

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

Rathinam Tech Zone, Eachanari, Coimbatore – 641021.

DEPARTMENT OF COMMERCE



**Syllabus for
M. Com (General)
2024 – 2025 Batch onwards**

Vision and Mission of the Institution

VISION

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

MOTTO

Transform the youth into National Asset.

Vision and Mission of the Department

VISION

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

MISSION

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

Program Educational Objectives (PEO)

PEO1	:	Able to provide professional and consultancy services in diverse sectors.
PEO2	:	Able to effectively handle urgent incidents arising in marketing and finance through business strategy.
PEO3	:	Able to provide as well as introduce changes in various commercial practices.

Mapping of Institute Mission to PEO

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

Mapping of Department Mission to PEO

Department Mission	PEO's
Provides a student-centered Professional environment	PEO1
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO3

Program Outcomes (PO)

PO1	:	Demonstrate knowledge competency in core discipline
PO2	:	Apply the appropriate knowledge and suitable skill in solving the complex problems
PO3	:	Conduct investigations of complex problems by following scientific approaches
PO4	:	Design solutions for complex and open-ended real life or time problems
PO5	:	Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations.
PO6	:	Work effectively and responsibly as a member and leader in a team.
PO7	:	Express complex concepts within the profession and society at large
PO8	:	Understand the professional roles and responsibilities
PO9	:	Analyze social and environmental aspects of the professional practice
PO10	:	Practice higher moral and ethical standards during the discharge of the professionalism

PO11	:	Incorporate finer finance and business practices in all the professional engagement
PO12	:	Identify and address their professional development through lifelong learning

Program Specific Outcomes (PSO)

PSO1	:	Able to provide professional and consultancy services in diverse sectors.
PSO2	:	Able to effectively handle urgent incidents arising in marketing and finance through business strategy.
PSO3	:	Able to provide as well as introduce changes in various commercial practices.

Correlation between the PO/PSO and the PEOs

Program Outcomes		PEO 1	PEO 2	PEO 3
PO1	:	3	1	3
PO2	:	3	2	3
PO3	:	1	2	3
PO4	:	3	1	3
PO5	:	3	3	2
PO6	:	2	3	3
PO7	:	2	3	1
PO8	:	3	2	1
PO 9	:	2	2	3
PO 10	:	3	2	1
PO 11	:	2	1	1
PO 12	:	3	2	2
PSO1	:	2	3	2
PSO2	:	2	3	3
PSO3	:	3	1	2

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

Components considered for Course Delivery is listed below:

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

Mapping of POs with Course Delivery:

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

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

COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
Scheme of Curriculum for M.Com for the Batch admitted during 2024-2025 Onwards

Sem	Part	Type	Sub Code	Subject	Credit	Per Week	CIA	ESE	Total	Exam Hours
1.1	3	C1		Core-I	4	5	50	50	100	3
1.2	3	C2		Core-II	4	5	50	50	100	3
1.3	3	C3		Core-III	4	5	50	50	100	3
1.4	3	C4		Core-IV	4	5	50	50	100	3
1.5	3	SEC 1		Skill - I (Practical / Training)	4	5	50	50	100	3
1.6	3	ELE 1		Elective-1	4	5	50	50	100	3
					24	30	350	350	700	
2.1	3	C5		Core-V	4	5	50	50	100	3
2.2	3	C6		Core-VI	4	5	50	50	100	3
2.3	3	C7		Core-VII	4	5	50	50	100	3
2.4	3	C8		Core-VIII	4	5	50	50	100	3
2.5	3	SEC 2		Skill - II (Practical / Training)	4	5	50	50	100	3
2.6	3	ELE 2		Elective-2	4	5	50	50	100	3
					24	30	250	250	500	
3.1	3	C9		Core-IX	4	6	50	50	100	3
3.2	3	C10		Core-X	4	6	50	50	100	3
3.3	3	C11		Core – XI	4	6	50	50	100	3
3.4	3	SEC 3		Skill - III (Practical / Training)	4	6	50	50	100	3
3.5	3	ELE 4		Elective-3	4	6	50	50	100	3
3.6	3	ITR		Internship / Industrial Training (Summer vacation at the end of II semester activity)	2		50	0	50	3
					22	30	300	250	550	
4.1	3	C12		Core-XII	4	6	50	50	100	3
4.2	3	SEC 4		Skill - IV (Practical / Training)	4	6	50	50	100	3
4.3	3	ELE 5		Elective-4	4	6	50	50	100	3
4.4	3	PRJ		Project with Viva-Voce	8	12	100	100	200	3
					20	30	250	250	500	
TOTAL					90	120	1150	1100	2250	

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

Core

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Theory / Practical
1				Advanced Accounting	Commerce	Theory
2				Financial Management	Commerce	Theory
3				Digital Management	Commerce	Theory
4				Managerial Economics	Commerce	Theory
5				Advanced Cost Accounting	Commerce	Theory
6				Advanced Auditing	Commerce	Theory
7				Business Research Methods	Commerce	Theory
8				Human Resource Management	Commerce	Theory
9				Management Accounting	Commerce	Theory
10				Direct Tax	Commerce	Theory
11				Corporate Accounting	Commerce	Theory
12				International Business	Commerce	Theory

Skill Enhancement Course

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Advance Excel with Finance	Commerce	Practical
2				Financial Management	Commerce	Practical
3				Investment Management	Commerce	Practical
4				Accounting Practices in Tally - ERP09	Commerce	Practical

Elective

S.No.	Sem	Pre-requisite	Course Code	Course Name	Offering Department	Type Practical / Training
1				Financial Markets and Institution	Commerce	Theory
2				Business Finance	Commerce	Theory
3				Indian Stock Exchange	Commerce	Theory
4				Legal Aspects of Business	Commerce	Theory
5				Management Information System	Commerce	Theory
6				Entrepreneurship Development	Commerce	Theory
7				E Commerce	Commerce	Theory
8				Services Marketing	Commerce	Theory
9				Enterprises Resource Planning	Commerce	Theory
10				Business Strategic Management	Commerce	Theory
11				Retail Marketing	Commerce	Theory
12				Security Analysis and Portfolio Management	Commerce	Theory

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Advanced Accounting	4	5	-	-	Core Theory
Course Introduction						
The course is to develop students' ability to construct accounting reports and make decisions from such accounting information.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Analyze the accounts of Banking companies					
CO 2:	Construct financial statements for Insurance Companies					
CO 3:	Emphasizes the importance of ethical standards and regulatory compliance in maintaining the integrity of financial reporting.					
CO 4:	Evaluate balance sheets, income statements, and cash flow statements to assess the financial health of farm businesses.					
CO 5:	Develop comprehensive investment reports for stakeholders.					
Unit I:	Accounts of Banking					[12Periods]
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:	Inflating 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 transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of 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						
Text Books:						
1. S.N. Maheswari, Advanced Accountancy, Vikas Publishers, 200						
Reference Books:						
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.						
Web Resources:						

https://www.google.co.in/books/edition/Advanced_Accountancy_Volume_II

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	2	3	1	2	2	1	3	2	1	2	2	1
C02	2	2	3	2	1	1	2	1	2	3	3	1	2	1	2
C03	3	2	2	1	3	2	1	2	2	1	2	1	2	2	3
C04	1	1	3	2	1	3	2	2	1	3	1	2	2	2	2
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	2

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Management	4	5	-	-	Core Theory
Course Introduction						
Prepare and analyze financial statements, including the balance sheet, income statement, and cash flow statement.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recollect the concept and importance of financial management.					
CO 2:	Analyse the Various sources of long-term and short-term finance.					
CO 3:	Identify the methods and techniques for calculating cost of capital.					
CO 4:	Examine different type leverage followed by a organization.					
CO 5:	Evaluate the various dividend policies & Working capital.					
Unit I:	Introduction					[12Periods]
Financial Management -Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance– Short-term and Long-term finance.						
Unit II:	Cost of Capital					[12 Periods]
Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings–WeightedAverageCostofcapital–Capitalbudgeting–Techniques–ROI,Payback period and Discounted cash flow.						
Unit III:	Leverages					[12 Periods]
Leverages-Financial Leverage–Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis– Determinants of capital structure-Capitalization–Over and Under Capitalization-Merits and Demerits.						
Unit IV:	Dividend Theories					[12 Periods]
Dividend Theories: Walter’s model– Gordon and MM’s models–Dividend policy-Forms of Dividend – Determinants of dividend policy.						
Unit V:	Working Capital Management					[12 Periods]
Working Capital Management–Cash Management–Receivables Management –Inventory Management – Determinants and Computation of Working Capital.						
Text Books:						
1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021						
Reference Books:						
1.Maheshwari.S.N, ”Financial Management”,NewDelhi, Sultan Chand & Sons,2019						
2.Sharma.R.K&Gupta.K.Shashi, ”FinancialManagement”,NewDelhi,KalyaniPublishers,9th Revised Edition						
Web Resources:						
https://www.infobooks.org/free-pdf-books/business/financial-accounting/						

