

DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS) Learning Outcome-based Curriculum Framework (LOCF) SYLLABUS

B.COM

2023 - 2024



MADRAS CHRISTIAN COLLEGE (AUTONOMOUS)

College with Potential for Excellence
Affiliated to University of Madras
Tambaram
Chennai – 600 059

MADRAS CHRISTIAN COLLEGE

VISION

Madras Christian College aspires to be an Institution of excellence transforming lives through education with a commitment to service.

MISSION

Madras Christian College (MCC) with the inspiration of the love of God offers to people of all communities education of the whole person, which is congruous with God's revelation in Christ of the true nature of humanity and is appropriate to the needs of India and of the world.

Graduate Attributes

The Madras Christian College defines the philosophy underpinning its academic programmes and student life experience on campus through the Graduate Attributes (GA), that describe the knowledge, competencies, values and skills students imbibe for holistic development and contribution to society. These attributes encompass characteristics that are transferable beyond the domain of study into the national and international realm fostered through curricular, co-curricular and extra-curricular engagements.

GA 1: Intellectual Competencies

- Graduates of MCC have a comprehensive and incisive understanding of their domain of study as well as the capability for cross-disciplinary learning.
- They have the ability to apply the knowledge acquired through the curriculum as well as self-directed learning to a broad spectrum ranging from analytical thinking to synthesise new knowledge through research.
- Forming independent individual opinions regarding academic cores and socially relevant issues

GA 2: Professional Ethics

- Graduates of MCC develop ethical and professional behaviour, which will be demonstrated in their chosen careers and constructive citizenship roles.
- They imbibe intellectual integrity and ethics in scholarly engagement and develop a spirit of inclusiveness through interactions with people of special needs and diversity.

GA3: Leadership Qualities

- Graduates of MCC inculcate leadership qualities & attitudes, and team behaviour along democratic lines through curricular, co-curricular and extra-curricular activities
- They develop managerial and entrepreneurial skills to ideate and create new opportunities along with career readiness and capacity to take up various competitive exams.

GA 4: Holistic Skill Development

- Graduates of MCC develop critical thinking, problem-solving, effective communication, emotional and social skills
- They develop digital competency to live, learn and serve in society.

GA 5: Cross-Cultural Competencies

- Graduates of MCC imbibe cross-cultural competencies through engaging with diverse linguistic, ethnic and religious communities providing scope to understand, accept and appreciate individuals at local, national and international levels.
- They develop a global perspective through contemporary curriculum, culture, language and international exchange programmes

GA 6: Service-Oriented Focus

- Graduates of MCC have sensitivity to social concerns and a conviction toward social justice through a commitment to active social engagement.
- They are endowed with a strong sense of environmental awareness through the curriculum and campus eco-system.

GA 7: Value-Based Spiritual Development

- Graduates of MCC are rooted in the principles of ethical responsibility and integrity permeated with Christian values leading to the building of character.
- They develop virtues such as love, courage, unity, brotherhood, industry and uprightness.

Programme Outcomes

Programme Outcomes (POs) of Madras Christian College define the minimum level that students are expected to do, achieve and/or accomplish in order to graduate from a particular programme. These Outcomes are a framework to assess the nature of learning activity experienced within the programme.

POs for Under Graduate Programmes

UG Programmes are designed to have the following outcomes:

On successful completion of the Undergraduate programme, the students will be able to

PO	PO	Description of PO	Mapped with GA
PO 1	Language Skills	<ul style="list-style-type: none">• Demonstrate oral and written skills to effectively communicate in English and Languages of their choice• Apply reading and listening skills to facilitate access to knowledge resources and understanding	GA1, GA4, GA5
PO 2	Domain Knowledge	<ul style="list-style-type: none">• Acquire knowledge of basic concepts, theories and processes through study of core courses in respective programmes• Apply and Analyze domain specific knowledge to emerging areas of academia and industry• Assess, adapt and develop domain specific transferrable skills to new/unfamiliar context	GA1, GA3, GA4, GA5
PO 3	Interdisciplinary knowledge	<ul style="list-style-type: none">• Identify and determine relationships across disciplines• Acquire and apply interdisciplinary knowledge for holistic academic development	GA1, GA4
PO 4	Digital Skills	<ul style="list-style-type: none">• Acquire computer skills and their application relevant to classroom and self-directed web-based learning• Familiarize with and use domain-related software resources, computational skills and digital tools for data analysis, visualization and interpretation• Ethically apply digital skills to creatively communicate a wide range of ideas and issues related to academic experiences	GA1, GA2, GA3, GA4, GA6

PO 5	Analytical skills	<ul style="list-style-type: none"> • Develop the ability to think critically and relate learning to academic, professional and real-life problem solving • Apply empirical knowledge and skills to identify and collect quantitative and qualitative data to analyze and formulate evidence-based suggestions and solutions 	GA1, GA2, GA4, GA6
PO 6	Academic writing & Presentation skills	<ul style="list-style-type: none"> • Formulate and document results obtained in laboratory, case studies, project work, field work and internships • Effectively communicate through engaging presentations using methodologies appropriate to the discipline 	GA1, GA4, GA5
PO 7	Innovation and Creativity	<ul style="list-style-type: none"> • Demonstrate transferable capabilities and intrapreneurial skills that are relevant to the industry and other employment opportunities • Develop entrepreneurial skills and generate intellectual property 	GA1, GA2, GA3
PO 8	Social Engagement and Responsibility	<ul style="list-style-type: none"> • Demonstrate the ability to link classroom learning with social concerns through service learning and outreach programmes. • Enhance positive personality traits to adapt to changing circumstances and demonstrate leadership qualities as an individual and a member of cross-cultural and multi-disciplinary teams. • Appreciate environmental consciousness and sustainability • Draw valuable insights from one's own spiritual tradition and that of others for peaceful coexistence and general wellbeing 	GA1, GA2, GA5, GA6, GA7

PROGRAM SPECIFIC OUTCOMES (PSO's)

At the time of graduation they would be able to:

PSO #	Statement	Mapped with PO#
PSO 1	Gaining knowledge in domain and interdisciplinary areas and apply them in managing business environment with social responsibility.	1,2,3,4,5,6,7,8
PSO 2	Develop professional knowledge, technical and analytical skills in the areas of Accounting and Finance, Marketing, HR, Taxation, Management, Law, Operations research etc.	1,2,3,4,5,6,7,8
PSO 3	Construct strong foundation for critical thinking and apply it in Business and profession	1,2,3,4,5,6,7,8
PSO 4	Develop professional competencies and entrepreneurial skills in the competitive and challenging global business environment	1,2,3,4,5,6,7,8
PSO 5	Acquire and develop employability skills and to equip them for Professional Qualification with Social responsibility	1,2,3,4,5,6,7,8

Curriculum Template for B.Com
(Effective from – Academic Year 2023-2024)

Semester	Part	Course code	Course title	Instruction hours per Cycle	Duration of exam	Marks			Credits
						ICA	ESE	Total	
I	I		Language-I	4	3 Hours	50	50	100	3
I	II		English-I	4	3 Hours	50	50	100	3
I	III	211CO1M01	Financial Accounting	5	3 Hours	50	50	100	5
I	III	211CO1M02	Business Law	5	3 Hours	50	50	100	4
I	III	211CO1A01	Business Statistics & Operations Research I	6	3 Hours	50	50	100	5
I	IV	211CO1G01	Elements of E-Commerce	4	3 Hours	50	50	100	2
I	IV		Value Education I	2	3 Hours	50	50	100	1
II	I		Language-II	4	3 Hours	50	50	100	3
II	II		English-II	4	3 Hours	50	50	100	3
II	III	211CO2M01	Corporate Accounting	5	3 Hours	50	50	100	4
II	III	211CO2M02	Company Law	5	3 Hours	50	50	100	4
II	III	211CO2A01	Business Statistics & Operations Research II	6	3 Hours	50	50	100	5
II	IV	211CO1G01	Elements of E-Commerce	4	3 Hours	50	50	100	2
II	IV		Value Education II	2	3 Hours	50	50	100	1
III	III	211CO3M01	Contemporary Management	6	3 Hours	50	50	100	5
III	III	211CO3M02	Cost Accounting	6	3 Hours	50	50	100	5
III	III	211CO3M03	Principles of Marketing	6	3 Hours	50	50	100	4
III	III	211CO3A01	Business Economics & Finance I	6	3 Hours	50	50	100	5
III	IV		Environmental Studies	4	3 Hours	50	50	100	2
III	IV		Personality Development	2	3 Hours				-
IV	III	211CO4M01	Human Resource Development	6	3 Hours	50	50	100	5
IV	III	211CO4M02	Insurance	6	3 Hours	50	50	100	5
IV	III	211CO4M03	Computerised Accounting	6	3 Hours	50	50	100	5
IV	III	211CO4A01	Business Economics & Finance II	6	3 Hours	50	50	100	5
IV	IV	211CO4I01	Retail Marketing	4	3 Hours	50	50	100	3
IV	IV		Personality Development	2	3 Hours	50	50	100	3
V	III	211CO5M01	Management Accounting	6	3 Hours	50	50	100	5
V	III	211CO5M02	Income Tax Law & Practice I	6	3 Hours	50	50	100	5
V	III	211CO5M03	Advertising Management	6	3 Hours	50	50	100	4
V	III	211CO5M04	Auditing & Assurance	6	3 Hours	50	50	100	4
V	IV	211CO5M05	Computer Training	2	3 Hours	50	50	100	3
V	IV	211CO5L01	Personal Finance Planning	4	3 Hours	50	50	100	3
VI	III	211CO6M01	Income Tax Law & Practice II	6	3 Hours	50	50	100	5
VI	III	211CO6M02	Banking Theory, Law and Practice	6	3 Hours	50	50	100	4
VI	III	211CO6M03	Business Communication	6	3 Hours	50	50	100	4
VI	III	211CO6M04	Entrepreneurship Development	6	3 Hours	50	50	100	5
VI	III	211CO6M05 / 211CO6M06	Logistics and Supply Chain Management / Investment Management	6	3 Hours	50	50	100	5
VI	V		Extension Activities	6		-	-	-	1

Total Credits		140
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Curriculum Overview Table		
Part	Credits	Hours / Cycle
I	6	8
II	6	8
III – Core theory (mandatory)	82	104
III – Core Practical	5	6
III – Allied theory	20	24
IV - GC	4	8
IV - GE	3	4
IV – ID	3	4
IV – EVS	2	4
IV – Computer Training	3	2
IV – Personality Development	3	4
IV – Value Education	2	4
V – Extension Activity	1	-
Total	140	

FINANCIAL ACCOUNTING

Course Code	211CO1M01		
Credits	5		
Hours / Cycle	5		
Category	Part	Core	Theory
Semester	I		
Year of Implementation	From the academic year <u>2023 – 2024</u> onwards		
Course Objective	To acquaint students with the accounting concepts, tools and Techniques influencing business organizations		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Recall the accounting concepts and tools to analyse the financial position of business	1,2,3,4,5	K1
Co -2	Understand the financial accounting problems	1,2,3,4,5	K2
Co -3	Assess the procedures to prepare financial accounting problems	1,2,3,4,5	K3
Co -4	Analyse financial accounting problems	1,2,3,4,5	K4
Co -5	Evaluate financial accounting problems	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Financial Accounting Introduction –concepts- objectives - functions - users of accounting information-limitation of accounting- accounting principles-accounting concepts and conventions-accounting equation-methods of accounting-branches of accounting-accounting cycle. Single Entry –difference between single entry system and double entry system-Ascertainment of Profit – Methods–Net Worth method, Conversion method- meaning, objectives, steps	15	1,2,3, 4,5	K1, K2, K3, K4,K5
II	Branch Accounting Branch Accounting -Preparation of Branch account, Branch Trading and P&L account (at cost & at Invoice Price) - Normal and abnormal losses - Preparation of Branch Stock adjustment account (at cost & at IP)- normal and abnormal losses (Accounting for Dependent Branch, Accounting for Independent Branch).	15	1,2,3, 4,5	K1, K2, K3, K4,K5
III	Hire Purchase Systems Introduction; Meaning; Hire Purchase Act 1972-Important definitions; Hire purchase agreement; - Hire purchase price-Hire purchase charges-Right of the hirer -Termination -Rights of the owner - Calculation of interest - Calculation of cash price; Calculation of instalment - Use of annuity value - Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor under Asset Accrual method. – Journal Entries and Repositioning of Hire Purchase.	15	1,2,3, 4,5	K1, K2, K3, K4,K5
IV	Depreciation Accounting Depreciation Accounting: Depreciation of various Assets – Methods – SLM – WDM – (Conversion) Sinking fund – Depreciation Reserves and Provisions – Renewal and Replacement method – Insurance Policy Method – Retrospective Effect.	15	1,2,3, 4,5	K1, K2, K3, K4,K5
V	Conversion to Limited Liability Partnership (LLP) LLP: Conversion & Compliance - LLP vis-a-vis Other Entities-Model LLP Agreement - LLP for Real Estate Projects - Scope for Litigation in case of Limited Liability Partnerships - Professionals' liability in LLPs : Limits of limitation.	15	1,2,3, 4,5	K1, K2, K3, K4,K5

Prescribed Books/Textbooks Anilkumar, Rajeshkumar & Mariyappa (2020). Financial Accounting. Himalaya Publishing House. Grewal and Gupta (2016). Advanced Accounting. S.Chand & Co.Ltd.
References Jain, S.P. & Narang, K.L. (2020). Financial Accounting. Kalyani Publishers. Maheswari, S.N. (2015). Financial Accounting. Vikas Publication. Monga J.R., and Bahadur Raj. (2022). Financial Accounting; Scholar Tech Press.
Suggested Reading Radhaswamy and Gupta, R.L (2014) , Advanced Accounting. S.Chand & Co.Ltd. Tulasian, P.C. (2016). Introduction to Accounting. S.Chand & Co.Ltd.
Web Resources https://www.frascanada.ca/en/acsb https://www.icaai.org/post/accounting-standards-board https://www.ifrs.org/groups/international-accounting-standards-board/

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	1	1	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	1	1	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	2.2	2.2	
	3.00								2.68					
	Overall Mapping of the Course								2.88					

BUSINESS LAW

Course Code		211CO1M02		
Credits		4		
Hours / Cycle		5		
Category		Part	Core	Theory
Semester		I		
Year of Implementation		From the academic year <u>2023 – 2024</u> onwards		
Course Objectives		To understand the nature and objectives of Mercantile law and the important terms involved in the formation of a contract. To gain knowledge about persons competent to enter into a contact and the provisions for free consent while entering into a contract. To know the legal formalities for Performance, Discharge, and Remedies for Breach of contracts To be acquainted with the provisions of Sale of Goods Act and Consumer Protection Act. To make aware of the essentials of Right to Information Act and Money Laundering Act.		
CO #	Course Outcome(s)		PSO Addressed	Bloom’s Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to				
CO 1	Understand the significance of basic provisions of Law and contracts relating to it.		1, 2, 3,4, 5	K1
CO 2	Familiarise with the provisions of persons competent to contract and be precautiolus against forces that prevent free consent		1, 2, 3, 4, 5	K2
CO 3	Apply the provisions while Performance and Discharge of a Contract and to evaluate the same		1, 2 ,3, 4, 5	K3
CO 4	Practical application of precautions to be taken by the customers before purchasing a product or a service and to evaluate the benefits of application of the Act. Create awareness about the rights of the consumers and the redressals available against consumer exploitation		1, 2, 3, 4, 5	K4
CO 5	Ensure the understanding of Money laundering as a punishable crime		1, 2,3, 4, 5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Formation of Contract, Offer and Acceptance - Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement. Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance.	15	1,2,3,4,5	K1, K2, K3,K4, K5
II	Consideration, Capacity, Free Consent and Legality of Object - Consideration- Definition - Types-Essentials. Capacity of Parties - Definition - Persons competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.	15	1,2,3,4,5	K1, K2, K3,K4, K5
III	Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.	15	1,2,3,4,5	K1,K2, K3,K4,K5
IV	Sale of Goods Act - Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods –Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller. Consumer Protection Act 2019 – Rights of Consumers – Three tier grievance redressal machinery – Alternate dispute redressal – E-Complaints – Central consumer protection authority –Product liability – Penal consequences – Unfair trade practices – Penalties for misleading advertisements – Endorsers' liability.	15	1,2,3,4,5	K1,K2, K3,K4,K5
V	Contemporary Issues in Business Law - Right to Information Act, 2005 - Meaning of 'Information',	15	1,2,3,4,5	K1,K2, K3,K4,K5

