation with other disciplines – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise

Unit –II

[12 Periods]

Demand Analysis – Demand determinants – Demand distinctions – Elasticity of demand – Types, methods-Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables – Factor influencing elasticity of demand.

Unit – III**[12 Periods]**

Cost and production analysis - Cost concepts – Cost and output relationship - cost control
– Short run and Long run - cost functions - production functions – Break-even analysis Economics
scale of production.

Unit –IV**[12 Periods]**

Pricing and output decisions in different market situations – Monopoly and duopoly competition -
perfect and imperfect - pricing policies

Unit –V**[12 Periods]**

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

Textbook:

1. Maheswari and Varshney : Managerial Economics, Prentice Hall India
Learning Private Limited; 2nd Edition, 2005.

Reference :

1. P.L.Metha : Managerial Economics Prentice Hall India Learning
Private Limited; 2nd
Edition, 2012.
2. G.S.Gupta : Managerial Economics, Mcgraw Higher Ed, 2011.

Mapping of Course Outcomes with Program Outcomes:

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

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

Introduction: This course is designed to introduce you to the fundamental issues of financial management and to the quantitative techniques used to address them. We will consider questions of concern for both corporate financial managers and investments managers.

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

Course Outcome:

CO1	:	To Measure risk and return and explain the trade-off between risk and return
CO2	:	Calculate the value of various financial assets.
CO3	:	List the primary sources of capital and incorporate their cost when making Investment decisions.
CO4	:	Estimate project cash flows to distinguish between value-creating and value Destroying investments.
CO5	:	Estimate cash flows from a project, including operating, net working capital, and capital spending.

Unit I: Introduction Financial Management

[12 Periods]

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

Unit II: Time Value of Money

[12 Periods]

Introduction – Meaning& Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity)– Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period– Concept of Valuation: Valuation of Bonds– Debentures and shares

Unit III: Working Capital Management

[12 Periods]

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital– Sources of Working Capital.

Unit IV: Investment & Dividend Decision

[12 Periods]

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features –Significance - Process – Techniques: Payback Period– Accounting Rate of Return– Net Present Value– Internal Rate of Return and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition. Determinants of Dividend Policy – Types of Dividends – Bonus share.

Unit V: Capital Structure

[12 Periods]

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT– EBT– EPS – Leverages. Simple Problems.

Note: 60% Problem & 40% Theory

Textbook:

1.S N Maheswari– Financial Management– Sultan Chand-2014.

Reference:

1. Van Horne– James C.– Financial Management and Policy– Prentice Hall of India 12th Ed 2008.
2. Sakthi K Gupta and RK Sharma, Financial Management, Sultan Chand, 2003.

Mapping of Course Outcomes with Program Outcomes:

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

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

Introduction:

This subject is to introduce the marketing of goods and services in a Market. This is a course designed to familiarize you with most of the activities and strategies employed by marketers.

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

Course Outcome:		
CO1	:	Identify core concepts of marketing and the role of marketing in business and society.
CO2	:	Knowledge of social, legal, ethical and technological forces on marketing decision-making.
CO3	:	Appreciation for the global nature of marketing and appropriate measures to operate effectively in international settings.
CO4	:	Ability to develop marketing strategies based on product, price, place and promotion objectives.
CO5	:	Ability to apply knowledge and skills to real-world experiences in an internship. Note: Specific outcomes will vary by assigned internship experience.

Unit I: Introduction [12 Periods]

Introduction – Marketing Environment - Market Segmentation – Product Decision - New product development- Product life cycle – concept and appropriate strategies to adopted at different stages - Pricing decision- Procedure for setting price; Pricing policies and strategies.

Unit II: Distribution Decisions [12 Periods]

Channels of distribution – concept and importance; Different types of distributions –middlemen and their functions; Channel management – Selection –motivation and performance appraisal of distribution middlemen; Retailing and wholesaling – Developments and Indian perspective; Distribution logistics – concept– importance and major logistics decisions.

Unit III: Promotion Decisions [12 Periods]

Meaning and importance of promotion – Communication process – Promotion tools -their Effectiveness – determining optimal promotion mix – Developing and implementing a promotional campaign – Promoting through internet – Promotion scene in India.

Unit IV: Marketing Planning– Organizing and Control [12 Periods]

Marketing planning process – Different ways of organizing the marketing department – Sales – cost and profit analysis.

Unit V: Social– Ethical and Legal Aspects of Marketing [12 Periods]

Consumer Protection in India – Services marketing – rural marketing– direct marketing – internet marketing and other marketing developments – Issues – salient features and their applications in India.

Textbook:

1. Kotler Philip and Kevin Keller Marketing Management–13thed.Pearson Prentice 2008

Reference:

1. Etzel-Michael J. Bruce J.Walker and William J. Stanton- Fundamentals of Marketing- 11thed.- McGraw Hill– 2008.
2. Saxena, Marketing Management, Sultan Publisher, 2008.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	MS –Excel	4	5	0	0	Practical

Introduction:

Ms Excel is to create and maintain database in business. So business people and others can reduce the manual work and maintain simple database for future reference.

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

Course Outcome:

CO1	:	Students will be able to identify the different components of the Excel worksheet.
CO2	:	Students will be able to differentiate between an Excel workbook & worksheet.
CO3	:	Students will be able to construct formulas to manipulate numeric data in an excel worksheet.
CO4	:	Students will be able to enhance alpha and numeric date in an Excel Worksheet
CO5	:	Students will be able to access and manipulate data using the database functions of Excel.

1. Create a student mark list with following input field: Student name, Roll number, Marks in Tamil, English, accounts, Economics and Computer Science. Calculate total marks, average and result by using arithmetic functions (Sum, Multiply, Divide and Subtract).
2. Create a Excel sheet named Employee necessary Employee Name, Employee Code, Address, Designation, Grade, Date of Join, and Salary) by using Arithmetic functions and show a report in chart.
3. Create a table columns and rows in Excel with Student details as Student Name, Gender, Roll No, Department Name, address and Percentage and Show students who have final scores greater than 40 by Advanced Filter option. Use Auto formula and show report with Graph.
4. Calculate the total score of each student by updating student details with minimum 3 subjects and write the formula. Display the word "Fail" if the student failed and "Pass" if the student passed in Mention column. Students are considered failed if their total is less than 40. Otherwise, they pass. Count the number of students who failed and Count the number of students who passed. Calculate the percentage of students who failed and Calculate the percentage of students who passed. Display grade letter of each student in Grade column.
5. Create Excel sheet with the details as Order Id, Product, Unit Price, Quantity, Discount, Revenue, Tax % and Net Income. Calculate the revenue of each sale, Calculate the total revenue, Calculate the net income of each sale, and Calculate the total net income.

6. Create Excel Sheet with Full name, Last Name, First Name and E-mail(Lastname Firstname@gmail.com). Get the last name from the full name, Get the first name from the full name and Generate an e-mail for each person. The e-mail takes the form of LastName_FirstName@gmail.com.
7. Create Excel sheet with the details as Order Id, Product, Unit Price, Quantity, Discount, and Rank. Highlight product(s) with cheapest price, Highlight product(s) with highest price, Calculate the total quantity of the product with Order ID and Count the products with Order ID. Count the products with their unit prices > 40 and their quantities >30. Calculate the average of unit prices of products with Order ID =10250. Use rank function to rank the products bases on their unit prices.
8. Create Student, Product and Employee worksheets and show the reports for each and every calculation that had done on the worksheet. Select different types of Charts and graphs for displaying the reports.

