MOTHER TERESA WOMEN'S UNIVERSITY

KODAIKANAL – 624 102

DEPARTMENT OF COMMERCE

M.COM GENERAL

Curriculum Framework, Syllabus, and Regulations

(Based on Choice Based Credit System –CBCS)

(For the candidates to be admitted from the Academic Year 2026-2027 onwards)

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Mother Teresa Women's University,
Kodaikanal
Department of Commerce

M.COM GENERAL

1. About the Programme

The Two-year Programme in Commerce is intended for students who have completed the first degree Programme at University level, to get specialized knowledge in the areas of commerce and accountancy. The Programme is based on Choice Based Credit System that offers a wide range of Courses for keeping the students abreast with current knowledge in the field and shaping them as holistic personalities. The core and allied courses of study are suitably designed to provide core knowledge in commerce and various specialized accounting systems and also to develop skills in application of computers in business for befitting the learners in better job positions.

2. Programme Educational Objectives (PEOs)

PEO1	To empower women learners with strong knowledge and professional competencies in business finance for successful careers, higher education, entrepreneurship and lifelong learning
PEO2	To develop ethical, socially responsible and leadership oriented graduates who contribute towards promoting equality, sustainable development and inclusive economic growth in society.
PEO3	To impart globally relevant financial education and analytical skills that enable students who adopt to emerging trends, technological advancements and dynamic challenges in the national and international business environment.

3. Programme Outcomes (PO)

On completion of M.Com General Programme, students will be able to

PO1	Problem Solving Skill: Apply commerce and management knowledge to solve business problems effectively.
PO2	Critical thinking Skill: Develop analytical and decision making abilities in business situations
PO3	Communication and Leadership Skill: Build effective communication, teamwork and leadership qualities.
PO4	Ethical and Professional Skill: Practice ethical values and professionalism in business and society.
PO5	Employability and Entrepreneurial Skill: Enhance employability skills and develop entrepreneurial abilities for career growth.

4. Programme Specific Outcomes (PSOs)

On completion of M.Com General Programme, students will be able to

PSO1	Acquire advanced knowledge in commerce, taxation, finance and business management for professional applications
PSO2	Develop analytical, technological and decision making skills to solve contemporary business and accounting issues.
PSO3	Apply ethical values, communication and entrepreneurial skills for successful careers and societal development.

5. **Learning Outcomes-based Curriculum Framework (LOCF) Attributes**

LO 1 Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.
LO 2 Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
LO 3 Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
LO 4 Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
LO 5 Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
LO 6 Research-related skills: A sense of inquiry and capability for asking relevant/ appropriate questions, problematizing, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.
LO 7 Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team. 8 Learning Outcomes-based Curriculum Framework for Undergraduate Education
LO 8 Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. =
LO 9 Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.
LO 10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
LO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
LO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
LO 13 Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
LO 14 Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
LO 15 Lifelong learning: Ability to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced

and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

1.

6. Eligibility

A candidate who has passed any one of the following degree Programmes of this University or any other University accepted by the syndicate as equivalent there subject to such conditions as may be prescribed therefore, will be eligible for admission to the M.Com Programme:

B.Com., B.Com. (CA), B.Com. (e-Commerce), B.Com. (Corporate Secretary ship), BCS, B.A. (Corporate Secretary ship), B.B.A., (Bachelor of Business Administration), B.B.M. (Bachelor of Business Management), B.B.M., (Bachelor of Bank Management) B.Com. (Cooperation) and B.A., (Cooperation).

7. General Guidelines for PG Programme

i. Duration: 2 Years
ii. Medium of Instruction**:** English

8. **Evaluation (40+60):** Evaluation of the candidates shall be through Internal Assessment and External Examination for Theory and Practical.

8.1 Evaluation Pattern

EVALUATION PATTERN		Maximum Marks (Theory & Practical)	Minimum Marks (Theory & Practical)
Internal Evaluation	Continuous Internal Assessment	40 Marks	20 Marks
External Evaluation	End Semester Examination	60 Marks	30 Marks
Total		**100 Marks**	**50 Marks**

8.2 Internal Assessment - CIA(40 Marks)

The Continuous Internal Assessment (CIA) for each course includes written test and assignmentsfor a maximum of 40 marks.