	<p>'Right to Information' -Need for Right to Information - Public Information - Request for obtaining information - Grounds for rejection of information - Central Information Commission - Constitution and powers</p> <p>Prevention of Money Laundering Act 2002 – Objectives – Powers - Criminal activities – Placement – Layering – Integration – Punishment – Appeals.</p>			
Prescribed Books/Textbooks Kapoor N.D (2019), Business Law, Sultan Chand & Sons Balachandran V, Thothadri S.(2010), Business Law, Vijay Nicole Imprints Pvt. Ltd. Srinivasan M.R (2018), Business Law, Margam Publications				
References Pillai, R.S.N., Bhagavathi, (1999).Business Law. S Chand & Co. Shukla, M.C. (2010). A Manual of Mercantile Law. S Chand & Co Arora, Sushma and Dikshit, Satyajit, (2017). Business Laws. Taxmann's				
Suggested Reading Bare Act Indian Contract Act Bare Act Sale of Goods Act Bare Act Consumer Protection Act Bare Act Right to Information Act Bare Act Money Laundering Act				
Web Resources http:// www.indiacode.nic.in http://www.legalserviceindia.com http://chdsla.gov.in/right_menu/act/pdf/consumer.pdf https://rti.gov.in				

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	2	3	3	2	2	2	2	2	2	2	2	2	2	K1
CO 2	2	3	3	2	3	3	2	3	3	3	3	3	3	K2
CO 3	2	3	3	2	3	3	2	3	3	3	3	3	3	K3
CO 4	2	3	3	2	3	3	2	3	3	3	3	3	3	K4
CO 5	2	3	3	2	3	2	2	3	3	3	3	3	3	K5
Wt. Avg.	2	3	3	2	2.8	2.6	2	2.8	2.8	2.8	2.8	2.8	2.8	
	2.53								2.8					
Overall Mapping of the Course									2.63					

BUSINESS STATISTICS AND OPERATIONS RESEARCH – I

Course Code	211CO1A01		
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	II		
Year of Implementation	From the academic year <u>2023 – 2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the applications of Interpolation and Extrapolation. • To apply the Probability Techniques in Business Decisions • To forecast the trend of Business Performances • To use the Transportation Models in Business Situations. • To apply the techniques of game theory and transportation models in business decisions. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Recall, define and relate to the techniques of descriptive statistics, index numbers, time series and LPP and Network analysis with business problems	1,2,3,4,5	K1
Co -2	Understand, explain and interpret the statistical inference of business data	1,2,3,4,5	K2
Co -3	Apply the techniques taught to solve the business problems and develop solutions.	1,2,3,4,5	K3
Co -4	Analyse and provide inference for the data using descriptive statistics, index numbers, time series and operations research models in business decision making.	1,2,3,4,5	K4
Co -5	Evaluate and design business solutions using the techniques taught.	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Measures of central tendency– Mean – Median – Mode - Measures of variability–Standard Deviation - Mean Deviation – Range – Variance Applications of Descriptive statistics in Business Problems.	18	1,2,23,4,5	K1,K2, K3, K4, K5
II	Index Numbers Classification; Construction of Index numbers; Methods of constructing index numbers - simple aggregative method- simple average of price relative method, weighted index methods, Fischer's ideal Index- consumer price index number-problems.	18	1,2,3,4,5	K1,K2,K3,K4, K5
III	Time Series Analysis of Time Series – Components – Secular Trend - Seasonal Variation, Cyclical Variations, Irregular Variations – Measurement of Trend – Freehand, Semi-Average - Moving Averages - Least Squares; Measurement of Seasonal Variation – Simple Average - Ratio – to - Trend method - Ratio to Moving Average Method – Link Relative Method.	18	1,2,3,4,5	K1,K2,K3,K4, K5
IV	Operations Research - Linear Programming Operations Research – meaning, scope and characteristics - Introduction to Linear programming problems (LPP)–Business Problem formulation - graphical method of LPP model -Simplex method of solving LPP	18	1,2,3,4,5	K1,K2,K3,K4, K5,K6
V	Network analysis Network analysis- Introduction – CPM –WBS - Network Diagram Path – Calculation of float – Identification of Critical path - PERT Network – Time Estimates – Calculation of estimated time – Standard deviation – Probability of completion - Minimum Project Duration and Cost	18	1,2,3,4,5	K1,K2,K3,K4, K5,K6

Prescribed Books/Textbooks Gupta S.C. (2018). Fundamentals of Statistics (7th Edition) Himalaya Publishing House. Gupta S.P. (2019) Statistical Methods, (46th Revised edition) Sultan Chand & Son. Kapoor VK, (2013). Operations Research for Management, Sultan Chand Publications.. Vittal P.R. (2001) Business Statistics (First Edition), Margham Publications.
References Ken Black, (2012). Applied Business Statistics: Making Better Business Decision (7 th edition). Wiley India. Srinivasan. G (2017). Operations Research Principles and Applications (3 rd Edition). PHI Publications. Dr. S.P. Gupta, Dr. P.K. Gupta, Dr. Man Mohan (6 th Edition) Business Statistics And Operations Research , Sultan Chand & Sons.
Suggested Reading Panneerselvam R (2010). Operations Research. Prentice Hall Publications Kapoor VK (2011). Operations Research for Management. Sultan Chand Publications David M. Levine, David F. Stephan, et al.(7th edition, 2017) Business Statistics: A First Course , Pearson Education.
Web Resources https://www.theorsociety.com/resource-centre/teaching-resources/ https://usiu-ke.libguides.com/c.php?g=1082700&p=7891487 https://easynotes4uonlinestudy.com/product/business-statistics-and-operations-research-ebook-notes-ugc-net-management/

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	2	3	3	2	2	3	3	2	3	3	K1
CO 2	3	3	3	2	3	3	3	2	3	3	2	3	3	K2
CO 3	2	3	3	2	3	3	3	2	3	3	2	3	3	K3
CO 4	2	3	3	2	3	3	3	2	3	3	2	3	3	K4
CO 5	2	3	3	3	3	3	3	2	3	3	2	3	3	K5
Wt. Avg.	2.4	3	3	2.2	3	3	2.8	2	3	3	2	3	3	
	2.68								2.80					
	Overall Mapping of the Course								2.72					

ELEMENTS OF E-COMMERCE

Course Code	211CO1G01		
Credits	2		
Hours / Cycle	4		
Category	Part IV	General Course	Theory
Semester	I & II		
Year of Implementation	From the academic year <u>2023 – 2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To enable the students to gain basic knowledge of Electronic – Commerce • To describe the working of e-commerce portals • To present the different e-marketing strategies • To equip the students to use e-commerce portals securely and efficiently • To train the students to experiment e-payment modes 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Recall and define e-commerce concepts, e-commerce portals, e-marketing strategies and e-payment modes	1,2,3,4,5	K1
CO 2	Understand the usage of e-commerce and e-payment portals	1,2,3,4,5	K2
CO 3	Apply the techniques taught to solve the business problems and develop solutions.	1,2,3,4,5	K3
CO 4	Design e-marketing strategies	1,2,3,4,5	K4
CO 5	Experiment different e-commerce tools and strategies	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Basics –History – Indian business context – E-Commerce Vs E-Business – Commercial use of internet – Growth of internet – E-Commerce opportunities for industry – Internal resisting issues – External driving factors – Doubts and difficulties	12	1,2,3,4,5	K1, K2, K3,K4,K5
II	Business models for E-Commerce – Social networking – B2B - B2C – C2C – C2B – Brokerage model – Aggregator model – Infomediary model – Community model – Value chain model – Manufacture model – Advertising model – Subscription model – Affiliate model	12	1,2,3,4,5	K1, K2, K3,K4,K5
III	E-Marketing – Uniqueness of web – Meeting the needs of website visitors – Advantages of online marketing – Various means of advertising – Conducting online marketing research – Market segmentation – Social media marketing – Content marketing	12	1,2,3,4,5	K1, K2, K3,K4,K5
IV	E-Security – Network and Website security risks – Security and E-mail – Firewall concept – Firewall Components – Benefits of Internet firewall	12	1,2,3,4,5	K1, K2, K3,K4,K5
V	E-Payment systems – Online payment categories – Benefits to buyers – Benefits to sellers – Credit card – Debit card – Mobile payments – Smart card cash payment system – Types of electronic money – Digital wallet – Crypto currency	12	1,2,3,4,5	K1, K2, K3,K4,K5
Prescribed Books/Textbooks Joseph, S.J P.T. (2015). E Commerce – An Indian Perspective. PHI Learning. Nikhil Zaveri, Kamini Shah, Sarvesh Trivedi. (2014). The Era of Commerce and E-Commerce. ABD Publisher. Daniel, D.Apollonio. (2017). E-Commerce: A Beginners' Guide to E-Commerce. Daniel, D'apollonio (Self Publication).				
References Jim, W., George, B. (2020). E-Commerce Business Models 2020. Jim Work, George Brand (Self Publication). Jones, R. (2019). Intro to E-Commerce. Reba Jones (Self Publication). Kalakota, R., Winston, A.B. (2015). Frontiers of Electronic Commerce. Pearson Education.				

Kosiur, D., Kosiur, D.R. (1997). Understanding Electronic Commerce. Microsoft Press.

Suggested Reading

Hashemi, S., Hashemi, B. (2007). Anyone Can Do It: Building Coffee Republic from Our Kitchen Table 57 – Real Life Laws on Entrepreneurship. Capstone Publishers.

Levy, S. (2011). In the Plex: How Google Thinks, Works, and Shapes Our Lives. Simon & Schuster.

Brandt, R. (2011). One-Click: Jeff Bezos and the Rise of Amazon.com. Penguin Publishers.

Walker, J. (2014). Launch: An Internet Millionaire's Secret Formula To Sell Almost Anything Online. Morgan James Publishing llc.

Web Resources

<https://noteslearning.com/what-is-e-commerce-introduction-types-and-importance/>

<https://www.tutorialspoint.com/e-commerce/e-commerce-business-models.htm>

<https://www.semrush.com/blog/what-is-emarketing/>

<https://www.getastra.com/blog/knowledge-base/ecommerce-security/>

<https://in.worldline.com/blog/a-comprehensive-list-of-ecommerce-payment-systems>

Course Articulation Matrix

Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	1	1	1	3	1	1	2	2	3	3	3	3	3	K1
CO 2	1	2	3	3	3	2	1	1	3	3	3	3	3	K2
CO 3	1	3	2	3	2	2	2	2	3	3	3	3	3	K3
CO 4	1	3	2	3	1	1	1	1	3	3	3	3	3	K4
CO 5	1	3	1	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	1	2.4	1.8	3	2	1.8	1.8	1.8	3	3	3	3	3	
	1.95								3.00					
	Overall Mapping of the Course								2.35					

CORPORATE ACCOUNTING

Course Code	211CO2M01		
Credits	4		
Hours / Cycle	5		
Category	Part	Core	Theory
Semester	2		
Year of Implementation	From the academic year <u>2023 – 2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> To understand about the pro-rata allotment and Underwriting of Shares, Valuation of shares and Profit prior to Incorporation. To attain knowledge in the formation and contents of financial statements as per Schedule III of Companies Act 2013 To acquire knowledge the preparation of Amalgamation, Absorption, Internal and External Reconstruction. To learn the preparation of Holding company accounts 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Familiarize about Underwriting and Valuation of shares and Profit prior to Incorporation.	1,2,3,4,5	K1
CO 2	Develop skills to prepare Financial statements of a company	1,2,3,4,5	K2
CO 3	Analyse accounts relating to internal reconstruction of Companies.	1,2,3,4,5	K3
CO 4	Analyse and Evaluate accounts relating to Amalgamation, Absorption & External Reconstruction	1,2,3,4,5	K4
CO 5	Understand Holding Company accounts and to construct the consolidated Balance Sheet	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Profit prior to incorporation. Underwriting of Shares & Debentures: Complete, Partial & Firm. Valuation of Goodwill & Shares : Meaning– Methods of valuation.	15	1,2,3.45	K1, K2, K3,K4, K5
II	Financial Statement–Preparation of Profit & Loss account and Balance sheet– Accounting treatment for Dividend, Transfer to reserves, Interest on Debentures, Cost of issue of shares/debentures, Preliminary expenses, Managerial remuneration.	15	1,2,3.45	K1, K2, K3,K4, K5
III	Internal Reconstruction: Meaning - Alteration of share capital – Capital Reduction: Return of Share Capital, Surplus in Capital Reduction account, Appreciation in the value of assets and expenses of reconstruction, Pro-rata write off assets, Consolidation of shares - Pro rata write off of assets.	15	1,2,3.45	K1, K2, K3,K4, K5
IV	Amalgamation, Absorption & External Reconstruction - Meaning- Amalgamation in the nature of Merger, Purchase-External Reconstruction– Applicability of AS14 – Calculation of Purchase consideration(all methods)– Revised Balance Sheet (excluding inter-company holdings).	15	1,2,3.45	K1, K2, K3,K4, K5
V	Holding Companies' Accounts: Meaning and definition of Holding Company and Subsidiary Company– Legal requirements relating to presentation of accounts- Requirements of Schedule VI- Consolidated Financial Balance Statement- Preparation of Consolidated Balance Sheet – Elimination of Investment Account- Minority Interest- Cost of Control- Revenue Profits- Revenue losses- Capital profits or losses- Bonus shares issued by subsidiary company- Dividends from subsidiary company.	15	1,2,3.45	K1, K2, K3,K4, K5

Prescribed Books/Textbooks

- Reddy, T.S. and Murthy, A. (2015). Corporate Accounting (Vol 1 & II As per revised Schedule VI). Margham Publications.
- Jain, S.P. and Narang, K.L. (2014). Advanced Accountancy (20th Edn), Kalyani Publishers.
- Mageshwari S.N, Sharad K. Mageshwari C A, Sunnet K Mageshwari. (2018). Advanced Accountancy. Vikas Publishing

References

- Gupta, R. L. & Radhaswami M (2014). Advanced Accountancy. (13th Revised Edn). Sultan Chand & Sons.
- Rajasekaran V & Lalitha R (2011). Corporate Accounting. Pearson
- Singh S.K. (2017). Corporate Accounting. SBDP Publications

Suggested Reading

- Pillai, R.S.N. and Bagavathi (2012). Advanced Accountancy (5th Edn). S. Chand & Co Ltd.
- Ahmed Naeem. (2007). Corporate Accounting . Atlantic Rajasekaran V and Lalitha R. (2011). Advanced Accounts (1st Edn). Pearson.