Textbook:

1. Office 2000, Stephen L. Nelson, Sultan Publication, 2000.

Reference Book:

1. Microsoft Office 2016 Word, Excel, One Note Book - Vol 1
2. Microsoft Office 2016 Step by Step (Step By Step (Microsoft)) Paperback – Import, 30 Nov 2015 by Joan Lambert (Author), Curtis Frye (Author).

Mapping of Course Outcomes with Program Outcomes:

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

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

Introduction: This course addresses cost and management accounting topics relating to the implementation and control of management decisions. The impact of technology and new operating philosophies on integrated accounting systems is also explored.

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

Course Outcome:

CO1	:	To predict the Use job-order costing to cost one or a small number of jobs which require different types and amounts of direct materials, direct labor and indirect costs.
CO2	:	Recognize that job-order and process costing are being used in service, merchandising as well as manufacturing sectors.
CO3	:	Use the process costing system to prepare and analyze production reports where a large number of homogeneous products are manufactured.
CO4	:	Estimate the cost of defective units in a process costing environment.
CO5	:	Summarize company strategy, and explain how the Balanced Scorecard is used to implement company strategy, enabling the company to analyze the profitability resulting from implementing its strategy.

Unit I: Introduction to Cost Accounting

[12 Periods]

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

Unit II: Labour Cost Control

[12 Periods]

Meaning – Types: Direct Labour – Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System – Piece Rate System – Incentive Systems (Halsey plan – Rowan Plan & Taylors differential Piece Rate System) – Problems.

Unit III: Overhead Cost Control

[12 Periods]

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

Unit IV : Capital budgeting

Capital budgeting – Meaning – Significance – Method of Capital Budgeting – Technical Costing – Process Costing – Marginal Costing – Job Costing – Standard Costing – Operating Cost – Break Even Analysis.

Unit V: Reconciliation of Cost and Financial Accounts

[12 Periods]

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

Note: 80% Problem & 20% Theory

Textbook:

1. Reddy & Murthy: Cost Accounting, Margham Publishers-2012.

Reference:

1. M.V. Skukla – Cost and Management Accounting, 2016.
2. BM Lal Nigham, Cost Accounting, 2013.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Progra2 Outco2es									Program specific outcome			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1		1	3	1	3	3	1	3	2			1	
CO2	3	1	1		3	1	2			1			
CO3	3	3	2	1	3	2	1	2	3			2	
CO4		1	3		3	1	1		1	1			
CO5	1	2	2	1	3	3	2	2				3	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Human Resource Management	4	6	0	0	Theory

Introduction:

Human Resource Management is a central function of any organization. It involves leadership, values, employment planning, recruiting and selecting employees, training and compensating them, and evaluating their performance. It also significantly influences the corporate culture and norms.

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

Course Outcome:

CO1	:	Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
CO2	:	Administer and contribute to the design and evaluation of the performance management program.
CO3	:	Develop, implement, and evaluate employee orientation, training, and development programs.
CO4	:	Facilitate and support effective employee and labour relations in both non-union and union environments.
CO5	:	Research and analyze information needs and apply current and emerging information technologies to support the human resources function

Unit I: Introduction to HRM

[12 Periods]

Introduction – Concept of Human Resource Management – Scope of Human Resource Management – History of Human Resource Management – Function of Human Resource Management – Role of HR Executives.

Unit II: HRM in India

[12 Periods]

Introduction – Changing Role of Human Resource in India – Globalization – Its Impact on HR – Process of Human Resource Planning – Need for Human Resource Planning – HR Forecasting Techniques.

Unit III: Recruitment and Selection

[12 Periods]

Concept of Recruitment - Factors affecting Recruitment - Source of Recruitment - Recruitment Policy - Selection - Selection Process - Application Forms - Selection Process - Application Forms - Selection Test - Interviews - Evaluation - Placement – Induction

Unit IV: Performance Appraisal

[12 Periods]

Concept and Need for Performance – Reviews – Overview of Performance Appraisal – Types of Appraisal Methods – 360 - degree appraisal – Benefits.

Unit V: Activities Emerging Trends in HRM

[12 Periods]

Competency Mapping – Business Process Outsourcing – Right Sizing of Workforce – Flexi time – Talent Management – Employee Engagement.

Textbook:

1. L.M.Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi, 2009.

Reference:

1. Human resource Management, Dr. K.Ashwathappa, Tata McGraw Hill - 2009.
2. Personnel / Human Resource Management P. Subbarao and VSP Subbarao , Konark Publishing, Delhi, 2011.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Research Methods	4	5	0	0	Theory

Introduction:

In the realm of project management, processes, techniques and philosophies as to the best approach for allocating resources have been developed. These include discussions on functional vs. cross-functional resource allocation as well as processes espoused by organizations like the Project Management Institute (PMI) through their Project Management Body of Knowledge (PMBOK) methodology of project management. Resource management is a key element to activity resource estimating and project human resource management.

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

Course Outcome:

CO1	:	To know about the concept of research and methods of research design.
CO2	:	To know about the methods of sampling
CO3	:	To understand about the measurement and scaling techniques.
CO4	:	To learn about the measurement of statistical techniques.
CO5	:	To understand about the T test and F test.

Unit I: Introduction

[12 Periods]

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

Unit II: Research Design and Measurement

[12 Periods]

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection. Tools of data collection – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

Unit III: Data Collection

[12 Periods]

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports.

Unit IV: Data Preparation and Analysis

[12 Periods]

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation – Auto correlation – Regression models – OLS co-ordinary least square methods – Multiple regressions.

Unit V: Report Design, Writing and Ethics in Business Research

[12 Periods]

Test of significance – „t“ Test - large sample and „F“ Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chi-square test - Factor analysis – Discriminate analysis – cluster analysis – multiple regression and correlation – multidimensional scaling – Application of statistical software for data analysis (Problems)..

Note: 60% Theory 40% Problem

1. Kothari: Research Methodology, New Age International Publishers.

Reference:

1. Business Research Methods, Bajpai Naval, Pearson Education.
2. Research Methodology : Methods And Techniques, C.R. Kothari, Gaurav Garg, New Age International Publishers

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Environment	4	5	0	0	Theory

Introduction: The course provides the background of various environment factors that have major repercussions on business and sharpen their mind to watch and update the changes that occur constantly in this sphere.

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

Course Outcome:

CO1	:	Identify the main features of the business environment and its main institutions.
CO2	:	Familiarize with the nature of business environment and its components.
CO3	:	The students will be able to demonstrate and develop conceptual framework of bus environment and generate interest in international business
CO4	:	Understand the definition of ethics and the importance and role of ethical behavior in the business world today.
CO5	:	The students will be able to Know how political, legal and social factors impact on business.

Unit I: Business Environment

[12 Periods]

Concept & Significance -Types of Environment - External and Internal – Inter - Relationship between economic and non-economic environment - Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business.