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C01	1	2	1	2	2	1	2	2	1	2	2	1	2	2	1
C02	2	2	2	2	1	1	2	1	2	3	1	1	3	1	2
C03	3	2	2	1	2	2	2	1	2	1	3	1	2	1	3
C04	1	1	1	2	1	2	2	2	1	2	1	2	1	2	1
C05	2	3	1	2	2	2	1	2	2	1	2	1	2	3	1

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Digital Management	4	5	-	-	Core Theory
Course Introduction						
Develop and implement comprehensive digital marketing strategies and improve customer engagement through data-driven insights						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recollect the marketing concepts, types and modern marketing concept					
CO 2:	Illustrate the macro and micro environments of a market and buyer behavior					
CO 3:	Locate the different types of products, product line, product mix and pricing decisions					
CO 4:	Analyze the important of channels of distribution and promotional mix					
CO 5:	Examine the market agricultural produce and marketing research					
Unit I:	Introduction					[12Periods]
Market: Meaning-types. Marketing: Meaning-types(Relationship marketing-Digital marketing Augmented marketing-Retail marketing-Event marketing-Green marketing- Demarketing Remarketing-Social marketing –International Marketing)-importance marketing mix(4P’s). Modern marketing concept: factors influencing the marketing concept–marketing system- marketing functions. Marketing Management: Meaning-Definition- Nature-Principles– Importance Functions-Problems- Differences between Sales Management and Marketing Management.						
Unit II:	Product					[12 Periods]
Product: Meaning-features-classifications-Product policies: Product Planning and Development Product Line-Product Mix-Product Branding-Product Packaging –Labeling: meaning-features importance. Product Life Cycle: Meaning-importance-PLC Chart. Pricing: Objectives- kinds of pricing policy-factors influencing the pricing policy.						
Unit III:	Channels of Distribution					[12 Periods]
Channels of Distribution–Meaning-Basic channels of distribution-Selection of a suitable channel - Factors Influencing Selection of a channel-middleman in distribution-Kinds – Functions - Elimination of Middlemen -Arguments in favour of and against.						
Unit IV:	Promotional Mix					[12 Periods]
Promotional Mix: Meaning-importance. Advertising: Meaning-methods-media-advertising copy-qualities of a good advertising copy- evaluation of advertisements. Personal selling: Meaning- importance-duties-qualities of an effective salesman. Sales promotion: Meaning &importance.						
Unit V:	Marketing Information and Research					[12 Periods]
Marketing Information and Research: Meaning-Importance-Components of marketing research Market Research Vs Marketing Research. Advantages of Marketing Research. Agricultural Marketing: meaning-features–defects. Regulated market: meaning-features &importance.						
Text Books:						
1. Mamoria C B, Suri.R Kand SatishMamoria“Marketing Management”Allahbad, Kitab Mahal,2016						
2. Dr. GuptaC.B. and Dr.RajanNairN“Marketing Management”NewDelhi,S.Chandand sons-2018						
Reference Books:						
1. Pillai R.S.N &Bagavathi- “Modern Marketing”,NewDelhi,S.Chand,2016						

2. Dr.Radha, “MarketingManagement”Chennai,PrasannaPublishers,2018

Web Resources:

<http://www.coursera.org/learn/marketing-management>

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C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Managerial Economics	4	5	-	-	Core Theory
Course Introduction						
Managerial economics provides a link between economic theory and the decision sciences in the analysis of managerial decision making.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understanding Application of concepts of Managerial Economics in the process of business decision making					
CO 2:	To understand Application of demand supply concepts towards consumer choices.					
CO 3:	To Compare economies and dis-economies scale of production in real life situation.					
CO 4:	Assessment of Production process determination in various industries.					
CO 5:	Impact of business cycles in Agriculture, Industry, Services and Share Market.					
Unit I:	Introduction					[12 Periods]
Meaning – Definition - Concepts of Managerial Economics - Nature & scope of Managerial Economics - Economic theory & Managerial theory - Role & responsibilities of Managerial Economists - Fundamental Principles: Opportunity Cost Principle - Equi Marginal Principle.						
Unit II:	Demand Analysis					[12 Periods]
Demand Analysis Individual & Market - Law of demand - Elasticity of demand - Meaning and importance. Price elasticity, Income elasticity & Cross elasticity – Use of elasticity in Managerial decisions.						
Unit III:	Production Theory					[12 Periods]
Production function - Production with one and two variable inputs - Economics and dis-economies of scale - Short & Long run cost functions - Law of variable proportions - Law of supply - Cost and Managerial Decisions.						
Unit IV:	Price determination & Pricing practices					[12 Periods]
Price determination & pricing practices: Characteristics of different market structures - Objectives of firm - Price determination in short-run and long run under perfect competition - Monopolistic competition - oligopoly and monopoly - Price discrimination.						
Unit V:	Business cycles					[12 Periods]
Business cycles: Nature and phases of business cycle - Theories of business cycles - Monetary innovation - Samuelson and Hicks theories - Inflation: Characteristics and types - inflation in terms of demand pull and cost push factors - Effects of Inflation.						
Text Books:						
1. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi 2021.						
Reference Books:						
1. Pindyck Robert S. and Daniel L. Rubinfeld, Micro Economics, Third edition, Prentice Hall of India, New Delhi, 2021.						
2. Koutsiyannis, A. Modern Microeconomics, Macmillan press Ltd. 2021.						
Web Resources:						
https://managerialeconomics.ucdavis.edu/						
https://en.wikipedia.org/wiki/Managerial_economics						

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Course Outcome	Programme Outcomes												Programme Specific Outcome		
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C02	2	1	1	2	3	2	3	3	1	3	2	2	1	2	3
C03	2	3	3	2	1	2	2	3	3	1	3	2	3	1	1
C04	1	2	2	3	1	3	3	2	3	3	2	2	1	3	2
C05	1	3	2	3	3	1	2	3	1	1	1	3	3	2	2

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Advanced Cost Accounting	4	5	-	-	Core Theory
Course Introduction						
This course will examine the importance of analyzing and managing costs; activity-based management, process costing and cost allocation; planning and decisions making, and evaluating and managing performance.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand the basic principles of Cost Accounting.					
CO 2:	Identify the elements and cost concept.					
CO 3:	Compute economic order quantity (EOQ) and apply the EOQ to determine the optimum order Quantity.					
CO 4:	Students would be able to solve various decision-making problems that takes place in business.					
CO 5:	Students would recall the need for variance analysis and would compute material, labour, variable overheads, fixed overheads, sales and profit variances.					
Unit I:	Cost Accounting Principles					[12Periods]
Cost Accounting Principles: Meaning of cost and cost accounting – Objectives of cost accounting – Installation of a costing system.						
Unit II:	Cost Concepts					[12 Periods]
Elements of cost – Cost concepts – Cost classifications – Methods, systems and techniques of costing – Cost sheet.						
Unit III:	Cost Accounting for Material Cost Control					[12 Periods]
Cost Accounting for material cost control – Need for material cost control – Purchase control – Stores control – Stock levels – EOQ analysis.						
Unit IV:	Labour Cost Control					[12 Periods]
Labour Cost Control – Time keeping and time booking – Treatment of idle time and overtime cost – Wage rates for costing – Systems of wage payment – Time wage and piece rate – Incentive schemes of wage payment – Labour turnover.						
Unit V:	Overhead Cost Control					[12 Periods]
Overhead Cost Control – Classification of overheads – Allocation and appointment – Absorption of overheads – Different methods – Treatment of under absorption and over absorption of overheads.						
Text Books:						
1. Drury – Management and Cost Accounting with CourseMate 2020.						
Reference Books:						
1. S.P. Jain and K.L. Narang Cost Accounting 2020.						
2. Khanna, Pandey, Ahuja and Arora Practical Costing 2021.						
Web Resources:						
https://www.youtube.co/						
https://ic/						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
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C02	3	2	3	3	1	2	1	1	3	2	1	3	3	2	1
C03	2	1	1	3	3	3	2	1	2	2	3	1	1	2	3
C04	2	3	3	1	2	1	2	3	2	3	3	2	3	2	1
C05	3	1	2	2	2	1	3	2	3	3	2	1	2	1	2

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Advanced Auditing	4	5	-	-	Core Theory
Course Introduction						
To make the learner aware about provisions of Company audit, audit of different types of organizations, audit under various laws and audit in a computerized environment.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Get knowledge of audit.					
CO 2:	Understand various provisions of Company audit					
CO 3:	To understand audit reports and get knowledge of audits of various forms of organizations.					
CO 4:	Gain awareness about audit under different laws.					
CO 5:	Be familiar with audit procedures followed in a computerized environment.					
Unit I:	Introduction					[12 Periods]
Introduction to Audit - Audit of Ledgers - General Considerations - Scrutiny of Ledgers of Assets - Personal and Revenue Accounts.						
Unit II:	Company Audit					[12Periods]
Company Audit - Audit of Shares - Qualifications and Disqualifications of Auditors - Appointment of auditors - Removal of auditors - Powers and duties of auditors - Branch audit - Joint audit - Special audit - Reporting requirements under the Companies Act, 2013.						
Unit III:	Audit Reports and Special Audits					[12 Periods]
Audit reports; qualifications - Notes on accounts - Distinction between notes and qualifications - Detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members - Special points in audit of different types of undertakings (i.e., Educational institutions, Hotels, Clubs and Hospitals).						
Unit IV:	Audit under other laws					[12 Periods]
Cost audit - Environmental Audit - Energy Audit - Audit under different statutes - viz; income tax, other direct tax laws and indirect taxes.						
Unit V:	Auditing in Computerized Environment					[12 Periods]
Audit under computerized environment: Computer auditing - specific problems of EDP audit - Need for review of internal control especially procedure controls and facility controls - Techniques of audit of EDP output - Use of computers for internal and management audit purposes - Test packs - Computerized audit programmers - Involvement of the auditor at the time of setting up the computer system.						
Text Books:						
1. Cost audit and Management Audit - V. K. Saxena and C. D. Vashistha, Sultan Chand and Sons, Delhi 2020.						
Reference Books:						
1. Cost Audit and Management Audit - N.P. Agarwal 2019.						
2. The Management Audit — P. William, Leonar 2021.						
Web Resources:						
https://www.icai.org/post.html?post_id=19166						
https://online.mason.wm.edu/blog/what-is-advanced-auditing						

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

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

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Research Methods	4	5	-	-	Theory
Course Introduction						
Business research is the process of collecting and analysing information related to customers and competitors. This information is necessary for making informed marketing decisions and positioning a product appropriately. Additionally, it assists organizations in recognizing the strengths and weaknesses of their existing marketing strategy and taking appropriate marketing actions accordingly.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Explain the range of quantitative and / or qualitative research techniques to business and management problems / issues					
CO 2:	Organize and conduct research in a more appropriate sampling method manner.					
CO 3:	Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research					
CO 4:	Interpret the data analysis in relation to the research process by testing hypothesis					
CO 5:	Write a research report and thesis					
Unit I:	Introduction					[12Periods]
Business Research: Meaning – Scope - Significance –challenges-types-process– Qualities a good researcher –Ethics in research- Research problems: Identification-Selection. Hypothesis –Research design.						
Unit II:	Sampling design					[12 Periods]
Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study –Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation- Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal-Ordinal- Interval Ratio. Scaling techniques: Rating scales-Attitude scales – Likert’s Scale-Guttsman scale-Thurston scale.						
Unit III:	Statistical tools					[12 Periods]
Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression.						
Unit IV:	Testing of Hypothesis					[12 Periods]
Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and testing the correlation coefficient -‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One way ANOVA -Two-way ANOVA. Non-parametric test: Chi-square Test – Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test.						
Unit V:	Interpretation					[12 Periods]
Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing; checking plagiarism.						
Text Books:						
1. Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Delhi, New Age International Publishers						

Reference Books:															
1. Murry.R , Spiegel, Larry.J and Stephens“Theory and Problems of Statistics”, Third Edition,New Delhi, McGraw- Hill Publishing Co. Ltd, 2017.															
2. Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice” Ninth Edition New Delhi, S.Chand & Co. Ltd , 2017															
Web Resources:															
https://www.indeed.com/career-advice/career-development/what-is-business-research															
https://onlinecourses.swayam2.ac.in/cec20_mg14/preview															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	2	1	2	2	1	2	2	1	2	2	1	2	2	1
C02	1	2	1	2	1	1	2	1	1	3	1	1	1	1	2
C03	1	2	2	1	2	2	1	1	2	1	2	1	2	2	3
C04	2	1	2	2	1	1	2	1	1	1	1	2	1	2	1
C05	2	2	1	1	2	2	1	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Human Resource Management	4	5	-	-	Core Theory
Course Introduction						
In general Human Resource Management is a management function concerned with hiring, training, motivating, developing and maintaining workforce in an organisation. Human resource management ensures satisfaction of employees so as to get maximum contribution of employees for the achievement of organisational objectives.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Explain human resources planning, dealing with surplus and deficient man power					
CO 2:	Describe the meanings of terminology and tools used in managing employees effectively					
CO 3:	Apply a selection strategy for a specific job					
CO 4:	Gain knowledge in develop, analyze and apply advanced training strategies and specification delivery of training programs					
CO 5:	Assess the different techniques involved in the performance appraisal process.					
Unit I:	Introduction				[12Periods]	
Human Resource Management –Definition-Objectives-Functions-Evolution and growth of HRM-Qualities of good HR Manager-Changing roles of a HR Manager-Problems and challenges of a HR Manager-Planning the Human resources-Objectives –Steps in human resources planning –Dealing with surplus and deficient man power-job analysis-Job description- Job specification						
Unit II:	Recruitment and Selection				[12 Periods]	
Recruitment and Selection-Procurement process-Placement-Induction-Objectives of recruitment sources-Internal and External recruitment –Application blank-Testing-Interviews-Types.						
Unit III:	Training and Development				[12 Periods]	
Training and Development-Principles of Training-Assessment of training needs-On the Job training methods-Off the job training methods-Evolution of effectiveness of training Programmes.						
Unit IV:	Discipline				[12 Periods]	
Discipline-Meaning-Causes of indiscipline-Acts of indiscipline-Procedure for Disciplinary Action-Organization conflict-Conflict in organizational behaviours-Individual aspect of conflict Organizational conflict-Management of conflict.						
Unit V:	Performance Appraisal				[12 Periods]	
Performance Appraisal-Process-Methods of performance appraisal-Appraisal counseling Motivation process-Theories of Motivation-Managing grievances and discipline.						
Text Books:						
1. Aswathappa, K., “Human Resource Management”, Eighth Edition, New Delhi, Tata McGraw Hill Education India Pvt. Ltd, 2017						
Reference Books:						
1. Rao.V.S.P “Human Resource Management” Second Edition, New Delhi, Cengage Publications, 2015 2. Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice” Ninth Edition New Delhi, S.Chand & Co. Ltd , 2017						
Web Resources:						
https://onlinecourses.nptel.ac.in/noc22_hs63/preview https://www.coursera.org/specializations/human-resource-management						

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

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Accounting	4	5	-	-	Core Theory
Course Introduction						
Management accounting makes use of various techniques which include marginal costing, standard costing, budgetary control, break-even analysis, cost- volume-profit relationship, ratio analysis, inter-firm comparison and uniform costing, internal audit .						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recollect the concept and importance of management accounting.					
CO 2:	Explain the role of managerial accounting in management decision making					
CO 3:	Utilize the various methods and technique of managerial accounting.					
CO 4:	Analyze the method and technique of management accounting used for managerial decision making.					
CO 5:	Prepare budget and budgetary control for any business concern					
Unit I:	Introduction				[12Periods]	
Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives– Importance–Limitations–Distinction between Financial Accounting and Management Accounting– Relationship between cost and management Accounting–Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation						
Unit II:	Ratio Analysis Working & Capital Management				[12 Periods]	
Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements.						
Unit III:	Fund Flow statement & Cash Flow Statement				[12 Periods]	
Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance or uses of Funds Flow statements – Limitations – Schedule of changes in working capital – Preparation of Funds Flow statement – Cash Flow statement – Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.(As per AS3 / Ind-As 7)						
Unit IV:	Marginal Costing				[12 Periods]	
Marginal Costing – Definition of Marginal cost and Marginal Costing – Salient features – Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making						
Unit V:	Budgeting & Budgetary control				[12 Periods]	
Budgeting and Budgetary control – Meaning- Definition – Objectives of Budgetary control – Essentials of Budgetary control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing						
Text Books:						
1. Sharma.R.K & Gupta.K.Shashi,"Management Accounting',New Delhi,Kalyani Publishers,14th Edition						
Reference Books:						
1. Reddy.T.S & Reddy Y Hari Prasad,"Management Accounting", Chennai,Margham Publications,2006						
2. Khan.M.Y & Jain.P.K,"Management Accounting,Chennai,McGraw Hill Education(India)Pvt Ltd,2018						