Web Resources (3-5)

<https://www.accountancyknowledge.com/final-accounts-problems-and-solutions/>
<https://www.geektonight.com/corporate-accounting-notes/>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					
	Overall Mapping of the Course								3.00					

COMPANY LAW

Course Code	211CO2M02		
Credits	4		
Hours / Cycle	5		
Category	Part III	Core	Theory
Semester	II		
Year of Implementation	From the academic year <u>2023 – 2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> To explain the various schedules and sections of Companies Act 2013 To describe the provisions with respect to the documents required to form a company, issue shares, convene meetings and undertake resolutions. To list down the rules relating to the directors and members of a company To present the different types of companies and shares To teach the mode of winding up of a company 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Review the various schedules and sections of Companies Act 2013	1,2,3,4,5	K1
CO 2	Understand the provisions relating Companies Act	1,2,3,4,5	K2
CO 3	Identify the rules and regulations for the functioning of the company	1,2,3,4,5	K3
CO 4	Analyse the various provisions, amendments and introduction in the existing Companies Act.	1,2,3,4,5	K4
CO 5	Evaluate the practical application of Companies Act in Business situation	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Meaning - Formation of Companies: Stages:- Promotion-Incorporation – Raising of Capital- Commencement of Business; Distinction between Private Limited Company & Limited Liability Partnership; Promoters: Meaning-Functions-Duties- Liabilities; Documents of Companies:- Memorandum of Association: Definition- Purpose, Contents- Doctrine of Ultra Virus- Articles of Association: Definition- Contents-Doctrine of Indoor Management- Doctrine of Constructive Notice-Distinction between Memorandum and Articles of Association; Prospectus:-Meaning-Contents- Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus). New Concepts introduced in Companies Act 2013: One person Company, Associate Company, Dormant Company, Small Company	15	1,2,3,4,5	K1, K2,K3, K4, K5
II	Meaning of Shares – Kinds of Shares – Voting rights – Issue of shares at a Premium-Partly paid shares – Bonus Shares – Rights shares-Sweat Equity Shares. Dematerialisation- Importance- Process; Underwriting - Book Building Process –Green Shoe Option. Members of a Company:- Eligibility-Modes- Rights- Termination of membership.	15	1,2,3,4,5	K1, K2,K3, K4, K5
III	Directors- Director Identification Number- Key Managerial Personnel– Chief executive officer, Company Secretary, Whole time Director, Chief Financial Officer. New Concepts introduced in Companies Act 2013: Women Directors, Independent Directors, Resident Directors, Serious fraud investigating officer, Whistle blowing, Corporate Social Responsibility.	15	1,2,3,4,5	K1, K2,K3, K4, K5
IV	Meeting-Annual General Meeting – Extraordinary General Meeting-Notice of Meeting-Quorum-Proxy– Voting – Board of Directors Meeting. Resolutions - Ordinary Resolution - Special Resolution – Resolution requiring special notice. New Concepts introduced in Companies Act 2013: E Governance.	15	1,2,3,4,5	K1, K2,K3, K4, K5
V	Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members. Voluntary Winding up - Creditors Voluntary Winding up. New Concepts introduced in Companies Act 2013: National Company Law Tribunal.	15	1,2,3,4,5	K1, K2,K3, K4, K5

Prescribed Books/Textbooks Avatar Singh (2015). Company Law, Eastern Book Company Kapoor,N.D (2018). Elements of Company Law. Sulthan Chand and Sons. Chadha Reena & Chadha Sumant (2019). Company Law. Cengage Learning India Pvt. Ltd. Co.
References Gogna,P.P.S. (2015). Text Book of Company Law. S.Chand & Co. Sreenivasan,M.R (2014). Company Law. Margam Publications. Nolakha Ratan. (2022). Company Law and Practice. S Chand And Company Limited
Suggested Reading Gupta, S. (2021). Company Law Procedures & Compliances (In 2 Volumes).Bharat LawHouse. Kapoor, G.K., Dhamija, S. (2022). Taxmann's Company Law & Practice A Comprehensive Text Book on Companies Act 2013. Aggarwal Law House
Web Resources https://ca2013.com/sections/ https://www.advocatekhoj.com/library/bareacts/companies2013/index.php?Title=Companies%20Act,%202013 https://byjus.com/free-ias-prep/indian-companies-act/ https://www.icsi.edu/media/webmodules/companiesact2013/COMPANIES%20ACT%202013%20READY%20REFERENCER%2013%20AUG%202014.pdf

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	1	2	3	K1
CO 2	3	3	3	3	3	3	3	3	2	2	1	2	3	K2
CO 3	3	3	3	3	3	3	3	3	2	2	2	1	3	K3
CO 4	3	3	3	3	3	3	3	3	2	2	2	2	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	2.4	2.4	1.8	2	3	
	3.00								2.32					
	Overall Mapping of the Course								2.74					

BUSINESS STATISTICS AND OPERATIONS RESEARCH – II

Course Code	211CO2A01		
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	II		
Year of Implementation	From the academic year <u>2023 – 2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the applications of Interpolation and Extrapolation. • To apply the Probability Techniques in Business Decisions • To forecast the trend of Business Performances • To use the Transportation Models in Business Situations. • To apply the techniques of game theory and transportation models in business decisions. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Relate the analytical skills required to predict the business future and to take business decisions.	1,2,3	K1
Co -2	Demonstrate the statistical and Operation Research techniques in business decision practices.	1,2,3	K2
Co -3	Identify the relationship between data sets in business using statistical and Operational Research tools.	1,2,3,4	K3
Co -4	Analyse and Appraise the usage of statistical and Operation Research models in business situations.	1,2,3,4	K4
Co -5	Construct best strategy for a business situation using statistical and Operation Research techniques.	1,2,3,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Interpolation & Extrapolation Interpolation & Extrapolation – Significance and Methods – Graphic - Binomial Expansion-Newton's- Lagrange's Extrapolation.	18	1,2,3,4,5	K1, K2, K3,K4,K5
II	Probability Probability - basic rules, – Addition and Multiplication Theorems – Conditional Probability – Baye's Theorem.	18	1,2,3,4,5	K1, K2, K3,K4,K5
III	Correlation and Regression Analysis Correlation Analysis - meaning, types; Probable Error; Karl Pearson's & Rank Correlation -- Bivariate Analysis. Regression Analysis- Meaning - Difference between Correlation and Regression Analysis- Regression Equations; Regression Co-efficient.	18	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Operations Research - Transportation Transportation model – Introduction – methods- North- West corner rule, Vogel's approximation method (VAM), Modified distribution method (MODI), Least Cost Method	18	1,2,3,4,5	K1, K2, K3,K4,K5
V	Game Theory Game Theory: Concept of game; Two-person zero-sum game; Pure and Mixed Strategy Games; Saddle Point; Dominance Method and Graphical Method for solving Mixed Strategy Game (simple problems).	18	1,2,3,4,5	K1, K2, K3,K4,K5

Prescribed Books/Textbooks Gupta S.C. (2018). Fundamentals of Statistics (7 th Edition). Himalaya Publishing House. Gupta S.P. (2019). Statistical Methods (46 th Revised edition). Sultan Chand & Son. Kapoor VK, (2013). Operations Research for Management. Sultan Chand Publications. Vittal P.R. (2001). Business Statistics (First Edition). Margham Publications.
References Ken Black, (2012). Applied Business Statistics: Making Better Business Decision (7 th edition). Wiley India. Srinivasan. G (2017). Operations Research Principles and Applications (3 rd Edition). PHI Publications.
Suggested Reading Panneerselvam R (2010). Operations Research. Prentice Hall Publications Kapoor VK (2011). Operations Research for Management. Sultan Chand Publications
Web Resources (3-5) https://www.theorsociety.com/resource-centre/teaching-resources/ https://usiu-ke.libguides.com/c.php?g=1082700&p=7891487

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					
	Overall Mapping of the Course								3.00					

ELEMENTS OF E-COMMERCE

Course Code		211CO1G01		
Credits		2		
Hours / Cycle		4		
Category		Part IV	General Course	Theory
Semester		I & II		
Year of Implementation		From the academic year <u>2023 – 2024</u> onwards		
Course Objectives		<ul style="list-style-type: none">• To enable the students to gain basic knowledge of Electronic – Commerce• To describe the working of e-commerce portals• To present the different e-marketing strategies• To equip the students to use e-commerce portals securely and efficiently• To train the students to experiment e-payment modes		
CO #	Course Outcome(s)		PSO Addressed	Bloom’s Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to				
CO 1	Recall and define e-commerce concepts, e-commerce portals, e-marketing strategies and e-payment modes		1,2,3,4,5	K1
CO 2	Understand the usage of e-commerce and e-payment portals		1,2,3,4,5	K2
CO 3	Apply the techniques taught to solve the business problems and develop solutions.		1,2,3,4,5	K3
CO 4	Design e-marketing strategies		1,2,3,4,5	K4
CO 5	Experiment different e-commerce tools and strategies		1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Basics –History – Indian business context – E-Commerce Vs E-Business – Commercial use of internet – Growth of internet – E-Commerce opportunities for industry – Internal resisting issues – External driving factors – Doubts and difficulties	12	1,2,3,4,5	K1, K2, K3,K4,K5
II	Business models for E-Commerce – Social networking – B2B - B2C – C2C – C2B – Brokerage model – Aggregator model – Infomediary model – Community model – Value chain model – Manufacture model – Advertising model – Subscription model – Affiliate model	12	1,2,3,4,5	K1, K2, K3,K4,K5
III	E-Marketing – Uniqueness of web – Meeting the needs of website visitors – Advantages of online marketing – Various means of advertising – Conducting online marketing research – Market segmentation – Social media marketing – Content marketing	12	1,2,3,4,5	K1, K2, K3,K4,K5
IV	E-Security – Network and Website security risks – Security and E-mail – Firewall concept – Firewall Components – Benefits of Internet firewall	12	1,2,3,4,5	K1, K2, K3,K4,K5
V	E-Payment systems – Online payment categories – Benefits to buyers – Benefits to sellers – Credit card – Debit card – Mobile payments – Smart card cash payment system – Types of electronic money – Digital wallet – Crypto currency	12	1,2,3,4,5	K1, K2, K3,K4,K5
Prescribed Books/Textbooks Joseph, S.J P.T. (2015). E Commerce – An Indian Perspective. PHI Learning. Nikhil Zaveri, Kamini Shah, Sarvesh Trivedi. (2014). The Era of Commerce and E-Commerce. ABD Publisher. Daniel, D.Apollonio. (2017). E-Commerce: A Beginners' Guide to E-Commerce. Daniel, D'apollonio (Self Publication).				
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Levy, S. (2011). In the Plex: How Google Thinks, Works, and Shapes Our Lives. Simon & Schuster.

Brandt, R. (2011). One-Click: Jeff Bezos and the Rise of Amazon.com. Penguin Publishers.

Walker, J. (2014). Launch: An Internet Millionaire's Secret Formula To Sell Almost Anything Online. Morgan James Publishing llc.

Web Resources

<https://noteslearning.com/what-is-e-commerce-introduction-types-and-importance/>

<https://www.tutorialspoint.com/e-commerce/e-commerce-business-models.htm>

<https://www.semrush.com/blog/what-is-emarketing/>

<https://www.getastra.com/blog/knowledge-base/ecommerce-security/>

<https://in.worldline.com/blog/a-comprehensive-list-of-ecommerce-payment-systems>

Course Articulation Matrix

Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	1	1	1	3	1	1	2	2	3	3	3	3	3	K1
CO 2	1	2	3	3	3	2	1	1	3	3	3	3	3	K2
CO 3	1	3	2	3	2	2	2	2	3	3	3	3	3	K3
CO 4	1	3	2	3	1	1	1	1	3	3	3	3	3	K4
CO 5	1	3	1	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	1	2.4	1.8	3	2	1.8	1.8	1.8	3	3	3	3	3	
	1.95								3.00					
	Overall Mapping of the Course								2.35					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Curriculum Overview Table		
Part	Credits	Hours / Cycle
I		
II		
III – Core theory (mandatory)		
III – Core Elective		
III – Core Practical*		
III – Internship / Field work		
III – Project		
III – Allied theory		
III – Allied Practical*		
IV - GC		
IV - GE		
IV – ID		
IV – EVS		
IV – Computer Training		
IV – Personality Development / Soft Skill		
V – Extension Activity		
Total		

Notes for Preparing K level

K 1 Remembering	Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which , Who, Why, etc.
K 2 Understanding	Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize , Translate
K 3 Applying	Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize, etc.
K 4 Analyzing	Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect , Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive , Relationships, Simplify, Survey, Take part in, Test for, Theme, etc.
K 5 Evaluating	Agree, Appraise, Assess, Award, Choose, Compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, etc.
K 6 Creating	Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design , Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory

CONTEMPORARY MANAGEMENT

Course Code		211CO3M01		
Cred its		5		
Hours / Cycle		6		
Category		Part	Core/ Allied / Elective	Theory / Practical
Semester		III		
Year of Implementati on		From the academic year 2023-2024 onwards		
Course Objectives		<ul style="list-style-type: none">To enable the students to understand the basic concepts of management and enables students to study the evolution of Management to study the functions and principles of management and to learn the application of the principles in an organization.		
CO #	Course Outcome(s)		PSO Addressed	Bloom’s Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to				
CO 1	Understand the concepts and functions of management and Describe and assess the effect of globalization on operating, growing, and managing a business		1,2,3,4,5	K1
CO 2	Gain knowledge on the various issues related to theOrganizational structure and understanding of basic management concepts, principles and practices		1,2,3,4,5	K2
CO 3	Understanding basic concepts of staff process inhuman resource management.		1,2,3,4,5	K3
CO 4	Application of motivations theories and to find suitable motivation techniques, to induce the peopleto reach the vision and missions of organization, Apply the essential principles of quality leadership and Assessing good communication process and its barriers in global business scenario		1,2,3,4,5	K4
CO 5	Understanding the twins of management, problemis and stages in controlling process and knowing controlling techniques for attaining goals of businessorganisation		1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Management: Meaning - Evolution of Management - Nature and Scope of Management - Principles - Functions - Elements - Types Comparison between Management and Administration - Managing Ethics and Diversity - Contemporary issues in Management - Trends and Challenges - Management by Objectives (MBO): Features Process- Benefits- Problems: Management by Exception (MBE) Significance Process; Decision making: Meaning Process- Advantages Disadvantages-Case Studies.	18	1,2,3,4,5	K1, K2, K3, K4, K5
II	Planning: Meaning -Definition -Features -Objectives - Steps -Types -Limitations -Organizing -Meaning and Definition - Nature - Principles and Importance - Steps -Functions - Classification -Designing - Organizational Structure -Types -Departmentation - Definition -Process -Need and Importance -Methods -Delegation of Authority and Responsibility - Definitions -Principles -Steps - Types -Centralization and Decentralization - Span of Control -Factors -Merits & Demerits - Organizational design -Functional, Line and Staff-Organizational Changes-Case Studies	18	1,2,3,	K1, K2, K3,
III	Staffing: Process - Functions -Recruitment & Selection: Sources-Procedure- Placement- Employee Training and Development: Techniques Promotion - Demotion - Performance Appraisal: Methods Barriers-Case Studies.	18	1,2,3,4,5	K1, K2, K3, K4, K5
IV	Direction: Nature & Purpose -Principles - Techniques - Motivation: Characteristics - Importance and benefits -Theories of Maslow, Herzberg, McGregor, McClelland-	18	1,2,3,4,5	K1, K2, K3, K4, K5
V	Coordination: Features -Types -Techniques - Principles -Building and Managing Human Resources-Controlling Steps-Techniques Requirements for Effective Control - Types: Budgetary and Non-Budgetary Control - Control of Overall Performance -Profit and Loss control -Control through Return on Investment - Direct Preventive Control -Principles of Preventive Control-Case Studies	18	1,2,3,	K1, K2, K3,

Prescribed Books/Textbooks

Harold Koontz and Heinz Weihrich, (2018) Essentials

of Management: An International and Leadership Perspective. McGraw Hill Education

James H. Donnelly, (2018), Fundamentals of Management. Pearson Education. Newman, summer, and Gilbert, (2018). Management. PHL

Shashi K. Gupta, (2020). Principles of Management. Kalyani Publishers.