Unit II: Industrial Policies and Regulations

[12 Periods]

Industrial Policy up to 1991 - New Industrial Policy – Public – Private – Joint and Co-operative Sectors Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

Unit III: Economic Systems

[12 Periods]

Meaning – Characteristics –Types of economic systems – Capitalism - Socialism - Mixed economy - Economic planning – Nature – Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

[12 Periods]

Unit IV: Technological Environment

Factors Governing Technological Environment-Management of Technology - Patents and Trademarks - Financial Institution in India – IFCI – ICICI - IDBI- IIBI – SIDBI - SFC's

Unit V:

[12 Periods]

Meaning and Dimensions - Features of Current Globalization -Essential Conditions for Globalization - Globalization of Indian business - Foreign Direct Investment - Concept– Advantages – Disadvantages and Determinants - India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's - MNC in India.

Textbook:

1. Dr.C.B.Gupta- Business Environment Sultan Chand & Sons, Publishing Year 2017

Reference:

1. Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi,Ed-2009
2. John Kew and John Stredwick, Business Environment, Tata MCGrew Publisher Limited, 2013.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Legal Aspects of Business	4	5	0	0	Theory

Introduction: The legal environment of business is to learn the attitude of the government towards business, current trends of public control in taxation, regulation of commerce and competition.

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

Course Outcome:

CO1	:	To provide an overview of important laws that have a bearing on the conduct of business in India.
CO2	:	To examine the various legal forms that a business entity can take and the relative advantages and disadvantages of each of these forms.
CO3	:	To understand various modes of dispute resolution in business Transactions.
CO4	:	Students are able to appreciate the importance of law and legal institutions in Business
CO5	:	Students are able to have a basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution.

Unit I: The Indian Contract Act 1872

[12 Periods]

Definition of contract – essentials elements and types of a contract – Formation of a contract – performance of contracts – breach of contract and its remedies – Quasi contracts -Contract of Agency: Nature of agency – Creation and types of agents – Authority and liability of Agent and principal: Rights and duties of principal and agents – termination of agency.

Unit II: Company Law

[12 Periods]

Major principles – Nature and types of companies – Formation– Memorandum and Articles of Association – Prospectus – Power – duties and liabilities of Directors – winding up of companies – Corporate Governance.

Unit III: Industrial Law

[12 Periods]

An Overview of Factories Act - Payment of Wages Act - Payment of Bonus Act -Industrial Disputes Act.

Unit IV: Income Tax Act and Sales Tax Act

[12 Periods]

Corporate Tax Planning – Overview of central Sales Tax Act 1956 – Definitions – Scope– Incidence of CST – Practical issues of CST – Value Added Tax – Concepts – Scope – Methods of VAT Calculation – Practical Implications of VAT.

Unit V: Consumer Protection Act and Introduction of Cyber Laws

[12 Periods]

Consumer Protection Act – Consumer rights – Procedures for Consumer grievances Redressal - Types of consumer Redressal Machinerics and Forums - Competition Act 2002 -Cyber crimes – IT Act 2000 and 2002 – Cyber Laws – Introduction of IPR – Copy rights – Trade marks – Patent Act.

Note: The question paper shall cover 60% Theory 40% Problem only.

Textbook:

1. N. D. Kapoor– Elements of mercantile Law– Sultan Chand and Company,India–2006.

Reference:

1. P. P. S. Gogna– Mercantile Law– S. Chand & Co. Ltd.– India– Fourth Edition– 2008.

M.C. Shukla, Mercantile Law, 2007.

2. D. Kapoor– Elements of mercantile Law– Sultan Chand and Company, India–2006.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Tally-I	4	5	0	0	Practical

Introduction:

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

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

Course Outcome:

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

1. Create company in the name of –Rathinam & Coll in tally ERP 9 with VAT options. Accounts with Inventory option. Financial accounting year 01.04.2016 on wards.
2. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2016 in –Rathinam & Co.

Particulars	Rs.	Particulars	Rs.
Ramesh (Sundry Debtors)	52,000	Rent, Rates and Taxes	3,600
Mohan (Sundry Creditors)	22,000	Insurance premium paid on 1 st January, 2016	2,400
Cash in Hand	10,392	Cash at SBI Bank	6,200
Motor Car	22,000	Wages	23,600
Purchases	1,45,000	General Expenses	2,680
Sales	2,92,000	Carriage Inward	2,040
Sales Returns	2,600	Carriage outward	1,630
Salaries	8,420	Fuel and Power	6,430
Opening Stock	11,400	Rathinam & Co's Capital	20,000

3. The following information is relevant to –Rathinam & Coll Books of Accounts. You are requested to make the necessary closing entries,

1	Closing Stock Rs.35,000.00
2	Goods worth Rs.2,000 were distributed as free samples
3	Rs.1, 000 paid for machinery fitting expense was debited to wages account.
4	Write off bad debts Rs.2, 000 and provision for Doubtful Debts at 5% of Sundry Debtors.
5	Provide Depreciate on furniture 10%, Machinery 10% and Motor car 20%.
6	Commission of Rs. 3,600 has been earned but not received till the close of the accounting year.
7	An amount of Rs. 10,000 was borrowed from Mr. Kumar on October 1 st 2016 and it was returned on 31st March 2017. However, Interest at 10% p.a. still remains unpaid.

b) Prepare Trading and profit & Loss a/c and

c) Balance sheet as on 31.03.2017.

d) Also prepare * **Ratio Analysis.** (*Shot term & Long term Solvency ratio, *Current Ratio, *Quick ratio.

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

1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (for Example :Saravanam1^)
2. Users need to change password on first login.
3. User should be provided the rights to change their passwords.

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

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

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

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

8. Create the following Multiple Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Annam P. Ltd., (Sundry Debtors)	Buildings
Shanmugam P. Ltd., (Sundry Creditors)	Depreciation
Lalith & Co., (Sundry Creditors)	Electricity Charges
Carriage inward	Telephone Charges
Carriage outward	Salary paid
Wages	Salary Payable
Computer	Bank Charges
Bank interest	Malar & Co., (Sundry Debtors)

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

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

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

10. Create voucher by using cost center, cost categories and tracking numbers for the following transaction in the books of M/s. Bharath Electronics.

On 01.04.2016 Bharath introduced Capital of Rs. 10, 00,000/- by cash.

On 08.06.2016 Purchased 20 Nos. of LG Monitor 15" each for Rs.6,000/- with Carriage inward @ 6% on purchase cost. Input tax @ 14.5% from the Shanmugam P. Ltd., & Storage in Tech Zone Godown.

On 07.09.2016 Sold 8 Nos. of LG Monitor 15" form Tech Zone Godown to M/s.Malar & Co., fo Rs. 10000/- Each excluding Sales tax @ 14.5% is Rs. 11600/- with 30 days Credit Period

Carriage outward @ 5% on Sales dated on 07.09.2016 Paid

On 12.8.2016 Returned 2 nos. of LG Monitor 15" to the Shanmugam P. Ltd., but not returned Carriage input.