Assignment (any type): 10 Marks
Seminar / Presentation: 10 Marks
Test (Best 2 out of 3): 15 Marks
Quiz/MCQ: 5 Marks

8.3 End Semester Examination (Theory): Max.Marks:60 Time: 3hrs.

Part–A (5x2=10 Marks) - Answer ALL questions - Each Question carries 2marks

Part–B (5x4=20 Marks) - Answer ALL questions - Each question carries 4 Marks -Either or Type

Part-C (3x 10 = 30 Marks) - Answer ALL questions - Each question carries 10 Marks -Either or Type

8.4 Written Examination Question Paper Pattern

Theory Paper (Bloom's Taxonomy based)

(Common for PG Programmes)

End Semester Written Examination Pattern

Intended Learning Skills	Maximum 60 Marks Passing Minimum: 50% Duration: Three Hours
Memory Recall/Example/ Counter Example / Knowledge about the Concepts/Understanding K1& K2	**Part–A (5x2=10Marks)** Answer ALL questions **Each Question carries 2marks** One questions from each Unit **Question 1to 5**
Application / Analysis/Synthesis / Evaluation/Create K3, K4, K5, K6	**Part–B (5x4=20Marks) Answer** Answer ALL questions **Each question carries 4 Marks** **Either - or Type** Both parts of each question from the same Unit and K Level **Question 6(a) or 6(b)** to **Question 10(a) or 10(b)**
Analysis/Synthesis / Evaluation/Create K4, K5	**Part-C (3x 10 = 30 Marks)** Answer ALL questions **Each question carries 10 Marks** **From any unit based on weightage** **Either - or Type** Both parts of each question from the same K Level **Question 11(a) or 11(b)** **To** **Question 13(a) or 13(b)**

Sample Question Paper Pattern (End Semester Written Examination)

Q. NO	QUESTIONS	K LEVEL	UNIT NO.	COURSE OUTCOME NO.	PROBLEM OR THEORY QUESTION (P/T)
SECTION A	ANSWER THE FOLLOWING				(5*2=10)
1.		K1/K2	1	CO1	(P/T)
2.		K1/K2	2	CO1	(P/T)
3.		K1/K2	3	CO1	(P/T)
4.		K1/K2	4	CO1	(P/T)
5.		K1/K2	5	CO1	(P/T)
SECTION B	ANSWER THE FOLLOWING				(5*4=20)
6A		K3	1	CO2	(P/T)
	(OR)				
6B		K3	1	CO2	(P/T)
7A		K3	2	CO2	(P/T)
	(OR)				
7B		K3	2	CO2	(P/T)
8A		K4	3	CO3	(P/T)
	(OR)				
8B		K4	3	CO3	(P/T)
9A		K5	4	CO4	(P/T)
	(OR)				
9B		K5	4	CO4	(P/T)
10A		K6	5	CO5	(P/T)
	(OR)				
10B		K6	5	CO5	(P/T)
SECTION C	ANSWER THE FOLLOWING				(3*10=30)
11A		K4	1	CO3	(P/T)
	(OR)				
11B		K4	2	CO3	(P/T)
12A		K5	3	CO4	(P/T)
	(OR)				
12B		K5	4	CO4	(P/T)
13A		K5	5	CO5	(P/T)
	(OR)				
13B		K5	(optional)*	CO5	(P/T)
	*From any unit based on weightage				

WEIGHTAGE

Lower Level	- K1, K2 Level	- 10 Marks	- 17%
Intermediate Level	- K3, K4 Level	- 22 Marks	- 37%
Higher Level	- K5, K6 Level	- 28 Marks	- 46%
	Total	- 60 marks	- 100%

Internal Written Examination Pattern

Intended Learning Skills	Maximum 30 Marks Passing Minimum: 50% Duration: One and half Hours
Memory Recall/Example/ Counter Example / Knowledge about the Concepts/Understanding K1& K2	**Part–A (4x2=08 Marks)** Answer ALL questions **Each Question carries 2marks** Internal Test Portion **Question 1 to 4**
Application / Analysis/Synthesis / Evaluation/Create K3, K4, K5, K6	**Part–B (3x4=12 Marks)** Answer ALL questions **Each question carries 4 Marks** **Either - or Type** Both parts of each question from the same K Level / Internal Test Portion **Question 5(a) or 5(b)** to **Question 7 (a) or 7 (b)**
Analysis/Synthesis / Evaluation/Create K4, K5, K6	**Part-C (1x 10 = 10 Marks)** Answer ALL questions **Each question carries 10 Marks** **From any unit based on weightage** **Either - or Type** Both parts of each question from the same K Level / Internal Test Portion **Question 8 (a) or 8 (b)**

Sample Question Paper Pattern (Internal Written Examination)

Q. NO	QUESTIONS	K LEVEL	UNIT NO.	COURSE OUTCOME NO.	PROBLEM OR THEORY QUESTION (P/T)
	SECTION A	**ANSWER THE FOLLOWING**			**(4*2=08)**
1.		K1/K2	Internal Test Portion	CO1	(P/T)
2.		K1/K2		CO1	(P/T)
3.		K1/K2		CO1	(P/T)
4.		K1/K2		CO1	(P/T)
	SECTION B	**ANSWER THE FOLLOWING**			**(3*4=12)**
5A		K3	Internal Test Portion	CO2	(P/T)
	(OR)				
5B		K3		CO2	(P/T)
6A		K4		CO3	(P/T)
	(OR)				
6B		K4		CO3	(P/T)
7A		K5		CO4	(P/T)
	(OR)				
7B		K5		CO4	(P/T)
	SECTION C	**ANSWER THE FOLLOWING**			**(1*10=10)**
8A		K5	Internal Test Portion	CO5	(P/T)
	(OR)				
8B		K5		CO5	(P/T)