Stephen P Robbins and Madhushirre Namda Agrawal, (2018). Fundamentals of Management: Essential Concepts and Applications. Pearson Education

References

B.P. Singh and A.K. Singh, (2018). Essentials of Management. Excel Books. Griffin, (2018), Management Principles and Application. Cengage Learning. Peter F Drucker. (2018) Practice of Management. Mercury Books.

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3								3					
	Overall Mapping of the Course								3					

COST ACCOUNTING

Course Code	211CO3M02		
Credits	5		
Hours / Cycle	6		
Category	Part III	Core	Theory
Semester	V		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> To enable the students to understand the concepts of cost accounting and to learn the various methods of cost elements. To provide an in-depth insight about the techniques of cost ascertainment. To with the specific costing methods used by various industries. To understand various elements of overhead cost, their allocation and apportionment. To familiarise the students with Cost Management techniques. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Identify the cost elements of employees in manufacturing a product or rendering a service.	1,2,3,4	K1
CO 2	Prepare the cost-sheet of a given manufacturing unit or service enterprise.	1,2,3,4,5	K2
CO 3	Examine the various kinds of direct and indirect materials needed to produce a tangible product.	1,2,3,4,5	K3
CO 4	Analyse the cost accounting methods in various industries.	1,2,3,4,5	K4
CO 5	Apply the cost management techniques.	1,2,3,4,5	K5,6

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Nature and Scope of Cost Accounting – Cost Accounting Vs Financial Accounting – Cost Accounting Vs. Management Accounting – Importance and Limitations of Cost Accounting – Cost Sheet – Tenders – Quotations.	18	1, 2,3,4	K1, K2,K3,K4
II	Elements of cost: Material – Stock levels – Stores ledger – Pricing of Materials – Different methods – LIFO – FIFO – Simple Average Method – Weighted Average Method – EOQ – Techniques of Material Control.	18	1,2,3, 4,5	K1, K2,K3,K4,K5
III	Labour cost – Methods of Wage Payments – Incentive System – Labour Turnover – Time Rate and Piece Rate System – Computation of Gross Earnings and Net Payable.	18	1,2,3,4, 5	K1,K2,K3, K4, K5
IV	Overheads – Classification – Allocation and Apportionment of Overheads – Overheads Distribution Statement – Reciprocal and Non-reciprocal Methods – Overhead Recovery Rate – Absorption of Overheads.	18	1,2,3,4,5	K1, K2, K3,K4,K5,K6
V	Unit, Output and Batch costing – Job and Contract Costing – Operation Costing. Process costing – Normal and Abnormal loss – Abnormal gain – (Excluding Equivalent Production).	18	1,2,3,4,5	K1,K2,K3,K4, K5,K6
Prescribed Books/Textbooks 1.Jain, S.P., Narang, K.L. (2010). Cost Accounting. Kalyani Publications. 2.Maheshwari, S.N. (2012). Cost and Management Accounting. Sultan Chand& Sons.				
References 1.Arora, M.N. (2017). Cost Accounting – Theory, Problems & Solutions. Himalaya Publishing House. 2.Agarwal, M.L., Gupta, K.L. (2019). Cost Accounting. Sahitya Bhawan Publications. 3.Prasad, N.K. (2015) Principles and Practice of Cost Accounting. Book Syndicate.				

Suggested Reading

1. V K Saxena and C D Vashist,(2006) Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi
2. Khan and Jain (2017) Cost and Management Accounting, TMH, New Delhi.
3. Charles T Horngren, Srikant Datar and Madhav Rajan,(2008) Cost Accounting, Pearson education, New Delhi.

Web Resources

<https://icmai.in/studentswebsite/Foundation-Papers.php>

<http://costmgmt.org/online-resources/>

Please note: The proportion between theory- oriented and problem-oriented questions in the End of Semester examination shall be 20:80.

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3								3					
	Overall Mapping of the Course								3					

PRINCIPLES OF MARKETING

+ -Course Code		211CO3M03	
Credits		4	
Hours / Cycle		6	
Category		Part IV	Theory
Semester		III	
Year of Implementation		From the academic year 2023-2024 onwards	
Course Objectives		<ul style="list-style-type: none"> To grasp the Core concepts that govern marketing and analyse the relevance of marketing to contemporary market functioning. To comprehend Elements of marketing Mix. To identify the pricing strategies. To predict buying motives of consumers and the factors influencing their purchase decisions. To assess the influence of direct marketing techniques on the purchase decision of consumers. 	
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Recall and relate the marketing concepts to the current marketing scenario	1,2,3	K1
Co -2	Illustrate Marketing Mix elements and to develop appropriate marketing program.	1,2,3	K2
Co -3	Identify and select suitable pricing strategies for successful marketing.	1,2,3,4	K3
Co -4	Analyse and assess the factors influencing Consumer behaviour	1,2,3,4	K4,K5
Co -5	Evaluate the influence of direct marketing techniques on the consumer purchase decision.	1,2,3,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction: Marketing, Market: Definition, meaning and importance - Marketing Concepts: Core concepts – Holistic marketing concepts - Marketing Planning: Corporate Planning process – Barriers – Case study - Market Segmentation – Segmenting, Targeting, Positioning – Bases and Types of Segments – Case study.	15	1,2,3,4,5	K1,K2,K3,K4, K5
II	Marketing Functions & Strategies: Functions of Marketing – Buying, Assembling & Selling – Standardization, Risk bearing, Financing, Market Information System, Storage – Transportation & Channels of Distribution Marketing Mix – Product Mix elements- Price Mix elements- Promotion Mix elements - Place Mix elements - Product Policy: New product development - Product Life Cycle – Stages of Product Life Cycle and Strategies - Branding – Packaging – Labeling.	15	1,2,3,4,5	K1,K2,K3,K4, K5
III	Pricing Strategies: Objectives- Factors affecting Pricing decision- Pricing Strategies - Promotion: Objectives- Communication and promotion - Promotional Mixes and strategies - Place: Types of Channels – Logistic management: Order processing - Inventory Management - Material handling- Warehousing-Transportation.	15	1,2,3,4,5	K1,K2,K3,K4, K5
IV	Consumer Behavior: Theories-Buying Motives - Buying Ideas – Buying Decision Process - Consumerism- Origin – Consumer Exploitation in India– Problems of Consumer Exploitation.	15	1,2,3,4,5	K1,K2,K3,K4, K5
V	Direct Marketing: Benefits – Direct mail – Catalog marketing – Telemarketing - Interactive Marketing: Advantages and Disadvantages - Word of Mouth: Buzz and Viral marketing – Blogs – Measuring the effects of Word of Mouth - Social Media Marketing – Meaning – Techniques.	15	1,2,3,4,5	K1,K2,K3,K4, K5

Prescribed Books/Textbooks (1-5 books)

Kotler Philip, Keller Kevin Lane, Koshy Abraham & Mithileshwar Jha, 2009, Marketing Management: A South Asian Perspective, Pearson Prentice Hall, 13th Edn., 2009.

R.S.N.Pillai Bagavathi, Modern Marketing, S.Chand & Co.Ltd., 2009 Ed. & 2011 reprint, New Delhi.

References (3 – 5)

S.Prakash and C.N.Sontakki, (2017), Principles of Marketing, Kalyani Publication.

Gupta Prachi, Agarwal Ashita, Majra Hufrih, (2017), Marketing Management: Indian Cases, Pearson.

R.B. Rudani, Basics of Marketing Management Theory and Practice, S.Chand & Company Ltd., 2010.

Suggested Reading (2 -5)

Kotler Philip, Keller Kevin, (2017), Marketing Management, Pearson Prentice Hall.

Seema Gupta, (2022), Digital Marketing, McGrawHill.

K.S.Chandrasekar, (2010), Marketing Management Text and Cases, Tata McGraw Hill Education Pvt.Ltd.

Web Resources (3-5)

Rejuvenating the Marketing Mix. Retrieved July 1, 2021, from

<https://hbr.org/1985/09/rejuvenating-the-marketing-mix>

Marketing Mix for Next Generation Marketing - ScienceDirect. Retrieved July 1, 2021, from <https://www.sciencedirect.com/science/article/pii/S2212567114002019>

Course Articulation Matrix

Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3								3					
	Overall Mapping of the Course								3					

BUSINESS ECONOMICS AND FINANCE I

Course Code	211CO3A01		
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	III		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the fundamentals Business Finance. • To summarise the financial decisions. • To determine the cost of capital • To understand the basic concepts of business economics. • To analyse the production law and functions. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Understand the fundamentals of financial management.	1,2,3	K1
Co -2	Demonstrate the financial decisions in business.	1,2,3	K2
Co -3	Model the cost of capital and Identify the impact of Cost of Capital	1,2,3,4	K3
Co -4	Analyse the basic concepts of business economics.	1,2,3,4	K4,K5
Co -5	Compose and Construct the relationship between production function and cost function.	1,2,3,5	K6

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction to Financial Management Meaning, objectives, scope and importance of financial management, financial planning, objectives and principles of sound financial planning, long term and short-term financial plan, factors affecting financial plan, Organization of finance Department; Profit maximization Vs. Wealth maximization.	18	1,2,3,4,5	K1, K2,K4,K5
II	Financing Decisions Introduction to Capitalization – Theories of Capitalization - Capital structure – Theories of Capital Structure & Capital Gearing; Sources and Instruments of Long-term funds & its merits and demerits (Theory only).	18	1,2,3,4,5	K1, K2,K3,K5
III	Cost of Capital Computation of Cost of Capital - Equity, Preference, Debentures & Weighted Average Cost of Capital; Factors determining capital structure - Leverages - Operating Leverage, Financial Leverage and Combined Leverage - EBIT- EPS Analysis (Theory only).	18	1,2,3,4,5	K1, K2,K4,K5
IV	Introduction to Business Economics Business Economics: Definitions, scope, role in Business decisions- Economics systems – theories of economics -Interdependence of Micro and Macro Economics – theory of firm - Production Possibility Curve - Opportunity Cost – consumer preference-utility analysis and Types of Utility -Introduction to Cardinal and Ordinal Approaches- indifference curve analysis - roles of business economist.	18	1,2,3,4,5	K1, K2,K4,K5
V	Production Laws and Functions Production Concept - Importance and Factors of Production-Theory Production Function: Meaning, Concept of productivity and technology – production laws- Short Run and long run production function - Introduction to Isoquants.	18	1,2,3,4,5	K1, K2,K4,K5

Prescribed Books/Textbooks (1-5 books)	
Sharma Gupta, Sashi and Neeti Gupta, (2018). Financial Management (Nineth Revised Edition). Kalyani Publishers.	
Prasanna Chandra, (2005). Financial Management: Theory and Practice. Tata McGraw Hill.	
Khan & Jain, (2009). Financial Management, Tata McGraw Hill.	
I.M. Pandey, (2009). Financial Management, Viaks Publishing House.	
References (3 – 5)	
Schall & Haley, (2001). Financial Management, McGraw Hill.	
S.C. Kuchal, (1982). Financial Management. Chaitanya Publishers.	
Weston & Brigham, (1990). Essentials of Managerial Finance. The Dryden Press	
Mankiw, N.G. (2000). Principles of Micro Economics.(4th ed.). MacMillan Press.	
<i>Bhole, L.M. (2000), Indian Financial System, Chugh Publications</i>	
Suggested Reading (2 -5)	
Atmanand, (2009). Managerial Economics (2 nd edition). Excel Book	
Craig Peterson, Chris Lewis and Sudhir Jain, (2006). Managerial Economics (2 nd edition). Pearson	
Dwivedi D.N. (2008). Managerial Economics, (7th edition) Vikas Publishing.	
Web Resources (3-5)	
https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=3189	
https://www.sebi.gov.in/	
https://www.nseindia.com/	

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4, K5
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3								3					
	Overall Mapping of the Course								3					

HUMAN RESOURCE DEVELOPMENT

Course Code	211CO4M01		
Credits	5		
Hours / Cycle	6		
Category	Part III	Core	Theory
Semester	IV		
Year of Implementation	From the academic year 2023-2024 onwards		
Course Objectives	<ul style="list-style-type: none"> To create awareness of the concepts, techniques and practices of human resource development. To familiarise the need for career development and management development. To provide insight regarding the significance of Team, Conflict management, change management and stress management in an organisation. To understand the benefits of diversified human resource. To learn the basics of HR Analytics. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Understand the basic concepts, functions and processes of human resource development	1,2,3,4	K1
CO 2	Explain how to design, conduct, and evaluate human resource development programme.	1,2,3,4,5	K2
CO 3	Evaluate the developing role of human resources in the global arena.	1,2,3,4,5	K3
CO 4	Identify the benefits of a geographically dispersed workforce	1,2,3,4,5	K4
CO 5	Apply the basic tools of HR analytics.	1,2,3,4,5	K5,6

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Human Resource Development –The evolution of Human Resource Development– Relationship between Human Resource Management and Human Resource Development – Human Resource Development Functions –Role of HRD Professional – HRD Process. Career Management and Development: Stages of Life and Career Development according to Erikson's and Levinson's Model – Traditional and Contemporary Career development Models – Process of Career Management – Career Plateau - Effective Career Development System.	18	1, 2,3	K1, K2, K,3,K4
II	Management Development – Describing Manager's Job – Management Education – Management Training and Experience – Leadership Training and Behaviour Modeling Training. Group and Team: Defining and classifying Groups - Stages of Group Development – Group Decision Making. Difference between group and team - Types of Teams- Creating effective teams.	18	1,2, 3, 4	K1, K2,K3,K4
III	Conflict: Meaning and classification of conflict – Transitions in conflict thought - Conflict Process and Negotiations. Organisational Change and Stress Management: Forces for change – Planned change –Resistance to change –Approaches to managing organizational change. Work stress: Symptoms of Stress – Consequences of Stress - Sources of Stress – Approaches to Stress Management. Case Studies.	18	1, 2, 3,4, 5	K1,K2,K3, K4,K5, K6
IV	HRD and Diversity: Definition and Forms of Diversity – Definition of Organisational Culture – Meaning and Types of Discrimination –Adapting to Demographic Changes- Cross Cultural Education and Training Programmes. Case Studies	18	2	K1, K2, K3,K4,K5
V	Recent Trends in HR:HR analytics- What is HR analytics – How is HR analytics used – Impact of analytics on HR. People analytic –What is People analytics – Key	18		K1, K2, K3,K4,K5,K6

	people analytics trends – Importance of People analytics in HR. Case Studies			
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Prescribed Books/Textbooks

Jon M Werner & Randy L Desimone, (2010). Human Resource Development. Cengage Learning India Pvt. Ltd.
Stephen P Robbins (2013). Organisational Behaviour. Pearson Education.
Tripathi (2013), Human Resource Development, Sultan Chand & Sons

References

Rao, T.V and Pareek, Udai (2005). Designing and Managing Human Resource Systems. Oxford IBH Pub. Pvt. Ltd.
Rao, T.V. (2003). HRD in the New Economic Environment. Tata McGraw-Hill Pub. Pvt, Ltd.
Padmalita Routy Kalyani Mohanthy, (2009). Human Resource Development and Organisational Effectiveness. Excel Books.