On 16.09.2016 M/s. Malar & Co., returned 3Nos. of LG Monitor 15"

On 3.10.2016 Cash deposited in SBI Bank Rs. 1, 00,000/-

On 10.10.2016 Electricity charges paid Rs.850/- By SBI bank cheque No. 146814

On 18.10.2016 Salary Paid to Sales Department Staff Mr. Ram Rs. 8,000/-

On 31.6.2016 Bank charges paid 250/-

On 31.12.2016 Bank interest received Rs. 1250/-

11. Export the Balance sheet and Profit and loss Account of M/s. Bharath Electronics in excel format or Xml

format and E – Mail the same to Mr. Bharath.

12) Take a print out of Cheque no. 146814 Issued 10.10.2016 to Electricity charges.

13) Split company of M/s. Bharath Electronics from the date of 01.04.2016 to 31.03.2016 & 01.04.2017 to 31.03.2017

14) Take a backup of –Bharath Electronics & –Rathinam & Co Books of Accounts in E Drive.

Textbook:

1. Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

Reference:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Direct Tax	4	6	0	0	Theory

Introduction:

The objective of this course is to provide the student with the skills to identify the tax implications of business decisions. Taxes impact, and often drive business decisions in diverse areas as capital structure, supply chains, human resource management, product design, marketing and pricing.

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

Course Outcome

CO1	:	Problem solving skills related to taxation of individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning.
CO2	:	Professional Development terminology into language that translates to non technical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time, and be able to prepare work products with careful attention to word choice, tone, and accuracy.
CO3	:	Systems to thoroughly research and analyze tax codes, tax law, rulings and interpretations, providing for adaptability as the tax law changes over time.
CO4	:	Ethical Principles and Professional Standards Students will demonstrate understanding of and apply consistently the ethical principles and professional standards related to the profession, including the standards in taking a tax position. Students will also show the ability to express and follow rules of independence exhibiting the highest sense of professional ethics.
CO5	:	Globalization and Diversity Students will be able to explain key differences in taxing policies related to expatriates and the countries they live and work in allowing them to reflect on cultural and ethnic differences in approaches to business and taxation policies.

Unit –I

[12 Periods]

Concepts of Direct Tax –Income tax – Definitions – Basis of Charge – Residential status – Scope of total Income- Exempted Incomes – Concepts of Tax Avoidance – Evasion – Tax Planning- Meaning & Importance – Computation of Income from Salary and House property.

Unit-II

[12 Periods]

Computation of income from Capital gains – income from Business and Profession –income from other sources.

Unit –III**[12 Periods]**

Assessment of individual an HUF – set – off carry Forward of Losses.

Unit-IV**[12 Periods]**

Assessment of Income of Firms and Companies – Usage of different types of forms for Tax returns – Limited Liability Partnership- Meaning and Importance.

Unit – V**[12 Periods]**

Assessment Procedures – Appeals – Collection Recovery and Refund of Tax- Interest Sections

Note: The question paper shall cover 60% Theory 40% Problem only.

Textbook:

1. Income Law and Practice, Assessment Year 2021-2022

Reference :

1. Lal, Jewarh (2011), Cost Accounting, Tata McGraw Hill
2. Khan, M.Y. & Jain P.K. (2010), Cost Accounting, Tata McGraw Hill

Mapping of Course Outcomes with Program Outcomes:

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

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

Introduction:

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

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

Course Outcome:

CO1	:	To provide the fundamental knowledge and techniques in Management Accounting
CO2	:	Find and Apply tools and techniques used to plan, control and make decision
CO3	:	Analysis the types of Ratio analysis and advantages of ratios
CO4	:	To provide the fundamental knowledge about working capital.
CO5	:	To know the knowledge about types of Responsibility Centers

Unit I:

[12 Periods]

Management Accounting – Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Financial Accounting, Cost Accounting and Management Accounting- – Tools and Techniques of Management Accounting- Advantages and Limitations of Management Accounting – Installation of Management Accounting System

Unit II:

[12 Periods]

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

Unit III:

[12 Periods]

Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios

Unit IV:

[12 Periods]

Concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs – Study of components of working capital, such as cash management, accounts receivable management and inventory management

Unit V:

[12 Periods]

Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers

Text Book:

1. Management Accounting, Dr.A.Murthy&Dr.S.Gurusamy. Tata McGraw-Hill New Delhi, 2009.

Reference:

1. Management Accounting Dr. S.N Maheswari. Sultan Chand & Sons New Delhi, 2004.

2. Cost and Management Accounting, S.P. Jain and KL Narang, Kalyani Publishers, New Delhi

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Practical -II (Tally II)	4	0	0	6	Practical

Introductions:

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

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

Course Outcome:

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

Cost Center

1. Create cost centers project A & B project B under primary cost category and record the following transaction in the books of TATA trading company:

(a) On 07-09-2019, purchased cement worth Rs.150000/-from ultra tech cement ltd. That will be shared equally between project A and project B. A credit period of 30days was provided.

(b) Record a transaction on 09-09-2019 for the purchase of steel worth Rs.450000 from Embed enterprises. Allocate Rs.50000 to project A and project B. A credit period of 45 days was allowed

2. Create cost centers Bangalore and Pune under primary cost category and record the following transactions in the books of Universal Co. Limited.

(a) On 05-10-2019, purchased done worth rs.2, 50,000/-from Hindustan Unilever Ltd. That will be shared equally between Bangalore and Pune.

(b) Record a transaction on 09-10-2019 for the purchase worth Rs.6, 00,000 from Hindustan Unilever Ltd. Allocate Rs.250000 to Bangalore and the rest to Pune. A credit period of 45 days was allowed.

(c) On 18-10-2019, record a transaction for the sale to Super Technologies for Rs.15,75,000 of which 1200000 would be allocated to Bangalore branch and the rest to Pune.

(d) On 22-10-2019, one more sales entry was made for 1600000 to Super Technologies of which 1000000 was allocated to Pune branch and the rest to Bangalore.

Tally ERP

3. M/S Kishore Associates is a sales tax practicing firm and owned by Mr.Pravin & Mr. Prakash is their accountant. The firm uses Tally. ERP 9 to record their business transactions. Kindly guide Mr.Prakash in creating the above mentioned company in Tally. ERP 9 with the name of his firm creating a user account for Mr.Prakash giving owner rights. Mr.Pravin is very much concerned about the data security and that is why he decides to adopt the following password policy:

Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. Users need to change password on first login. Users should be provided the rights to change their passwords. After setting password policy in Tally.ERP9, create up the above a suitable password for Mr.Prakash. Help Mr.Prakash record the following transactions and complete the steps as mentioned:

1. Received Rs.10000 in cash from National Enterprises on 22-11-2019 against audit services provided.
2. Received Rs.16000 in cash from Pooja Infrastructures, a construction company on 27-11-2019 against audit services provided.
3. Paid Rs.1500 in cash to and general stores on 03-12-2019 for stationary expenses.
4. Deposited Rs.18000 on 08-12-2019 in the Kodak bank account of the firm.
5. Paid Rs.2700 against electricity bill to Mumbai suburban electricity supply using a cheque.
6. E- Mailed the balance sheet in excel format to Mr.sudhir at sudhir_1607_2022@gmail.com.
7. Export all the master in XML format with file name masters 1.xml to -D:/dataBackup\
8. Export transaction in XML format with file name transactions 1.xml to -D:/dataBackup\
9. Create a new company -copy of M/S Pravin associates\ with security control enabled.
10. Import the two file masters 1.xml and transactions 1.xml in this new company.