Web Resources:

https://onlinecourses.swayam2.ac.in/cec21_cm01/preview

https://onlinecourses.nptel.ac.in/noc20_mg65/preview

Mapping of Course Outcome with Programme Outcome and Programme Specific outcome

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

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Direct Tax	4	5	-	-	Core Theory
Course Introduction						
A direct tax is a tax that a person or organization pays directly to the entity that imposed it. Examples include income tax, real property tax, personal property tax, and taxes on assets, all of which are paid by an individual taxpayer directly to the government.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Evaluate the procedure for computing of taxable income under various sources.					
CO 2:	Recollect the concept of tax administration and practices.					
CO 3:	Utilize the latest provision of income tax act.					
CO 4:	Develop the legitimate way of Tax Planning and Management.					
CO 5:	Make use of the procedure for assessment and e-filing.					
Unit I:	Introduction					[12 Periods]
Income Tax Act–Definition–Income–Agricultural Income–Assesse – Previous year– Assessment year– Residential status–Scope of Total Income–Capital and Revenue–Receipts and Expenditure– Exempted Incomes.						
Unit II:	Computation of Income					[12 Periods]
Computation of Income from Salaries and Income from House property.						
Unit III:	Trading Account					[12 Periods]
Computation of Profits and Gains of Business or profession – Calculation of Capital gain.						
Unit IV:	Bill of Exchange					[12 Periods]
Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.						
Unit V:	Non-profit Organisation					[12 Periods]
Income Tax Authorities – Procedure for Assessment – Collection of Tax – Procedure of e filing.						
Text Books:						
1. Direct Taxes, Lal B.B, Persons Education 29th Edition, New Delhi.						
Reference Books:						
1. Income Tax Law and Practice, Dr Mehrotra. H.C & Dr Goyal. S,P, Agra, Sahitya Bhawan Publications, 2024						
2. Tax Laws; Pagare Dinkar ,Sultan Chand & Sons, 2024 New Delhi,						
Web Resources:						
https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview						
https://www.udemy.com/course/direct-taxation-in-india-a-comprehensive-study/						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting	4	5	-	-	Core Theory
Course Introduction						
Corporate accounting refers to the process of recording a company's financial transactions. It is a process of documenting expenses, incomes, sales and purchases over a specific time period. The end results of this process are financial statements like the cash flow statement, the income statement and the balance sheet.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company.					
CO 2:	Explain the accounts of Amalgamation, Absorption and Alteration of share capital.					
CO 3:	Prepare accounts at the time of liquidation of companies.					
CO 4:	Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies					
CO 5:	Examine the theoretical framework of Human resource accounting, Government accounting, Responsibility accounting and Environmental Accounting					
Unit I:	Final accounts				[12 Periods]	
Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet.						
Unit II:	Amalgamation				[12 Periods]	
Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Accounting treatment as per AS 14 in the books of Transferee Company. Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).						
Unit III:	Liquidation of companies				[12 Periods]	
Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator's final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only.						
Unit IV:	Banking companies and Insurance Companies				[12 Periods]	
Accounts of Banking companies and Insurance Companies (Life and Fire Insurance only).						
Unit V:	Inflation accounting				[12 Periods]	
Inflation accounting – Human resource accounting-Principles of Government accounting – Responsibility accounting - Environmental Accounting.						
Text Books:						
1. Advanced Accountancy, Volume II, Gupta, R.L. and Radhasamy, M, Sultan Chand and Sons, 2015, New Delhi.						
Reference Books:						
1. Advanced Accountancy Volume II, Pillai, R.S.N. and Bagavathi, Third Edition, Sultan Chand and Sons, New Delhi, 2018. 2. Advanced Accounting, Volume II; 3. Reddy T.S. and Murthy.A , Margham Publications, 2016 Chennai,						
Web Resources:						
https://testbook.com/ugc-net-commerce/corporate-accounting						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	2	2	1	1	3	3	1	2	1	3	2	1	2	2	1
C02	2	1	2	2	2	1	1	1	2	3	3	1	3	1	2
C03	1	3	2	2	1	3	2	3	2	1	2	1	2	3	3
C04	2	3	1	1	2	1	3	3	1	3	3	2	3	2	3
C05	3	2	2	2	3	2	2	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	International Business	4	5	-	-	Core Theory
Course Introduction						
International business involves transactions and exchanges of goods, services, or resources between individuals, organizations, or governments in different countries. It encompasses various activities, including international trade, investment, finance, marketing, and management.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recall the concept of international business					
CO 2:	Explain the level of changes international business in global era.					
CO 3:	Identify the role of global financial markets and instrument.					
CO 4:	Evaluate various functions of WTO, IMF AND IBRD.					
CO 5:	Analyze various theories of foreign exchange					
Unit I:	Introduction					[12 Periods]
International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.						
Unit II:	Euro Currency Market					[12 Periods]
Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.						
Unit III:	Export marketing					[12 Periods]
Export marketing – Meaning – An overview of export marketing – differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export market analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.						
Unit IV:	India's Imports and Exports					[12 Periods]
Composition and direction of India's imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.						
Unit V:	Foreign exchange					[12 Periods]
Foreign exchange – Theories of foreign exchange – administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.						
Text Books:						
1. International Marketing Management, Bhattacharyya.V & Varshney R.L, Sultan Chand & Sons,2015						
Reference Books:						
1. International Business, Rao P Subba, Himalaya Publications, Mumbai -2013						
2. International Business; Jeevanandam C: Sultan Chand and Sons, New Delhi-2016						
Web Resources:						
https://onlinecourses.nptel.ac.in/noc20_mg54/preview						
https://onlinecourses.swayam2.ac.in/cec20_mg12/preview						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	3	2	1	3	1	3	2	1	3	2	1	2	1	1
C02	2	3	3	1	1	2	3	3	1	3	3	1	1	2	2
C03	2	1	2	1	3	2	1	2	1	1	2	1	3	3	3
C04	1	3	3	2	1	1	3	3	2	3	3	2	2	3	3
C05	2	1	2	1	2	2	1	2	1	1	2	1	1	3	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Advance Excel with Finance	4	5	-	-	Core Practical
Course Introduction						
Application of Excel skills to real-world financial scenarios and case studies, allowing participants to solve practical problems encountered in finance roles.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Application of Excel skills to real-world financial scenarios and case studies, allowing participants to solve practical problems encountered in finance roles.					
CO 2:	Ability to perform complex data analysis tasks using Excel's data analysis tools, including PivotTables, Power Query, and Power Pivot.					
CO 3:	Designing and creating dynamic financial reports and dashboards in Excel					
CO 4:	Integrating data from multiple sources, and presenting financial information effectively for decision-makers					
CO 5:	Application of Excel skills to real-world financial scenarios and case studies, allowing participants to solve practical problems encountered in finance roles.					
Unit I:	Customer Details of a Bank				[12 Periods]	
Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and perform the following: 1. Delete the customer who had closed the A/c. 2. Insert a row in between the 1st & 2nd customer. 3. Insert a column in between Address & Email ID and Name it as Telephone Number. 4. Hide the column 'Address'. To Create a table of a company with the following details 1. [Name of the employees, Name of the department, Net Pay, City Address] Copy the department employees in sheet number 2. 2. Copy the details of the employees staying in Coimbatore city. 3. Find the person who is getting a maximum salary.						
Unit II:	Preparing the Payroll				[12 Periods]	
To Prepare payroll for the employees (10 employee) of an organization and count the number of employees who are getting the salary of more than IR.10,000. Calculate with the following components (DA, HRA, CC'A, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employee. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard						
Unit III:	Preparing a Mark List for a Class				[12 Periods]	
Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.						
Unit IV:	Formatting the Table				[12 Periods]	
Suppose that at the beginning of May 2012 you purchased shares in Apple, Inc. (Nasdaq: AAPL). It is now five years later and you decide to evaluate your holdings to see if you have done well with this investment. The table below shows the market prices of AAPL.						

- Enter the data, as shown, into a worksheet and format the table as shown Create a formula to calculate rate of return for each year) Calculate the total return for the entire holding period.
- What is the compound average annual rate of return's) Create a Line chart showing the stock price from May 2006 to May2011. Make sure to title the chart and label the axes. Now, create an XY Scatter chart of the same data.
- What are the differences between these types of charts?
- Which type of chart is more appropriate for this date) Experiment with the formatting possibilities of the chart. For example, you might try changing it to a 3-D Line chart and fill the plot area with a marble background. Is there any reason to use this type of chart to display this data?
- Do the "enhancements" help you to understand the data.

Unit V:	Calculate the Average Annual Growth Rates	[12 Periods]
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In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio.

Fiscal Year 2017 2016 2015 2014 2013
Total Revenue 1,98,198 the average annual growth rates for revenue and net income using the GEOMEAN function.

Is net income growing more slowly or faster than total revenue?

Is this apposite for your investment in the company?

Calculate the average annual growth rate of total revenue using the AVERAGE function. Is this result more or less accurate than your result in the previous question?

Why? Rate a Column chart of total revenue and net income. Be sure to change the chart so that the x-axis labels contain the year numbers, and format the axis so that 2017 is on the far-right side of the axis.

Text Books:

- Building Financial Models with Microsoft Excel, by K. Scott Proctor

Reference Books:

- Excel 2016 from Scratch, by Peter Kalmström
- Excel 2016 Bible, by John Walkenbach

Web Resources:

- <https://www.udemy.com/how-to/excel>
<https://www.udemy.com/course/excel-for-analysts>

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Management	4	5	-	-	Core Theory
Course Introduction						
To provide an in-depth understanding of the core finance functions and decisions in the area of corporate financial management. Further provide a practical and problem insight for effective financial decision-making.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recollect the concept and importance of financial management.					
CO 2:	Analyze the Various sources of long-term and short-term finance.					
CO 3:	Identify the methods and techniques for calculating cost of capital.					
CO 4:	Examine different type leverage followed by an organization.					
CO 5:	Evaluate the various dividend policies & Working capital.					
Unit I:	Introduction					[12 Periods]
Financial Management - Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–relationship between Risk and Return–Sources of finance– Short-term and Long-term finance.						
Unit II:	Cost of Capital					[12 Periods]
Cost of Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings–Weighted Average Cost of capital–Capital budgeting–Techniques – ROI, Payback period and Discounted cash flow.						
Unit III:	Leverages					[12 Periods]
Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis – Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits and Demerits.						
Unit IV:	Dividend Theories					[12 Periods]
Dividend Theories: Walter’s model – Gordon and MM’s models –Dividend policy -Forms of Dividend – Determinants of dividend policy.						
Unit V:	Working Capital Management					[12 Periods]
Management – Determinants and Computation of Working Capital- Working Capital Management–Cash Management–Receivables						
Text Books:						
1. The Economist Guide to Financial Management (2nd Ed)						
Reference Books:						
1. Corporate Controller’s Handbook of Financial Management (2023-2024)1:Authors: Jae K. Shim, Joel G.Siegel, Nick Dauber, Marc H. Levine						
2.The Basics of Public Budgeting and Financial Management						
Web Resources:						
https://www.amazon.in/ACCA-Financial-Management-Study-Text-ebook/dp/B0C3RY49HY						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Accounting Practices in Tally - ERP09	4	5	-	-	Core Practical
Course 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/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.					
CO 2:	To learn to maintain accounts using cost Centre.					
CO 3:	To create security using passwords.					
CO 4:	To discuss accounting, inventory management system and payroll management.					
CO 5:	To make students ready with required skill for employability in the job market.					
Unit I:	Creation of company & Multiple ledger				[12 Periods]	
<p>1. Create company in the name of —Rathinam & Col in tally ERP 9 with VAT options. Accounts with Inventory option. Financial accounting year 01.04.2016 on wards.</p> <p>2. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2016 in —Rathinam & Co.</p>						
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	
Unit II:	Password creation				[12Periods]	
<p>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 datasecurity and that is why he decides to adopt the following password policy:</p> <p>1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one</p>						

specialist character init. (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.

Unit III:	Creation of Multiple Groups under Fixed Asset	[12 Periods]
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1. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

Computer	Furniture	Buildings
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2. 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

Unit IV:	Create Stock Groups/ Godown	[12 Periods]
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1. 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., (Sunday Creditors)	Electricity Charges
Carriage inward	Telephone Charges
Carriage outward	Salary paid
Wages	Salary Payable
Computer	Bank Charges
Bank interest	Malar & Co., (Sundry Debtors)

2. Create the following data in the books of M/s. Bharath Electronics:
 - a. **Unit of Measurement:** Nos. (Numbers), Doz. (dozen)
 - b. **Godown:** Tech Zone Godown, 16/25, Rathinam Corner, Eachinary, Coimbatore. Under Primary. Byallow storage of material option as yes.
 - c. **Stock Categories:** 15" & 17" (LG Monitor Inch wise)
 - d. **Stock Groups :** LG Monitor, Printer, Keyboard.
 - e. **Stock Items:**

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

Unit V:	Share E-Mail, Take Print, Backup & Split Company	[12 Periods]													
<ol style="list-style-type: none"> 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. Take a print out of Cheque no. 146814 Issued 10.10.2016 to Electricity charges. 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 Take a backup of —Bharath Electronics & —Rathinam& Coll Books of Accounts in E Drive. 															
Text Books:															
1.Mr. Ravindra Parmar Tally. ERP 9 with GST Computer World Research Department 2018 Reference Books S.No Author Name Title of the Book Publisher Year and Edition.															
Reference Books:															
1.Nadhani, A. K. (2018). Tally ERP 9 Training Guide. New Delhi: BPB Publications. 2.Satpathy, S. (2020). Tally ERP 9 Book Advanced User. Tally, New Delhi.															
Web Resources:															
http://tallyerp9book.com/TallyERP9-Book-Content.html															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Investment Management	4	5	-	-	Core Theory
Course Introduction						
To make students familiar with the conceptual framework of securities markets and the instruments traded therein.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Know various types of financial securities available in the stock market.					
CO 2:	To Skillfully understand various factors favorable for investment.					
CO 3:	To Identify how to make a fruitful investment Decisions.					
CO 4:	To Understand the approaches to security analysis and its Valuation.					
CO 5:	To Gain the knowledge about the portfolio theory and measurement of Risk Return.					
Unit I:	Introduction – An overview of investment					[12 Periods]
Meaning and definitions of investment - Objectives of investments - Classifications of investments - Modes of investment - Scope of investment management - Factors affecting investment decisions - Process of investment decisions - Difference between investment & speculation and investment & gambling - Real and financial assets- meaning - types and features of an ideal investment programme.						
Unit II:	Valuation of securities					[12 Periods]
Meaning and types of securities - equity based and debt based - Valuation of securities bond and equity valuation - Legal framework of security markets in India - Organized stock exchanges - Trading and operational mechanism of stock exchanges in India.						
Unit III:	Mutual funds and security market analysis					[12 Periods]
Mutual funds - concept and origin of the mutual funds - Types of mutual funds - Importance of mutual funds - Estimation of net asset value of mutual funds - Mutual funds in India - Security market analysis - fundamental analysis - Economic, industry and company analyses - Technical analysis - methods of technical analysis - Dow theory and Random Walk Hypothesis.						
Unit IV:	Listing of Securities					[12 Periods]
Listing of Securities - Online trading – Dematerialization - Depositories and depository participants - WAP enabled trading - Investment and taxation- Long-term and short-term capital gains.						
Unit V:	Portfolio management					[12 Periods]
Investment management -Portfolio management - meaning of portfolio management - Principles of portfolio management - Ingredients of portfolio management - Selection of portfolio - Markowitz Diversification						
Text Books:						
1. Alexander, G. J., William, S. F., Jeffery, B. V., Fundamentals of Investment, 3rd Edition, Pearson Education.						
Reference Books:						
1.V. A. Avadhani, Investment Management, Himalaya Publishing House. 2. Shashi K. Gupta and Rosy Joshi, Securities Analysis and Portfolio Management (Investment Management), Kalyani Publishers.						

Web Resources:

<https://annamalaiuniversity.ac.in/studport/download/value%20added%20crs/Even%20VAC/9%20ACOMVAC06.pdf>

<https://www.lse.ac.uk/study-at-lse/uolip/Assets/documents/FN3023-Investment-management.pdf>

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

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

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Markets and Institutions	4	5	-	-	Elective
Course Introduction						
The course helps to understand different aspects and components of financial Institutions and financial markets. This will enable the students to take rational decisions on financial market and institutions.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Know about structure, organization and working of Financial system in India					
CO 2:	Understand composition of money market					
CO 3:	Describe the concept of Capital market					
CO 4:	Get knowledge about Capital market Institutions					
CO 5:	Analyze Financial derivative markets in India					
Unit I:	Financial System					[12Periods]
Meaning and components of financial system: financial markets, financial assets and financial intermediaries. Financial market and capital formation in India.						
Unit II:	Money Market					[12 Periods]
Meaning, importance and role of money market – call money market- treasury bills market – discount market – commercial paper market – certificate of deposit – money market in India –RBI regulation on money market.						
Unit III:	Capital Market					[12 Periods]
Meaning and classification – Government securities market –Industrial loan market – Mortgage market – Credit guarantee market – bond market – DFIs in India: IFCI, SFCs, IDFC, ICICI, SIDBI and NBFCs – role of DFI in industrial development in India.						
Unit IV:	Industrial Securities Market					[12 Periods]
Primary market – meaning, importance and functions – methods of floating new issues– pricing of issues and book building process. Secondary market and stock exchanges - role and functions – trading mechanism – settlement system – capital market institutions in India: NSE, BSE, NSDL, CDSL, SHCL and STCIL and STCI. Capital market regulations: SEBI – role and functions.						
Unit V:	Derivative Market					[12 Periods]
Financial derivatives: meaning and functions – classification of derivative instruments – price fixing and insurance contracts – Forwards and Futures: stock and stock index futures – Options and swaps: uses and classifications - derivative markets in India.						
Text Books:						
1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill						
Reference Books:						
1. Gordon E. &Natarajan K.: Financial Markets & Services, Himalaya Publishers						
2. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons.						
Web Resources:						
https://www.sultanchandandsons.com/book/663/financial-markets-and-institutions						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1															
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type									
	Business Finance	4	5	-	-	Elective									
Course Introduction															
To understand the various dimensions of capital market and their components															
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research															
Course Outcomes	On completion of this course, students will														
CO 1:	Recall various concepts relating to finance														
CO 2:	Understand the various techniques of financial planning														
CO 3:	Analyze various sources and forms of finance														
CO 4:	Evaluate various dimensions of capital market and their components														
CO 5:	Evaluating capitalization concept and related theories for decision making														
Unit I:	Introduction					[12 Periods]									
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions															
Unit II:	Financial Plan					[12 Periods]									
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals															
Unit III:	Capitalisation					[12 Periods]									
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.															
Unit IV:	Capital Structure					[12 Periods]									
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.															
Unit V:	Forms of Finance					[12 Periods]									
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits															
Text Books:															
1. Essentials of Business Finance - R.M. Sri Vatsava															
Reference Books:															
1. Financial Management - L.Y. Pandey 2. Financial Management - M.Y. Khan and Jain															
Web Resources:															
1. https://www.rarebooksocietyofindia.org/book_archive/196174216674_10154567011236675.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
CO2	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
CO3	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
CO4	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
CO5	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Indian Stock Exchange	4	5	-	-	Elective
<p>Course Introduction</p> <p>This course covers the meaning and functions of stock exchanges, the origin and growth of stock exchanges in India including the Bombay Stock Exchange (BSE) and other major exchanges. It describes the organizational structure of stock exchanges including the governing board and different types of members. It also provides information on stock exchange traders, the regulatory framework for Indian stock exchanges, and listing and trading procedures.</p> <p>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	Gain a holistic perspective on the functioning and significance of stock exchanges in the global economy.					
CO 2:	Familiarize the historical evolution, organizational structure, and operational dynamics of Indian stock exchanges, focusing on major players such as BSE and NSE.					
CO 3:	Provide a comprehensive understanding of listing requirements, procedures, and implications for companies and investors.					
CO 4:	Assess the impact of regulatory reforms and market developments on the functioning and efficiency of securities markets, as well as the implications for investors, issuers, and other market participants.					
CO 5:	Get knowledge and analytical skills to evaluate the impact of e-commerce legislation and stock index features on internet stock trading activities and market dynamics.					
Unit I:	Introduction to Stock Exchange					[12 Periods]
Stock exchange – meaning and functions – world’s stock exchange – Indian stock exchange – origin and growth – organization structure – mode of organization – membership – stock exchange traders – stock exchange trading – jobbers Vs brokers – stock exchange dealing – trading of securities.						
Unit II:	Indian Stock Exchanges					[12 Periods]
Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.						
Unit III:	Listing of Securities					[12Periods]
Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.						
Unit IV:	Security Contract(Regulation)Act					[12 Periods]
The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.						
Unit V:	Internet Stock Trading					[12 Periods]
Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet EIPO – E-commerce Act and Internet Stock Trading – Stock Index Features						
Text Books:						
1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd.						

Reference Books:

1. Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
2. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.

Web Resources:

<https://groww.in/blog/books-investing-stock-markets-trading>

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Legal Aspects of Business	4	5	-	-	Elective
Course Introduction						
To provide a basic understanding of various statutory provisions that confronts business managers while taking decisions.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Understand about Indian Contract Act					
CO 2:	To know about Rights and Duties of Partner					
CO 3:	To analyze Essentials of contract of agency					
CO 4:	To know about the formation of Company					
CO 5:	To know about consumer Protection Act					
Unit I:	Indian Contract Act				[12Periods]	
The Indian Contract Act, 1872 Introduction – Definition of contract – agreement – offer – acceptance – consideration capacity to contract – contingent contract – Quasi contract – performance – Discharge – Remedies to breach of contract.						
Unit II:	Partnership				[12 Periods]	
Partnership- essentials of partnership, Rights and duties of partner, types of partners. Dissolution of partnership. Sale of Goods Act: Sale and Agreement to sell, Conditions and Warrantees, Transfer of property, Finder of goods, Performance of contract of sale, Rights of an unpaid seller.						
Unit III:	Contract of Agency				[12 Periods]	
Contract of Agency- Essentials of Contract of Agency – Creation of Agency – Kinds of Agents – Comparison Between an Agent and Servant – Comparison Between an Agent and Independent Contractor – Relationship of Principal and Agent – Duties of an Agent – Rights of an Agent – Duties and Rights of the Principal – Delegation of authority by an Agent – Sub Agent – Position of Principal and Agent in relation to third Parties – Termination of Agency.						
Unit IV:	Formation of Company				[12 Periods]	
Company – Formation – Memorandum – Articles – Prospective Shares – debentures – Directors – appointment – Powers and duties. Meetings – Proceedings – Management – Accounts – audit – oppression & mismanagement – winding up.						
Unit V:	Consumer Protection Act				[12 Periods]	
The Consumer Protection Act, 1986; Object – Rights of Consumers –Important Terms Consumer Complaint - Consumer Protection Councils – Redressal Machinery – District Forum – State Commission - National Commission. Cyber Law -Need for Cyber laws – Cyber law In India – Information Technology Act – 2000 – Defining Cyber Crime – Types of Cyber Crimes – Preventing of Computer Crime.						
Text Books:						
1. Legal aspects of Business, Ravinder kumar, Cengage learning.						
Reference Books:						
1. Legal aspects of Business by Akhileshwar Pathak. Tata Mcgraw Hill. 2.Law of Business contracts in India by Sairam Bhat, Sage, www. sagepublications.com						
Web Resources:						
http://syllabus.bu.ac.in/syl_college/2021/bcom_biz_admin_2020_21_08042022.pdf						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	2	1	2	2	1	3	2	1	2	2	1
C02	2	1	2	2	1	2	2	1	2	3	3	1	3	1	2
C03	3	3	3	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	2	3	2	3	1	2	3	1	3	3	2	3	2	3
C05	2	1	3	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Information System	4	5	-	-	Elective
Course Introduction						
Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand the process of information generation and communication in organization					
CO 2:	To understand the process of IT application development and use in organizations					
CO 3:	To Provide basic understanding about security issues of information resources.					
CO 4:	To understand about Implementation and process of SDLC					
CO 5:	To know various computer networks					
Unit I:	Introduction to MIS					[12 Periods]
Evolution of MIS: Concepts- framework for understanding and designing MIS in an organisation- MIS and other related disciplines- MIS and Management Accounting- MIS and Computer Science- MIS and OR, MIS and Organizational Behaviour- MIS and Management. Concept of information: definition- features,- types- process of generation and communication- quality and value of information- information overload- techniques for managing overload- summarizing-filtering- inferences and message routing. System concept: definition- types and characteristics of system-control in systems - feedback positive and negative-negative feedback control system- input process and output control- law of requisite variety						
Unit II:	Structure of MIS					[12 Periods]
Structure of MIS: Basic structural concepts- formal and informal information systems- public and private information systems- multiple approaches to the structure of MIS- Operational elements (physical components, process, outputs for users), activity subsystems- functional subsystems and decision support – synthesis of multiple approaches into a conceptual structure for MIS.						
Unit III:	Information systems					[12 Periods]
Information systems: Transaction Processing Systems, Office Automation Systems, Information Reporting Systems, Decision Support Systems, Executive Support Systems, expert systems and Enterprise Resource Planning Systems.						
Unit IV:	System Development Life Cycle					[12Periods]
Systems Development and Implementation: System development methodologies; SDLC approach; prototyping approach and user development approach- Systems Analysis; systems Design; Concepts of database and database design; system implementation; management of information system projects; system documentation – information system audit.						
Unit V:	Computer Networks					[12 Periods]
Computer Networks: LAN, WAN; topologies; distributed data processing and client/server computing. Security of information resources; threats to information resources; security systems for risk management – social and ethical issues of information technology.						
Text Books:						
1.O'Brien, James A: Management Information Systems, Tata McGraw Hill, New Delhi, 2019.						
Reference Books:						
1.George M.Scott: Management Information Systems, McGraw Hill Book Company, New Delhi. 2.Kenneth C.Laudon and Jane P.Laudon: Managing the Digital Firm, Pearson Education Asia, New Delhi.						

Web Resources:

https://sde.uoc.ac.in/sites/default/files/sde_videos/business_information_systems.pdf

<https://www.studocu.com/in/document/university-of-calicut/bachelor-of-commerce-bcom/management-information-system/34376642>

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Entrepreneurship Development	4	5	-	-	Elective
Course Introduction						
<p>Entrepreneurship development is a procedure where the knowledge and skills of the entrepreneurs are improved via multiple classroom and training programs. And the basic idea behind this program is to grow the number of entrepreneurs in the world.</p> <p>Course Focus on: Skill Development/ Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the concept of entrepreneurship					
CO 2:	Learn various types of business entities					
CO 3:	Understand on public and private system support towards entrepreneurship sustainability					
CO 4:	Learn method of carrying out feasibility study					
CO 5:	Understand the various sources available for Startups					
Unit I:	Entrepreneurship					[12 Periods]
<p>Meaning, scope and importance of Entrepreneurship-Evolution of entrepreneurial thought-Entrepreneurship as a career option - Functions of Entrepreneurs – Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff’s Classification) - Entrepreneurship – Concept and Types (Hans Schollhammer’s Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, and social entrepreneurship</p>						
Unit II:	Types of Business Entities					[12 Periods]
<p>Information systems: Transaction Processing Systems, Office Automation Systems, Information Reporting Systems, Decision Support Systems, Executive Support Systems, eMicro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioral orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business-MSME expert systems and Enterprise Resource Planning Systems.</p>						
Unit III:	Public and Private System of Stimulation, Support and Sustainability of Entrepreneurship					[12 Periods]
<p>Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.</p>						
Unit IV:	Sources of Business ideas and Feasibility Studies					[12Periods]
<p>Sources of business ideas and tests of feasibility. Significance of writing the business plan/project proposal. Contents of business plan/project proposal. Designing business processes, location , layout ,operation, planning &control: preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.</p>						
Unit V:	Mobilizing Resources for START-UP					[12 Periods]
<p>Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers Marketing and organizational plans-an overview. Nature of planning in small business. Organizational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis)</p>						

Text Books:															
1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGraw Hill, NewDelhi.															
Reference Books:															
1. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, NewDelhi.															
2. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., NewDelhi.															
Web Resources:															
https://www.coursera.org/specializations/wharton-entrepreneurship															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	1	1	2	2	1	2	2	1	2	2	1	2	2	2
C02	2	2	1	1	2	1	2	1	1	3	1	3	3	3	2
C03	2	1	1	2	2	2	2	1	2	2	2	3	1	2	1
C04	1	1	2	2	1	1	2	3	3	1	1	3	2	1	1
C05	2	2	1	1	2	3	1	2	2	2	2	1	2	1	2

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	E-commerce	4	5	-	-	Elective
Course 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/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Be able to understand service marketing and its growth.					
CO 2:	Be able to understand services marketing mix.					
CO 3:	Have insights on effective management of services marketing.					
CO 4:	Learn delivery of quality service and service gaps.					
CO 5:	Have better understanding on different types of services marketing.					
Unit I:	Introduction and frame Work of E-commerce					[12 Periods]
E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the IWay – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - Globalization of the Academic Internet.						
Unit II:	Electronic Payment Systems					[12 Periods]
ISP: National, Regional-level, Local-level and Abroad Level - Network Interconnection Points and Options - Logistics of Being an Internet Service Provider - Consumer Oriented Applications – Mercantile Process Models – Consumer’s Perspective – Merchant’s Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Card s and EPS – Credit Cards and EPS.						
Unit III:	Electronic Data Interchange					[12 Periods]
Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Workflow Automation and Coordination – Customization – Supply Chain Management .						
Unit IV:	Network and Firewalls					[12Periods]
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:	E-commerce Applications					[12 Periods]
Information Directories – Internet Advertising- E –Commerce Applications- Cyber Law-Introduction- Concept of Cyberspace - cyber law in E-Commerce-Contract Aspects - Electronic Governance. Drupal.						
Text Books:						
1. Ravi Kalakota, Andrew Winston, ” Frontiers of Electronic Commerce”, Pearson Education Asia, 2010 edition.						
Reference Books:						
1.Jeffery F. Rayport, Bernard J.Jaworski , “E-commerce”, TMCH, 2021. 2.E. Frami Turban, JAE Lee, David King, Michale Chung, “Electronic Commerce”, Pearso Education,2020.						
Web Resources:						
https://examupdates.in/mba-service-marketing/ https://www.ebsglobal.net/documents/course-tasters/english/pdf/h17se-bk-taster.pdf						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	3	3	2	3	2	1	3	2	3	1	2	3	2	3
C02	2	2	2	1	2	2	1	2	3	1	3	3	3	3	3
C03	3	1	2	1	3	2	3	2	1	2	3	3	1	1	3
C04	2	2	1	2	1	3	2	3	1	3	3	2	3	2	3
C05	3	3	2	2	3	1	2	1	2	2	1	2	2	2	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Services Marketing	4	5	-	-	Elective
Course Introduction						
Implement the best practices of the Services Marketing Apply knowledge of Customer Relationship techniques in the corporate world. Analyze, interpret and solve problems in service Recovery. Perform lifelong learning and professional development to enrich the services marketing strategies.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Be able to understand service marketing and its growth.					
CO 2:	Be able to understand services marketing mix.					
CO 3:	Have insights on effective management of services marketing.					
CO 4:	Learn delivery of quality service and service gaps.					
CO 5:	Have better understanding on different types of services marketing.					
Unit I:	Marketing Services					[12 Periods]
Introduction - Growth of the service sector – The Concept of Service - Characteristics of Service – Classification of Service – Designing of the Service, Blueprinting, Using Technology, Developing Human Resources, and Building Service Aspirations.						
Unit II:	Marketing Mix in Service Marketing					[12 Periods]
The Seven Ps; Product Decision, Pricing, Strategies and Tactics, Promotion Of Service And Placing Of Distribution Methods For Services. Additional Dimension in Services Marketing – People, Physical Evidence and Process.						
Unit III:	Effective Management of Service Marketing					[12 Periods]
Marketing Demand and Supply through Capacity Planning and Segmentation – Internal Marketing of Services – External versus Internal Orientation of Service Strategy.						
Unit IV:	Delivering Quality Service					[12Periods]
Causes Of Service – Quality Gaps. The Customer Expectations Versus Perceived Service Gap. Factors And Techniques To Resolve This Gap Customer Relationship Management. Gaps in Services – Quality Standards, Factors and Solutions – The Service Performance Gap – Key Factors and Strategies for Closing the Gap. External Communication to the Customers – The Promise versus Delivery Gap – Developing Appropriate and Effective Communication about Service Quality.						
Unit V:	Marketing Of Service with Special Reference					[12 Periods]
Financial Services – Health Service -Hospitality Services including travel, hotels and tourism - Professional Service - Public Utility Services – Educational Services.						
Text Books:						
1.Bateman, J.E. and Hoffman, D., Services Marketing, 4thEdition, Cengage Learning, 2021.						
Reference Books:						
1.Lovelock, C., Wirtz, J. and Chatterjee, J., Services Marketing, 7thEdition, Pearson, 2011.						
2.Srinivasan, R., Services Marketing; Indian Context, PHI Learning, 2012.						
Web Resources:						
https://examupdates.in/mba-service-marketing/						
https://www.ebsglobal.net/documents/course-tasters/english/pdf/h17se-bk-taster.pdf						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	1	2	2	3	2	1	3	2	3	1	2	3	2	3
C02	3	3	3	1	2	2	1	2	3	1	3	3	3	3	3
C03	2	3	1	1	3	2	3	2	1	2	3	3	1	1	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	3	2	1	2	3	1	2	1	2	2	1	2	2	2	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Enterprise Resource Planning	4	5	-	-	Elective
Course Introduction						
The course aims to impart knowledge about Enterprise Resource Planning (ERP) and related technologies. It aims to give an understanding about implementation of ERP and applications of ERP at operational levels and the applications of ERP at managerial practices						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Make basic use of Enterprise software, and its role in integrating business functions.					
CO 2:	To describe basic concepts of ERP systems for manufacturing or service companies.					
CO 3:	Analyze the strategic options for ERP identification and adoption.					
CO 4:	To develop skills necessary for building and managing relationships with customers, and Stakeholders.					
CO 5:	They should be able to understand the concept ERP implementation.					
Unit I:	Enterprise					[12 Periods]
Overview of Enterprise Resources & Business Functions, Classifications of Business Processes -Business Process Management System - Information: Characteristics and Value of information in enterprise - Information System - Components of an Information System - Characteristics and uses of Decision Support System - Executive Information System & Management Information System - Business Process Modeling: Automation and Structuring of Business Processes.						
Unit II:	Enterprise Systems and Enterprise Resources Planning					[12 Periods]
Characteristics of Enterprise Systems - Enterprise Applications and ERP - Evolution of ERP System - Benefits of an ERP System- ERP Related Technologies - Database & Data Warehouse - Data Mining, On-Line Analytical Processing - Workflow Management Systems.						
Unit III:	ERP Modules					[12 Periods]
Finance, Production planning, Sales & Distribution - Human resource management (HRM) - Inventory Control System - Quality Management - ERP in Supply Chain Management and Customer Relationship Management - ERP Solutions in the markets and ERP Domains - Sector specific ERP Solutions - Introduction and Characteristics of SAP - BAAN and Oracle ERP.						
Unit IV:	Execution of ERP and Value Chain					[12Periods]
Impacts of ERP on Value Chain (Porter's Value Chain Model) -Competitive Advantages of ERP - Future Directions in ERP - New Trends in ERP - ERP to ERP II - ERP and e-business -SOA Factors in ERP - ERP Implementation - Evaluation and Selection of ERP Package - Project Planning - Testing & End User's Training - Post Evaluation and Maintenance - Issues and Challenges in ERP Implementation - Latest ERP Implementation Methodologies.						
Unit V:	ERP Project Team					[12 Periods]
Organization and Working of ERP Implementation Team - Success and Failure Factors in ERP Project - Post ERP Implementation - Organizational Change Management - Post Implementation Review - Post Implementation Support - ERP Security.						
Text Books:						
1. Enterprise Resource Planning, Ashim Raj Singla, Cengage Learning India Pvt. Ltd., New Delhi, 2018						
Reference Books:						
1.Alexis Leon, Enterprise Resource Planning, 2nd Edition, McGraw Hill, 2018						