Suggested Reading

Suba Rao P (2012), Human Resource Management, Text, Cases and Games, Konark Publishers Pvt. Ltd.
Rao T.V (2010) Balance Score Card, Sage Publications, New Delhi.
Monappa (2001) Managing Human Resources, Macmillan India Pvt. Ltd.

Web Resources

<https://perelson.com/the-importance-of-diversity-in-the-workplace/>
<https://abilityoptions.org.au/5-benefits-of-diversity-in-the-workplace/>
<https://www.chrmp.com/future-of-hr-analytics-best-practices-and-trends/>
<https://www.crunchr.com/learn/latest-trends-in-people-analytics/>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					
	Overall Mapping of the Course								3.00					

INSURANCE

Course Code	211CO4M02		
Credits	5		
Hours / Cycle	6/15		
Category	Part	Core	Theory
Semester	IV		
Year of Implementation	From the academic year 2023-2024 onwards		
Course Objectives	To be Listed in bullet points /Describe in 100 words <ul style="list-style-type: none"> • To gain knowledge on Risks and Insurance • To understand the Legal framework governing the Insurance Sector. • To identify Insurance policies and tax benefits to the Insured. • To analyze General Insurance policies • To understand and analyze Health Insurance policies. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Obtain knowledge on risks and relate it to the Insurance policies.	1,2, 3	K1
CO 2	Understand the Legal framework and functioning of the Insurance Sector.	1,2, 3	K2,
CO 3	Plan and select suitable Insurance policies to individual needs of the Insured.	1, 2,3,4	K3
CO 4	Classify and compare General Insurance policies and analyze the policies to cover various risks involved.	1,2, 3,4,5	K4,K5
CO 5	Asses the influence of Health Insurance policies on the Insured.	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOUR S	COs	BLOOM'S TAXONOM Y LEVEL
I	Introduction Concept of Insurance – Importance and Types – Essential requirements – Principles of Insurance – Overview of Insurance sector in India – Role of Insurance in economy. Risk – Risk and Uncertainty – Classification of risk – Internal and External sources of risk.	15	1,2,3,4,5	K1, K2,k3,k4,k5
II	IRDA Insurance Act – Life Insurance – General Insurance – Insurance Regulatory & Development Authority (IRDA) Act – Objectives – Powers – Functions – Tax implications.	15	1,2,3,4,5	K1,K2,k3,k4,k5
III	Life Insurance Life Insurance – Origin – Growth – Types – Elements – Life Insurance products – Forms and Documents – Computation of Premiums and Discounts – Pricing – Valuation – Underwriting – Overview of actuarial science	15	1,2,3,4,5	K1,k2,k3,k4,k5
IV	General Insurance General Insurance – Origin – Growth – Principles – Types – Laws relating to General Insurance – Organisation and Management of General Insurance in India. Fire Insurance – Nature, Types, Subrogation, Double Insurance, Contribution, Proximate cause, Claims and Recovery. Accident and Motor Insurance – Nature – Disclosure – Terms and Conditions – Claims and Recovery – Third party Insurance – Compulsory Motor Vehicle Insurance – Accident Insurance. Marine Insurance – Nature – Scope – Laws relating to Marine Insurance – Types – Insurable Interest – Disclosure and representation – Insured perils – Proximity cause – Voyage – Warranties – Measurement of Subrogation – Contribution – Underinsurance – Liability Insurance.	15	1,2,3,4,5	K1,k2,k3,k4,k5
V	Health Insurance Health Insurance – Objectives – Public Health Sector – Employee State Insurance Scheme – Health Insurance products - Features – Classification – Personal accident and Disability cover – Overseas travel Insurance – Group health cover – Critical illness policy – Long term care Insurance – Health Insurance underwriting – Claims management and Documentation – Micro Insurance	15	1,2,3,4,5	K1, K2,k3,k4,k5

Prescribed Books/Textbooks

Mittal, A. and Gupta, S.L. (2010). Principles of Insurance and Risk Management. Sultan Chand & Sons.

Harrington, S. and Niehaus, G. (2004). Risk Management and Insurance. Tata McGraw Hill.

Mishra, M. N. and Dr.S.B. Mishra, (2011). Insurance - Principles and Practice. S. Chand & Company.

References

Taxmann, (2024), Taxmann's Editoriaial Board, Insurance Laws Manual, 25th Ed.

Tripathy, N.P. and Pavi, P. (2010). Insurance: Theory and Practice. PHI.

Periasamy, P. (2011). Principles and Practice of Insurance. Himalaya Publishing House.

Thoyts, Rob (2012). Insurance Theory and Practice. Routledge.

Stewaral Ddoss VS Kaveri Total Quality assessment in Insurance, Akaksha publishing house, New Delhi, 2002.

Suggested Reading

Sahoo, S. C. and Das, S. C. (2011). Insurance Management. Himalaya Publishing House.

Tripathy, Nalini Prava & Pal, Prabir (2005). Insurance Theory and Practice. Prentice – Hall of India , Pvt Ltd

Web Resources:

<https://licindia.in>

<https://gicre.in>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	-	
	3.00								3.00					
	Overall Mapping of the Course								3.00					

COMPUTERISED ACCOUNTING

Course Code	211CO4M03		
Credits	5		
Hours / Cycle	6		
Category	Part II	Core Practical	Practical
Semester	IV		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To analyse the application of Computerized accounting in Business . • To understand the application of Computerised Accounting. • To understand the Process of accounting reports using accounting software • To analyse the managerial reports using accounting software to take managerial decisions. • To analyse the accounting data with the help of accounting software. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Select the Accounting software for Business Transactions.	1,2,3	K1
Co -2	Illustrate the use of Accounting software in Manufacturing.	1,2,3	K2
Co -3	Development and Processing of Purchase order and Sales order.	1,2,3,4	K3
Co -4	Analyse GST Returns and Filing of Returns	1,2,3,4	K4,K5
Co -5	Analyse and Apply Computer software to take managerial decisions.	1,2,3,5	K6

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details.	18	1,2,3,4,5	K1, K2,K4,K5
II	Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions. Masters: Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory.	18	1,2,3,4,5	K1, K2,K3,K5
III	Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes.	18	1,2,3,4,5	K1, K2,K4,K5
IV	Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST.	18	1,2,3,4,5	K1, K2,K4,K5
V	Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers. Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.	18	1,2,3,4,5	K1, K2,K4,K5

Prescribed Books/Textbooks

Nadhani, A.K. and Nadhani, KK (2018), Implementing Tally 9, BPB Publications.

Ahmed P, Rizwan (2016) Tally ERP 9, Margham Publications.

Neeraj Goyal and Rohith Sachdeva (2018), Computerised Accounting, Kalyani Publishers.

References

Neeraj Goyal and Dhanumita (2021), Computerised Accounting, Kalyani Publishers.

Nandhani, K.K. (2018). Computerized Accounting under Tally, Implementing Tally, BPBpublication. Deva publications.

Agrawal, Namrata (2008). Tally 9, Dream Tech Publications.

Ahmed P, Rizwan (2016). Computer Application in Business with Tally ERP, MarghamPublications.

Suggested Reading

Mohan Bansal and Ajay Sharma (2020), Computerised Accounting System, Sahitya Bhavan Publications.

Prof. Shilpa S Jadimath (2022), Computerised Accounting, IIP.

Web Resources

<https://tallysolutions.com/>

www.oracle.com

<https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f3/technical-articles/computerised-accounting-auditor.html>

NOTE: 100% practical

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	K4, K5
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	-	
	3.00								3.00					
	Overall Mapping of the Course								3.00					

BUSINESS ECONOMICS AND FINANCE II

Course Code	211CO4A01		
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	IV		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the laws of Demand and Supply. • To analyse the Cost output Relationship. • To understand the market structure • To take Investment decisions relating to capital expenditure. • To analyse working capital management. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Understand the concept of Demand and Supply.	1,2,3	K1
Co -2	Demonstrate the Cost Output relationship.	1,2,3	K2
Co -3	Experiment the market structure and types of market competition.	1,2,3,4	K3
Co -4	Analyse and Assess the capital expenditure decisions.	1,2,3,4	K4,K5
Co -5	Construct and Develop the working capital cycle.	1,2,3,5	K6

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Demand and Supply laws Demand and its Determination: Demand function - Determinants of demand - Demand elasticity, degrees and methods – Price, Income and cross elasticity - Use of elasticity for analyzing demand - Demand forecasting: Introduction and techniques – supply law – elasticity of supply.	18	1,2,3,4,5	K1, K2,K4,K5
II	Cost Output Relationship Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - Different Types of Revenues- scale of economies.	18	1,2,3,4,5	K1, K2,K3,K5
III	Market Structure Market structure - Perfect competition: features, Assumptions -Equilibrium of the firm and the industry in the short and the long runs - imperfect competitions: Monopoly: features -Short-run and long-run equilibrium of monopoly firm -Price discrimination -Monopolistic Competition: features - Assumption; Short – run and Long run Equilibriums - Oligopoly: features - Causes for the existence of oligopolistic firms in the market rather than perfect Competition - difference between perfect and Imperfect competitions.	18	1,2,3,4,5	K1, K2,K4,K5
IV	Investment Decisions and Dividend Decisions Capital Budgeting - Concept & significance, techniques of evaluation of investment proposals, Payback method, Return on investment method, Net present value method and Internal Rate of return and Profitability Index (. Dividend Policy, determinants of dividend policy, types of dividend policy, forms of dividend (Theory only).	18	1,2,3,4,5	K1, K2,K4,K5
V	Working Capital Management Meaning, importance of adequate working capital, excess or inadequate working capital, determinants	18	1,2,3,4,5	K1, K2,K4,K5

	of working capital requirements, sources of working capital; Cash Management – Meaning, motives of holding cash, techniques of cash management, cash budget; Receivable Management – Meaning, dimensions of receivable; Inventory Management – Meaning, objectives & techniques of inventory management. Working Capital Management (Theory only).			
Prescribed Books/Textbooks (1-5 books) Sharma Gupta, Sashi and Neeti Gupta, (2018). Financial Management (Nineth Revised Edition). Kalyani Publishers. Prasanna Chandra, (2005). Financial Management: Theory and Practice. Tata McGraw Hill. Khan & Jain, (2009). Financial Management, Tata McGraw Hill. I.M. Pandey, (2009). Financial Management, Viaks Publishing House.				
References (3 – 5) Schall & Haley, (2001). Financial Management, McGraw Hill. S.C. Kuchal, (1982). Financial Management. Chaitanya Publishers. Weston & Brigham, (1990). Essentials of Managerial Finance. The Dryden Press Mankiw, N.G. (2000). Principles of Micro Economics.(4th ed.). MacMillan Press. <i>Bhole, L.M. (2000), Indian Financial System, Chugh Publications</i>				
Suggested Reading (2 -5) Atmanand, (2009). Managerial Economics (2 nd edition). Excel Book Craig Peterson, Chris Lewis and Sudhir Jain, (2006). Managerial Economics (2 nd edition). Pearson Dwivedi D.N.(2008). Managerial Economics, (7th edition) Vikas Publishing.				
Web Resources (3-5) https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=3189 https://www.sebi.gov.in/ https://www.nseindia.com/				

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes						Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O2	PS O3	PS O4	PS O5	PS O6	
CO 1	3	3	3	3	3	3	3	3	3	3	3	-	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	-	K4,K5
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	-	K6
Wt. Avg.	3.00								3.00						
Overall Mapping of the Course														3.00	

RETAIL MARKETING

Course Code	211CO4I01		
Credits	3		
Hours / Cycle	4		
Category	Part IV	Inter Disciplinary	Theory
Semester	IV		
Year of Implementation	From the academic year 2023-2024 onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the concepts relating to Retail Marketing. • To analyse the location and retail layout. • To Identify the promotional strategies of retail outlet. • To design the merchandise plan. • To Determine and build best way of communicating the customers. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Define the process of retail business.	1,2,3	K1
Co -2	Illustrate a good retail location and plan a good retail layout	1,2,3	K2
Co -3	Identify the promotional strategies of any retail store.	1,2,3,4	K3
Co -4	Analyse and Assess different retail stores on the basis of merchandise	1,2,3,4	K4,K5
Co -5	Determine and build best way of communicating the customers.	1,2,3,5	K6

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Retailing - retailing management decision process - types of retailers - types of ownership - store based retailing - non store based retailing - services retailing - functions of retailing.	12	1,2,3,4,5	K1, K2,K4,K5
II	Ethnic diversity - buying process - factors influencing decision making - changing customer demography - changes in customer values: Strategic advantage through service - customer evaluation of service - GAPs model for improving retail services quality.	12	1,2,3,4,5	K1, K2,K3,K5
III	Trading Area Analysis - Site Selection; Store Design and Layout - the Store and its Image - the External Store -Internal Store - Display - Visual Merchandising and Atmospherics.	12	1,2,3,4,5	K1, K2,K4,K5
IV	Organizing buying process by categories - setting merchandising - assortment - planning process - branding strategies - meeting vendors- maintaining strategic relationships with vendors - store layout-space planning; presentation techniques - allocating merchandising to stores.	12	1,2,3,4,5	K1, K2,K4,K5
V	Role of retail communication- planning retail communication - promotional strategies used in retailing - retail advertising - frequent shopper - loyalty programme.	12	1,2,3,4,5	K1, K2,K4,K5
Prescribed Books/Textbooks (1-5 books) Michael Levy M and Weitz BW, (2004). <i>Retailing Management (5th Ed)</i> . Tata McGraw Hill. Berman, Evans and Mathun. (2009). <i>Retail Management</i> . Pearson. Chetanbalaji, Rajineesh, Tulsi and Nidhisrivastava. (2010). <i>Retail Management</i> . Oxford Publishers.				
References (3 – 5) Berman B and Evans J.R. (2003). <i>Retail Management (9th Ed)</i> . Pearson Education. Education Newman A.J. and Cullen P. (2002). <i>Retailing Environment & Operations</i> . Vikas Publishing House.				
Suggested Reading (2 -5) Michael Levy M and Weitz BW. (2004). <i>Retailing Management. (5th Ed)</i> . Tata McGraw Hill. Newman and Cullen (2002). <i>Retailing Cengage Learning (1st Ed)</i> . EMEA				
Web Resources (3-5) https://ficci.in/ https://commerce.gov.in/				

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes						Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO 1	3	3	3	3	3	3	3	3	3	3	3	-	-	-	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	-	-	-	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	-	-	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	-	-	K4,K5
CO 5	3	3	3	3	3	3	3	3	3	3	3	-	3	-	K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	-	
3.00									3.00						
Overall Mapping of the Course															3.00