WEIGHTAGE

Lower Level	**- K1, K2 Level**	**- 08 Marks**	**- 27%**
Intermediate Level	**- K3, K4 Level**	**- 08 Marks**	**- 27%**
Higher Level	**- K5, K6 Level**	**- 14 Marks**	**- 46%**
	Total	**- 30 Marks**	**- 100%**

8.5 Methods of Assessment

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions requires students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	• Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem –solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

9. Project

9.1 Project Report

A student should select a topic for the Project Work at the end of the third semester itself and submit the Project Report at the end of the fourth semester. The Project Report shall not be less than 30 typed pages in Times New Roman font with 1.5 line space.

9.2 Project Evaluation

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 40 Marks; External (Viva): 60 Marks).

10 . Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)

Range of Marks	Grade Points	Letter Grade	Description
90 – 100	9.0 – 10.0	O	Outstanding
80-89	8.0 – 8.9	D+	Excellent
75-79	7.5 – 7.9	D	Distinction
70-74	7.0 – 7.4	A+	Very Good
60-69	6.0 – 6.9	A	Good
50-59	5.0 – 5.9	B	Average
00-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

11.Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance less than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

12.Any Other Information

In addition to the above mentioned regulations, any other common regulations pertaining to the PG Programmes are also applicable for this Programme.

13.Academic Documentation

a.	Academic Schedule	**q.**	Laboratory Experiments related to the Courses
b.	Students Name List	**r.**	Internal Question Paper
c.	Time Table	**s.**	External Question Paper
d.	Syllabus	**t.**	Sample Home Assignment Answer Sheets
e.	Lesson Plan	**u.**	Three best, three middle level and three average Answer sheets
f.	Staff Workload	**v.**	Result Analysis
g.	Course Design (content, Course Outcomes (COs), Delivery method, mapping of COs with Programme Outcomes(POs), Assessment Pattern in terms of Revised Bloom's Taxonomy).	**w.**	Question Bank Preparation (Semester / Competitive exams-NET, SET, GATE)
h.	Sample CO Assessment Tools	**x.**	List of mentees and their academic achievements
i.	Faculty Course Assessment Report(FCAR)	y.	
j.	Course Evaluation Sheet		
k.	Teaching Materials (PPT, PDF, Videos, etc)		
l.	Lecture Notes		
m.	Home Assignment Questions		
n.	Tutorial Sheets		
o.	Remedial Class Record, if any		
p.	Projects related to the Course		

14. CURRICULUM STRUCTURE FOR PG PROGRAMME

SEMESTER–1

Part	List of Courses	Course code	Credits	Hrs	Internal	External	Marks
III	Core I - Business Finance	**P26COT101**	5	6	40	60	100
	Core II - Marketing Management	**P26COT102**	5	6	40	60	100
	Core III - Banking and Insurance	**P26COT103**	5	6	40	60	100
	Core IV – Strategic Human Resource Management	**P26COT104**	3	6	40	60	100
	Elective-1(Departmental Elective) A. Security Analysis and Portfolio Management B. Operations Research C. Rural and Agricultural Marketing	**P26COE11A/ P26COE11B/ P26COE11C**	3	4	40	60	100
IV	General Course-1 (Women Studies)	**P26WSG101**	2	2	40	60	100
Total			**23**	**30**			**600**

SEMESTER-II

Part	List ofCourses	Course code	Credits	Hrs	Internal	External	Marks
III	Core V - Strategic Cost Management	P26COT205	5	6	40	60	100
	Core Vi- Corporate Accounting	P26COT206	5	6	40	60	100
	Core VII - Setting up of Business Entities	P26COT207	5	6	40	60	100
	Core-VIII:Logistic and Supply Chain Management	P26COT208	3	6	40	60	100
IV	Non Major Elective : 1 a. Fundamentals of Banking b. Fundamentals of Marketing c. Managing Human Resource	P26CON21A /P26CON21B/ P26CON21C	3	4	40	60	100
IV	Skill Enhancement Course (SEC) -1 –Department specific-Advanced Professional Skills	P26COS209	2	2	40	60	100

Total		23	30			600

SEMESTER-III

Part	List of Courses	Course code	Credits	Hrs	Internal	External	Marks
III	Core-9:Taxation	P26COT310	5	6	40	60	100
	Core-10: Research Methodology	P26COT311	5	6	40	60	100
	Core-11: International Business	P26COT312	5	6	40	60	100
	Core-12:Computer Application in Business	P26COT313	3	6	40	60	100
IV	Internship/ Industrial Visit	P26COI301	2		100		100
III	Elective-2(Departmental Elective) a. Strategic Management b. Corporate and Economic Laws c. M.Commerce	P26COE32A/ P26COE32B/ P26COE32C	3	4	40	60	100
IV	General Course-2 (Cyber Security)	P26CSG302	2	2	40	60	100
Total			25	30			700