4. Mahesh is one of the partners in karma marketing .His work keeps him way from the office many times, however he wants to know his business details even while travelling.

1. He wants to check his daily purchases, payments that are approaching, overdue receivables, orders outstanding and daily deposits into bank.
 2. Enable his mail id mahesh@karmamarketing.com as a tally. NET users with owner's rights.
- Mr. Mahesh also wants to view the stock which is not getting sold for the last 60 days.

5. Record the following vouchers in the books of Universal Company Ltd.

- 04-04-2019 Withdrawn Rs.20,000 from bank of India and transferred to Petty cash book.
- 08-04-2019 paid Rs. 2,000 from petty cash for buying stationary for office.
- 15-04-2019 made purchase from ultra tech cement Ltd. worth Rs.45,000. (45 Products)
- 19-04-2019 issued cheque to ultra tech cement ltd for Rs.45,000.
- 21-04-2019 sold goods worth of Rs.75,000 to civic center association. (75 Products)
- 25-04-2019 received a cheque from civic center associations for Rs.75,000 .The save was deposited in the bank on the same date.
- 30-04-2019 paid staff salary of Rs.9,800 from petty cash.

6. Record the following vouchers in the books of TEXMO Trading Co.Pvt.Ltd.

02-04-2019 Withdraw Rs.10000 from bank of Baroda and transferred to petty cash book.

- 05-04-2019 paid Rs.1000 from petty cash for office expenses.
- 11-04-2019 made purchase from Hindustan Unilever Ltd. worth 330 product and Per Product Rs.100 like as Rs.33000.
- 13-04-2019 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2019 made purchase from Hindustan Unilever Ltd. worth Rs.26000.(260 Products and Per Product Rs.100)
- 18-04-2019 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
- 21-04-2019 sold goods worth of Rs.90000 to Tahuraa Traders Pvt.Ltd. (900 Products)
- 22-04-2019 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000. The same was deposited in the bank on the same date. (750 Products)
- 23-04-2019 sold goods worth of Rs.85000 to Tahuraa Traders Pvt. Ltd.
- 25-04-2019 received a cheque from Tahurra Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.
- 30-04-2019 paid staff salary of Rs.7200 from petty cash.

PAY ROLL

7. COMPUTE: 1. on Earning Total

From amount	Amount up to	Slab type	Value basis
	5000	Percentage	10
5000	10000	Percentage	15
10000		percentage	20

In the above examples, the head would be computed on all earning total (all heads of types earnings for employees), as follows:

For amount up to 5000-10%

For amount above 5000 but up to 10000-15%

For amount above 10000-20%

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	E-Commerce	4	6	0	Theory	

Introduction:

E-commerce is the activity of buying or selling of products on online services or over the Internet. Electronic commerce draws on technologies such as mobile commerce, electronic funds transfer, supply chain management, Internet marketing, online transaction processing, electronic data interchange (EDI), inventory management systems, and automated data collection systems.

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

Course Outcome:

CO1	:	Demonstrate an understanding of the foundations and importance of E- commerce.
CO2	:	Demonstrate an understanding of retailing in E-commerce by: analyzing branding and pricing strategies, using and determining the effectiveness of market research.
CO3	:	Analyze the impact of E-commerce on business models and strategy
CO4	:	Describe Internet trading relationships including Business to Consumer, Business- to-Business, Intra-organizational.
CO5	:	Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.

Unit I:

[12 Periods]

Introduction to E-Commerce – Benefits of Electronic Commerce – Impact of Electronic commerce- Classification of Electronic Commerce – Applications of Electronic Commerce Technologies- Business Models- Architectural Framework.

Unit II:

[12 Periods]

Network Infrastructure: Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.

Unit III:

[12 Periods]

Information Publishing Technology: Information publishing – Web browsers – Hyper Text Markup Language – Common Gateway Interface – Multimedia Content – Other Multimedia Objects – Virtual Reality Modeling Language.

Unit IV:

[12 Periods]

Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service. Securing Network Transactions- Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

Unit V:

[12 Periods]

Search Engines and Directory Services: Information Directories – Internet Advertising- E –Commerce Applications- Cyber Law-Introduction- Concept of Cyberspace - cyber law in E-Commerce-Contract Aspects - Electronic Governance. Drupal.

Book Reference:

1. Bharat Bhasker, –Electronic Commerce: Framework, Technologies and Applications, Tata McGraw Hi

Reference:

1. Jeffvey F. Rayport & Bernard J. Jaworeski, –Introduction to E-Commercell, Tata McGraw Hill Publishing
2. Suresh T. Viswanathan, –The Indian Cyber Law, Bharat Law House, New Delhi.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Investment Management	4	6	0	0	Theory

Introduction:

This course aims at to provide the knowledge of Meaning and nature of Investment and its importance. The student can aware about the Investment opportunities and the risk involved in it.

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

Course Outcome:

CO1	:	To know the fundamental concepts of Investment Management
CO2	:	To learn the various concepts of and bond, holding return etc.,
CO3	:	To understand the security analysis & economic analysis
CO4	:	To understand the techniques of Portfolio analysis and evaluation.
CO5	:	To know the full details about commodity exchange.

Unit I:

[12 Periods]

Meaning and nature of investment – Investment process – Risk and return – Risk and its types – Measurement of risk – Beta factor and its utility.

Unit II:

[12 Periods]

Fixed income securities – meaning and types – Bond valuation and analysis – current yield, holding period return, yield to maturity – Valuation of preference shares – Valuation of equity shares – constant growth model, two stage growth model, three phase model and valuation through P/E ratio.

Unit III:

[12 Periods]

Security analysis – Economic analysis and forecasting – Industry analysis – industry life cycle, company analysis–Technical analysis – Trend lines, market indicators, Dow theory, Gap analysis.

Unit IV:

[12 Periods]

Meaning of portfolio – Portfolio analysis and evaluation –Markowitz's model – Sharpe's single index model – measures of portfolio evaluation – Sharpe's performance index, Tenor's performance index, Jensen's performance index – Capital Market theory – CAPM model – Arbitrage pricing theory (Problems).

Unit V:

[12 Periods]

Derivatives – Financial derivatives – Futures and options – commodity derivatives
– Commodity exchanges – Hedging.

Note : Question paper shall cover 100% theory.

Book Reference:

1. Punithavathy Pandian, —Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd 2013.

Reference:

1. Preeti Singh, —Investment Management, Himalaya Publishing House Pvt Ltd
2. Ranganatham M & R.Madhumathi, —Investment Analysis and Portfolio Management, Pearson Education (India) Pvt Ltd, New Delhi 2008.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Market And Institutions	4	5	0	0	Theory

Introduction :

Financial Market is a Mechanism that allows people to buy and sell financial securities such as stocks and bonds and items of value at low transaction cost. Markets work by placing many interested buyers and sellers in one -place, thus making easier for them to find each other.