MANAGEMENT ACCOUNTING

Course Code	211CO5M01		
Credits	5		
Hours / Cycle	6		
Category	Part I	CORE	Theory
Semester	V		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	To understand the concepts of Management Accounting . To apply the ratio analysis in Business Decisions To forecast the trend of Business Performances using Budgetary control. To use the Standard & marginal costing techniques in managerial decision making. To apply the techniques of Capital Budgeting and Design plans in business decisions.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Relate to the concepts in Management accounting show the necessary analytical skills for comprehending the techniques of financial statement analysis.	1,2,3,4,5,6	K1
Co -2	Demonstrate knowledge in interpreting the ratio analysis techniques to provide insights regarding profitability, liquidity, operational efficiency and solvency of a firm, also enable students to prepare Cash Flow Statement.	1,2,3,4,5,6	K2
Co -3	Construct and develop Budgets using effective budgetary control measures.	1,2,3,4,5,6	K3
Co -4	Analyse business problems using Standard & Marginal costing techniques and create solutions for appropriate managerial decision-making.	1,2,3,4,5,6	K4
Co -5	Develop skill for use of accounting data for appraisal of projects using Capital Budgeting techniques and design plans to facilitate managerial decision-making.	1,2,3,4,5,6	K5, K6

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Role of management accounting in decisionmaking - Management Accounting vs Financial Accounting – Differences between Cost Accounting and Management Accounting. Financial statement analysis – Comparative statement – Common size statement – Trend Analysis.	18	1,2,3,4,5	K1, K2, K3,K4,K5
II	Ratio analysis & Cash flow statement Meaning – Classification of ratios – Liquidity ratios, Profitability ratios, Solvency ratios, Activity/turnover ratios, Financial ratios – Merits and limitations of ratios. Cash flow statement - Meaning – Use and significance of Cash flow statement in Managerial decision- making -Preparation of Cash flow Statement as per AS3 (Revised) (Indirect method) – Limitation of Cash flow method.	18	1,2,3,4,5	K1, K2, K3,K4,K5
III	Budgeting and Budgetary control Concept of Budget, budgeting and budgetary control, - Objectives – merits and limitation- Budgeting Process – classification of Budgets – Functional budgets - Production, production cost, material consumption, Sales -Cash Budget- flexible budgets and Fixed budgets – Master Budget - Zero base budget, Program and Performance budgets.	18	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Standard costing & Marginal costing Standard costing – Meaning, Advantages and its Limitations. Variance analysis – Significance - Computation of variances – Material variance – Labour variance – overhead variance – Sales variance. Marginal costing – meaning, uses and limitations - CVP analysis – Break even analysis – BEP – Margin of safety – Profit planning – Application of marginal costing for decision making.	18	1,2,3,4,5	K1, K2, K3,K4, K5, K6

INCOME TAX LAW & PRACTICE - I

Course Code	211CO5M02		
Credits	5		
Hours / Cycle	6		
Category	Part	Core	Theory
Semester	V		
Year of Implementation	From the academic year <u>2023 – 2024</u> onwards		
Course Objective	<ul style="list-style-type: none"> • To enable the students to know the provisions of the income tax law; • To describe how to arrive taxable salary; • To measure the income from house property; • To measure the profits and gains of business and profession; • To test whether the students have acquired working knowledge of the Income Tax Act 1961 and basic concepts. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Understand the basic principles underlying the Income Tax Act.	1,2,3,4,5	K1
Co -2	Understand the Residential status and tax incidence.	1,2,3,4,5	K2
Co -3	Understand the calculation procedure of income from salary and its deductions.	1,2,3,4,5	K3
Co -4	Know the determination of house property income.	1,2,3,4,5	K4
Co -5	Understand the method of computation of gain on business or profession.	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Direct Taxes Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income - Capital and Revenue ; Features of Direct Taxes - Cannons of taxation- Types of Direct Taxes (Theory only).	15	1,2,3, 4,5	K1, K2, K3, K4,K5
II	Residential status Concept of Residential status- residential status of individual Assessee - Resident and ordinarily resident - resident but not ordinarily resident- non-resident- Residential status and incidence of tax – Indian and foreign income (Simple problems on tax incidence).	15	1,2,3, 4,5	K1, K2, K3, K4,K5
III	Income from Salary Salary Income: Concept of salary income- Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary - Qualifying amount for deduction u/s 80C (Theory & Problems).	15	1,2,3, 4,5	K1, K2, K3, K4,K5
IV	Income from House Property Income from House Property: Meaning of house property -basis of charge – determination of GAV and NAV of a house property; Computation of income from house property after deductions u/s 24(Problems).	15	1,2,3, 4,5	K1, K2, K3, K4,K5
V	Profit and Gains from Business and Profession Profit from Business: Admissible Incomes and Expenses- Inadmissible Incomes and Expenses – Calculation of Profit from Business. Gains from Professions: Doctors, Lawyers and Chartered Accountants (Problems only).	15	1,2,3, 4,5	K1, K2, K3, K4,K5

Prescribed Books/Textbooks Dr. VinodK.Singhania, Taxmen’s Direct Tax Law and Practice, Taxman Publications, NewDelhi. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
References V.P. Gaur and D.B.Narang, “Income Tax Law and Practice” Kalyani Publishers, NewDelhi. Dr. H. C.Mehrotra, “Income Tax Law and Accounts” Sahithya Bhavan publishers,Agra
Suggested Reading Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice, Margam publications,Chennai.
Web Resources https://cleartax.in/s/check-status-income-tax-refund https://www.livemint.com/money/personal-finance/income-tax-department-sends-advisories-to-taxpayers-over-mismatches-in-itr-did-you-receive-what-should-you-do-11703654972189.html https://www.sentinelassam.com/topheadlines/income-tax-fraud-unveiling-phishing-schemes-and-legal-remedies

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	1	1	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	1	1	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	2.2	2.2	
	3.00								2.68					
Overall Mapping of the Course									2.88					

ADVERTISING MANAGEMENT

Course Code	211CO5M03		
Credits	4		
Hours / Cycle	6		
Category	Part	Core	Theory
Semester	V		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<p>To Practice the process of creating an advertisement.</p> <p>To understand the concepts of advertising and agencies management.</p> <p>To understand the concepts of E – advertising.</p> <p>To analyze the approaches of advertising.</p> <p>To understand the Institutional framework of advertising.</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Examine the latest advertising strategies followed by any one organization.	1, 2, 3,4, 5	K1
CO 2	Select any advertisement copy from any business magazine / TV and examine the strengths and weaknesses of the same.	1, 2, 3, 4, 5	K2
CO 3	Apply the E advertising in business.	1, 2 ,3, 4, 5	K3
CO 4	Understand the approaches of advertising.	1, 2, 3, 4, 5	K4
CO 5	Create an Institutional framework for advertising.	1, 2,3, 4, 5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Advertising Advertising and Advertisement – Features – Objectives – Functions- Importance – Advantages – Classification of Advertisement Copy – Types of Advertising – Causes of Failures – Determinants of Adversativity.	15	1,2,3,4,5	K1, K2, K3,K4,K5
II	Advertisement Approaches and Appeals Approaches of Advertisement – DAGMAR Approach – AIDA approach - Factors Affecting Advertising Appeals - Selecting the Appeal - Role of Music, Culture, Myths, Traditions in Advertising, Creativity and Humour, Selecting the Motives, Slogans, Headlines, Themes- Evaluating Social, Ethical and Economical aspects of advertising.	15	1,2,3,4,5	K1, K2, K3,K4,K5
III	Advertising Budgeting and Media Advertising Budgeting - Meaning – Nature- Process – Appropriation - Allocation - Advertising Media –Planning of Media – Selection of Media - Types – Outdoor media – Indoor Media – Factors of Media selection- Advertising Media in India – Social Media Advertising – Celebrity Endorsements – Brand Ambassadors.	15	1,2,3,4,5	K1,K2, K3,K4,K5
IV	Advertising Agencies and E-Advertising Advertising agency – organization – structure - functions and departments: accounts executive, media planner and buyer, copy writers, visualisers, studio manager, research executive, print production; client agency relationship.	15	1,2,3,4,5	K1,K2, K3,K4,K5
V	Advertising Effectiveness and Recent Developments Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post-testing Techniques - Ethics in advertising - Ethical principles in advertising - Steps to be Ethical- Role of Advertising Standards Council of India (ASCI).E Advertising – Digital Marketing - banner advertising - impact on business - message strategy & tactics – Online Advertising.	15	1,2,3,4,5	K1,K2, K3,K4,K5

Prescribed Books/Textbooks

Modern Marketing Principles and Practices – RSN Pillai and Bhagavathi S.Chand.
Batra, Rajeev.(2003). Advertising Management (5th Ed). Prentice Hall India Publishers.

References

Chunnawalla S.A. & Sethia K.C. (2002). *Foundations of Advertising Theory & Practice (5th Ed)*. New Delhi: Himalaya Publishing House

Manendra Mohan. (1995). *Advertising Management Concepts and Cases (8th Ed)*. New Delhi: Tata McGraw- Hill Publishing Company Ltd

Myers, G. John, Aaker A. David. (2003). *Advertising Management*. Prentice Hall India Publishers Sontakki C.

Suggested Reading

Bennett Peter D. (2008). *Consumer Behaviour*. Foundation of Marketing. Prentice-Hall.

Jay D. Lindquist & M. Joseph Sirgy (2003). *Shopper, Buyer and Consumer: Theory and Marketing Applications (2nd Ed)*. Biztantra Publishing

Leon G. Schiffman, Ramesh Kumar (2013) *Consumer Behaviour (10th Ed)*. Pearson

Loudon, David. L. Bitta, Della (2002). *Consumer Behaviour (4th Ed)*. New Delhi: Tata McGraw Hill.

Web Resources

<https://www.hubspot.com/resources/advertising>

<https://www.webfx.com/digital-advertising/>

Course Articulation Matrix

Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	2	3	3	2	2	2	2	2	2	2	2	2	2	K1
CO 2	2	3	3	2	3	3	2	3	3	3	3	3	3	K2
CO 3	2	3	3	2	3	3	2	3	3	3	3	3	3	K3
CO 4	2	3	3	2	3	3	2	3	3	3	3	3	3	K4
CO 5	2	3	3	2	3	2	2	3	3	3	3	3	3	K5
Wt. Avg.	2	3	3	2	2.8	2.6	2	2.8	2.8	2.8	2.8	2.8	2.8	
	2.53								2.8					
Overall Mapping of the Course									2.63					

AUDITING & ASSURANCE

Course Code	211CO5M04		
Credits	4		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	V		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> Gain knowledge of the auditing practices in India 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO -1	Gain knowledge of the practices of Auditing in India	1,2,3,4,5	K1, K2
CO -2	Familiarize themselves with the various processes involved in auditing.	1,2,3,4,5	K1,K2,K3
Co -3	Understand the role of Auditing in a computerized environment	1,2,3,4,5	K1,K2,K3
Co -4	Apply the knowledge gained in evaluating assets and liabilities	1,2,3,4,5	K4,K5
Co -5	Learn about the recent developments in Auditing	1,2,3,4,5	K4,K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction – Meaning – Features – Objectives – Advantages of Auditing –Materiality in Auditing – Classifications of Audit – Techniques of Auditing –Audit Evidence (AAS 5) – Criteria for Selection of Audit Evidence – Process of gathering Evidence.	15	1,2,3,4,5	K1, K2,k3,k4,k5
II	Preparation for Audit - Audit Programme – Audit Notebook–Working Paper (AA S 3) –Audit Planning (AAS 8) –Engagement of an Auditor for Audit Work (AAS 26)–Internal Control (AAS 6)–Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit (AAS 7) – Features–Objectives–Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.	15	1,2,3,4,5	K1,K2,k3,k4,k5
III	Vouching - Verification and Valuation - Meaning–Definition–Objective–Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions – Verification – Objects of Verification – Principles of Verification– Verification and Valuation of Assets – Verification of Liabilities – Relevant Case Studies.	15	1,2,3,4,5	K1,k2,k3,k4,k5
IV	Laws Relating to Company Auditor – Auditors of a Company–Appointment – Removal – Remuneration–Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor. Audit Report (AAS 28) – Types of Audit Report – Reporting requirements under CARO 2013 –Matters to be included in the Audit Report – Relevant Case Studies.	15	1,2,3,4,5	K1,k2,k3,k4,k5
V	Standards on Internal Audit – Framework – purpose – List of standards on Internal Audit issued by ICAI – Computerised Audit (AAS 29)–Benefits–Deficiencies–Role of Auditor in Computerized - Environment–Audit of Government Accounts–Features of Government Audit Functions of Comptroller and Audit General of India – Duties of Accountant-General – Consolidated Fund of India–Contingency Funds of India	15	1,2,3,4,5	K1,k2,k3,k4,k5

<p>Prescribed Books/Textbooks</p> <p>Tandon B.N(2015). Practical Auditing (15th Edition). S.Chand&Co.</p> <p>Kamal Gupta, (2015). Contemporary Auditing (6 ed) Tata McGraw Hill.</p> <p>Tandon, B.N & Sudharsanam,S. (2016). A Hand book of Practical Auditing (15 ed). S Chand& CompanyPvt.Ltd.</p>
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Kamal Gupta, (2015). Contemporary Auditing (6 ed) Tata McGraw Hill.

S Chand & Company Pvt. Ltd.

<p>References</p> <p>Sundar K. and Paari, (2nd e d) Vijay Nicole Imprints Private Ltd.</p> <p>Saxena, R.G. (2016). Principles of Auditing (1st e d) . Himalaya Publishing House.</p> <p>Natarajan, L. (2013). Auditing(1st ed.). Margham Publications.</p>

Saxena, R.G. (2016). Principles of Auditing (1st e d). Himalaya Publishing House.