2. Ellen Monk, Bret Wagner, Concepts in Enterprise resource planning, Cengage learning, 3rd edition, 2019

Web Resources:

<http://nfra.eresourceerp.com>

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

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

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Strategic Management	4	5	-	-	Elective
Course Introduction						
<p>The course emphasizes the value and process of strategic management. In addition to familiarizing students with new subject matter, students are expected to integrate and apply their prior learning to strategic decision making in organisations. The Strategic Management course is designed to explore an organisation's vision, mission, examine principles, techniques and models of organisational and environmental analysis, discuss the theory and practice of strategy formulation and implementation such as corporate governance and business ethics for the development of effective strategic leadership.</p>						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To introduce the subject of Strategic Management to the students and make them understand its process, and levels.					
CO 2:	To provide information pertaining to business, corporate and global reforms taking place globally and familiarizing the students to new formats of the market.					
CO 3:	To acquaint the students with knowledge of disaster management to handle critical situations through practical application of strategies of control and prevention.					
CO 4:	To outline and illustrate how the market for corporate strategy and control is related to corporate governance and help students relate their knowledge of India context to emerging trends of the global world.					
CO 5:	To develop learning and analytical skill of the students to solve business cases and provide Strategic Solutions.					
Unit I:	Strategic Management Process					[12 Periods]
Strategy – concept, relevance and benefits; Strategic Management Process, Levels of Strategy; Approaches to Strategic Decision Making; Strategic Intent – Vision, Mission, Goals and Objectives; Strategy and Corporate Governance.						
Unit II:	Strategy Formulation					[12 Periods]
Strategy Formulation – concept of environment, environmental sectors, environmental scanning; organizational appraisal – competence vs. capability, techniques for organizational appraisal; Industry and Competition Analysis.						
Unit III:	Corporate Level Strategies					[12 Periods]
Corporate Level Strategies; Stability Strategy – BCG portfolio model, Generic strategies; Expansion strategies – Ansoff Matrix, Integration Strategies, Diversification Strategies, Cooperative Strategies; Retrenchment Strategies; Strategic Analysis and Choice						
Unit IV:	Strategy Implementation					[12 Periods]
Strategy Implementation – Nature, barriers and inter relationship; Structural Implementation; Functional and Operational Implementation; Behavioural Implementation; Strategy Evaluation and Control.						
Unit V:	Company meetings					[12 Periods]
Strategic Evaluation-Importance-Criteria-quantitative and qualitative factors-strategic control-process-criteria-types-essential features of effective evaluation and control systems.						
Text Books:						
1.Pearce & Robinson, Strategic Management, McGraw Hill.						
Reference Books:						
1. C. Hax and NS Majifu, Strategic Management: An Integrated Perspective, Prentice Hall.						

2. Michael Porter, Competitive Advantage of Nations, Simon and Schuster.

Web Resources:

<https://www.coursera.org/learn/strategic-management>

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2	2	3	3	1	1	2	1	2	2	3	2	3	3
C02	2	3	2	2	1	1	2	3	3	2	1	1	3	2	3
C03	1	2	1	1	3	2	1	2	2	1	3	2	2	3	2
C04	2	1	2	2	1	3	2	1	3	3	1	2	3	1	1
C05	3	3	3	3	2	2	3	3	1	3	2	1	2	2	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Retail Marketing	4	5	-	-	Elective
Course Introduction						
Retail marketing involves all of the ways a retail business acquires customers and gets those customers to buy their goods and services. The main goal of retail marketing is to drive sales by promoting products to customers in an effective manner. It also aims to earn their loyalty by providing a superior customer experience and keeping customers engaged with your brand.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand the concept, process and management of retail business.					
CO 2:	To develop an understanding of the retail strategy and planning process.					
CO 3:	To understand the concept, process and management of retail business.					
CO 4:	To understand how business is created, managed, financed and how products are developed and distributed as well as displayed.					
CO 5:	To understand the basic techniques applied by businesses when engaging in Social Media Marketing					
Unit I:	Retail marketing					[12 Periods]
Retail marketing – Definition, Features and importance of retailing –Retail marketing – Retailing and Marketing–Need for a strategic approach–Organized retailing in India – Functions, Characteristics and Types of retailers.						
Unit II:	Retail location strategies					[12 Periods]
Retail location strategies –Issues to be considered in site selection–Decision on geographic locations of a Retail store–Location site and types of Retail development–Types of planned shopping area –Branding in retailing–Definition-Advantages – Objectives of brand positioning strategy–Brand loyalty–Type of store and consumer loyalty–Risks of poor positioning–Own brands–Types of own brands– Advantages.						
Unit III:	Retail communication and promotion					[12 Periods]
Retail communication and promotion –Definition and objectives–SMARRTT objectives–Promotional advertising–Types and merits–Sales promotion– Definition–Objectives–Kinds of sales promotion–Supply chain management– Definition-Supply channel and channel flows-Objectives and problems in supply chain-Retail logistics–Definition and functions–Travel retail–Reasons for the use of retail travel agents.						
Unit IV:	Information technology in retailing					[12Periods]
Role of information technology in retailing–Definition–Advantages of IT in retail trade–Limitations–Advantages of EPOS data–Elements of data capture–E–tailing –Merits–System of electronic retailing– meaning–Reasons for the growth of e-tail market-Challenges to the growth of e-tailing.						
Unit V:	Merchandise management					[12 Periods]
Merchandise management–Methods of planning and calculating inventory levels –Merchandiser’s skill and Profile–Retail pricing–Retail price mix–Factors influencing retail pricing–Consumer behaviour and retail operations-Retail buying roles-Need for studying consumer behaviour in the retail context– Retail pricing policies–International retailing– Factors involved in International retailing.						
Text Books:						
1.Retail Marketing Dr.L.Natarajan, Margham Publications–2020						
Reference Books:						
1. Retail Marketing A. Hustafa, Himalaya PublishingHouse, Mumbai.						
2. Retail Marketing Management DavidGilbrath.Prentice Hall of India						

Web Resources:

<https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA3Semester/Marketing/5RetailMarketing.pdf>

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	3	2	3	3	2	3	2	3	2	2	3	2	3	3
C02	2	2	2	2	1	3	2	3	3	2	2	1	3	2	3
C03	1	3	2	1	3	2	1	2	2	3	3	2	2	3	2
C04	2	2	2	2	1	3	2	1	3	3	1	2	3	1	1
C05	3	3	3	3	2	2	3	3	1	3	2	1	2	2	3

Semester 1						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Security Analysis and Portfolio Management	4	5	-	-	Elective
Course Introduction						
It helps security analyst and financial experts assess asset value in a particular portfolio.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To provide a theoretical and practical background in the field of investments.					
CO 2:	Designing and managing the bond as well as equity portfolios in the real word.					
CO 3:	Valuing equity and debt instruments.					
CO 4:	Measuring the portfolio performances.					
CO 5:	Portfolio management framework.					
Unit I:	Investment Management - Nature and scope and Analysis					[12 Periods]
Nature and scope of Investment Management – Importance of Investment management – Factors influencing Investment Management – Fundamental and technical analysis – Economic analysis – Industry analysis – Company analysis – Efficient market hypothesis.						
Unit II:	Portfolio Management -. Securities and Capital Market					[12 Periods]
Concept of Portfolio Management – Objective of Portfolio Management – Portfolio Management process, targeting, designing, auditing and revising portfolios. Securities Market and Capital Market – Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT) – Reconciling CAPM and APT.						
Unit III:	Portfolio analysis					[12 Periods]
Portfolio analysis: Evaluation of securities and choice of securities for inclusion in the portfolio – Measuring return and risk – Attainable set of portfolio. Portfolio selection Ascertaining efficient portfolio – Locating efficient frontier – Markowitz approach. Single index model – Portfolio choice: Utility theory and Indifference curve.						
Unit IV:	Portfolio performance					[12Periods]
Portfolio performance evaluation: Dimensions of evaluation – Sharpe measure – Treynore measure – Jenson measure – Comparison of the three measure of portfolio performance – Portfolio insurance.						
Unit V:	Portfolio revision					[12 Periods]
Portfolio revision: Needs and Problems – Methods of revision formula plan for revision constant value, constant ratio and variables plans.						
Text Books:						
1. Sudhindra Bhat, Security Analysis and Portfolio Management, Excel Books, Delhi 2020.						
Reference Books:						
1. Securities Analysis and Portfolio Management - Fischer and Jordan 2019.						
2. Investment Analysis and Portfolio Management – Reily 2018.						
Web Resources:						
https://books.google.co.in/books/about/Security_Analysis_and_Portfolio_Manageme.html?id=HqLy0nn9yDEC						

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

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	3	1	1	2	2	2	3	1	1	2	2	3	1	2
C02	2	2	2	2	1	1	2	3	2	1	3	1	2	3	3
C03	3	1	3	2	3	3	1	1	2	1	2	3	3	2	3
C04	1	2	3	1	3	3	2	3	1	2	3	2	2	1	3
C05	2	3	3	2	2	2	3	1	2	1	2	1	2	2	1