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

Course Outcome:

CO1	:	Become to know the various financial markets and its functions.
CO2	:	Become to know the reformation and Foreign Exchange market.
CO3	:	Able to know the clearing works & other related works done by (CCIL), (CRISIL) & (DFHIL)
CO4	:	Able to understand the role of (Icra), (OTCEI) , (NSDL) & (STCI).
CO5	:	Able to understand the role of EXIM & NABARD.

Unit –I**[12 Periods]**

Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.

Unit –II**[12 Periods]**

Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

Unit –III**[12 Periods]**

Financial Services Institutions – Clearing corporation of India Limited (CCIL) – Credit and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL)

Unit- IV**[12 Periods]**

Secondary Market: Stock Exchanges – Organisation – Functions - Players - Management and Membership; Listing of Securities; Trading and Settlement Systems; Stock Market Indices; Bond Market: Significance – Functions – Participants; Depositories and Custodians – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL)

Unit V:**[12 Period]**

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

Text Book

1. Gurusamy , S (2015), Financial Markets and Institutions, 4th edition, McGraw Hill, New Delhi

Reference Books

1. Bhole and Jitendra Mahakud,(2017), Financial Institutions and Markets, McGraw Hill, New Delhi
2. 2. Frederic S. Mishkin (2017), Financial Markets and Institutions, 8th edition, Pearson education, New Delhi

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	E- MARKETING	4	5	0	0	Theory

Introduction:

This course develops a thorough understanding of the principles and practices of using the Internet and other technologies such as social media and mobile phones to market goods and services. It examines the various business models employed in e-marketing, and explores techniques and methodologies for conducting e-market research and developing competitive intelligence in an organization.

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

Course Outcome:

CO1	:	Identify core concepts of marketing and the role of marketing in business and society.
CO2	:	Knowledge of social, legal, ethical and technological forces on marketing decision-making.
CO3	:	Appreciation for the global nature of marketing and appropriate measures to operate effectively in international settings.
CO4	:	Ability to develop marketing strategies based on product, price, place and promotion objectives
CO5	:	Ability to create an integrated marketing communications plan which includes promotional strategies and measures of effectiveness.

Unit I: [12 Periods]

E-Marketing-Definition, History, Features, Scope, Benefits, Problems in E-Marketing, E-marketing Techniques, Internet Marketing, Digital Marketing and E-marketing-Components of E-Marketing-Impulsive, Patient and Analytical Sellers and Products, Infrastructure: Building a Product System, Intermediaries, Other Business Partners, Support Services, Digital Products-E-Customers-Types of E-Market .

Unit II: [12 Periods]

E-Marketing Tools - Introduction, Objectives, E-Mail Marketing, Creating a Website, Social Media Marketing, Pay-Per-Click Advertising, Search Engine Optimization or Paid Search Engine Listing Search Engine Marketing, Blogging and Classified Advertising- E-Marketing Plan -Situational Analysis, Setting Objectives, Marketing Mix Decision, Budget Allocation, Action Plan, Measuring Success- E-Marketing Mix Strategy

Unit III:**[12 Periods]**

Applications of E-Marketing - Online Advertising, Direct Response Medium, Role of Distribution in E-Marketing, Lead Generation Platform, Customer Service Mechanism, Relationship Building Medium-strategic Advantages of E—Marketing – Introduction, Objectives, Creating New Sources of Competitive Advantage, Direct Distribution Model, Re-engineering the Supply Chain, Targeting Underserved Segments, Lower Price Barrier, Delivery Systems for Digital Products, Creates an Efficient Marketplace, Creates a Virtuous Cycle

Unit IV:**[12 Periods]**

Methods and Techniques of E-Marketing I - Introduction, Objectives, Advertising Techniques, Selling Methods, Sales Promotion, Public Relations-Sponsorship Techniques, Direct Marketing Techniques, Merchandising Techniques, Online Seminar Techniques, Word-of-Mouth Marketing Techniques-E-Metrics-Monitoring E-Marketing Activities, User Surveys and Usability Testing, Tracking and Site Analysis Tools

Unit V:**[12 Periods]**

E-Customer Relationship Management – Introduction, Objectives, Concept of E-CRM, Prerequisites for the Implementation of E-CRM, Transition from CRM to E-CRM, E -CRM and Customer Lifecycle, E- CRM versus E-Loyalty -Legal and Ethical Issues in E-Marketing – Introduction, Objectives, Need for E-Business Legal Protection, Legal and Ethical Issues in E-Marketing, Privacy, Digital Property

Textbook:

1. Strauss, J., & Frost, R. (2014). *E-Marketing* (7th ed.). Upper Saddle River, NJ: Pearson Prentice Hall.

Reference:

1. John Davis, *Measuring Marketing: 103 Key Metrics, Every Marketer Needs*, Wiley Publisher.
2. Rob Stokes, *Quirk eMarketing (2013)eMarketing: The Essential Guide to Marketing in a Digital World*.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Futures and options	4	5	0		Theory

Introduction:

To understand and value the basic derivatives and their applications in the financial risk management and investment. Students will learn about the theoretical underpinnings and the practical applications in real world of derivative securities

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

Course Outcome:

CO1	:	To understand the basic concept of investment
CO2	:	To learn about the various types of future contracts
CO3	:	To understand the options and Differences between future and Option contracts.
CO4	:	To learn about SWAPS and Valuation of Interest rate SWAPs
CO5	:	To understand the importance of Derivatives in India

Unit I:

[12 Periods]

Introduction - Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps – Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.

Unit II:

[12 Periods]

Futures Contracts: Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging uses Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices.

Unit III:

[12 Periods]

Options : Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options – Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts.

Unit IV:

[12 Periods]

SWAPS: - Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary – Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs – Credit Risk

Unit V:

[12 Periods]

Derivatives in India: Evolution of Derivatives Market in India – Regulations - Framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives.

Textbook:

1. Stulz, Risk Management and Derivatives, Engage Learning, 1st Edition, 2008.

Reference:

1.S.L.Gupta, Financial Derivatives- Theory, Concepts and Practice, Prentice Hall Of India, 2008.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Brand management	4	6	0	0	Theory

Introduction:

Brand management is a function of marketing that uses techniques to increase the perceived value of a product line or brand over time. Effective brand management enables the price of products to go up and builds loyal customers through positive brand associations and images or a strong awareness of the brand.

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

Course Outcome:

CO1	:	To gain knowledge about the basis of brand management
CO2	:	To analysis the strategic Brand Management process
CO3	:	To gain knowledge about the difference between Brand image and Brand Loyalty
CO4	:	To analysis theDifferent type of brand extension
CO5	:	To gain knowledge about the Global Branding strategies

Unit I: [12 Periods]

Basics Understanding of Brands – Definitions - Branding Concepts – Functions of Brand - Significance of Brands – Different Types of Brands – Co branding – Store brands.

Unit II: [12 Periods]

Strategic Brand Management process – Building a strong brand – Brand positioning – Establishing Brand values – Brand vision – Brand Elements – Branding for Global Markets – Competing with foreign brands..

Unit III: [12 Periods]

Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions..