<p> General Principles </p>

<p>Suggested Reading</p> <p>Pagar,D.(2016). Principles and Practice of Auditing (14ed.). SultanChand& Sons.</p>

Country	Year	Population (millions)	Urban population (millions)	Urban population (%)
China	1990	1,193	310	26
China	2000	1,242	459	37
China	2010	1,371	659	48
China	2020	1,426	810	57
China	2030	1,452	930	64
China	2040	1,460	1,000	69
China	2050	1,458	1,050	72
China	2060	1,450	1,080	75
China	2070	1,440	1,100	76
China	2080	1,430	1,110	77
China	2090	1,420	1,120	79
China	2100	1,410	1,130	80
India	1990	853	150	18
India	2000	1,027	220	21
India	2010	1,103	300	27
India	2020	1,190	400	34
India	2030	1,260	500	40
India	2040	1,310	600	46
India	2050	1,350	700	52
India	2060	1,380	800	58
India	2070	1,400	900	64
India	2080	1,410	950	67
India	2090	1,420	1,000	70
India	2100	1,430	1,050	73
USA	1990	253	190	75
USA	2000	269	200	74
USA	2010	281	205	73
USA	2020	291	210	72
USA	2030	299	215	72
USA	2040	306	220	72
USA	2050	312	225	72
USA	2060	317	230	73
USA	2070	321	235	73
USA	2080	324	240	74
USA	2090	327	245	75
USA	2100	330	250	76

Web Resources: www.ndl.iitkgp.ac.in/

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Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	2	3	2	2	3	-	3	3	2	3	3	K1
CO 2	3	3	2	3	2	2	3	-	3	3	2	3	3	K2
CO 3	3	3	2	3	2	2	3	-	3	3	2	3	3	K3
CO 4	3	3	2	3	2	2	3	-	3	3	2	3	3	K4
CO 5	3	3	2	3	2	2	3	-	3	3	2	3	3	K5
Wt. Avg.	3	3	2	3	2	2	3	-	3	3	2	3	3	
2.57									2.8					
Overall Mapping of the Course													2.68	

PERSONAL FINANCE PLANNING

Course Code	211CO5L01		
Credits	3		
Hours / Cycle	4		
Category	Part IV	General Elective	Theory
Semester	V		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> To list down the principles and discuss the process of Personal Finance Planning To explain time value of money considering risk and return To enlighten on the savings and investment avenues To discuss credit options and insurance requirements To throw light on retirement planning 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Understand how financial decisions made today can affect their future financial stability	1,2,3,4,5	K1
CO 2	Possess the analytical tools they need to think intelligently about personal finance decisions	1,2,3,4,5	K2
CO 3	Use sound reasoning skills in evaluating personal finance alternatives	1,2,3,4,5	K3
CO 4	Be conversant on a variety of personal finance issues	1,2,3,4,5	K4
CO 5	Understand the language and vocabulary of personal finance	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction - Personal financial planning process - Definition and examples of financial assets, tangible assets, liquid assets, investments, personal property and real property - Ten Principles of Personal finance planning.	12	1,2,3,4,5	K1, K2, K3,K4,K5
II	Evaluating choices: Time, risk and value – Time value of money – Relationship between the inflation and deflation level and purchasing power – Risk return trade off - Financial risk -Credit risk - Market risk - Liquidity risk -Political risk.	12	1,2,3,4,5	K1, K2, K3,K4,K5
III	Savings - Banking Procedures and Services - Methods of Saving –Interest - Market Rates of Interest – Liquidity - Types of Bank Accounts - Certificates of Deposit (CDs) - Money Market Deposit Account (MMDA) - Comparing Savings Options Credit –Major types of consumer loans – Factors considered while choosing the loan - Personal Loans and Purchasing decisions - The Basics of Credit for Consumers - Types of Credit - Advantages of Using Credit - Disadvantages of Using Credit - Credit Rights and Consumer Credit Laws - Credit Score - Threats to Credit: Identity Theft - Protecting Against and Reacting to Identity Theft.	12	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Investment –Investment Objectives - Investment Avenues –Stock and Bonds –Mutual Funds – Real Estate and High-risk investments - Investor protection. Insurance - The Importance of health Insurance - Sources of Health Insurance - Health Care Costs - Health Insurance Features and Terms - Co-insurance -Life Insurance - Role of Life Insurance -Types of Life Insurance.	12	1,2,3,4,5	K1, K2, K3,K4,k5
V	Retirement Management - Retirement Savings options - Individual Retirement Accounts (IRAs) – Employer - Sponsored Retirement Plans – Annuities	12	1,2,3,4,5	K1, K2, K3,K4,K5

Prescribed Books/Textbooks

Madura, J.D., Casey, M., Roberts, S. (2013). Personal Financial Literacy. Pearson Publication.
 Moa, R. (2017). A Handbook for Personal Financial Management. Laurea University of Applied Sciences.
 Siegel, R., Yacht, C. (2009). Personal Finance. Saylor Foundation.

References

Kapoor, J., Dlabay, L., Hughes, R.J., Hart, M. (2017) Personal Finance (13th Ed.). Mc-Graw Hill Education.
 Gala, K., Gala, A. (2019). Investment Planning. Buzzing Stock Publishing.
 Dalton, J.F., Forjan, J.M. (2015). Investment Planning: Concepts and Strategies (2nd Ed.). Money Education.

Suggested Reading

The Total Money Makeover - Dave Ramsey
 You're So Money: Live Rich, Even When You're Not - Farnoosh Torabi
 I Will Teach You to Be Rich - Ramit Sethi
 Rich Dad Poor Dad - Robert Kiyosaki

Web Resources

<https://www.principal.com/individuals/build-your-knowledge/step-step-guide-build-personal-financial-plan>
https://files.consumerfinance.gov/f/documents/cfpb_your-money-your-goals-savings-plan-tool-2018-11-ADA.pdf
<https://jupiter.money/blog/investment-planning/>

Course Articulation Matrix

Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	1	1	1	3	1	1	2	2	3	3	3	3	3	K1
CO 2	1	2	3	3	3	2	1	1	3	3	3	3	3	K2
CO 3	1	3	2	3	2	2	2	2	3	3	3	3	3	K3
CO 4	1	3	2	3	1	1	1	1	3	3	3	3	3	K4
CO 5	1	3	1	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	1	2.4	1.8	3	2	1.8	1.8	1.8	3	3	3	3	3	
	1.95								3.00					
	Overall Mapping of the Course								2.35					

INCOME TAX LAW & PRACTICE – II

Course Code	211CO6M01		
Credits	5		
Hours / Cycle	6		
Category	Part III	Allied Course	Theory
Semester	VI		
Year of Implementation	From the academic year <u>2023 – 2024</u> onwards		
Course Objectives	To enable the students to know the provisions of the income tax law; To measure the capital gains. To exercise the set off and carry forward of losses; To exercise the deductions from gross total income; To emphasize the significance of e-filing of returns and GST tax returns.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Understand the basic principles underlying the Income Tax Act and compute the taxable income of an Assessee.	1,2,3,4,5	K1
Co -2	Understand the capital gains.	1,2,3,4,5	K2
Co -3	Understand the calculation procedure of set off and carry forward of losses.	1,2,3,4,5	K3
Co -4	Know the determination of the deductions from gross total income.	1,2,3,4,5	K4
Co -5	Understand and take part in the e-filing of returns and GST tax returns.	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Income from Capital Gains Capital Gains: Basis of Charge- Meaning and types of Capital Asset- Transfer of a Capital Asset – Methods of computing capital gain- Short-term- Long-term- Computation of Capital Gain after deductions u/s 54 and Exemptions (Theory & Problems).	18	1,2,23,4,5	K1,K2, K3, K4,K5
II	Incomes taxable under the head other sources Income from other sources- Nature of the Head- General incomes- Specified incomes- Computation of Income from Other Sources after deductions u/s 57 and Exemptions (Problems only).	18	1,2,3,4,5	K1,K2,K3,K4, K5
III	Aggregation of Income Clubbing of Income: Specific incomes of other persons to be included in Assessee's total income; Deemed incomes: Cash Credits- Unexplained investments - Money- Expenditure- Account of investment- Payment of Hundi money in cash (Theory only).	18	1,2,3,4,5	K1,K2,K3,K4, K5
IV	Set off – Carry forward or losses Introduction and Meaning- Set – off or carry forward and set - off of losses; Deductions from Gross Total Income – Computation of total income and tax payable- Tax liability- Rebates and relief's (Problems only).	18	1,2,3,4,5	K1,K2,K3,K4, K5,K6
V	E-filing of return Provisions concerning advance tax and tax deducted at source – Provisions for e-filing of return of income; GST Meaning – Scope – Administration – Levy and Exemptions- e-filing of tax returns (Theory Only).	18	1,2,3,4,5	K1,K2,K3,K4, K5,K6

Prescribed Books/Textbooks Dr. VinodK.Singhania, Taxmen’s Direct Tax Law and Practice, Taxman Publications, NewDelhi. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice, Margam publications,Chennai.														
References V.P. Gaur and D.B.Narang, “Income Tax Law and Practice” Kalyani Publishers, NewDelhi. Dr. H. C.Mehrotra, “Income Tax Law and Accounts” Sahithya Bhavan publishers,Agra. Reddy T S &HariPrasad Reddy – Business Taxation, Margham Publication, Current Edition														
Suggested Reading Hariharan Narayanan, Income Tax Law and Practice Vijay Nicole Imprints Pvt Ltd, Chennai. Kanga &Palkhivala's, The Law and Practice of Income Tax, Lexis Nexis publishers. B.B.Lal, Income Tax, Pearson Education, India Publications. CA. Kashish Gupta, GST (Goods & Services Tax) Bharat Publications.														
Web Resources https://incometaxindia.gov.in/Pages/default.aspx https://incometaxindia.gov.in/pages/tps/tax-tools.aspx https://cleartax.in/														

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	2	3	3	2	2	3	3	2	3	3	K1
CO 2	3	3	3	2	3	3	3	2	3	3	2	3	3	K2
CO 3	2	3	3	2	3	3	3	2	3	3	2	3	3	K3
CO 4	2	3	3	2	3	3	3	2	3	3	2	3	3	K4
CO 5	2	3	3	3	3	3	3	2	3	3	2	3	3	K5
Wt. Avg.	2.4	3	3	2.2	3	3	2.8	2	3	3	2	3	3	
	2.68								2.80					
	Overall Mapping of the Course								2.72					

BANKING THEORY, LAW & PRACTICE

Course Code	211CO6M02		
Credits	4		
Hours / Cycle	6		
Category	Part IV	General Course	Theory
Semester	VI		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<p>To provide a basic understanding of Banking services to the public and the significance of having an account and operating guidelines;</p> <p>To provide knowledge about various services rendered by banks in the contemporary e-banking scenario;</p> <p>To guide students to apply these concepts and skills in their careers;</p> <p>To give insight into the Banking theories, law and practice;</p> <p>To guide the students about how to proceed against banking grievances.</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels(K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Understand the basic concepts of banking, evolution and its functions.	1,2,3,4,5	K1
CO 2	Understand the concepts of various negotiable instruments and its features.	1,2,3,4,5	K2
CO 3	Analyze the rights and duties of paying banker and role, liabilities and protection to a collecting banker.	1,2,3,4,5	K3
CO 4	Have better insight into the E- Banking services provided by banks.	1,2,3,4,5	K4
CO 5	Recognize the significance of customer grievances and redressed mechanism in banking system	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Banking - Evolution of Banking – Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of Branches, Functions of Banks, Inspection) – Role of banks and Economic Development - Role of RBI and their Functions.	12	1,2,3,4,5	K1, K2, K3,K4,K5
II	Banking Instruments - Negotiable Instruments – Promissory Notes – Bills of Exchange – Cheques, Draft – Definitions, Features – Crossing – Endorsements – Material Alteration – Paying Banker – Rights and Duties, Statutory Protection – Dishonour of Cheques – Role of Collecting Banker - Statutory Protection- Liabilities.	12	1,2,3,4,5	K1, K2, K3,K4,K5
III	Banking Services - Commercial Banks - Modern Functions, Opening of an Account, Types of Deposit Account-Current A/c, Saving A/c, Fixed Deposit A/c, Recurring Deposit Account – Demat Accounts. Know your Customer Guidelines (KYC), E- Banking benefits- Challenges of E-Banking in India.	12	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Banking Technology - E- Banking Services: ATM- Merits & Demerits- Differences between ATM, Debit & Credit Cards, Internet Banking, Tele Banking (Phone Banking), Mobile Banking- RBI Guidelines on Mobile Banking- Differences between Mobile Banking & Online Banking, Electronic Clearing System (ECS), Smart Cards, NEFT – features- benefits, RTGS- Procedure-features- Differences between RTGS & NEFT, WAP (Wireless Application Protocol), MICR (Magnetic Ink Character Recognition), INFONET & SWIFT, E- Cheque – Merits & Demerits, Cheque Truncation System (CTS) – Benefits.	12	1,2,3,4,5	K1, K2, K3,K4,K5
V	Customer Relationship - Types of Customers – Individuals, Firms, Trusts, SHGs, Joint Stock Companies – Banker Customer Relationship –Customer Grievances and Redressal, Banking Ombudsman Scheme 2006- Meaning- Grounds for complaints- Banking Ombudsman rejecting a complaint.	12	1,2,3,4,5	K1, K2, K3,K4,K5

Prescribed Books/Textbooks

Banking Theory, Law & Practice- S.Gurusamy, Vijay Nicole Imprints, (2020).
 Banking Theory, Law & Practice- Jagroop Singh, Kalyani Publication, (2020).
 Banking Theory & Practice- Gorden ,Nataraj Himalaya Publication, New Delhi(2020)
 Banking & Financial System- Santhanam, Margham Publications, (2020).
 Banking Law & Practice in India- Tannan, ML - Indian Law House, New Delhi, (2020)).

References

Radhaswami, M & Basudevan - A Text Book of Banking, S.Chand & Co., New Delhi (2020).
 Khubchandran, BS - Practice and Law of Banking, MacMillan Pub., New Delhi (2020).
 "Principles and Practice of Banking" by Macmillan Publishers (Latest Edition)
 "Banking Law and Practice" by B. Santhanam (Latest Edition)

Suggested Reading

Dr.S.Subba Rao and P.L Khanna - Principles & Practice of Bank Management, Himalya Publishing House, Mumbai (2020).
 Murali S. and Subbakrishna, Bank and Credit Management, Himalaya Publishing House, New Delhi (2020).

Web Resources

<https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf>
https://www.icsi.edu/media/webmodules/Final_Banking_Law&Practice.pdf

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	1	1	1	3	1	1	2	2	3	3	3	3	3	K1
CO 2	1	2	3	3	3	2	1	1	3	3	3	3	3	K2
CO 3	1	3	2	3	2	2	2	2	3	3	3	3	3	K3
CO 4	1	3	2	3	1	1	1	1	3	3	3	3	3	K4
CO 5	1	3	1	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	1	2.4	1.8	3	2	1.8	1.8	1.8	3	3	3	3	3	
	1.95								3.00					
	Overall Mapping of the Course								2.35					

BUSINESS COMMUNICATION

Course Code	211CO6M03		
Credits	5		
Hours / Cycle	6/15		
Category	Part	Core	Theory
Semester	VI		
Year of Implementation	From the academic year 2023-2024 onwards		
Course Objectives	<p>To be Listed in bullet points /Describe in 100 words</p> <p>To equip students with the knowledge, skills and attitudes necessary to communicate effectively in various business contexts.</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Understand the significance of effective communication in business	1,2,3,4,5	K1, K2
CO 2	Gain knowledge on drafting of business letters and related documents	1,2,3,4,5	K1, K2,K3
CO 3	Conceptualise banking, insurance and agency correspondence	1,2,3,4,5	K2,K3,K4
CO 4	acquire knowledge on preparation of HR Related and digital communication	1,2,3,4,5	K4,K5
CO 5	develop appropriate skills for report writing and presentations	1,2,3,4,5	K4,K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction - Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication - Aids to Communication – Meta Communication - The Grammatical Background – Sentence Building - Vocabulary – Common Errors – Capitalization and Punctuation Guidelines	15	1,2,3,4,5	K1,K2,k3,k4,k5
II	Business Correspondence - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout. Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters. HR letters – offer letter, performance appraisal and termination.	15	1,2,3,4,5	K1,K2,k3,k4,k5
III	Banking, Insurance and Agency Correspondence - Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence – Life insurance - Fire insurance - Marine insurance - Agency Correspondence.	15	1,2,3,4,5	K1,k2,k3,k4,k5
IV	Technology and Business Communication - Application for Jobs: Preparation of resume – Interviews – Meaning - types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview. Strategic Importance of E- Communication. Email, Text Messaging, Slide or Visual Presentation – Internet - Video conferencing - Group Discussion – Social Networking.	15	1,2,3,4,5	K1,k2,k3,k4,k5
V	Presentation and Report Writing - Business Report Presentations – Approaches – role of visual aids in supporting presentation – Business Reports by Individuals to the Board of Directors – Business Reports by Committees to the Board of Directors – Preparation of Agenda and Minutes - Market Reports	15	1,2,3,4,5	K1,K2,k3,k4,k5

Prescribed Books/Textbooks

Rajendra Pal, J.S. Korahilli, (2011). Essentials of Business Communication. Sultan Chand & Sons.
 Raghunathan N.S. & Santhanam B. (2013). Business Communication. Margham Publications.
 Pillai R.S.N. and Bhagavathi S. (2007). Commercial Correspondence, Chand Publications

References

Ramesh and Pattenshetty R, (2015). Effective Business English and Correspondence. S.Chand & Co, Publishers.
 Sathya Swaroop Debasish and Bhagaban Das (2010). Business Communication. PHI Learning Pvt. Ltd.