SEMESTER-IV

Part	List ofCourses	Course code	Credits	Hrs	Internal	External	Marks
III	Core- 13: International Financial Management	P26COT414	5	6	40	60	100

III	Core-14:Financial Markets and Services	P26COT415	5	6	40	60	100
III	Project	P26COPR401	6	16	40	60	100
	Soft skills/Mooc	P26COS401/ P26COM401	2	2		100	100
V	Extension Activity (Community engagement and social responsibility)	P26EXT401	1		100		100
	Total		**19**	**30**			**500**
Total			**90**				**2400**

Additional Credits (Compulsory)

1. Two **Value added Course** = 2 credits each (offer during II and III Semesters)

2. **Certificate Programme** = 2 credits(A certificate programme offered by the University, to be completed in any semester. Students must submit the certificate upon successful completion)

Value Added Program:

S.No.	**Semester**	**Course Title**
1.	**II**	**Excel Skills for Commerce Students**
2.	**III**	**SAP Finance and Accounting (SAP FICO)**

Non Major Elective:

Part	**List of Courses**	**Course code**	**Credits**	**Hrs**	**Internal**	**External**	**Marks**
IV	Non Major Elective : 1 (For other Department Students) d. Fundamentals of Banking e. Fundamentals of Marketing f. Managing Human Resource	P26CON21A /P26CON21B/ P26CON21C	3	4	40	60	100

Value Added Program to be offer during II and III Semesters.
Title and Syllabus for VAC is to be included
Additional Credit: 2.
Hours: 30 Hrs (Must be conducted out of working hours)
Attendance is Mandatory

Total Marks: 100 Marks (Purely Internal)

Certificate Programme- All students are required to undertake a short-duration course in any semester, in addition to the regular curriculum. The course focuses on skill development, industry readiness, employability, and practical knowledge. Upon successful completion, students will be awarded 2 additional credits.

Internship

Students should go for Internship be carried during the summer vacation after completion of second semester

The duration of the internship should be minimum 15 days and can even continue the period till the completion of summer vacation based on their need.

The report should be of minimum 15 pages. It should contain the student's role and activities carried at industry and certificate duly attested by the industry authority.

Evaluation

Training & Report - 40 marks and Viva voce -60 marks

Extension Activity

Activities to be done during fourth semester on weekly basis for minimum of 2 Hours during non-working hours.

Total hours per semester: 30 Hours

Mentors should guide the students in carrying out the Extension Activity.

Total Marks: 100 marks (Purely Internal)

Marks and Attendance must be attested by respective mentor and Head of the Department.

Geo tagged Photos with reports should be submitted by students along with the impact of the activity done by student. Feedback Form obtained from beneficiaries to be enclosed with report compulsorily.

Report should contain Geotagged photos (reflecting the activity), about the activity, impact that has been created out of the activity done by student and feedback form obtained from beneficiaries (Minimum 10 numbers)

MOOC – Students may enroll in a MOOC course from the first semester onwards. If the MOOC course is not successfully completed by the end of the third semester, the student shall be required to enroll in and complete one Soft skills course as an alternative in order to earn the prescribed credit points.

COMMON TEMPLATE FOR PG PROGRAM

Course Code	**P26COT101**	**Semester I**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **BUSINESS FINANCE**			5	6	-	-	6
Nature of the Course	Entrepreneurship							
Learning objectives	To outline the fundamentals concepts in finance To estimate and evaluate risk in investment proposals To evaluate leasing as a source of finance and determine the other sources of start-up financing To examine cash and inventory management techniques To appraise capital budgeting techniques for MNCs							
Units	Course Contents							
Unit I	**Introduction to Business Finance and Time vale of money** Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, causes –							

	Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Compounding done more than once – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.
Unit II	**Risk Management:** Meaning – Sources of risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk
Unit III	**Start-up Financing and Leasing:** Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of lessor and lessee.
Unit IV	**Cash, Receivable and Inventory Management** Cash Management: Meaning, objectives and importance – Cash cycle – Minimum operating cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and objectives – EOQ with price breaks – ABC Analysis.
Unit V	**Multi National Capital Budgeting**: Meaning, Steps involved, Complexities, Factors to be considered and International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.
Question paper Coverage - Question paper will cover 40% Theory and 60% Problem	
Text books	**Books for study:** 1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi. 2. Khan M.Y & Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi. 3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10thEdition, McGraw Hill Education, New Delhi. V. K. Bhalla, (2014), "International Financial Management", 1stEdition, S. Chandan
Reference Books	1. I. M. Pandey, (2021), "Financial Management", 12thEdition, Pearson India Education Services Pvt. Ltd, Noida, Uttar Pradesh. 2. P. V. Kulkarni& B. G. Satyaprasad, (2022), "Financial Management", 14thEdition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. R. P. Rustagi, (2022), "Financial Management, Theory, Concept, Problems", 6thEdition, Taxmann Publications Pvt. Ltd, New Delhi. Arokiamary Geetha Rufus, N. Ramani& Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

E-References	1. https://resource.cdn.icai.org/66674bos53808-cp8.pdf 2. https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf 3. https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf 4. https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain the concepts of business finance and apply time value of money techniques in financial decision making	K2 & K3	LO1,LO3,LO4
CO2	Analyse risk and return relationships and apply risk management techniques in business finance	K4	LO3,LO4,LO5
CO3	Evaluate start-up financing options and leasing decisions from lessee and lessor perspectives	K5	LO1,LO5,LO14
CO4	Apply Cash receivables and inventory management techniques for efficient working capital management	K3	LO4,LO5,LO10
CO5	Assess multinational capital budgeting decisions using modern capital budgeting techniques and risk analysis	K5,K6	LO3,LO5,LO12
CO6	Develop financial decision making and analytical skills to solve practical business finance problems	K4 & K6	LO4, LO10, LO15

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	**3**	**2**	**1**	**1**	**1**	**1.6**	**3**	**2**	**1**	**2**	
CO2	**2**	**3**	**1**	**1**	**2**	**1.8**	**2**	**3**	**1**	**2**	
CO3	**3**	**3**	**2**	**1**	**3**	**2.4**	**3**	**2**	**2**	**2.3**	
CO4	**3**	**2**	**1**	**1**	**2**	**1.8**	**2**	**3**	**1**	**2**	
CO5	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**1**	**2.3**	
CO6	**3**	**3**	**2**	**2**	**2**	**2.4**	**2**	**3**	**0**	**1.6**	
Overall score for PO						**2.06**	**Overall score for PSO**			**2.03**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology **Problem solving and Participative learning**	**Assessment Types** **Written Mode - CIA tests, assignment, End Semester Written Examination.** Integrated Mode **- Seminar, Case analysis, presentations assignment and written examinations**

Course Code	**P26COT102**	**Semester I**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **MARKETING MANAGEMENT**			5	6	-	-	6
Nature of the Course	Employability							
Learning objectives	To understand the trends in Marketing Management To make aware of regulations of foreign trade practices in the era of globalization To know the elements of Marketing Management To assess of buying behaviour and consumer behaviour The student will understand the overview of Marketing Management							
Units	Course Contents							
Unit I	**Introduction to Marketing Management:** Introduction to Marketing Management – nature and scope – Concepts of marketing – Functions and problems of marketing management – Traditional marketing – Modern Marketing – Responsibilities of marketing manager – Role of marketing management in Indian economy.							
Unit II	**Consumer Behaviour:** Buyer behaviour – Consumer behaviour vs. business buying behaviour – Factors affecting consumer behaviour – Consumer research – Importance – Consumer research process – Consumer research design – Steps in consumer research.							
Unit III	**Promotion:** Promotion – Tools of promotion – Communication process – Characteristics of promotion- Merits – Demerits – Designing a promotion campaign – Promotion – mix – Determinants – Promotion tools – Advertising – Sales promotion – Public relations.							
Unit IV	**Marketing organization and control:** Emerging trends and issues in marketing – Rural marketing – Social marketing – On – line marketing – Green marketing – network marketing.							
Unit V	**Customer satisfaction:** Customer satisfaction – Difference between consumer and							

	customer – Consumerism – Rights of consumers – Customer expectation – Changing perceptions of customer – Benchmarking – Total quality management.

Question paper Coverage - Question paper will cover 100% Theory

Text books	1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand& Co, 2010. 2. Seema Gupta,(2022) "Digital Marketing" 3rdEdition, Noida. 3. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.
Reference Books	1. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009. 2. R.L. Varshney and B. Bhattacharya, International Marketing Management – An Indian perspective, Sultan Chand and Sons, 2015.
E-References	1. https://journals.ala.org/index.php/ltr/article/download/6143/7938 2. https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain the marketing concepts.	K2	LO1,LO2
CO2	Apply consumer behaviour principles and research techniques to understand customer purchasing decisions.	K3	LO3,LO4
CO3	Analyse the tools for promotion, sales promotion and Advertising.	K4	LO3,LO5,LO10
CO4	Assess the marketing organization and control.	K2	LO4,LO5,LO14
CO5	Design an integrated promotion campaign using appropriate promotional tools and communication strategies.	K6	LO5,LO8,LO13
CO6	Develop customer satisfaction strategies by integrating consumer rights, benchmarking, and total quality management practices.	K6	LO10,LO11,LO15

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	**3**	**2**	**2**	**1**	**1**	**1.8**	**3**	**2**	**1**	**2**	
CO2	**3**	**3**	**2**	**1**	**2**	**2.2**	**2**	**3**	**1**	**2**	

	CO3	**3**	**2**	**3**	**1**	**2**	**2.2**	**2**	**2**	**2**	**2**
	CO4	**2**	**2**	**3**	**1**	**2**	**2**	**2**	**2**	**2**	**2**
	CO5	**3**	**3**	**2**	**2**	**3**	**2.6**	**2**	**3**	**3**	**2.7**
	CO6	**3**	**2**	**2**	**2**	**3**	**2.4**	**3**	**2**	**3**	**2.7**
	Overall score for PO						**2.2**	**Overall score for PSO**			**2.2 3**
	Strongly Correlating (S) - 3 Marks Moderately Correlating (M) - 2 Marks Weakly Correlating (W) - 1 Mark No Correlation (N) - 0 Mark										

Teaching–Learning & Assessment Framework	
Teaching Methodology Lecture and Participative Learning	**Assessment Types** **Written Mode -** CIA tests, assignment, External Examination. **Integrated Mode –** Seminar, Presentations assignment, marketing projects and written examinations

Course Code	**P26COT103**	**Semester I**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **BANKING AND INSURANCE**			5	6	-	-	6
Nature of the Course	Employability							
Learning objectives	To understand the evolution of new era banking To explore the digital banking techniques To analyse the role of insurance sector To evaluate the mechanism of customer service in insurance and the relevant regulations To analsye risk and its impact in banking and insurance industry							
Units	Course Content							
Unit I	**Introduction to Banking:** Meaning **-** Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking– Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.							
Unit II	**Contemporary Developments in Banking:** Distributed Ledger Technology –Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block							

	chain–Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.
Unit III	**Indian Insurance Market:** History of Insurance in India – Definition and Functions of Insurance– Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organization Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors- Third Party Administrators (Health Services) – Procedures- Code of Conduct.
Unit IV	**Customer Services in Insurance:** Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development authority of India Act (IRDA) Regulations and guidelines.
Unit V	**Risk Management:** Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling risk.
Question paper Coverage - Question paper will cover 100% Theory	
Text books	1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5^{th} Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. 2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22^{nd} Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh 3. mmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11^{th} Edition, Wiley & Sons, New Jersey, USA. 4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)
Reference Books	1.PM Sundharam& P. N. Varshney, (2020), "Banking Theory, Law and Practice", 20^{th} Edition, Sultan Chand & Sons, New Delhi. 2.Gordon &Natarajan, (2022), "Banking Theory, Law and Practice", 9^{th} Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3.P. K. Gupta (2021), "Insurance and Risk Management" 6^{th} Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 4.Chishti, S., &Barberis, J. (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
E-References	1. https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology

2. https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Relate the transformation in banking from traditional to new age	K2	LO1,LO3, LO15
CO2	Apply modern techniques of digital banking	K3	LO4,LO10, LO11
CO3	Evaluate the role of insurance sector	K5	LO3,LO5, LO13
CO4	Examine the regulatory mechanism	K4	LO1,LO5, LO13
CO5	Construct a comprehensive risk mitigation plan	K6	LO4,LO5,LO8
CO6	Propose innovative solutions for the banking and insurance sector based on recent technological advancements and emerging trends.	K6	LO3,LO10, L015

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	**3**	**2**	**2**	**1**	**2**	**2**	**3**	**2**	**1**	**2**	
CO2	**3**	**3**	**2**	**1**	**3**	**2.4**	**2**	**3**	**2**	**2.3**	
CO3	**2**	**2**	**2**	**3**	**2**	**2.2**	**2**	**3**	**2**	**2.3**	
CO4	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**2**	**2.7**	
CO5	**3**	**3**	**2**	**2**	**3**	**2.6**	**3**	**3**	**3**	**3**	
CO6	**3**	**3**	**2**	**2**	**3**	**2.6**	**3**	**3**	**3**	**3**	
Overall score for PO						**2.36**	**Overall score for PSO**			**2.55**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	**Assessment Types**

Lecture method, Participative Learning	**Written Mode -** CIA tests, assignment, External Examination. **Integrated Mode -** Seminar, presentations assignment, and written examinations