Unit IV: [12 Periods]

Brand Adoption Practices – Different type of brand extension – Factors influencing Decision for extension – Re-branding and re-launching.

Unit V: [12 Periods]

Measuring Brand Performance – Brand Equity Management - Global Branding strategies - Brand Audit – Brand Equity Measurement – Brand Leverage - Role of Brand Managers– Branding challenges & opportunities
– Case Studies.

Textbook:

1. Kevin Lane Keller, Strategic Brand Management: Building, Measuring and Managing, Prentice Hall, 3rd Edition, 2007.

Reference:

1. Tyboust and Kotter, Kellogg on Branding, Wiley, 2008
2. Lan Batey, Asain Branding – A Great way to fly, PHI, Singapore, 2002.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	International Marketing	4	6	0	0	Theory

Introduction:

This course will bring the learning the opportunities and problems that face a marketer when operating abroad. International Marketing may need to be rethought when applied outside the home environment.

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

Course Outcome:

CO1	:	To understanding of major issues related to international marketing
CO2	:	Developed skills in researching and analyzing trends in global markets and in modern marketing practice.
CO3	:	Be able to assess an organization's ability to enter and compete in international Markets.
CO4	:	Apply basic international marketing theories and concepts to understand the environment
CO5	:	Undertake strategic business analysis in order to develop appropriate international marketing objectives and strategies

Unit I: INTRODUCTION

[12 Periods]

International markets – Definition – Basic modes of entry – Nature of International Marketing-Benefits of International Marketing— International Marketing Task – World Trade – India's Foreign Trade – Characteristics of MNCs - Global and Domestic marketing - International Product Life cycle – EPRG Framework - Institutional set up – Advisory bodies – Commodity organizations – Service Institutions – Government participation in Foreign Trade

Unit II: INTERNATIONAL MARKETING ENVIRONMENT

[12 Periods]

Business culture around the world- language, customs, attitudes - marketing strategy adjustments - product adaptations. Geographic Description of Market – Political risk – Political Environment - Import quotas – tariffs - customs restrictions - required licenses – registrations – permits. Development and scope of International law – INCOTERMS – WTO – GATT - Current economic conditions of the country or countries involved - credit worthiness of the international buyer/seller – Regional economic groupings its influences in market.

Unit III: POLICY FRAMEWORK AND PROCEDURAL ASPECTS

[12 Periods]

India's Export – Import policy – Exim Policy – promotional measures - Export oriented Units – Deemed Exports - Export- Import Documentation – Kinds of Documents – Principal Export Documents – Auxiliary documents – Documents in Import Trade – Export Documentation and procedures - Demand Estimation – GDP – Producer consumer target – Market segmentation.

Unit IV: INTERNATIONAL MARKETING PLANNING

[12 Periods]

International Market Selection – Factors influencing – Process – Strategies and approaches – Competition- International Marketing research – Global scene- International marketing research procedure – Techniques – survey – interview techniques – Analysis of field data – Research report-International Marketing Planning and Control – Framework – marketing control – Control sequence

Unit V : INTERNATIONAL MARKETING MIX

[12 Periods]

Developing an International Product Line, Foreign Product Diversification, International Branding - Decisions, International Packaging, International Warranties and Services. International Pricing Strategy - International Promotion Strategies- Promotion Mix-International Sales Negotiations - Patterns of Global Advertising, Global Advertising Regulations, Advertising Media, International Channels of Distribution- - Technological Influences in international Marketing-Current trends in International Marketing

Textbook:

1. Global Marketing, Third Edition, by Warren J. Keegan and Mark C. Green, Prentice Hall, N.J. 2003. (ISBN 0-13-066998-9)

Reference:

1. Onkvisit, Sak., and John J.Shaw., International Marketing, Prentice Hall of India, New Delhi, 1997.
2. Ashok Korwar, Creating Markets across the Globe, Tata McGraw Hill, New Delhi, 1997

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Strategic Management					Theory

Introduction:

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

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

CO1	:	Allocate resources to align with goals and to know about the nature of strategic Plan
CO2	:	To know about the ethics and strategy
CO3	:	Analysis an organization's external environment SWOT Tool
CO4	:	To analysis the organizational change and innovation
CO5	:	Achieve the action goals in the generic competitive strategy

Unit I:**[12 Period]**

Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels of strategies, The strategic management process, strategic management: merits and demerits.

Unit II:**[12 Period]**

Mission, Objectives, Goals and Ethics What is mission, concept of goals, Integration of individual and organization goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision A-must, ethics and strategy

Unit III:**[12 Period]**

Analysis and appraisal Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT:A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental information.

Unit IV:**[12 Period]**

Organizational change and innovation: Planned and unplanned change, causes or forces of organizational change, managing planned change, choosing a change strategy, creativity and innovation in organizations, organizational creativity and innovation process, learning organization.

Unit V:**[12 Period]**

Generic competitive strategy: Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy, Corporate strategy:- Concept of corporate strategy , offensive strategy, defensive strategy, scope and significance of corporate strategy

Text Book

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

Reference Books

1.Strategic Management and Business Policy: Globalization, Innovation and Sustainability by Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman

2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Management Information System	4	6	0	0	Theory

Introduction: To know the Integration of Business Information through Computers. management Information Systems (MIS) are an integral part of today's professional landscape. From customer relationship management (CRM) systems handling the day to day interactions with clients and prospects, to financial systems issuing invoices and paying bills, day to day working life is increasingly controlled by these systems that dictate what to do and how.

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

Course Outcome:

CO1	:	Describe the role of information technology and information systems in business
CO2	:	Record the current issues of information technology and relate those issues to the firm
CO3	:	Reproduce a working knowledge of concepts and terminology related to information technology
CO4	:	Appraise the knowledge previously acquired of Microsoft Office
CO5	:	Interpret how to use information technology to solve business problems

Unit I: [12 Periods]

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Subsystems of an MIS – Role and Importance – Corporate Planning for MIS –Growth of MIS in an Organisation.

Unit II: [12 Periods]

System Concepts – Elements of a System- Characteristics of a system - Types of System–Categories of Information System – System Development Life Cycle – System Enhancement.

Unit III: [12 Periods]

Information Systems in Business and Management: Transaction Processing System: Information Repeating and Executive Information System DSS, A1, MIS.

Unit IV [12 Periods]

Database Management Systems –Types and Data source, Data sources Structure – Client Server Architectures Networks – Business Process Re–Engineering [BPR].

[12 Periods]

Unit V:

Functional Management Information System : Financial – Accounting – Marketing-Production – Human resource – Business Process Outsourcing.

Text Book:

1. **Olson**, –Management Information System, Gordon B. Davis & Margrethe Mc Graw – Hill Publishing, New Delhi.

Reference:

1. **Dr. S.P. Rajagopalan**, –Management Information System, Margham Publications, Chennai, 2006.

Mapping of Course Outcomes with Program Outcomes:

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

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

Introduction:

This course focuses on the key elements (culture, communications, strategy, operations, people and technology) that marketers must integrate to establish and sustain and service excellence and provide value.

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

Course Outcome:

CO1	:	Develop familiarity with the concepts of Services Marketing
CO2	:	To show that the characteristics of services affect a real-life customer experience.
CO3	:	Enhance their abilities to apply target marketing strategies in various and specific marketing situations.
CO4	:	Develop an awareness and appreciation of research applicable to Services Marketing.
CO5	:	Discuss how marketing managers go about developing profitable customer relationships in the Services marketing area.

Unit I:

[12 Periods]

Services economy - evolution and growth of service sector - nature and scope of services - characteristics - classification - service market potential - expanded marketing mix for services - service quality - introduction to gaps model and SERVQUAL dimensions.

Unit II:

[12 Periods]

Assessing service marketing opportunities - customer expectations and perceptions of services - customer behaviour specific to usage of services - service markets segmentation - market targeting and selection.

Unit III:

[12 Periods]

Levels of service product - Service life cycle - new service development - service blueprinting - physical evidence and service scope - competitive differentiation of services - service positioning strategies - developing positioning maps - pricing of services - methods and specific issues. Service delivery - People in services - service process - distributing service direct distribution, channel functions, channels selection, impact of information technology - designing communications mix for promoting services - building service customer relationships and service recovery - role of internal marketing in service delivery.

Unit-IV

[12 Periods]

Marketing Demand and Supply through capacity planning and segmentation – Internal marketing of Services – External versus Internal orientation of service strategy.

Unit V:

[12 Periods]

Financial Services - Health Service -Hospitality Services including travel, hotels and tourism – Professional Service - Public Utility Services - Educational Services.

Textbook:

1. Service Marketing – C.Bhattacharya

Reference:

1. Services Marketing - R.Srinivasan
2. Services Marketing and Management – Audrey Gilmore

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code Subject Title Credit Lecture Tutorial Practical Type

**Business Strategic
Management**

Introduction: The Objective of the course is to enable students have a grasp of various business strategies in general and functional management areas. It will provide a strategic orientation in conduct of the business.

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

Course Outcome:

CO1	:	Analyze strategic macro environmental issues;
CO2	:	Analyze industry factors, and identify their impact on profitability and strategic positioning;
CO3	:	Assess organizational performance;
CO4	:	Identify strategic capabilities and gaps;
CO5	:	Assess and evaluate SBU strategies; and analyse and implement strategy at the single business unit level.

Unit I: [12 Periods]

Introduction to Strategies: Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business.

Unit II: [12 Periods]

Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management.

Unit-III

Strategy Analysis: Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Organizational Position and Strategic Advantage Profile, Strategic Management Model.

Unit-IV

Business Policies: Introduction, Overview of Business Policies, Importance of Business Policies, Definitions of Policy, Procedures, Process and Programmes, Types of Policies, Business Policy Statements, Corporate Culture

Unit V: [12 Periods]

Recent Trends in Strategic Management: Introduction, Strategic Thinking, Organizational Culture and its Significance, Organizational Development and Change, Change Management, Models of Leadership Styles and its Roles, Strategic management in a new globalised economy

Text Book:

1. Strategic Management –Thompson & Strickland McGraw Hill Irwin

Reference:

1. Strategic Management –N Chandrasekaran & P.S Ananthanarayanan – Oxford Publications
2. Azhar Kazmi, Strategic Management & Business Policy, Tata McGraw Hill, Third Edition

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Entrepreneurial finance					

Introduction:

Entrepreneurship is the act of being an entrepreneur or –one who undertakes innovations, finance and business acumen in an effort to transform innovations into economic goods. An individual may start new organizations or may be part of revitalizing mature organizations in response to a perceived opportunity.

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

Course Outcome:		
CO1	:	To gain knowledge about Project planning & Project Appraisal
CO2	:	To analysis the Sources of Finance
CO3	:	To understand the concept of Short Term Sources
CO4	:	To know about the Venture Capital, Hire Purchase And Leasing
CO5	:	To Preparing the Financing Plan

Unit I:**[12 Period]**

Concepts Capital Expenditures - Importance and difficulties - Phases of Capital budgeting Levels of Capital budgeting - Estimation of Project Cash flows -Expenditures - Time value of money. Pay back period - NPV of inflows - IRR concepts -Cost of acquiring capital - Planning of portfolio. Risk Analysis - Economic Risk -Industry Risk - Company Risk - Financial Risk

Unit II:**[12 Period]**

Various sources of Finance available: Long term sources -Equity Shares, Preference Shares and debentures- Kinds Private Placements- IPO-SEBI- FDI- Institutional Finance - Banks - IDBI, IFCI, IIBI, ICICI, SIDBI, SFC's in India - Merchant Banks in India - NBFC's in India - their way of financing in India for small and medium business

Unit III:**[12 Period]**

Short term sources: Short term sources - banks and financial Institutions that give short term finance - Bills Discounting - Factoring - Working Capital - Concepts - Importance -Cash Management - Inventory Management - Receivables Management - Sources of Working Capital.

[12 Period]

Unit IV:

Venture capital - Meaning - origin - Importance - Venture capital in India - Benefits. Hire Purchase - Concept - Evaluation of Hire Purchase Proposals - Leasing - Overview -Tax aspects -

Lease Accounting - Evaluation of Leasing Proposals

Unit V:**[12 Period]**

General considerations-Construction Financing- Long term financing- Withholding Tax Considerations- Estimating the Borrowing capacity of a project- Loan repayment Parameters- Borrowing Capacity-, Assuming full Draw down Immediately prior to project Completion & Periodic Loan Draw downs- applications to Hypothetical High Speed rail Project- Annual Coverage Tests

Text Book

1. Financial Markets - Gordon & Natarajan. (BPB Publications).

Reference Books

2. Projects - Planning, Analysis, Selection, Implementation and Review - Prasanna Chandra. (Tata McGraw - Hill Publishing Corporation Limited, New Delhi).
3. Indian Financial Systems - M. Y. Khan. (Tata McGraw - Hill Publishing Corporation Limited, New Delhi).

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Block Chain					

Introduction:

Blockchain seems complicated, and it definitely can be, but its core concept is really quite simple. A blockchain is a type of database. To be able to understand blockchain, it helps to first understand what a database actually is.

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

Course Outcome:

CO1	:	To gain knowledge about block chain
CO2	:	To analysis the bit coin operations
CO3	:	To understand the concept of block chain
CO4	:	To know about the ethereum
CO5	:	To analyze the block chain

Unit I: [12 Period]

Block chain meaning – definition-scope-nature –bitcoin meaning – definition – scope-nature -current scenario in block chain.

Unit II: [12 Period]

Block chain structure –Basic operations in block chain-resources of block chain

Unit III: [12 Period]

Ethereum meaning – scope-nature – usages – structure – operations

Unit IV: [12 Period]

Decentralized systems - consensus protocol – Robustness

Unit V:**[12 Period]**

Public key cryptography – Algorithms – techniques- hashing- transaction integrity – securing blockchain.

Text Book

1. Blockchain Competitive Advantage (English, Paperback, Davis Alison)

Reference Book

1. Blockchain Evolution Explained: A Beginners Guide to Understanding Blockchain Technology Paperback – May 13, 2020
2. Building Blockchain Apps| 1st Edition| By Pearson (Paperback, Michael Juntao Yuan)

Mapping of Course Outcomes with Program Outcomes:

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