Suggested Reading

Bovee, Courtland, John Thill & Mukesh Chaturvedi. Business Communication Today: Dorling kindersley, Delhi
 Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi
 Monippally, Matthukutty M. Business Communication Strategies. Tata McGraw- Hill Publishing Company Ltd., New Delhi
 Sharma, Sangeeta and Binod Mishra. Communication Skills for Engineers and Scientists: PHI Learning Pvt. Ltd., New Delhi

Web Resources:

<https://lincs.ed.gov/professional-development/resource-collections/profile-917>
<https://www.language mentoring.com/ted-talks/>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	2	3	2	2	3		3	3	2	3	3	K1
CO 2	3	3	2	3	2	2	3		3	3	2	3	3	K2
CO 3	3	3	2	3	2	2	3		3	3	2	3	3	K3
CO 4	3	3	2	3	2	2	3		3	3	2	3	3	K4
CO 5	3	3	2	3	2	2	3		3	3	2	3	3	K5
Wt. Avg.	3	3	2	3	2	2	3		3	3	2	3	3	
	2.57								2.8					
Overall Mapping of the Course									2.68					

ENTREPRENEURSHIP DEVELOPMENT

Course Code	211CO6M04		
Credits	5		
Hours / Cycle	90		
Category	Part I	CORE	Theory
Semester	VI		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objectives	<ul style="list-style-type: none"> • To Discover Entrepreneurial Traits. • To Explore Business Opportunities. • To Formulate Business Models and Plans • To Translate Business Models into Startups. • To understand and analyse women Entrepreneurship and social Entrepreneurship. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Relate and Select entrepreneurial mindset and define distinct entrepreneurial competencies	1,2,3,4,5	K1
Co -2	Infer and Explain parameters to assess opportunities and constraints for new business ideas as well as demonstrate ability to produce innovative ideas	1,2,3,4,5	K2
Co -3	Develop effective Business plans and construct contemporary business models by Identifying the Challenges and Opportunities in starting a new enterprise	1,2,3,4,5,6	K3
Co -4	Analyse and evaluate the dynamics of translating the business model into a start-up.	1,2,3,4,5,6	K4
Co -5	Assess opportunities as well as challenges through interactions with Entrepreneurs. Evaluate the successful entrepreneurial business practice through case study.	1,2,3,4,5,6	K5, K6

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Entrepreneurship Introduction - Entrepreneur - Entrepreneurship – Enterprise – Definition - Concept of Entrepreneurship – characteristics of Entrepreneurship – Functions of Entrepreneur in relation to economic development – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies - Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility.	18	1,2,3,4,5	K1, K2, K3,K4,K5
II	Developing successful Business ideas Opportunity Analysis – Scanning the environment - Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Mapping – Evaluation of Idea to Opportunity Mapping – Business Model – Functions of a Business Model - Business Model Canvas.	18	1,2,3,4,5	K1, K2, K3,K4,K5
III	Business model to business plans Meaning and significance of a business plan - components of a business plan, - Value proposition - Guidelines for writing Business Plan - feasibility study - Product/Service Feasibility Analysis, Industry & competition analysis, environment analysis, financial feasibility analysis.	18	1,2,3,4,5	K1, K2, K3,K4,K5
IV	Translating business model into Start up The Start-up curve – journey of an entrepreneur - start up policy frameworks and incentives - Identify possible sources of funding for the venture - Angels, VCs, Bank Loans and key elements of raising money for a new Venture – Lean Start up - market Plan - Effective ways of marketing for start-ups – Digital and Viral Marketing - Managing Team - Managing start-up finance - The Concept of Costs, Profits and Losses -Cash Flow, Financial Performance - budgeting.	18	1,2,3,4,5	K1, K2, K3,K4,K5
V	Case Study and interaction Ideation - Team discovery and team formation - Delivering an investor pitch to a panel of investors – Business plan writing -interaction with entrepreneurs and start-ups (first-hand experience) - Case Study of Successful Entrepreneurs.	18	1,2,3,4,5	K1, K2, K3,K4,K5, K6

Prescribed Books/Textbooks

S. S. Khanka., (2017). Entrepreneurial Development. S.Chand& Co. Ltd
 Vasant Desai (2007). Entrepreneurial Development and Management. Himalaya Publishing House. Raj
 Shankar (2013). Essentials of Entrepreneurship. Vijay Nicole Imprints Private Ltd.
 C.B Gupta. & S. S Khanka, (2017). Entrepreneurship and Small Business Management (7th Revised
 Edition). Sultan Chand & Sons

References

Weihrich Heinz, Canice Mark V and Koontz Harold, (2011). Management – A Global and
 Entrepreneurial Perspective (3rd Edition). Tata McGraw Hill Education Pvt. Ltd.
 Bruce R. Barringer, R. Duane Ireland (2008). Entrepreneurship – Successfully Launching New Ventures.
 Pearson Education.
 C.B Gupta, Srinivasan N P (2015). Entrepreneurial Development, Sultan Chand and Sons.
 Eric Ries (2011).

Suggested Reading

The Lean Start up: How constant innovation creates radically successful businesses. Penguin Group.

Web Resources (3-5)

URCES: www.ediindia.org,
<http://library.ediindia.ac.in/>
www.internationalentrepreneurship.com,
www.startupdunia.com,
www.yuvaentrepreneurs.com,
www.indiastat.com,
www.entrepreneur.com

Course Articulation Matrix

Course Outcomes	Programme Outcomes								Programme Specific Outcomes						Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	K5,K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3		
	3.00								3.00						
	Overall Mapping of the Course								3.00						

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code	211CO6M05/ 211CO6M06		
Credits	5		
Hours / Cycle	6		
Category	Part	Core Optional	Theory
Semester	VI		
Year of Implementation	From the academic year <u>2023-2024</u> onwards		
Course Objective	<ul style="list-style-type: none"> • To educate about Logistics Management and Supply Chain Management • To explain Logistics Outsourcing • To describe the functioning of Inventory and Warehouse Management Systems • To elaborate the concepts of packaging and transportation in Logistics Management • To discuss Supply Chain Management and the idea of Green Supply Chain Management 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
Co -1	Define the concepts of logistics and supply chain management	1,2,3,4,5	K1
Co -2	Explain the concepts of logistics and supply chain management	1,2,3,4,5	K2
Co -3	Apply the principles of logistics and supply chain management in business decisions	1,2,3,4,5	K3
Co -4	Compare and choose the best logistics and supply management practice for specific businesses	1,2,3,4,5	K4
Co -5	Evaluate the choice of a logistics and supply management practice	1,2,3,4,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	<p>Logistics Management: Definition and Evolution - Achievement of competitive advantage through logistics Framework-Role of Logistics Management - Integrated Logistics Management.</p> <p>Logistics Outsourcing: Concept of Logistics Outsourcing, Objectives, Benefits of logistics outsourcing, Issues in logistics outsourcing, Third-Party Logistics, Fourth-Party Logistics</p>	15	1,2,3, 4,5	K1, K2, K3, K4, K5
II	<p>Inventory Management: Concept of Inventory, Types of Inventory, Concept of Inventory Management, Importance of inventory management - Objectives of inventory management.</p> <p>Warehousing: Introduction, Objectives, Concept of Warehousing, Need for warehousing management, Evolution of warehousing, Functions of Warehouses, Types of Warehouses</p>	15	1,2,3, 4,5	K1, K2, K3, K4, K5
III	<p>Logistical Packaging: Concept of Logistical Packaging, Types of Packaging Material, Packaging Costs.</p> <p>Transportation: Different Modes of Transportation, Freight Management, Factors Affecting Freight Cost, Transportation Network, Containerization</p>	15	1,2,3, 4,5	K1, K2, K3, K4, K5
IV	Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM.	15	1,2,3, 4,5	K1, K2, K3, K4, K5
V	Green Supply Chain Management: Introduction – Traditional Supply Chain and Green Supply Chain – Environmental Concern and Supply Chain – Closed-loop Supply Chain – Corporate Environmental Management – Green Supply Chain (GSCM): Definition, Basic Concepts – GSCM Practices. Case Studies.	15	1,2,3, 4,5	K1, K2, K3, K4, K5

Prescribed Books/Textbooks

Vinod V. Sople (2009). Logistic Management (2nd Edn.). Pearson Limited.
 Donald J. Bowersox & David J. Closs (2004). Logistical Management. Tata McGraw Hill Publishing Co. Ltd.
 Satish C. Ailawadi & Rakesh Singh (2005). Logistics Management. Prentice-Hall of India Pvt Ltd.
 Joseph Sarkis, Yijie Dou. (2017). Green Supply Chain Management: A Concise Introduction. Routledge.

References

David J. Bloomberg, Stephen LeMay (2003). Logistics. Prentice-Hall of India Pvt Ltd.
 Donald J. Bowersox & David J. Closs (2004). Logistical Management. Tata McGraw Hill Publishing Co. Ltd.
 Satish C. Ailawadi & Rakesh Singh (2005). Logistics Management. Prentice-Hall of India Pvt Ltd.

Suggested Reading

Donald Waters (2004). Logistics. Palgrave Macmillan.
 Charisios Achillas, Dionysis D. Bochtis, Dimitrios Aidonis, Dimitris Folinas (2018). Green Supply Chain Management, Routledge.

Web Resources

<https://www.gep.com/knowledge-bank/glossary/what-is-logistics-management>
<https://blog.tatanexarc.com/logistics/what-is-logistics-outsourcing/>
<https://www.netsuite.com/portal/resource/articles/inventory-management/inventory-management.shtml>
<https://www.sap.com/india/products/scm/extended-warehouse-management/what-is-a-wms.html>
<https://www.ibm.com/topics/supply-chain-management>
<https://www.gep.com/knowledge-bank/glossary/what-is-supply-chain-management>

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	2	3	2	1	1	K1
CO 2	3	3	3	3	3	3	3	3	2	2	3	1	1	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	2.6	2.8	2.8	2.2	2.2	
	3.00								2.52					
Overall Mapping of the Course									2.76					

INVESTMENT MANAGEMENT

Course Code			
Credits		5	
Hours / Cycle		6	
Category		Part III	Core/ Allied / Elective Theory
Semester		VI	
Year of Implementation		From the academic year 2023-2024 onwards (this is required as some of the courses may not be revised during particular revision)	
Course Objectives		To make the student familiarize with the financial services and markets in the Indian financial system.	
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Understand different avenues of Investments	1,2,3,4,5	K1
CO 2	Identify and analyse the relationship between risk and return	1,2,3,4,5	K2
CO 3	Predict and Interpret the functioning of primary markets	1,2,3,4,5	K3
CO 4	Compare and Predict the functioning of stock markets	1,2,3,4,5	K4,K5
CO 5	Evaluate different alternatives to plan the tax liability	1,2,3,4,5	K6

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Investment Meaning of Investment-Needs& Purpose for Investment-Golden Rules for Investing- Investment Precautions- Preparation of Simple Budget - Types of Investments: Equity – Types of Equity- Debt Securities - Mutual Funds – Types of Mutual Funds - Deposits – Types of Deposits -Classifying and understanding investor profile – Economic Advantages of Investments.	18	1,2,3,4,5	K1, K2,K3,K4,K5
II	Measuring Investment return &Managing Investment Risk Understanding the concept of Return- Investment Risk and Return Trade off-Time value of Money - Meaning of Risk-Common Types of Risk- Risk Management process.	18	1,2,3,4,5	K1, K2,K3,K4,K5
III	Investments through Primary Market Introduction, meaning - objectives and importance- functions - structure - market for corporate securities- components of capital markets-capital market instruments - ownership securities-equity shares- preference shares- deferred shares-shares with differential rights- sweat equity, creditorship securities- debenture or bonds.	18	1,2,3,4,5	K1, K2,K3,K4,K5
IV	Investments through Secondary Market Introduction- characteristics of stock exchanges- functions - listing of securities – requirements – objectives-advantages- procedure for dealing at stock exchange-electronic settlement of trade-rolling settlement-operators at stock exchanges- types of speculators- factors influencing prices on stock exchange-Stock exchanges in India. Depository system - depository participant-SEBI guidelines for participants- code of conduct for participants- the beneficial owner- the issuer- the depository- SEBI guidelines in respect of depository-NSDL-CDSL.	18	1,2,3,4,5	K1, K2,K3,K4,K5

V	. Tax Planning and Investments Tax Planning – ways to reduce tax liability - Investments Avenues for Tax Planning: Life Insurance – Mutual Funds – Public Provident Fund – Pension funds – Fixed Deposits – Post Office Investment Schemes – Investment in Capital Asset.	18	1,2,3,4,5	K1, K2,K3,K4,K5
Prescribed Books/Textbooks (1-5 books) Preeti Singh. (2000). Investment Management. Himalaya Publishing House. Bhalla V K. (2008). Investment Management. S Chand & Co. L.M. Bhole (2017). Financial Institutions & Markets (6 th Edition). Tata McGraw Hill.				
References (3 – 5) Prasanna Chandra (2011). Investment Analysis and Portfolio Management. Mcgraw-Hill. Preeti Singh (2000). Investment Management. Himalaya Publishing House. Punithavathy Pandian, (2010). Security Analysis and Portfolio Management. Vikas Publishing House. Bhalla V K. (2008). Investment Management. S Chand & Co.				
Suggested Reading (2 -5) Edminister. R.O (1986). Financial Institutions, Markets & Management. McGraw Hill. Bhalla V K. (2008). Investment Management. S Chand & Co.				
Web Resources (3-5) https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx?Id=3189 https://www.sebi.gov.in/ https://www.nseindia.com/				

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00								3.00					
	Overall Mapping of the Course								3.00					

Correlation of POs/PSOs to each CO and make a corresponding mapping table.

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Curriculum Overview Table		
Part	Credits	Hours / Cycle
I		
II		
III – Core theory (mandatory)		
III – Core Elective		
III – Core Practical*		
III – Internship / Field work		
III – Project		
III – Allied theory		
III – Allied Practical*		
IV - GC		
IV - GE		
IV – ID		
IV – EVS		
IV – Computer Training		
IV – Personality Development / Soft Skill		
V – Extension Activity		
Total		

Notes for Preparing K level

K 1 Remembering	Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which , Who, Why, etc.
K 2 Understanding	Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize , Translate
K 3 Applying	Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize, etc.
K 4 Analyzing	Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect , Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive , Relationships, Simplify, Survey, Take part in, Test for, Theme, etc.
K 5 Evaluating	Agree, Appraise, Assess, Award, Choose, Compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, etc.
K 6 Creating	Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design , Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory