

# **DEPARTMENT OF COMMERCE**

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

**M.COM**

2024 - 2025



**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 the Post Graduate Programmes

**PG Programmes are designed to have the following outcomes:**

On successful completion of the Post Graduate Programme, the students will be able to

PO	PO	Description of PO	Mapped with GA
PO 1	Domain Knowledge	<ul style="list-style-type: none"> <li>• Develop intensive and extensive knowledge and expertise in their respective domains</li> <li>• Evaluate and create/construct domain specific knowledge in areas of learning, research and industry</li> <li>• Formulate and extrapolate the knowledge gained to apply in real life situations and competitive examinations</li> <li>• Develop an aptitude for self-directed learning for excellence in their chosen area within the domain of study</li> </ul>	GA1, GA3, GA4
PO 2	Applicative knowledge and Lateral Thinking	<ul style="list-style-type: none"> <li>• Translate theoretical understanding to experimental knowledge and solve complex problems using Systems/Design Thinking</li> <li>• Apply advanced knowledge and approaches to solve concrete and abstract problems in domain-related and multi-disciplinary issues.</li> <li>• Able to solve problems using unconventional and creative approaches</li> </ul>	GA1, GA3, GA4

PO 3	Innovation and Research	<ul style="list-style-type: none"> <li>• Develop aptitude for innovation and entrepreneurship</li> <li>• Identify contemporary research problems, analyze data and propose solutions</li> </ul>	GA 1, GA4, GA5, GA6
PO 4	Scientific Communication skill	<ul style="list-style-type: none"> <li>• Document, prepare and present scientific work as reports and research articles in academic forums</li> <li>• Critically assess, review and present theories, principles and concepts</li> </ul>	GA 1, GA4, GA5, GA6
PO 5	Digital skills	<ul style="list-style-type: none"> <li>• Use of domain-related advanced software resources, computational skills and digital tools for data analysis, visualization and interpretation</li> <li>• Ethically apply digital skills to creatively communicate a wide range of ideas and issues related to academic experiences</li> </ul>	GA1,GA2, GA3,GA4
PO 6	Ethical practices	<ul style="list-style-type: none"> <li>• Apply domain specific ethical principles and practices in academic, professional and social engagements</li> </ul>	GA 2, GA6,GA7
PO 7	Career readiness and higher education	<ul style="list-style-type: none"> <li>• Choose from diverse career options available in local, national and international realms.</li> <li>• Carry out further research or pursue higher education in the country or abroad</li> </ul>	GA1, GA2, GA5

## PROGRAM SPECIFIC OUTCOMES (PSO's)

At the time of graduation they would be able to:

PSO #	Statement	Mapped with PO#
PSO 1	Comprehend and imbibe domain specific knowledge	1,2,3,4,5,6,7
PSO 2	Enrich with knowledge, skills, abilities and right attitude for effective leadership in global environment	1,2,3,4,5,6,7
PSO 3	Develop skills for analyzing business data, application of relevant analysis and problem solving in functional areas like Finance, Marketing, HR, Management, Entrepreneurial Development, Business Analytics, Taxation etc.	1,2,3,4,5,6,7
PSO 4	Develop attributes for research in academics and applied research for Industry with ethical values	1,2,3,4,5,6,7
PSO 5	Empowerment for Career demands in Industry in the Global environment.	1,2,3,4,5,6,7

Curriculum Template for M.Com  
(Effective from – Academic Year 2024-2025)

Semester	Part	Course code	Course title	Instruction hours per Cycle	Duration of exam	Marks			Credits
						ICA	ESE	Total	
I			Advanced Corporate Accounting	6		50	50	100	5
I			Quantitative Techniques for Decision Making	6		50	50	100	4
I			Managerial Economics	6		50	50	100	4
I			Business Taxation & GST	6		50	50	100	5
I			Human Resource Management	6		50	50	100	5
II			Financial Management	6		50	50	100	5
II			Insurance and Risk Management	5		50	50	100	4
II			Services Marketing	5		50	50	100	4
II			SPSS for Business Research	6		50	50	100	4
II			Securities Analysis and Portfolio Management	6		50	50	100	5
II			Soft Skill Programme	2					-
III			Computerized Accounting	6		50	50	100	5
III			Entrepreneurship & Business Development	6		50	50	100	5
III			Organisational Behaviour	6		50	50	100	4
III			Business Research Methods	5		50	50	100	4
III			Business Analytics with Python	5		50	50	100	5
III			Soft Skill Programme	2		100	-	100	8
IV			Accounting for Managerial Decisions	6		50	50	100	5
IV			International Business	6		50	50	100	4
IV			Business Ethics and Corporate Governance	6		50	50	100	4
IV			Project Work/Corporate Internship	6		-	100	100	4
IV			Strategic Management	6		50	50	100	5
			Internship	-					2
<b>Total Credits</b>									<b>100</b>
<b>Curriculum Overview Table</b>									
<b>Part</b>						<b>Credits</b>		<b>Hours / Cycle</b>	
I – Core theory (mandatory)						65		87	
I – Core Practical						5		6	
I – Core Elective						20		23	
II – Soft Skill						8		4	
II – Internship						2		-	
<b>Total</b>						<b>100</b>			



## ADVANCED CORPORATE ACCOUNTING

<b>Course Code</b>			
<b>Credits</b>	5		
<b>Hours / Cycle</b>	6		
<b>Category</b>	<b>Part</b>	<b>Core/ Allied / Elective</b>	<b>Theory / Practical</b>
<b>Semester</b>	<b>First Semester</b>		
<b>Year of Implementation</b>	<b>From the academic year 2024-2025 onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To define the key terms and concepts in corporate accounting</li> <li>• To interpret financial statements of various businesses</li> <li>• To apply the various techniques of corporate accounting in assessing the financial performance of businesses</li> <li>• To analyse the financial performance of businesses using corporate accounting</li> <li>• To evaluate the effectiveness of various techniques of corporate accounting</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the key terms and concepts in corporate accounting	1,2,3,4,5	K1
<b>CO 2</b>	Interpret financial statements of various businesses	1,2,3,4,5	K2
<b>CO 3</b>	Apply the various techniques of corporate accounting in assessing the financial performance of businesses	1,2,3,4,5	K3
<b>CO 4</b>	Analyse the financial performance of businesses using corporate accounting	1,2,3,4,5	K4
<b>CO 5</b>	Evaluate the effectiveness of various techniques of corporate accounting	1,2,3,4,5	K5

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Accounting Standards: Accounting Standards – Indian and International Accounting Standards – Indian Accounting Standards - Application – Scope – Formulation – Advantages – Disadvantages – Challenges. Limited Liability Partnerships: LLP Act – Comparison of LLP with Private, Public and Partnership Firm – LLP in Companies Act 2013	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>II</b>	Amalgamation, Absorption and External Reconstruction: Types of Amalgamation and AS 14 – Nature of Merger – Nature of Purchase – Purchase consideration – Accounting treatment – Books of Transferor Company and Books of transferee Company.	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>III</b>	Holding Companies' Accounts: Introduction- AS 21 - Advantages - Disadvantages - Wholly – owned Subsidiary Companies - Partly – owned Subsidiary Companies - Presentation of Accounts - Principles of Consolidation - Elimination of Investment in Shares - Minority Interest - Cost of Control - Capital and Revenue Profit- Revaluation of Assets and Liabilities - Contingency Liabilities - Unrealized Profit - Current Accounts - Bonus Shares - Treatment of Dividend - Consolidated Profit and Loss Account - inter-company holdings and chain holdings.	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>IV</b>	Accounts of Banking Companies: Introduction - Legal provisions - Disposal of Non-Banking Assets – Restrictions on Loans – Restrictions on Commission - Restriction on Payment of Dividend – Management of Minimum Capital - Statutory Reserve – CRR and SLR – Accounts and Audit – Profit and Loss Account – Balance Sheet – Money at Call and Short Notice – Advances – Acceptance Endorsements etc., - Bills for Collection – Bills Payable – Bills Purchased and Discounted – Rebate on Bills Discounted – Inter Office Adjustments – Slip System.	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>V</b>	Accounts of Insurance Companies: Types of Insurance – Annual Accounts – Life Insurance – Consideration for Annuities Granted – Balance Sheet – Determination of Profit – Accounts of General Insurance – Reserve for Unexpired Risk – Preparation of Final Accounts.	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5</b>

<p><b>Prescribed Books/Textbooks</b>  Gupta R.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand &amp; Sons, New Delhi  Jain, S.P. and Narang, K.L, (2014), Advanced Accountancy, Kalyani Publishers, Ludhiana</p>
<p><b>References</b>  Arulanandam, M.A. and Raman, K.S (2009), (1st ed.) Advanced Accounting, Himalaya Publishing House, Mumbai  Pillai, R.S.N, Bagavathi and Uma. S (2010), Fundamentals of Advanced Accounting, (5<sup>th</sup> ed), S. Chand &amp; Company Private Limited, New Delhi.  Reddy, T.S. and Murthy, A (2015), Corporate Accounting, (2<sup>nd</sup> ed.), Margham Publications, Chennai.</p>
<p><b>Suggested Reading</b>  TS Grewal and SC Gupta, Advanced Accounts – Volume I and II, (19th ed.), S Chand Publishing  Rajasekaran, V and Lalitha, R. (2011), Advanced Accounts, (1<sup>st</sup> ed.), Pearson Publications, NewDelhi</p>
<p><b>Web Resources</b>  www.mca.gov.in</p>

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	1	3	2	2	3	3	3	1	3	3	K1
CO 2	3	3	1	3	2	2	3	3	3	1	3	3	K2
CO 3	3	3	1	3	2	2	3	3	3	1	3	3	K3
CO 4	3	3	1	3	2	2	3	3	3	1	3	3	K4
CO 5	3	3	1	3	2	2	3	3	3	1	3	3	K5
Wt. Avg.	3	3	1	3	2	2	3	3	3	1	3	3	
	2.43							2.60					

## QUANTITATIVE TECHNIQUES FOR DECISION MAKING

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	6		
<b>Category</b>	<b>Part I</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	I		
<b>Year of Implementation</b>	From the academic year <b>2024 – 2025 onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To identify the application of correlation and regression analysis in business situations</li> <li>• To understand the application of probability and theoretical distribution to actual situation.</li> <li>• To formulate and test Hypothesis</li> <li>• To evaluate quality control problems</li> <li>• To apply statistical decision theory in managerial decisions</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Recall the importance of Quantitative techniques in business decisions	1,2,3,4,5	<b>K1</b>
<b>Co -2</b>	Understand theoretical aspects of Quantitative techniques .	1,2,3,4,5	<b>K2</b>
<b>Co -3</b>	Apply Quantitative techniques in testing hypothesis	1,2,3,4,5	<b>K3</b>
<b>Co -4</b>	Analyse and solve Quantitative technique problems	1,2,3,4,5	<b>K4</b>
<b>Co -5</b>	Evaluate business decisions using Quantitative techniques	1,2,3,4,5	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction: Meaning of Quantitative Techniques – Role of Quantitative Techniques–Advantages and Limitations of Quantitative Techniques – Correlation Analysis –Partial and Multiple –Regression Analysis– Multiple.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K3,K4,K5</b>
<b>II</b>	Probability and Distribution: Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Bayes theorem-Theoretical Distributions – Binomial – Poisson – Normal Distribution.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	Testing of significance: Procedure for testing Hypothesis –Types of Errors-Standard Error and sampling distribution- Test of significance of attributes –Test of significance for Large sample (mean): Two-tailed test for difference between the means of two samples -Tests in Small Samples: Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) . Chi-square test- Analysis of Variance (One way and two way classification).	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3, K4,K5</b>
<b>IV</b>	Statistical Quality Control: $\bar{X}$ Chart, R Chart, C Chart, Control chart for P	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3, K4,K5</b>
<b>V</b>	Statistical Decision Theory: Ingredients of Decision problem- Alternative course of action, Uncertainty, Pay Offs. Optimal decisions- The Maximin Principle, Minimax Principle	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2, K3,K4,K5</b>

**Note: Theory: 20% Problem: 80%**

**Prescribed Books/Textbooks**

- Gupta S P (2021), Statistical Methods. Sultan Chand & Sons, New Delhi
- Joseph D and Anbarasu (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.
- **Stine E. Robert. (2020). Statistics for Business: Decision Making and Analysis. Pearson.**

**References**

- David M. Levine , David F. Stephan, Kathryn A. Szabat , P.K. Viswanatha.(2017). Business Statistics: A First Course. Pearson.
- Derek L. Waller . (2017).Statistics for Business..Routledge.
- Borman David. (2018), Statistics 101. Adams Media.

**Suggested Reading**

- Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi
- Ruth Ravid and Perry Haan.(2007). Practical Statistics for Business
- Levin, Richard I. and Rubin, David S (2010), Statistics for Management, Prentice Hall, Delhi.

**Web Resources (3-5)**

- [https://www.youtube.com/watch?v=G5FkaxWBtkM&list=RDCMUC3UwrWtAFIAkFl\\_3Nia756g&start\\_radio=1&rv=G5FkaxWBtkM&t=9](https://www.youtube.com/watch?v=G5FkaxWBtkM&list=RDCMUC3UwrWtAFIAkFl_3Nia756g&start_radio=1&rv=G5FkaxWBtkM&t=9)
- [https://www.youtube.com/watch?v=VekJxtk4BYM&list=RDCMUC3UwrWtAFIAkFl\\_3Nia756g&index=2](https://www.youtube.com/watch?v=VekJxtk4BYM&list=RDCMUC3UwrWtAFIAkFl_3Nia756g&index=2)
- [https://www.youtube.com/watch?v=rpKzq64GA9Y&list=RDCMUC3UwrWtAFIAkFl\\_3Nia756g&index=30](https://www.youtube.com/watch?v=rpKzq64GA9Y&list=RDCMUC3UwrWtAFIAkFl_3Nia756g&index=30)
- [https://www.youtube.com/watch?v=29rjWCIT\\_3U](https://www.youtube.com/watch?v=29rjWCIT_3U)
- <https://www.youtube.com/watch?v=ftnOBcXtBEQ>

**Course Articulation Matrix**

Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	<b>K1</b>
CO 2	3	3	3	3	3	3	3	3	3	3	3	3	<b>K2</b>
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	<b>K3</b>
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	<b>K4</b>
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	<b>K5</b>
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	
3							3						

## MANAGERIAL ECONOMICS

<b>Course Code</b>			
<b>Credits</b>		4	
<b>Hours / Cycle</b>		6	
<b>Category</b>		Part	Core
<b>Semester</b>		I	
<b>Year of Implementation</b>		From the academic year 2024-2025 onwards	
<b>Course Objectives</b>		<b>Importance of Managerial Economics in Business</b> <b>To know about short run and long run production curves</b> <b>Study the different kinds of markets</b> <b>To familiarise with the Business cycles</b> <b>To understand the implications of Liberalization, Privatization and Globalization</b>	
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Define the key terms and concepts in Managerial Economics.	1, 2,3,4,5	<b>K1</b>
<b>CO 2</b>	Understand the laws stated in Managerial Economics.	1, 2,3,4,5	<b>K2</b>
<b>CO 3</b>	Adopt the concepts of Managerial Economics in real market conditions.	1, 2,3,4,5	<b>K3</b>
<b>CO 4</b>	Apply the decisions taken by managers in different market situations. to stand in the competitive business world.	1, 2,3,4,5	<b>K4</b>
<b>CO 5</b>	Evaluate the role of Managerial economics in the globalscenario	1, 2,3,4,5	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction to Managerial Economics and Demand analysis: Nature and significance of Managerial Economics - Economic Approach - Circular Flow of Activity – consumer preference – consumer surplus- Nature of the Firm -Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Elasticity measures and Business Decision Making - Demand Forecasting.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4,K5</b>
<b>II</b>	Production Laws and Cost Analysis: Production laws- Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions–Determinants of Costs – Cost Forecasting - Cost behaviour in short run and long run – Type of Costs- Cost-output relationship - Analysis of Risk and Uncertainty.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4,K5</b>
<b>III</b>	Market structure and Price determination: Price Determination Under Different Market Conditions: Characteristics of different market structures - Price determination and firm's equilibrium under perfect competition - monopoly & discriminating monopoly - monopolistic competition and oligopoly.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4,K5</b>
<b>IV</b>	National Income and Business Cycles: Introduction to National Income –National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies-Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>V</b>	Macro-Economic Environment: Macro Economic Environment - Economic Transition in India- Monetary and Fiscal policies - A quick Review on: Liberalization, Privatization and Globalization - Business and Government: Public-Private	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4, K5</b>



Participation (PPP) - Industrial Finance: Sources - Foreign Direct Investment (FDIs) – FIIs.			
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**Prescribed Books/Textbooks**  
 Gupta Deepakshi (2019), Managerial Economics, Wiley India  
 Chhabra (2019), Managerial Economics, Sun India Publications  
 Varshney, R.L & Maheshwari, K.L (2014), Managerial Economics, Sultan Chand Publications

**References**  
 Mehta, P.L (2017), Managerial Economics, Sultan Chand, New Delhi  
 Paul Keat., Philip Young K., Steve Erfle. Managerial Economics by Pearson (2017), Pearson Education  
 Gupta G.S (2010), Managerial Economics, Tata McGraw-Hill, New Delhi  
 Brigham, Eugene F. and Pappas, James L. (2013), Managerial Economics, Dried & Press.  
 Geetika, Ghosh, Piyali & Choudhury, Purba Roy (2011), Managerial Economics, Tata McGraw- Hill, New Delhi

**Suggested Reading**  
 McGuigan, James R., Moyer, R. Charles and Harris, Frederick H. deB. (2005), Managerial Economics, Cengage Learning, New Delhi.  
 Peterson, Lewis, (2010), Managerial Economics, Prentice Hall of India, New Delhi  
 Salvatore, Dominick (2011), Managerial Economics in Global Economy, Thomson Learning.

**Web Resources**  
<http://www.managerial.zarz.agh.edu.pl/>  
<https://journals.agh.edu.pl/manage>  
[https://www.iupindia.in/Managerial\\_Economics .asp](https://www.iupindia.in/Managerial_Economics.asp)

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	2	3	2	3	2	3	2	2	K1
CO 2	3	3	3	3	3	3	2	3	2	3	3	2	K2
CO 3	3	3	3	3	3	3	2	3	2	3	3	3	K3
CO 4	3	3	3	3	2	3	2	3	2	3	3	3	K4
CO 5	3	3	3	3	2	3	2	3	2	3	3	3	K5
Wt. Avg.	3	3	3	3	2.4	3	2	3	2	3	2.8	2.6	
	2.77							2.68					

## BUSINESS TAXATION AND GST

<b>Course Code</b>			
<b>Credits</b>		<b>5</b>	
<b>Hours / Cycle</b>		<b>6</b>	
<b>Category</b>		<b>Part</b>	<b>Core/ Allied / Elective</b>
<b>Semester</b>		<b>I</b>	
<b>Year of Implementation</b>		<b>From the academic year 2024-2025 onwards</b>	
<b>Course Objectives</b>		<ul style="list-style-type: none"> <li>• To understand the basics of the Taxation and Tax System in India;</li> <li>• To enable the students to distinguish the several dimensions of the GST;</li> <li>• To aid the students to understand the part of supply in GST.</li> <li>• To define the levying and collection practice and provisions under GST;</li> <li>• To comprehend the method of Registration, Tax invoice and Audit;</li> <li>• To compute Refund, Appeals and Revision under the GST provisions;</li> <li>• To examine whether the students have acquired working knowledge of the computation of GST and hands on experience in the e-filing of returns.</li> </ul>	
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Discuss the basic principles underlying the Income Tax Act and compute the taxable income of an Assessee for tax planning;	1,2,3,4,5	K1
<b>CO 2</b>	Understand the basic principles underlying the GST. Understand the concepts of Supply under GST.	1,2,3,4,5	K2
<b>CO 3</b>	Understand the Levying and Collection of GST	1,2,3,4,5	K3
<b>CO 4</b>	Understanding the Registration, Tax Invoice and Auditing of GST	1,2,3,4,5	K4
<b>CO 5</b>	Understand the Refunds, appeals and Returns and take part in the e-filing of returns and GST returns.	1,2,3,4,5	K5, K6

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOUR S</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	<p><b>Taxation and Tax System in India</b>                      Introduction -Definition – Features – Objectives – Canons – Characteristics of a Good Tax System – Problems of the Indian Tax System – Distinction between Direct and Indirect Taxes. (Theory only)                      Customs Act 1962 – Objectives – Scope – Regulations – Functions and Powers of Customs authority – Levy and Collections of Customs Duty – Procedure for Assessment – Valuation of Goods under Customs Act – Principles of GATT valuation – Methods of Valuation of Customs Duty. (Theory and Problems)</p>	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>II</b>	<p><b>GST – Meaning – Dimensions – Effect of GST on Indian Economic Growth – Scope of GST – Difference between present tax structure and GST – Strengths, Weakness and Threat of GST in India – Objectives and Challenges – Salient features of GST model – Advantages and Disadvantages, Impact and Implications of GST. (Theory only)</b>  <b>Concept of Supply under GST – Taxable event – Introduction, Meaning and Scope of Supply – Time, Value and Place of Supply – Inter and Intra State Supplies (Problems and Theory)</b></p>	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>III</b>	<p><b>Levy and Collection of GST – Taxable event under GST – Provisions relating to levy and collection of GST – Details of Levy – Meaning of Composite Supply and Mixed Supply – Liabilities – Input Tax Credit – Eligibility and Conditions for availing input tax credit – Refund for unutilized ITC – Export of Services and Import of Goods – Provisions relating to Import and Export of Goods and Services. (Problems and Theory)</b></p>	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>IV</b>	<p><b>Registration, Tax Invoice, Audit – Importance and Advantage – Procedure – Meaning, Significance and contents of Tax invoice - Types of GST returns and due dates – Provisions relating to Furnishing of Returns, Annual Return and Inward Supplies – Interest on Delayed payment of Tax – TDS – Powers of CGST Officers – Provisions relating to Audit and Special Audit by Tax Authority (Theory)</b></p>	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5, K6</b>
<b>V</b>	<p>Refund, Appeals and Revision – Provisions relating to refund, Interest on Delayed Refunds – Consumer Welfare funds – Provisions relating to Recovery and Modes of Recovery of Tax – Advance Ruling- Procedure – Provisions relating to appeals to Appellate Authority – Revisional authority and its Powers.  <b>E-filing of return- (ICA only)- (Not for ESE)</b>                      Hands on training for e-filing of return of income of GST.</p>	<b>18</b>	<b>1,2,3, 4,5</b>	<b>K1, K2, K3, K4, K5, K6</b>

<p><b>Prescribed Books/Textbooks</b></p> <p>Vinod K. Singhania: Taxmann’s Indirect Tax Laws, Current Edition.  "GST in India: Law and Procedure" by R. Chandrashekhar (10th Edition)  "GST: Explained for Common Man" by Pranav Sayta (2nd Edition)  "Master Guide to GST with Commentary on GST Acts" by Abhishek A. Rastogi (8th Edition)</p>
<p><b>References</b></p> <p>"GST Ready Reckoner" by V.S. Datey (20th Edition)  "GST: Law, Analysis and Procedures" by Mohit Bhutani (6th Edition)</p>
<p><b>Suggested Reading</b></p> <p>"GST Handbook for CA Final" by Vandana Bangar and Yogendra Bangar  "GST Acts with Rules" by R.K. Jain  "GST Made Easy: Answer to All Your Queries on GST" by Pritam Mahure</p>
<p><b>Web Resources</b></p> <p>IndiaFilings - GST Guide: <a href="https://www.indiafilings.com/learn/gst-guide/">https://www.indiafilings.com/learn/gst-guide/</a>  Tally Solutions - GST Resource Center: <a href="https://tallysolutions.com/gst/gst-resource-center/">https://tallysolutions.com/gst/gst-resource-center/</a>  PwC India - GST Insights: <a href="https://www.pwc.in/gst.html">https://www.pwc.in/gst.html</a></p>

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	K1
CO 2	2.8	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, K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	
	2.96							3					

## HUMAN RESOURCE MANAGEMENT

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part I</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>I</b>		
<b>Year of Implementation</b>	<b>From the academic year 2024-2025 onwards</b>		
<b>Course Objectives</b>	To understand the basic concepts of human resource management and impact of globalization on HR practices		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Understand the recent practices and trends in Human Resource Management .	<b>1, 2,3,4,5</b>	<b>K1</b>
<b>Co -2</b>	Analyse various aspects related to Human Resource Management Practices.	<b>1, 2,3,4,5</b>	<b>K2</b>
<b>Co -3</b>	Know the process and functions of Human Resource Management.	<b>1, 2,3,4,5</b>	<b>K3</b>
<b>Co -4</b>	Examine the role of HRM practices in the real time business situations.	<b>1, 2,3,4,5</b>	<b>K4</b>
<b>Co -5</b>	To examine Human Resource Management in global scenario	<b>1, 2,3,4,5</b>	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Definition- Objectives - Functions- Importance- Evolution of Human Resource Management –HRM and its Environment- External: Political-Legal, Economic, Technological and Cultural; Internal: Strategy, Task and Leadership, Unions, Organizational Culture and Conflict, Professional Bodies- Role of a Human Resource Manager - Responsibilities – Managing Human resources Globally – Acquisition and preparation of Human resources- Jobs and careers in HRM.	<b>18</b>	<b>1, 2,3,4,5</b>	<b>K1</b>
<b>II</b>	Determining Human Resources Requirements –Techniques of Forecasting Human Resource Requirements; Managerial Judgment- Ratio-trend, Regression Analysis- Flow Models- Delphi, Work- Study Techniques. Analysing work: Nature, Purposes and Process of Job Analysis; Designing Jobs: Factors affecting Job Design- Approaches- Contemporary issues.	<b>18</b>	<b>1, 2,3,4,5</b>	<b>K2</b>
<b>III</b>	Recruitment concepts – Nature- Purposes & Importance- Factors Governing – Process- Sources of Recruitment- Merits, Demerits. Selection of Employees: Definition- Steps-Tests- Types- Characteristics of a good test- Merits, Demerits; Interview- Types- Guidelines; Training – Need- Importance- Process- Methods- Essentials of a good training Program.	<b>18</b>	<b>1, 2,3,4,5</b>	<b>K3</b>
<b>IV</b>	Performance Appraisal: Features- Methods- Merits; Promotion and Transfer- Need-Criteria- Merits, Demerits; Job Evaluation: Process- Methods. Wage & Salary Administration: Objectives- Guiding Principles- Factors- Methods-Essentials of a good system of Wage Payment. Incentive System of Wages – Financial and Non-financial incentives- Merits and Problems-Requirements- Categories. Employee benefits & Services: Features of Fringe Benefits- Objectives- Types- Employee Welfare Schemes.	<b>18</b>	<b>1, 2,3,4,5</b>	<b>K4</b>
<b>V</b>	Motivation and Morale: Nature and Characteristics- Importance- Process- determinants. Layoff and Discharge – Grievance: Characteristics- Cause- Methods- Redressal Procedure- Benefits- Features of a sound Grievance Procedure- Guidelines.	<b>18</b>	<b>1, 2,3,4,5</b>	<b>K5</b>

**Prescribed Books/Textbooks**  
 Dessler, Gary (2018), Human Resource Management, Prentice Hall.  
 Gupta, C.B (2018), Human Resources Management, Sulthan Chand & Sons, New Delhi  
 Aswathappa, K (2018), Human Resources Management, Tata McGraw Hill Education.

**References**  
 Robert, Wayne Mondy (2018) Human Resource Management, Pearson Education, New Delhi.  
 French, Wendell L. (2018), Human Resources Management, Houghton Mifflin Company.  
 Jyothi, P & Venkatesh, D.N (2018), Human Resource Management, Oxford University Press, New Delhi.

**Suggested Reading**  
 Mamoria, C.B, & Rao, V.S.P (2020), Personnel Management (Text and Cases), Himalayan Publications, New Delhi.  
 Rao, V. S. P (2020), Human Resources Management, S. Chand Publishers.

**Web Resources**  
 Gluck, Frederick W., Kaufman, Stephen P. and Walleck, A. Steven, Strategic Management for competitive advantage, Harvard business review  
<https://hbr.org/1980/07/strategic-management-for-competitive-advantage>  
<https://hbr.org/1963/07/how-to-evaluate-corporate-strategy>

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	1	3	2	3	2	3	2	3	K1
CO 2	3	3	3	3	1	3	2	3	2	3	2	3	K2
CO 3	3	3	3	3	3	3	3	3	2	3	3	3	K3
CO 4	3	3	3	3	3	3	3	3	2	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	2	3	2	3	K5
Wt. Avg.	3	3	3	3	2.2	3	2.6	3	2	3	2.4	3	
	2.83							2.68					

## FINANCIAL MANAGEMENT

<b>Course Code</b>			
<b>Credits</b>		5	
<b>Hours / Cycle</b>		6	
<b>Category</b>		<b>Part</b>	<b>Core/ Allied / Elective</b>
<b>Semester</b>		<b>Second Semester</b>	
<b>Year of Implementation</b>		From the academic year 2024-2025 onwards	
<b>Course Objectives</b>		The course objective is to equip students with the knowledge and skills necessary to effectively manage a company's finances. Students will learn to define the key terms and concepts in financial management, interpret financial statements and reports, apply financial theories and concepts in assessing financial performance, analyze the financial position of businesses, and evaluate the effectiveness of financial policies and regulations.	
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	<b>Define the key terms and concepts in financial management</b>	1	<b>K1</b>
<b>CO 2</b>	<b>Interpret financial statements and reports for businesses</b>	2,3	<b>K2</b>
<b>CO 3</b>	<b>Apply financial theories and concepts in assessing financial performance</b>	3,4	<b>K3</b>
<b>CO 4</b>	<b>Analyze the financial position of businesses</b>	3,4	<b>K4</b>
<b>CO 5</b>	<b>Evaluate the effectiveness of financial policies and regulations</b>	5	<b>K5</b>



**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Financial Management: Meaning and scope - Objectives: Profit maximization, Wealth maximization – Functions – Strategic Financial decisions –Financial Policy and Corporate strategy - Time value of money: Present value and Compound value.	<b>18</b>	<b>1,2,3,4 ,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>II</b>	Capital structure–Meaning and features –Factors  determining capital structure – EBIT - EPS Analysis — Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach. Cost of capital – Cost of debt – Cost of preference share capital – Cost of Equity – Cost of retained earnings – Weighted average cost of capital.	<b>18</b>	<b>1,2,3,4  ,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>III</b>	Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage.  Capital Budgeting Decisions – Principles – Techniques of Capital Budgeting – Capital Rationing – Risk Analysis and Capital Budgeting. Leasing – Types of Lease – Lease or Buy analysis.	<b>18</b>	<b>1,2,3,4  ,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>IV</b>	Working capital management – Determinants of working capital – Cash management – Motives of holding cash.  Receivables management – Objectives – Factors influencing size of receivables –Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory	<b>18</b>	<b>1,2,3,4 ,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>V</b>	Dividend policy – Determinants of dividend policy –  Forms of Dividend - Theories of dividend policy : MM Model – Walter's Model – Gordon's Model	<b>18</b>	<b>1,2,3,4  ,5</b>	<b>K1, K2, K3, K4, K5</b>

**Prescribed Books/Textbooks**  
 Maheshwari, S.N. (2019), Financial Management (15 ed.), Sultan Chand & Sons, New Delhi  
 Khan & Jain, (2018), Theory and Problems of Financial management (18 ed.), McGraw Hill Publication, New Delhi  
 Chandra, Prasanna (2019), Financial Management (10 ed.), Tata McGraw-Hill Education, New Delhi.

**References**  
 Gupta, S.P. (2009), Financial Management (1<sup>st</sup> ed.), Sahitya Bhavan Publication, New Delhi  
 Murthy, A. (2013), Financial Management (1<sup>st</sup> ed.), Margham Publications, Chennai  
 Sharma, S.K. (2019), Fundamentals of Financial Management (1<sup>st</sup> ed.), Sultan Chand & sons, New Delhi  
 Sharma, R.K. (2012), Financial Management (1<sup>st</sup> ed.), Kalyani publishers, New Delhi  
 Periyasamy, P. (2009), Financial Management (2<sup>nd</sup> ed.), Vijay Nicole Publications, Chennai.

**Suggested Reading**  
 Eugene F Brigham (2015), Financial Management: Theory & Practice (1<sup>st</sup> ed), Cengage Learning Custom Publishing  
 Ravi M Kishore (2016), Financial Management (4<sup>th</sup> ed.), Taxmanns  
 Horne, J.C. Van and Wackowich. Fundamentals of Financial Management. 9<sup>th</sup> ed.  
 New Delhi Prentice Hall of India

**Web Resources**  
[www.bseindia.com](http://www.bseindia.com)  
[www.nptel.ac.in](http://www.nptel.ac.in)

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	1	3	2	2	3	3	3	1	3	3	K1
CO 2	3	3	1	3	2	2	3	3	3	1	3	3	K2
CO 3	3	3	1	3	2	2	3	3	3	1	3	3	K3
CO 4	3	3	1	3	2	2	3	3	3	1	3	3	K4
CO 5	3	3	1	3	2	2	3	3	3	1	3	3	K5
Wt. Avg.	3	3	1	3	2	2	3	3	3	1	3	3	
	2.50							2.60					

## INSURANCE AND RISK MANAGEMENT

<b>Course Code</b>			
<b>Credits</b>	<b>4</b>		
<b>Hours / Cycle</b>	<b>5</b>		
<b>Category</b>	<b>Part</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>II</b>		
<b>Year of Implementation</b>	<b>From the academic year 2024-2025 onwards</b>		
<b>Course Objectives</b>	<p><b>To be Listed in bullet points /Describe in 100 words</b></p> <ul style="list-style-type: none"> <li>• Gain knowledge on the principles of life insurance and types of policies/products.</li> <li>• Understand the working and functioning of the Insurance Sector.</li> <li>• Obtain an overview of Regulatory Framework of Insurance Sector.</li> <li>• Study the inter-relationship between Insurance &amp; Risk Management.</li> <li>• To analyze and obtain insights into the practical working of the Insurance Sector.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Gain knowledge of insurance business and products.	<b>1,2,3,4,5</b>	<b>K1</b>
<b>CO 2</b>	Understand the working and functioning of the Insurance Sector.	<b>1,2,3,4,5</b>	<b>K2</b>
<b>CO 3</b>	Examine the role of Insurance Business Intermediaries and Regulatory Authorities.	<b>1,2,3,4,5</b>	<b>K3</b>
<b>CO 4</b>	Describe the basic Insurance, rules, policy, Risk in the workplace, etc	<b>1,2,3,4,5</b>	<b>K4</b>
<b>CO 5</b>	Evaluate the growth and Development of Insurance Business.	<b>1,2,3,4,5</b>	<b>K5.K6</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction to Insurance History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.	<b>15</b>	<b>1,2,3, 4,5</b>	<b>K1,K2,K3, K4, K5</b>
<b>II</b>	Life Insurance Nature and Policy types Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.	<b>15</b>	<b>1,2,3, 4,5</b>	<b>K1,K2,K3, K4, K5</b>
<b>III</b>	. Non-Life Insurance and Policy types Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi- claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Reinsurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium.	<b>15</b>	<b>1,2,3, 4,5</b>	<b>K1,K2,K3, K4, K5</b>
<b>IV</b>	Insurance Market Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing: Factors and Determinants.	<b>15</b>	<b>1,2,3, 4,5</b>	<b>K1,K2,K3, K4, K5,K6</b>

V	Risk management : Meaning and Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program. Risk Assessment, Analysis, Evaluation, Risk Control and Treatment – Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk	15	1,2,3, 4,5	K1,K2,K3, K4, K5,K6
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### 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. (2011). Insurance - Principles and Practice. S. Chand & Company.

### References

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.

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

### 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://irdai.gov.in/>

<https://www.irmi.com/>

<https://licindia.in/>

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3		3		3	3				K1
CO 2	3	3	3	3	3	3	3	3	3				K2
CO3	3	3	3	3	3	3	3		3	3	3		K3
CO 4	3	3	3	3		3	3			3	3	3	K4
CO 5	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					

## SERVICES MARKETING

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	5		
<b>Category</b>	<b>Part I</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>II</b>		
<b>Year of Implementation</b>	From the academic year <u>2024-2025</u> onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To understand the nature of services marketing</li> <li>• To analyse the major elements needed to improve the marketing of services</li> <li>• To develop the strategies to deals with issues relating to consumer services</li> <li>• To construct marketing mix for services marketing</li> <li>• To Implement the strategies to deal with 4Is of services</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Define the Characteristics of Services and the Services Marketing	1,2,3	<b>K1</b>
<b>Co -2</b>	Explain the major elements needed to improve the marketing of services	1,2,3	<b>K2</b>
<b>Co -3</b>	Demonstrate the Environment of Services Marketing and Develop the strategies required to manage the Services Environment.	1,2,3,4,5	<b>K3</b>
<b>Co -4</b>	Analyse and Evaluate the marketing mix strategies	1,2,3,4,5	<b>K4</b>
<b>Co -5</b>	Create the strategies to deal with 4Is of services marketing	1,2,3,4,5	<b>K5, K6</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Services – An overview, service sector – Indian Scenario – Importance of Service Marketing – Services Marketing Environment – Political, Legal, Economic – Socio – Cultural, Competition – Reasons for Growth of Services – Service Industry – Global Issues.	<b>15</b>	<b>1,2,3</b>	<b>K1,K2,K3</b>
<b>II</b>	Scope of Goods and Services – Continuum - 4 I's of Services – Characteristics of Service Marketing – Intangibility – Inseparability – Inconsistency – Inventory – Goods and Service categorization – Industrial services – Service Gap Model	<b>15</b>	<b>1,2,3</b>	<b>K1,K2,K3</b>
<b>III</b>	Consumer and Organization Behaviour in Services – Segmentation – Target Market selection – Positioning. Management of Professional Sales – Organizing, Recruiting and Training – Relationship Marketing – Managing of Sales Force.	<b>15</b>	<b>1,2,5</b>	<b>K1,K2, K6</b>
<b>IV</b>	Marketing Mix in Service Marketing: The Seven Ps: Product Decision - Service Offer, Features, Benefits - Pricing – Price Challenge - Service Industry Pricing Methods – Pricing Strategies & Tactics - Price Changes – Place – Distribution of Services, Location Intermediaries for service Delivery.	<b>15</b>	<b>1,2,3, 4,5</b>	<b>K1,K2,K3,K4, K5,K6</b>
<b>V</b>	Promotion Of Service: Communication and Promotion Policy -Advertising – Direct Marketing – Digital Marketing - Social Media Marketing - Sales Promotion – Public Relations - Additional Dimension In Services Marketing – People, Physical Evidence And Process – Marketing of Financial Services	<b>15</b>	<b>1,2,3, 4,5</b>	<b>K1,K2,K3,K4, K5,K6</b>

**Prescribed Books/Textbooks**

Srinivasan, R. (2012). Services Marketing: Indian Context. PHI Learning.

Zeithaml, V., Bitner, M.J., Gremler, D. and Pandit, A. (2010). Services Marketing. Tata McGraw-Hill Education.

Jha, S.M. (2002). Services Marketing. Himalaya Publishing House.

**References**

Bateson, J.E.G. and Hoffman, K.D. (2012). Services Marketing. Cengage Learning.

Jauhari, V. and Dutta, K. (2009). Services: Marketing, Operations and Management. Oxford University Press.

Christopher Lovelock, Services Marketing : People, Technology & Strategy, Seventh Edition, Pearson Education, NewDelhi 2011

**Suggested Reading**

Lovelock, C., Wirtz, J. and Chatterjee, J. (2017). Services Marketing. Pearson Education.

Gronroos, C. (2011). Service Management and Marketing: Customer Management in Service Competition. Wiley.

**Web Resources**

<https://www.emerald.com/insight/publication/issn/0887-6045>

<https://www.managementstudyguide.com/definition-and-characteristics-of-services.htm>

<https://smallbusiness.chron.com/international-service-marketing-important-79302.html>

**Course Articulation Matrix**

Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO 1</b>	3	3	3	3	3	3	3	3	3	3	-	-	<b>K1</b>
<b>CO 2</b>	3	3	3	3	3	3	3	3	3	3	-	-	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00							3.00					



## SPSS FOR BUSINESS RESEARCH

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part I	Core	Theory
<b>Semester</b>	II		
<b>Year of Implementation</b>	From the academic year <u>2024-2025</u> onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• Identifying the use of SPSS</li> <li>• Explain the data in terms of normality and preparing the data for analysis</li> <li>• Hypothesis testing through Correlation and Regression analysis, Parametric and Non-parametric tests.</li> <li>• Application of Multivariate statistical techniques</li> <li>• Analysing and Interpreting Business problems using SPSS</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
Co -1	Recall the need for using SPSS in Business research	1,2,3,4,5	<b>K1</b>
Co -2	Describe the statistical tools used for checking data and data modification	1,2,3,4,5	<b>K2</b>
Co -3	Solve problems involving testing of Hypothesis	1,2,3,4,5	<b>K3</b>
Co -4	Analyse parametric and non-parametric statistical tools and Multivariate statistical techniques such as Factor analysis and Cluster analysis (K means).	1,2,3,4,5	<b>K4</b>
Co -5	Analyse and interpret business problems using SPSS	1,2,3,4,5	<b>K5</b>

## SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
<b>I</b>	Preparing the Data file. What is SPSS. Creating a data file and entering data. Choice of measurement scale. Changing the SPSS statistics options. Defining the variables: Procedure – Name, Type, Width, Decimals, Label, Entering Data, Modifying the data file, Data entry using excel.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4,K5</b>
<b>II</b>	Checking data: Frequencies, Descriptives, Cross tabs. Standard Deviation, Skewness, Kurtosis, Outliers-Box plots, normality-Kolmogorov-Smirnov, Shapiro-Wilk. Reliability analysis. Data modification: Computing new variables, Selecting subsets of the data, Splitting data files to obtain sub-group summaries, Recoding variables.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4,K5</b>
<b>III</b>	Testing of Hypothesis. Framing Null hypothesis and Alternate hypothesis. Explore relationship among variables: Correlation-: Pearson product moment correlation, Spearman rank correlation, Partial correlation, Simple linear regression.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4,K5</b>
<b>IV</b>	Parametric statistics: One-sample t test, Paired-sample t test, Independent sample t test, One way Analysis of variance. Non-Parametric statistics: Chi square test, Wilcoxon Signed Rank test, <a href="#">Mann-Whitney U Test</a> , <a href="#">Kruskal-Wallis test</a> . Multivariate statistical techniques: Factor Analysis, Cluster Analysis (K means).	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4,K5</b>
<b>V</b>	Analysing and Interpreting problems in HRM, Marketing, Finance and Entrepreneurial decisions using SPSS	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4,K5</b>

**Prescribed Books/Textbooks**

Prasad Lalit & Mishra Priyanka (2022). DATA ANALYSIS USING SPSS: Text and Cases, For Researchers, Teachers and Students. *Nirali Prakasam*

Kalyanaraman K, Ramanathan H.R, Harikumar P.N (2021). Statistical Methods for Research: A Step-by-Step Approach Using IBM SPSS. *Atlantic*.

Pandya [Kiran](#) , Bulsari [Smruti](#) , Sinha [Sanjay](#) .(2011). SPSS in Simple Steps Paperback. *dreamtech Press*

**References**

Jasrai Lokesh. (2020). Data Analysis Using SPSS. *SAGE Publications India Pvt*

Field, Andy (2019), Discovering Statistics using IBM SPSS Statistics[with SPSS v 24.0 Software], *Sage*

Coakes S J. SPSS Version 20.0 for Windows: Analysis without Anguish. *Wiley*.

**Suggested Reading**

**Wagner W. E. (2019). Using IBM SPSS Statistics For Research Methods And Social Science Statistics. 7Th Edition. SAGE PUBLISHING**

Jasrai Lokesh. (2020). Data Analysis Using SPSS. *Sage*.

Shanthi R. (2019). Multivariate Data Analysis Using SPSS. *Sage*.

**Web Resources**

<https://academic.udayton.edu/gregelvers/psy216/spss/ttests.htm>

<https://statistics.laerd.com/spss-tutorials/one-way-anova-using-spss-statistics.php>

<https://statistics.laerd.com/spss-tutorials/pearsons-product-moment-correlation-using-spss-statistics.php>

<https://statistics.laerd.com/spss-tutorials/partial-correlation-using-spss-statistics.php>

<https://statistics.laerd.com/spss-tutorials/multiple-regression-using-spss-statistics.php>

<https://statistics.laerd.com/spss-tutorials/chi-square-goodness-of-fit-test-in-spss-statistics.php>

<https://www.spss-tutorials.com/spss-factor-analysis-tutorial/>

<https://arifkamarbafadal.files.wordpress.com/2011/09/ebook-037-tutorial-spss-k-means-cluster-analysis.pdf>

<https://www.open.ac.uk/socialsciences/spsstutorial/files/tutorials/cronbachs-alpha.pdf>

<https://www.spss-tutorials.com/spss-mann-whitney-test-simple-example/>

**Note: Practical 100%**

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	2	3	2	3	3	3	3	2	3	3	3	3	K1
CO 2	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	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	2	2	3	3	3	K5
Wt. Avg.	2.8	3	2.8	3	3	3	3	2.6	2.8	3	3	3	
	2.94							2.88					

## SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>		<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>II</b>		
<b>Year of Implementation</b>	<b>From the academic year <u>2024 – 2025</u> onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To acquaint learners with the investment decisions related to financial assets.</li> <li>• To familiarize the students with the stock markets in India.</li> <li>• To provide insight about the relationship of the risk and return.</li> <li>• To familiarize the students with the fundamental and technical analysis of the diverse investment avenues.</li> <li>• To learn the Theories of Portfolio management and also the tools and techniques for efficient portfolio management.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Get good understanding of the techniques of investment analysis	<b>1,2,3,4,5</b>	<b>K1</b>
<b>CO 2</b>	Gain good understanding of different models of valuation of securities	<b>1,2,3,4,5</b>	<b>K2</b>
<b>CO 3</b>	Gain mastery over the uses of efficient market hypothesis	<b>1,2,3,4,5</b>	<b>K3</b>
<b>CO 4</b>	Have a good learning about the uses of CAPM and APM	<b>1,2,3,4,5</b>	<b>K4</b>
<b>CO 5</b>	Gain an understanding of collecting and analysing the financial data.	<b>1,2,3,4,5</b>	<b>K5, K6</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction to Investments: Meaning of Investment, Speculation and Gambling – Investment Objectives – Financial Planning and Investment Planning – Investment Avenues – Equity Shares, Money Market Instruments, Mutual Funds, Derivatives, Debentures/Bonds, Life and General Insurance, Non-marketable Securities, Precious Metals, Postal Schemes, Real Estate and Precious Objects.	<b>18</b>	<b>1, 2,3,4,5</b>	<b>K1,K2,K3, K4,K5</b>
<b>II</b>	New Issue and Secondary Market: Meaning – NIM Vs Secondary Market – services of NIM – Pricing of new issues – Functions of stock exchange – Secondary market and SEBI – Objectives and functions of SEBI – Role of SEBI.	<b>18</b>	<b>1,2, 3, 4,5</b>	<b>K1, K2,K3,K4,K 5</b>
<b>III</b>	Security Analysis: Risk and Return: Concepts of risk and return – Components of risks- Systematic and Unsystematic Risks – Risk Measurement - the relationship between risk and return. Fundamental Analysis: Economy analysis, industry analysis and company analysis, weaknesses of fundamental analysis. Case Study: Technical Analysis: Dow Theory-Elliott Wave Theory – Efficient Market Theory - Technical Indicators. Case Study: Behavioural Finance: Meaning of Behavioural finance, deals with when, how and why psychology influences investment decisions.	<b>18</b>	<b>1, 2, 3, 4,5</b>	<b>K1, K2,K3,K4,K 5</b>
<b>IV</b>	Portfolio Management: Concept of portfolio and portfolio management, Types of portfolio management. Markowitz Model, Capital Asset Pricing Model (CAPM), Sharpe-The Single Index Model; Arbitrage Pricing Theory. Case Study: International Portfolio Investments: Investment avenues for foreign portfolio investors, risks and returns associated with such investment.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2,K3,K4,K 5,K6</b>
<b>V</b>	<b>Use of Online App: (Only for ICA)</b> Spot patterns, previous highs and lows, and possible support and resistance levels by comparing the daily	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2,K3,K4,K 5,K6</b>

weekly, or monthly price movements. <b>Stock Market Analysis Using Excel:</b> Organisation and import of data - Analyzing Past Prices (Utilize VLOOKUP, HLOOKUP, and INDEX-MATCH tools in Excel to retrieve past price) - Computing Volatility and Returns - Beta Analysis and Correlation - Making Interactive Charts and Tables			
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**Prescribed Books/Textbooks**  
 Pandiyan, Punithavathy (2010). Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.  
 Chandra, Prasanna (2010). Investment Analysis and Portfolio Management, Revised, TMI Publications.

**References**  
 Bhalla, V.K (2010). Investment Management, S. Chand Publications.  
 Gurusamy, S. (2017). Security Analysis and Portfolio Management, Vijay Nicole Imprints Ltd.  
 Amling, Frederick (2012). An Introduction to Analysis and Investment Management, Revised, PHI Publications.

**Suggested Reading**  
 Bolten, Steven E. (2000). Security Analysis and Portfolio Management, Revised, HRW Publications.  
 Bodi, Kane, Markus, Mohanty, Investments, 6th edition, Tata McGraw Hill, 2007.  
 Donald E. Fischer & Ronald J. Jordan, Security Analysis and Portfolio Management, Pearsons Education (Singapore) Pvt., Ltd., New Delhi.  
 Ranganatham, Security Analysis & Portfolio Management. Pearsons Education (Singapore) Pvt, Ltd., New Delhi.

**Web Resources**  
<https://tradingtuitions.com/how-can-you-use-excel-spreadsheets-for-stock-market-analysis/>  
<https://tradingtuitions.com/how-can-you-use-excel-spreadsheets-for-stock-market-analysis/>  
<https://www.bajajfinserv.in/how-to-start-online-trading>

**Course Articulation  
Matrix**

Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 3	PO 4	PO 5	PO6	PO7	PSO 1	PSO2	PSO 3	PSO 4	PSO 5	
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, K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	3	
3										3.0 0				

## COMPUTERIZED ACCOUNTING

<b>Course Code</b>			
<b>Credits</b>	<b>4</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part I</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>		
<b>Year of Implementation</b>	<b>From the academic year <u>2024 – 2025</u> onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To analyse the application of Computerized accounting in Business .</li> <li>• To understand the application of Computerised Accounting.</li> <li>• To understand the Process of accounting reports using accounting software</li> <li>• To analyse the managerial reports using accounting software to take managerial decisions.</li> <li>• To analyse the accounting data with the help of accounting software.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Select the Accounting software for Business Transactions.	1	<b>K1</b>
<b>Co -2</b>	Illustrate the use of Accounting software in Manufacturing.	4	<b>K2</b>
<b>Co -3</b>	Development and Processing of Purchase order and Sales order.	4	<b>K3</b>
<b>Co -4</b>	Analyse GST Returns and Filing of Returns	4	<b>K4</b>
<b>Co -5</b>	Analyse and Apply Computer software to take managerial decisions.	1	<b>K5</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Creating a Company - Altering and Deleting Company –Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items – Accounting Transactions.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2, K3,K4,K5</b>
<b>II</b>	Manufacturing Vouchers: Bills of Materials – Cost Centres - Job Costing – Batch Costing – Unit Costing – Job order Processing.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips. Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4,K5</b>
<b>IV</b>	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 - Creating GST - Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2, K3, K4,K5</b>
<b>V</b>	Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centres and Cost Categories: Cost Centres - Profit Centres, Purchase and Sales Reporting: Analysing Purchase and Sales Register - Analysing Debit and Credit Note - Overdue Payables and Receivables -	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3, K4,K5</b>



Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, 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 - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.			
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<b>Prescribed Books/Textbooks (1-5 books)</b> 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.
<b>References (3 – 5)</b> 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.
<b>Suggested Reading (2 -5)</b> <b>Mohan Bansal and Ajay Sharma (2020), Computerised Accounting System, Sahitya Bhavan Publications.</b> <b>Prof. Shilpa S Jadimath (2022), Computerised Accounting,IIP.</b>
<b>Web Resources (3-5)</b> <a href="https://tallysolutions.com/">https://tallysolutions.com/</a> <a href="http://www.oracle.com">www.oracle.com</a> <a href="https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f3/technical-articles/computerised-accounting-auditor.html">https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f3/technical-articles/computerised-accounting-auditor.html</a>

NOTE: 100% practical

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 3	PO 4	PO 5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	2	2	2	3	2	3	3	3	2	2	1	K1
CO 2	3	3	1	1	1	3	1	3	3	3	2	1	1	K2
CO 3	3	3	1	1	1	3	1	3	3	3	1	1	1	K3
CO 4	3	3	2	2	2	3	2	3	3	3	1	2	1	K4
CO 5	3	3	1	1	1	3	1	3	3	3	2	1	1	K5
Wt. Avg.	3	3	1.4	1.4	1.4	3	1.4	3	3	3	1.6	1.4	1	
2.51									2.28					

## ENTREPRENEURSHIP & BUSINESS DEVELOPMENT

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part I</b>	<b>CORE</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>		
<b>Year of Implementation</b>	<b>From the academic year <u>2024 – 2025</u> onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To Discover Entrepreneurial Traits.</li> <li>• To Explore Business Opportunities.</li> <li>• To Formulate Business Models and Plans</li> <li>• To Translate Business Models into Startups.</li> <li>• To understand and analyse women Entrepreneurship and social Entrepreneurship.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Relate and Select entrepreneurial mindset and define distinct entrepreneurial competencies	1,2,3,4,5	<b>K1</b>
<b>Co -2</b>	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	<b>K2</b>
<b>Co -3</b>	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	<b>K3</b>
<b>Co -4</b>	Analyse and evaluate the dynamics of translating the business model into a start-up.	1,2,3,4,5,6	<b>K4</b>
<b>Co -5</b>	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	<b>K5, K6</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	<b>The Entrepreneur- Self Discovery</b> Entrepreneur - need to become entrepreneur - the entrepreneurial decision process - Entrepreneurial eco system - Isenberg's model - skill gap analysis – Entrepreneurial motivational behaviour - Creativity, self-efficacy, locus of control, risk-taking, leadership, communication – Entrepreneurial Competencies.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	<b>Exploring and shaping business opportunity</b> Need for opportunity identification and selection – environmental dynamics and change - Opportunity Analysis in different sectors – Idea generation – Sources of business ideas - Ideation Catalysts and Inhibitors – Idea to Opportunity Mapping – Evaluation of Idea to Opportunity Mapping	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	<b>Business model and business plan</b> Business Model – Functions of a Business Model - Business Model Canvas – Meaning of business plan - Contents of business plan- formulation of business plan – Project Feasibility and appraisal – Economic, financial, market, legal, technical and internal analysis – Product market fit.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	<b>Translating business model into Start up</b> 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.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	<b>Women Entrepreneurship, rural entrepreneurship, social entrepreneurship</b> Women Entrepreneurship -growth – challenges, Rural entrepreneurship – need – opportunity – challenges – support – Social entrepreneurship – perspective – practice – boundaries -interaction with entrepreneurs and start-ups (first-hand experience) - Case Study of Successful Entrepreneurs.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5, K6</b>

**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**

Wehrich 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://www.ediindia.org),  
<http://library.ediindia.ac.in/>  
[www.internationalentrepreneurship.com](http://www.internationalentrepreneurship.com),  
[www.startupdunia.com](http://www.startupdunia.com),  
[www.yuvaentrepreneurs.com](http://www.yuvaentrepreneurs.com),  
[www.indiastat.com](http://www.indiastat.com),  
[www.entrepreneur.com](http://www.entrepreneur.com)

Course Outcome s	Course Articulation Matrix												
	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	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	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,K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00							3.00					

## ORGANIZATIONAL BEHAVIOUR

<b>Course Code</b>			
<b>Credits</b>	<b>4</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>		
<b>Year of Implementation</b>	<b>From the academic year 2024-2025 onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To perceive the concepts of individual behaviour in the context of workplace/organizations and to comprehend Individual and group decision making skills</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Gain an understanding of the key concepts and theories in organisational behaviour	1,2,3,4,5	<b>K1</b>
<b>Co -2</b>	Identify and assess the impact of individual behaviour in the workplace	1,2,3,4,5	<b>K2</b>
<b>Co -3</b>	Gain understanding of the ethical implications of organisational behavioural practices	1,2,3,4,5	<b>K3</b>
<b>Co -4</b>	Develop critical thinking and problem solving skills in the context of work place behaviour	1,2,3,4,5	<b>K4</b>
<b>Co -5</b>	Critically analyse case studies using theories and frameworks of organisational behaviour	1,2,3,4,5	<b>K5, K6</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Organizational Behaviour- Meaning- Importance of Interpersonal and Management skills. Role of Manager in OB – Challenges and opportunities for OB. OB Model: Developing an OB Model – Types of OB Model. Cultural dimension: Hofstede's Cultural Dimension theory.	<b>18</b>	1,2,3,4,5	K1,K2,K3,k4,K5
<b>II</b>	Foundation of Individual Behaviour – Biographical characteristics. Ability and Learning: Relevance of Intellectual and Physical ability to OB. Attitudes: Components of attitude - Job attitudes – Job Satisfaction: Causes -Impact of Job satisfaction on the workplace. Personality: Traits and Model. Perception: Definition – Factors influencing perception – Attribution theory – Making judgments about others – Individual decision making.	<b>18</b>	1,2,3,4,5	K1,K2,K3,k4,K5
<b>III</b>	Values: Meaning – Dominant values in current workforce – Hofstede's six value dimensions of national culture. Emotions: Basic emotions and moods – Sources – Emotional labour – Affective Events Theory – OB Application of Emotions and Moods. Motivation – Contemporary theories of Motivation – Employee Involvement Program – Rewards to employees. Leadership – Charismatic leadership – Transformational leadership – Servant leadership – Mentoring.	<b>18</b>	1,2,3,4,5	K1,K2,K3,k4,K5
<b>IV</b>	Foundations of Group Behaviour – Types of groups – Stages of Group development – Group Decision Making Techniques. Teams – Types of Teams – Team Effectiveness Model – Creating Team Players. Conflicts and Negotiation – Definition – Conflict process – Negotiation Process and strategies	<b>18</b>	1,2,3,4,5	K1,K2,K3,k4,K5
<b>V</b>	Organizational Culture – Definition – Characteristics – Functions – Developing Organization culture – Case Study. Organizational Change – Forces for Change – Planned Change – Resistance to Change – Approaches to Managing Organizational Change. Organizational Development – Definition – OD Techniques. Work Stress and Management – Meaning – Model of Stress - Sources and Consequences – Individual and Organizational Approaches to manage Stress.	<b>18</b>	1,2,3,4,5	K1,K2,K3,k4,K5

**Prescribed Books/Textbooks**  
Robbins, S.P., Judge, T.A. & Campbell, T.T. (2016). Organizational Behaviour (15th ed.). Pearson Education.

**REFERENCES**  
McShane, S.L. and Glinow, M.A.V. (2011). Organizational Behaviour (5<sup>th</sup> ed.), Tata Mcgraw Hill Education.  
Aswathappa, K. (2018). Organizational Behaviour (12<sup>th</sup> ed.), Himalaya Publishing House.  
Luthans, Fred. Organizational Behaviour (12<sup>th</sup> ed), McGraw-Hill.  
King, D. & Lawley, S. (2019). Organizational Behaviour, Oxford University Press, USA.

**Suggested Reading**  
Phadtare, Milind T. (2010), Strategic Management: Concepts and cases., PHI learning private limited, New Delhi.  
**Pitt, Martyn R and Koufopoulos, Dimitrios (2012), Essentials of Strategic Management, Sage publication Asia- Pacific pvt. Ltd., Singapore.**

**Web Resources**  
Child, J. (1973). Strategies of Control and Organizational Behavior. Administrative Science Quarterly, 18(1), 1-17.  
doi:10.2307/2391923  
  
Griffin, R. W., Phillips, J. M. & Gully, S. M. (2016). Organizational Behavior: Managing People and Organizations. Mason, OH: Cengage Learning.  
<http://www.worldcat.org/oclc/1009242060>  
  
Ivancevich, J. M., Konopaske, R. & Matteson, M. T. (2014). Organizational behavior and management. New York, NY: McGraw-Hill Irwin.  
<http://www.worldcat.org/oclc/856873952>

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	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						

## BUSINESS RESEARCH METHODS

<b>Course Code</b>			
<b>Credits</b>	<b>4</b>		
<b>Hours / Cycle</b>	<b>5</b>		
<b>Category</b>	<b>Part I</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>		
<b>Year of Implementation</b>	<b>From the academic year 2024-2025 onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• The course provides basic understanding of business research and analytics;</li> <li>• Primary objective of this course is to orient and develop research acumen among students and also to acquaint them with fundamentals of research;</li> <li>• It also aims to equip the students with analytical skills to enhance business decision making in real life situations;</li> <li>• To acquaint the students for their project work and dissertation;</li> <li>• It also insists on the ethical aspects of Research and Publication</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Understand the basic concepts of Research and its role in society;	1,2,3,5	<b>K1</b>
<b>Co -2</b>	To understand the significance of research and its importance in academics;	1,2,3,4,5	<b>K2</b>
<b>Co -3</b>	To do the Research in a Systematic manner pertaining to their research work;	1,2,3,4,5	<b>K3</b>
<b>Co -4</b>	To be competent in identifying the research gap and successful completion of their project work and dissertation;	1,2,3,4,5	<b>K4</b>
<b>Co -5</b>	To draw motivation to pursue research on a full-time based career	1,2,3,4,5	<b>K5, K6</b>



**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	1.1. Introduction to Research: Meaning and Definition of Social Research – Types of Research -Research process – Objectives of Research– Criteria of Good Research – Maintaining Objectivity in Research - Problems Encountered by Researchers - Ethical Issues in Research.	<b>15</b>	<b>1,2,3</b>	<b>K1,K2,K3</b>
<b>II</b>	2.1 Problem Formulation: Identifying Research Problem – Sources of Research Problem – Techniques involved in Defining a Research Problem. 2.2 Hypothesis: Hypothesis Formulation and Hypothesis Testing.	<b>15</b>	<b>1,2,3</b>	<b>K1, K2,K3</b>
<b>III</b>	Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design. Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors.	<b>15</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	4.1. Data Collection: Methods of Data Collection – Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule. 4.2. Measurement and Scaling Techniques: Measurement scales- Sources of error in measurement- Test of sound Measurement- Technique of developing measurement tools. 4.3. Scaling -Meaning- Scale Classification bases- Important Scaling Techniques- Scale Construction Techniques.	<b>15</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4,K5</b>
<b>V</b>	5.1. Interpretation and Report Writing- Types of Reports- Contents of a Research Report- Steps involved in drafting a Report- Layout of Research Report – Mechanism of Writing a Research Report – Precautions in writing a Research Report.	<b>15</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4, K5</b>

**Prescribed Books/Textbooks**

Business Research Methods, McGraw Hill Education (India) New Delhi- Donald R cooper, Pamela S Schindler, J K Sharma (2020).

Statistical Methods, S. Chand & Sons Publisher, New Delhi - Gupta S P (2020).

**References**

Research Methodology, Methods and Techniques - C.R. Kothari, New Age International Publishers (2020).

Research Methodology. Saravanel. P, Margham Publishers, Chennai (2020).

**Suggested Reading**

The Good Research Guide for Small Scale Research Projects, Martyn Denscombe,(2020) Viva Books Pvt. Ltd

Research Methodology, Pankaj Madan, Vageesh Paliwal, Rajul Bhardwaj, (2020) Global Vision Publishing House New Delhi.

“Business Research Methodology”, Suchdeva, (2020), Himalaya Publishing House, Mumbai.

**Web Resources**

<https://corporatefinanceinstitute.com/resources/accounting/managerial-accounting/>

**Course Articulation Matrix**

Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO 1</b>	3	3	3	3	3	3	3	3	3	3	-	3	<b>K1</b>
<b>CO 2</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00							3.00					

## BUSINESS ANALYTICS WITH PYTHON

<b>Course Code</b>			
<b>Credits</b>	5		
<b>Hours / Cycle</b>	5		
<b>Category</b>	<b>Part II</b>	<b>Elective</b>	<b>Theory 70% Problems 30%</b>
<b>Semester</b>	<b>III</b>		
<b>Year of Implementation</b>	<b>From the academic year <u>2024-2025</u> onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To Discover the potential of data for business growth through big data and data driven decision-making</li> <li>• To Explore opportunities to evaluate business problems in each stage of Business analytics</li> <li>• To Formulate solutions for Business problem through business analytics</li> <li>• To Translate Business Data to real time business solutions using Python.</li> <li>• To understand and analyse data sets, summarize their main characteristics with the help of visual tools for evaluation</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Recall, define and relate to the characteristics of Big Data, need for Big Data in Business	1,2,3	<b>K1</b>
<b>Co -2</b>	Understand, explain and interpret the Analytical inference of business data.	1,2,3,4,5	<b>K2</b>
<b>Co -3</b>	Apply the Business analytics Process taught to form business decisions and develop solutions.	1,2,3,4,5	<b>K3</b>
<b>Co -4</b>	Analyse and provide inference for the data analytics using Python.	1,2,3,5	<b>K4</b>
<b>Co -5</b>	Analyse the strategies to visualizing Data.	1,2,3,4,5	<b>K5, K6</b>

## SYLLABUS

UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
<b>I</b>	<b>Understanding Big data in Business</b> Introduction to Big data – definition - Data characteristics - types of digital data – Unstructured, semi structured and structured data, Sources of data – need for big data – Four Vs of Big data -Volume, Veracity, Velocity - Challenges of big data – Data environment vs big data environment – Big Data in business	<b>15</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>II</b>	<b>Business Intelligence &amp; Business Analytics</b> Business Analytics Vs. Business Intelligence — Business Analytics (BA) Model – Business Analytics at the strategic level – Stages of Business Analytics – Descriptive analysis- Diagnostic analysis– Predictive analysis -Prescriptive analysis	<b>15</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>III</b>	<b>Introduction to Python</b> Introduction to Python – need and Significance – Python Syntax – Indentation – Variables- Comments –Python Data Types – Integers, Strings, Booleans, Lists, Tuples, Sets, Dictionary – Python Operators- Arithmetic, Assignment, Comparison, Logical, Identity, Membership, Bitwise	<b>15</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4, K5</b>
<b>IV</b>	<b>Conditional Statements, Loops and Numpy library</b> Python Conditional Statements- If else and Nested, if else and elif – Loops in Python – While loops, For loops, Nested loops- Python functions- Creating a function, calling a function, passing arguments – basic features of the numPy library, importing different data formats like CSV, Excel, into Pandas library for data manipulation	<b>15</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3,K4,K5, K6</b>
<b>V</b>	<b>Data Visualisation</b> Visualising data – importance of visualisation - describing and summarizing data – finding patterns in data through visualisation – Meta rules for data visualization- Data visualisation tools - Introduction to Matplotlib -plot types with Python: line plot, grid lines, sub plot, Scatter, bar Chart, pie chart-Case study on marketing/banking/finance data visualisation.	<b>15</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3, K4.K5,K6</b>

**Prescribed Books/Textbooks**

Camm, Jeffrey D. et al (2015). Essentials of Business Analytics, 1st edition, South Western  
 Pochiraju, Bhimasankaram and Seshadri, Sridhar. Essentials of Business Analytics: An Introduction to the methodology and its application, Springer  
 McKinney, Wes (2017). Python for Data Analysis, 2nd Edition by October Publisher(s): O'Reilly Media, Inc. ISBN: 9781491957660  
 Healy, Kieran. Data Visualization – a practical introduction, Princeton University Press  
 Igual, Laura and Segui, Santi (2017). Introduction to Data Science – A Python approach to Concepts, Techniques and Applications, Springer.

**References**

Koole, Ger (2019). An Introduction to Business Analytics, Lulu.com  
 Davis, Glyn and Pecar, Branko (2013). Business Statistics using Excel, 2nd edition, OUP Oxford  
 Black, Ken (2012). Applied Business Statistics, Making better Business decisions, 7th edition, Wiley.  
 Miller, James D. (2017). Big Data Visualization, Packt Publishing Ltd.  
 Muller, Andreas C. and Guido, Sarah. Introduction to Machine Learning with Python: A Guide for Data Scientists 1st Edition, O'Reilly

**Suggested Reading**

U. Dinesh Kumar(2017), Business Analytics: The Science of Data - Driven Decision Making, Wiley  
 RN Prasad(2016), Fundamentals of Business Analytics, 2ed 2nd Edition, Wiley; 2nd edition

**Web Resources**

<https://www.ibm.com/analytics/business-analytics>  
<https://www.coursera.org/learn/intro-business-analytics>  
[Business Analytics \[Book\] \(oreilly.com\)](#)  
[Harvard Business Publishing Education](#)

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	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	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	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	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					

## ACCOUNTING FOR MANAGERIAL DECISIONS

<b>Course Code</b>			
<b>Credits</b>	<b>5</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>		
<b>Year of Implementation</b>	<b>From the academic year 2024-2025 onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• Enable the students to know the applications of accounting tools, techniques and Concepts in managerial decision-making process and comprehend the significance of Managerial reporting.</li> <li>• To gain knowledge on the effective use of Ratio Analysis in managerial decision- making process.</li> <li>• Gain knowledge on Cash flow Statements and learn different classification of budgets and techniques of budgetary control.</li> <li>• Understand the use of CVP analysis as a tool of profit planning in managerial decision-making process.</li> </ul> <p>Understand the computation of variance analysis and the significance of Activity Based Costing that will play an important role in the overall success of an organization.</p>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	To acquire knowledge about the Management Accounting Decisions and techniques of financial statement analysis and the concept of managerial reporting.	<b>1, 2,3,4,5</b>	<b>K1</b>
<b>CO 2</b>	Apply Ratio analysis concepts in order to make more informed and more effective decisions in simulated and actual business situations.	<b>1, 2,3,4,5</b>	<b>K2</b>
<b>CO 3</b>	To enable students to prepare Cash Flow Statement and Gain knowledge in preparation of budgets and in understanding effective budgetary control measures.	<b>1, 2,3,4,5</b>	<b>K3</b>
<b>CO 4</b>	To familiarize the students with the concepts and application of Marginal costing and CVP analysis in managerial decision-making.	<b>1, 2,3,4,5</b>	<b>K4</b>
<b>CO 5</b>	To apply Standard cost analysis techniques to control and to reduce the cost to enhance the value and Activity based Costing to facilitate managerial decision-making.	<b>1, 2,3,4,5</b>	<b>K5, K6</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction- Accounting and Overview: meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs. financial accounting and cost accounting. Understanding and Analysis of Financial statement: meaning, objectives, limitations of financial statements, and methods of financial statements analysis - Comparative statement and Common size statement; Balance Sheet and Income Statements — Trends Analysis.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4,K5</b>
<b>II</b>	Ratio analysis, classification of ratios – Profitability ratios, Liquidity ratios, Solvency ratios/Capital Structure Ratios, Financial ratios, Activity/ turnover ratios and advantages of ratio analysis in Managerial Decision Making, limitations of accounting ratios.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4,K5</b>
<b>III</b>	Cash flow statement (As per Indian accounting standard-3)- Use and significance of cash flow statement in Managerial Decision Making–Limitations of cash flow statement-methods of cash flow statement- Indirect Method. Budget and Budgetary control – Meaning – importance and its Advantages – classification of Budgets - Preparation of purchase, production, production cost – material consumption – sales -overhead cost - cash - flexible budgets- Fixed budgets – Zero base budgeting, Program and Performance Budgeting.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4,K5</b>
<b>IV</b>	Marginal costing -Advantages and Limitations of Marginal costing; CVP Analysis- Cost Volume Profit analysis and Decision Making – Pricing Decision under special circumstance – Make or Buy – Shutdown or continue – Export Vs Local Sale – Expand or contract decisions – Product Mix – Price Mix decisions- Application of marginal costing for decision making.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4, K5,K6</b>
<b>V</b>	Standard costing: Meaning, Advantages and its Limitations; Variance analysis – Significance -Computation of variances – Material variance – Labour variance – overhead variance – Sales variance. Reporting to Management: Importance of reports and statements to management, Objects and functions of a report, Limitations of reports- Recent developments in Accounting.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1, K2, K3, K4, K5, K6</b>

**Prescribed Books/Textbooks**

1. Management Accounting for Decision Makers, Atrill p & Mclaney, Pearson Education Ltd, 2019.
2. Principles of Management Accounting, S.N. Maheshwari, Sharad K. Maheshwari, Sultan Chand & Sons publications, New Delhi, 2020
3. Management Accounting – Text, Problems and Cases, M. Y. Khan, P. K. Jain, Mc Graw Hill Education, 7th edition, 2017.
4. Cost Accounting – Jain and Narang latest edition

**References**

Management accounting – Principles and Practice, Gupta & Sharma, Kalyani Publishers, 13th revised edition, 2017.  
 Management & Cost Accounting - Drury C, Cengage Learning, 2020.

**Suggested Reading**

Cost Management Accounting & Control - Hansen D R & Moven MM, Thomson Higher Education, 2020.  
 Management Accounting, R.S.N. Pillai, Bagavathi – S.Chand Publishing, 2020.  
 Management Accounting, E. Gordon, N. Sundaram, N. Jeyaram & R. Jayachandran, Himalaya Publishing House, Mumbai, Edition 1, 2014.

**Web Resources**

<http://www.managerial.zarz.agh.edu.pl/> <https://journals.agh.edu.pl/manager>  
[https://www.iupindia.in/Managerial Economics.asp](https://www.iupindia.in/Managerial_Economics.asp)

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	2	3	2	3	2	3	3	2	K1
CO 2	3	3	3	3	3	3	2	3	2	3	3	2	K2
CO 3	3	3	3	3	3	3	2	3	2	3	3	3	K3
CO 4	3	3	3	3	2	3	2	3	2	3	3	3	K4
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	K5, K6
Wt. Avg.	3	3	3	3	2.4	3	2	3	2	3	2.8	2.6	
	2.83							2.77					



## INTERNATIONAL BUSINESS

<b>Course Code</b>			
<b>Credits</b>	<b>4</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>	<b>Part I</b>	<b>Core</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>		
<b>Year of Implementation</b>	<b>From the academic year <u>2024 – 2025</u> onwards</b>		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• The course would enable the students to understand the fundamentals of International Business.</li> <li>• To Analyse the International Business Environment.</li> <li>• To understand the nuances of Multi National Enterprises</li> <li>• To Analyse the sources of International Finance</li> <li>• To evaluate the recent developments in International Business</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Define and Relate the basics of international business	1,2,3,5	<b>K1</b>
<b>Co -2</b>	Compare and Contrast the international trading environment	1,2,3,4,5	<b>K2</b>
<b>Co -3</b>	Construct and Develop the multinational enterprises	1,2,3,4,5	<b>K3</b>
<b>Co -4</b>	Analyse the sources of International Finance	1,2,3,4,5	<b>K4</b>
<b>Co -5</b>	Assess and Appraise the recent developments in international Business	1,2,3,4,5	<b>K5,K6</b>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Introduction: International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.	<b>18</b>	<b>1,2,3</b>	<b>K1,K2,K3,K4</b>
<b>II</b>	International Trading Environment: International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.	<b>18</b>	<b>1,2,3</b>	<b>K2,K3,K5</b>
<b>III</b>	Multinational Enterprises: Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K2,K4,K5</b>
<b>IV</b>	International Financial Management: International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K2,K4,K5</b>
<b>V</b>	Recent developments in International Business: Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K2,K5,K6</b>

**Prescribed Books/Textbooks (1-5 books)**  
 Sundaram, Anant K and Black, J. Steward, (2010), The International Business Environment - Text and Cases, Prentice Hall of India Private Limited, New Delhi  
 Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi

**References (3 – 5)**  
 Cherunilam, Francis (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi  
 Daniels, John D. & Radebaugh, Lee H (2009), International Business, Wesley Publishing Company, New Delhi  
 Bennett, Roger (2011), International Business, Pearson Education, New Delhi

**Suggested Reading (2 -5)**  
**Charles W. L. Hill , G. Tomas M. Hult ,Rohit Mehtani , (2018) International Business, McGraw hill**  
 CB Gupta, (2020) International Business, S.Chand.

**Web Resources (3-5)**  
<https://data.worldbank.org/> <https://www.imf.org/en/Publications>  
<https://www.doingbusiness.org/en/reports/global-reports/doing-business-2020> <http://fita.org/>  
<https://globaledge.msu.edu/>

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	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	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, K6
Wt. Avg.	3	3	3	3	3	3	3	3	3	3	3	3	
3.00							3.00						

## BUSINESS ETHICS AND CORPORATE GOVERNANCE

<b>Course Code</b>			
<b>Credits</b>	<b>4</b>		
<b>Hours / Cycle</b>	<b>6</b>		
<b>Category</b>			<b>Theory</b>
<b>Semester</b>	<b>IV</b>		
<b>Year of Implementation</b>	<b>From the academic year 2024-2025 onwards</b>		
<b>Course Objectives</b>	To understand the role, importance and dimensions of Business Ethics and Corporate Governance		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Gain understanding of business ethics and its role in a global context;	1,2,3,5	<b>K1</b>
<b>Co -2</b>	Understand the meaning of Corporate Governance and the various committee reports;	1,2,3,4,5	<b>K2</b>
<b>Co -3</b>	Gain an understanding of the Corporate Governance Code:	1,2,3,4,5	<b>K3</b>
<b>Co -4</b>	Learn the ethical standards and issues in banks:	1,2,3,4,5	<b>K4</b>
<b>Co -5</b>	Develop an understanding on Corporate Social Responsibility and to impart skills of analysis on work ethics and capability of making business decisions.	1,2,3,4,5	<b>K5</b>

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>BLOOM'S TAXONOMY LEVEL</b>
<b>I</b>	Business Ethics and Values - Meaning and Importance -Theories of Business Ethics - Concept of Corporate Ethics-Internal and External Ethical Issues- Ethical decision making- Ethical dimensions to Business-Marketing, HRM, Environment, Information Technology and global context.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>II</b>	Corporate Governance -Meaning, Elements and theories -Defining corporate governance in International and Indian Practices- Expert Committee's Reports on corporate Governance -Sir Adrian Cadbury Committee Report -Kumara Mangalam Birla Committee Report-Shri Naresh Chandra Committee Report -Narayana Murthy's Committee Report -Practices across the world.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>III</b>	Corporate Governance Code -Recent changes in Clause 49 of SEBI LODR -Sarbanes Oxley Act 2002 of USA - Establishment of Public Company. Accounting Oversight Board (PCAOB) - SEBI regulations - Companies Act 2013 -Role of Board of Directors - Role of Audit Committee -Provisions as contained inAmendment Act 2000 -Accountability to Stakeholders. -	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>IV</b>	Banks and Society -Ethical Standards in Lending- Ethical Issues in Banks -Bank Audit -Auditors' role - Social Responsibility of Banks -Banks Regulatory Reforms - Bank structure -Banking Services and Instability- Deposit Insurance Reform in Banking Services.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5</b>
<b>V</b>	Corporate Social Responsibility (CSR)- Meaning - Promoting stakeholders' satisfaction- Corporate Responsiveness -Managing Socially Responsible Business- Environment Responsibility- Ethics and Ecology-Advertise and Information - Disclosure - Work Ethics and Professional Responsibility.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4,</b>

**Prescribed Books/Textbooks**

Sankaran, S. (2020), Business Ethics & Values, Margham Publishers.

Jain, CS Anoop (2020), Ethics, Governance and Sustainability, AJ Publication.

Shekhar and Bhat, Govinda (2020), Ethics in Management, Himalaya Publishing house, Mumbai.

Vasishth, Neeru and Rajput, Namita (2020), Corporate Governance values and ethics, Taxmann Publications Pvt. Ltd., New Delhi.

Sekhar, R.C. (2020), Ethical choices in Business, Response books, Delhi.

Agarwal, Sanjay K (2018), Corporate Social Responsibility in India, Sage Publications.

**Course Articulation Matrix**

Course Outcomes	Programme Outcomes								PSO1	Programme Specific Outcomes				Cognitive Level
	PO 1	PO 2	PO 3	PO 3	PO 4	PO 5	PO6	PO7		PSO 2	PSO 3	PSO 4	PSO 5	
<b>CO 1</b>	3	3	3	3	3	3	3	3	3	3	3	3	3	K1
<b>CO 2</b>	3	3	3	3	3	3	3	3	3	3	3	3	3	K2
<b>CO 3</b>	3	3	3	3	3	3	3	3	3	3	3	3	3	K3
<b>CO 4</b>	3	3	3	3	3	3	3	3	3	3	3	3	3	K4
<b>CO 5</b>	3	3	3	3	3	3	3	3	3	3	3	3	3	K5
<b>Wt. Avg.</b>		3	3	3	3	3	3	3	3	3	3	3	3	
3.00									3.00					

## PROJECT WORK

<b>Course Code</b>			
<b>Credits</b>		<b>5</b>	
<b>Hours / Cycle</b>		<b>6</b>	
<b>Category</b>		<b>Part</b>	<b>Core/ Allied / Elective</b>
<b>Semester</b>		<b>IV</b>	
<b>Year of Implementation</b>		<b>From the academic year 2024-2025 onwards</b>	
<b>Course Objective</b>		<ul style="list-style-type: none"> <li>To understand the systematic steps involved in research process and to develop research problem and identify the solution for the same</li> </ul>	
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Have a practical exposure to framing a research problem	3	K1
<b>CO 2</b>	Elicit responses by preparing an appropriate questionnaire	3	K2
<b>CO 3</b>	Analyse data by using appropriate statistical techniques	3	K3
<b>CO 4</b>	Develop research writing skills	3	K4
<b>CO 5</b>	Learn to defend their research work at a viva voce examination	3	K5

Every student would be required to produce at the end of the IV Semester (not later than the 1<sup>st</sup> day of the end of the Semester Examinations for the IV Semester), a Project report (2 copies) of not less than 75 pages and not more than 100 pages, setting out the problem chosen, the hypothesis developed for testing, the methods employed for the collection of data, a summary of the analysis for the data and documentation of findings, limitations of the study and conclusions. The Project Report shall also contain a bibliography on the topic of the problem.

The member of the faculty designated by the Department for supervising the work shall provide continuous guidance to the student regarding selection of the topic reference to literature, investigative procedures and the preparation of the project report.

In order to be eligible to present the project report at the end of the IV Semester, students will have to secure a Certificate from the guide stating that the carried out the project to the satisfaction of the guide.

The Project report will be evaluated as follows:

- The project report will be examined independently by an external examiner and by the guide. The maximum marks for the Project Report will be 80.
- There will be a VIVA-VOCE Examination conducted by a panel consisting of one external examiner and two internal examiners (including the guide). The maximum marks for the Viva-Voce Examination will be 20.

### Project

Criteria	CO#	Marks
Presentation	CO3	20
VIVA	CO2	20
Analysis of Results- Dissertation / Report	CO4	40
Evaluate & Create (Theoretical Implementation, Social Implementation, Sustainability etc.)	CO5	20

Criteria	CO#	K level	Marks	Weightage in %
VIVA	CO2	K2	20	20
Presentation	CO3	K3	20	20
Analysis of Results- Dissertation / Report	CO4	K4	40	40
Evaluate & Create (Theoretical Implementation, Social Implementation, Sustainability etc.)	CO5	K5	20	20
Total			100	100



<b>Course Articulation Matrix</b>													
<b>Course Outcomes</b>	<b>Programme Outcomes</b>							<b>Programme Specific Outcomes</b>					<b>Cognitive Level</b>
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO 1</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K1</b>
<b>CO 2</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00							3.00					

## CORPORATE INTERNSHIP

<b>Course Code</b>			
<b>Credits</b>	5		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part	Core/ Allied / Elective	Theory / Practical
<b>Semester</b>	IV		
<b>Year of Implementation</b>	From the academic year 2024-2025 onwards		
<b>Course Objective</b>	<ul style="list-style-type: none"> <li>To gain practical experience in the workplace before receiving their postgraduate degree.</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K5)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>CO 1</b>	Students will be able to communicate a practical understanding of how a business actually operates.	1	K1
<b>CO 2</b>	Students will demonstrate the ability to integrate and apply theoretical knowledge and skills developed in various courses to real-world situations in a business organization.	4	K2
<b>CO 3</b>	Exhibit the ability to effectively work in a professional environment and demonstrate work ethic and commitment in a work-based environment.	4	K3
<b>CO 4</b>	Demonstrate the ability to successfully complete internship assignments.	5	K4
<b>CO 5</b>	Reflect on personal and professional development needs and set strategic goals for advancing along an intended career path.	5	K5

### Requirements

The corporate internship work schedule shall be determined between student and supervisor at the company to afford a minimum of 90 hours on the job during the period. Since the student are interning for academic credit, no remuneration is required; however, supervising offices may, at their sole discretion, elect to provide stipends, paid parking, mileage reimbursement or paid employment. Students shall observe all standards of legal ethics and confidentiality and comply with all office policies.

Students must select a theme or topic for their project. The topic and/or theme should be relevant to the organization in which students are working. Specific projects proposed by the employer can also be considered for approval by the academic supervisor. Care must be taken in order to protect

the confidentiality of the organization. It is student's responsibility to get permission from their employer before attaching any company documents to the report. Students must respect their company's rules and policies.

### **Expectations for Student Performance**

1. Demonstrate commitment and dedication to an employer and should be punctual and perform in a professional manner.
2. Communicate regularly and effectively with team/co-workers, academic supervisor and employer to ensure timely and accurate completion of work and to establish good human relationships.
3. Regularly read and respond promptly to correspondence by email with the employer and the academic supervisor
4. Respect the work rules and code of conduct of employer and the academic code of ethics.

### **Responsibilities of Academic Supervisor**

1. Assist the students in identifying a suitable workplace for internship and to facilitate their internship experience.
2. Monitor student's progress and give feedback on a timely manner.
3. Evaluate the student's internship progress reports and approve the final report.
4. Serve on the committee to conduct their viva-voce examination.

Every student would be required to produce at the end of the IV Semester (not later than the 1<sup>st</sup> day of the end of the Semester Examinations for the IV Semester), an Internship report (2 copies) of not less than 75 pages and not more than 100 pages. Corporate Internship report should include a description of the business environment, the kind of business it is (service, manufacturing, non-profit, government), its mission and values, its major markets, its marketing strategies, how it is organized, its employees, its annual sales, how it organizes its finances and operating budgets. To complete the report, student should be in contact with both their employer and academic supervisor. The report should be formatted in APA style, with references and citations, if appropriate.

In order to be eligible to present the Corporate Internship report at the end of the IV Semester, students will have to secure a Certificate from the Employer and Academic Supervisor stating that the carried-out Corporate Internship is to the satisfaction.

### **The Corporate Internship report will be evaluated as follows:**

- The Corporate Internship report will be examined independently by an external examiner and by the Academic Supervisor.
- There will be a VIVA-VOCE Examination conducted by a panel consisting of external examiner and internal examiner (Academic Supervisor).

### Internship

Criteria	CO#	Marks
Presentation	CO3	20
VIVA	CO2	20
Analysis of Results- Dissertation / Report	CO4	40
Evaluate & Create (Theoretical Implementation, Social Implementation, Sustainability etc.)	CO5	20

Criteria	CO#	K level	Marks	Weightage in %
VIVA	CO2	K2	20	20
Presentation	CO3	K3	20	20
Analysis of Results- Dissertation / Report	CO4	K4	40	40
Evaluate & Create (Theoretical Implementation, Social Implementation, Sustainability etc.)	CO5	K5	20	20
Total			100	100

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
<b>CO 1</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K1</b>
<b>CO 2</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K2</b>
<b>CO 3</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K3</b>
<b>CO 4</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K4</b>
<b>CO 5</b>	3	3	3	3	3	3	3	3	3	3	3	3	<b>K5</b>
<b>Wt. Avg.</b>	3	3	3	3	3	3	3	3	3	3	3	3	
	3.00							3.00					

## STRATEGIC MANAGEMENT

<b>Course Code</b>			
<b>Credits</b>	4		
<b>Hours / Cycle</b>	6		
<b>Category</b>	Part I	Core	Theory
<b>Semester</b>	IV		
<b>Year of Implementation</b>	From the academic year <u>2024 – 2025</u> onwards		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• The course would enable the students to understand the principles of strategy formulation, implementation and control of marketing.</li> <li>• To Formulate the strategies for Customer Value Creation.</li> <li>• To analyse the strategies for Market Segmentation, Targeting and Pricing</li> <li>• To develop the Strategies for Marketing Communication</li> <li>• To evaluate the issues relating to Competitors Strategies</li> </ul>		
<b>CO #</b>	<b>Course Outcome(s)</b>	<b>PSO Addressed</b>	<b>Bloom's Taxonomy Levels (K1 to K6)</b>
<b>On completing the course successfully, the student will be able to</b>			
<b>Co -1</b>	Define the concepts relating to Strategic Management and Relate the Ability to distinguish strategy from other related concepts	1,2,3,5	<b>K1</b>
<b>Co -2</b>	Compare and Contrast the Management strategies in align with Organisational vision, mission and goals	1,2,3,4,5	<b>K2</b>
<b>Co -3</b>	Identify the impact of environmental factors and develop the strategies according to the environmental analysis	1,2,3,4,5	<b>K3</b>
<b>Co -4</b>	Analyse and Discover critical thinking, lateral thinking, analytical and decision-making skills in Identifying the forces impacting the corporate and business strategies	1,2,3,4,5	<b>K4</b>
<b>Co -5</b>	Assess and Build the techniques to address the issues during implementation of strategies	1,2,3,4,5	<b>K5,K6</b>

## SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
<b>I</b>	<b>Overview of Strategic Management</b> Strategic Management – definition – levels of strategy - Understanding Strategy approach through Mintzberg's 5 P's – Plan, Ploy, Pattern, Position, Perspective - Strategic Management model – Pitfalls in strategic planning – guidelines for effective strategic management – Role of top Management.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5, K6</b>
<b>II</b>	<b>Strategic Intent and Strategy Formulation</b> Strategic Intent - Vision – Importance - Mission - components of Mission statement- role of mission in strategy formulation – Goals – objectives, plans.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5, K6</b>
<b>III</b>	<b>External and internal assessment</b> Concept of Environmental analysis – Techniques - PESTLE analysis – Political, economic, social, technical, legal and environmental - Industry analysis – Competitive analysis – Porter's Five-Forces model – Organisational analysis – Framework for developing competitive advantage – process and strategic factors - Internal analysis – Value chain Model	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5, K6</b>
<b>IV</b>	<b>Corporate Strategies</b> Types of strategies – Stability Strategy – Growth Strategy – Internal strategies - Concentric expansion, integration, diversification, external strategies - Retrenchment strategies – Combination strategies – Global strategies – E-Commerce strategies – Porter's Generic Business strategies – Choice of strategy.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5, K6</b>
<b>V</b>	<b>Strategic Implementation and Control</b> Concept of Strategy implementation – issues in strategy implementation - McKinsey's 7-S framework – Activating strategy – Structural implementation – Behavioural implementation – Functional implementation. Strategic Control – Barriers – role-control process – Control criteria – Strategic control techniques.	<b>18</b>	<b>1,2,3,4,5</b>	<b>K1,K2,K3,K4, K5, K6</b>

### Prescribed Books/Textbooks

Prasad, L.M. (2012), Strategic Management 5<sup>th</sup> edition, Sultan Chand & Sons.  
David, Fred R. (2010), Strategic Management: Concepts and Cases, 13<sup>th</sup> edition, Pearson College.  
Rao, P. Subba (2011), Business Policy and Strategic Management: Text and Cases, Himalaya Publishing house.

### References

Hill, Charles W.L., Jones, Gareth R. and Schilling, Melissa A. (2015), Strategic Management: Theory, 11<sup>th</sup> ed., Cengage Learning, USA (printed in Canada).  
Porter, Michael E. (2008), Competitive Advantage: Creating and Sustaining Superior Performance, Free

Press, United Kingdom.

Pearce, John A., Robinson, Richard B. and Mital, Amita (2018), Strategic Management: Planning for Domestic and Global Competition, 14<sup>th</sup> ed., McGraw Hill Education.

**Suggested Reading**

Phadtare, Milind T. (2010), Strategic Management: Concepts and cases., PHI learning private limited, New Delhi.

Pitt, Martyn R and Koufopoulos, [Dimitrios](#) (2012), Essentials of Strategic Management, Sage publication Asia- Pacific pvt. Ltd., Singapore.

**Web Resources**

Gluck, Frederick W., Kaufman, Stephen P. and Walleck, A. Steven, Strategic Management for competitive advantage, Harvard business review

<https://hbr.org/1980/07/strategic-management-for-competitive-advantage>

<https://hbr.org/1963/07/how-to-evaluate-corporate-strategy>

Course Articulation Matrix													
Course Outcomes	Programme Outcomes							Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	2	3	2	3	2	3	2	2	<b>K1</b>
CO 2	3	3	3	3	3	3	2	3	2	3	3	2	<b>K2</b>
CO 3	3	3	3	3	3	3	2	3	2	3	3	3	<b>K3</b>
CO 4	3	3	3	3	2	3	2	3	2	3	3	3	<b>K4</b>
CO 5	3	3	3	3	2	3	2	3	2	3	3	3	<b>K5</b>
Wt. Avg.	3	3	3	3	2.4	3	2	3	2	3	2.8	2.6	
2.77									2.68				

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

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

### 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