<table>
<tr><td>Course Code</td><td>P26COT104</td><td>Semester I</td><td>Year I</td><td>credits</td><td>L</td><td>T</td><td>P</td><td>Hrs</td></tr>
<tr><td>Core</td><td colspan="3">Course Name
STRATEGIC HUMAN RESOURCE MANAGEMENT</td><td>3</td><td>6</td><td>-</td><td>-</td><td>6</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Employability</td></tr>
<tr><td>Learning objectives</td><td colspan="8">To Understand the concepts and strategic role of Human Resource Management.
To Analyze models of Strategic Human Resource Management and business performance.
To Examine strategic HR planning, recruitment, compensation, and retention practices.
To Understand the development and implementation of Human Resource policies.
To Evaluate recent trends and emerging practices in Strategic Human Resource Management.</td></tr>
<tr><td>Units</td><td colspan="8">Course Content</td></tr>
<tr><td>Unit I</td><td colspan="8">Introduction to SHRM
HRM - Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front - line Management, HR - Changing Role of HR Professionals.</td></tr>
<tr><td>Unit II</td><td colspan="8">Models of SHRM
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges - Linking SHRM and Business Performance</td></tr>
<tr><td>Unit III</td><td colspan="8">Strategic Planning and Compensation
Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations</td></tr>
</table>

	Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.
Unit IV	**Human Resource Policies** Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.
Unit V	**Latest Trends in Strategic HRM** Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.
Question paper Coverage - Question paper will cover 100% Theory	
Text books	1. Mathur, SP(2015) "*Strategic Human Resource Management*" (1st ed.), New Age International (P) Ltd Publishers, New Delhi. 2. Catherine Truss, David Mankin& Clare Kelliher (2014), "*Strategic Human Resource Management*", Oxford University Press. 3. Anuradha Sharma and Aradhana Khandekar (2006), "*Strategic Human Resource Management: An Indian Perspective*", Sage Publications Pvt. Ltd., New Delhi
Reference Books	1. Jean M Phillips & Stan M Gully, "*Strategic Staffing*", Pearson International Edition., India. 2. Ananda Das Gupta (2021), "*Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage*", (1st ed.), Productivity Press.
E-References	1. https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/ 2. https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx 3. https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/ 4. https://www.managementstudyhq.com/hrm-evaluation-approache

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Describe the fundamentals of strategic Human Resource Management.	K2	LO1,LO3
CO2	Identify the conceptual framework of strategic Human Resource Management.	K3	LO3,LO4
CO3	Analyze various strategies in Human Resource Management in the corporate arena.	K4	LO5,LO14
CO4	Interpret the process of developing HR policies. Examine the regulatory mechanism.	K5	LO5,LO13
CO5	Compile and formulate the strategic practices for effective functioning of an organization.	K6	LO6,LO11
CO6	Develop leadership and decision making skills for effective Human Resource Management.	K6	LO7,LO14

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	**2**	**2**	**1**	**1**	**1**	**1.4**	**3**	**2**	**1**	**2**	
CO2	**2**	**3**	**1**	**1**	**1**	**1.6**	**3**	**3**	**1**	**2.3**	
CO3	**3**	**3**	**2**	**1**	**2**	**2.2**	**2**	**3**	**2**	**2.3**	
CO4	**2**	**3**	**1**	**3**	**1**	**2**	**2**	**3**	**2**	**2.3**	
CO5	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**2**	**2.7**	
CO6	**3**	**3**	**3**	**2**	**2**	**2.6**	**2**	**3**	**3**	**2.7**	
Overall score for PO						**2.03**	**Overall score for PSO**			**2.38**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	**Assessment Types**
Participative Learning	**Written Mode** CIA tests, Seminar, Assignment, Quiz, External Examination. **Integrated Mode**

	Case Study, Group Discussion

Course Code	P26COE11A	Semester I	Year I	credits	L	T	P	Hrs
Elective	Course Name **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**			3	4	-	-	4
Nature of the Course	Employability							
Learning objectives	To become familiar with various Investment avenues and Portfolio Construction. To understand the Equity Shares, Preference Shares and Bonds valuation models. To learn about long-term and short-term investment analysis tools. To familiarize with Portfolio theories. To gain knowledge in Portfolio performance methods.							
Units	Course Content							
Unit I	**Investment and Portfolio Management:** Investment – Meaning – Nature and scope of Investment – Investment Vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.							
Unit II	**Valuation of Bonds and Shares:** Bond: Introduction – Reasons for issuing Bonds – Bond Features – Types of Bonds – Determinants of bond safety -Bonds Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds-Macaulay Duration and Modified duration. Preference Shares: Introduction – Features of Preference shares – Preference Shares Yield – Holding Period Return – Yield to Call - Concept of Present Value - Equity Share Valuation Models.							
Unit III	**Fundamental Analysis and Technical Analysis:** Fundamental Analysis: Objectives - Economic Analysis, Industry Analysis, Company Analysis -Technical Analysis: Meaning of Technical Analysis – Assumptions – Pros and cons of technical analysis - Differences between fundamental analysis and technical analysis – Dow Theory - Types of Charts – Chart Patterns - Trend Analysis – Support Line and Resistance Line - Volume Analysis -							

	Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative strength Index – Bollinger Band – Elliott wave theory.
Unit IV	**Efficient Market Hypothesis:** Efficient Market Hypothesis - Markowitz Model, Arbitrage Pricing Theory - Sharpe's Single index portfolio selection method - Capital Asset Pricing Model (CAPM).
Unit V	**Portfolio Performance Evaluation:** Portfolio Performance Evaluation - Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.
Question paper Coverage - Question paper will cover 80% Theory and 20% Problem	
Text books	1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6^{th} Edition, McGraw Hill, Noida, UP 2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5^{th} Edition, Sultan Chand & Sons, New Delhi 3. Bhalla V.K. (2019), "Investment Management", 19^{th} Edition, S.Chand& Co. Ltd., New Delhi.
Reference Books	1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7^{th}Edition, Pearson 2. V.A. Avadhani (2016), "Securities Analysis and Portfolio Management", 12^{th}Edition, Himalaya Publishing House, Mumbai 3. Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management",2^{nd}Edition., Pearson, 4. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai 5. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", Vikas Publishing, New Delhi.
E-References	1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf 2. https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348 3. https://www.educba.com/fundamental-analysis-vs-technical-analysis
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain the basic concepts of investment avenues and portfolio construction.	K2	LO1,LO2

	CO2	Determine the portfolio performance and efficient market hypothesis.	K3	LO1,LO3,LO8
	CO3	Examine investment options and structure a portfolio.	K4	LO4,LO5
	CO4	Assess the value of equity shares, preference shares and bonds.	K5	LO1,LO5
	CO5	Estimate stock performance through fundamental and technical analysis.	K6	LO5,LO6,LO10
	CO6	Develop investment decision making skills for effective portfolio management.	K6	LO3,LO4,LO11, LO15

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	**3**	**2**	**1**	**1**	**1**	**1.6**	**3**	**2**	**1**	**2**	
CO2	**3**	**3**	**1**	**1**	**1**	**1.8**	**3**	**3**	**1**	**2.3**	
CO3	**3**	**3**	**2**	**1**	**1**	**2**	**3**	**3**	**1**	**2.3**	
CO4	**3**	**3**	**1**	**2**	**2**	**2.2**	**3**	**3**	**1**	**2.3**	
CO5	**3**	**3**	**1**	**2**	**2**	**2.2**	**3**	**3**	**1**	**2.3**	
CO6	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**2**	**2.7**	
Overall score for PO						**2.03**	**Overall score for PSO**			**2.32**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Experimental and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, Model Examination, External Examination. **Integrated Mode** Seminar, Portfolio analysis and Presentation

Course Code	P26COE11B	**Semester I**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
Elective	Course Name			3	4	-	-	4

	OPERATIONS RESEARCH
Nature of the Course	Skill Enhancement
Learning objectives	To outline the fundamentals of Operations Research. To make use of OR models for problem-solving. To examine the role of sequencing and game theory. To design and apply network analysis. To apply modelling techniques.
Units	Course Content
Unit I	**Introduction and Linear Programming Problem:** Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.
Unit II	**Transportation and Assignment Problems:** Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.
Unit III	**Sequencing and Game Theory:** Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).
Unit IV	**Replacement and Network Analysis:** Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and Critical Path Method.
Unit V	**Decision Tree Analysis and Queuing Theory:** Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.
Question paper Coverage - Question paper will cover 20% Theory and 80% Problem	
Text books	1. P.K Gupta and D.S.Hira,(2022) "Operations Research", 7th Edition, S.Chand, Noida (UP).

	2. V.K. Kapoor, (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi. 3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida. 4. C.R. Kothari,(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP).
Reference Books	1. P.C. Tulsian and Bharat Tulsian, (2022) “Fundamentals of Operations Research”, 3rd Edition, S. Chand, Noida (UP). 2. J.K. Sharma,(2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai. 3. N. Nagarajan,(2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai. 4. Prof. Rina Rani Rath,(2019) “Operations Research”, Bhavya Books, New Delhi. 5. Don T. Phillips, A. Ravindran, James J. Solberg,(1987) “Operations Research: Principles and Practice”, John Wiley & Sons, New York.
E-References	1) https://www.bbau.ac.in/dept/UIET/EMER601%20Operation%20Research%20Queuing%20theory.pdf 2) https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf 3) https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3 4) https://hbr.org/1964/07/decision-trees-for-decision-making
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Apply Linear Programming to solve business problems.	K3	LO3, LO4,LO5,LO8
CO2	Evaluate appropriate operations research models for solving managerial problems.	K5	LO3, LO4,LO5,LO8, LO15
CO3	Analyse transportation and assignment problems	K4	LO4, LO5,LO6,LO8
CO4	Design solutions using sequencing and game theory models for managerial decision making.	K6	LO3, LO4,LO6,LO10, L015
CO5	Develop network analysis models to improve organisational efficiency and project effectiveness.	K6	LO4, LO6,LO10,LO11
CO6	Examine the models for decision-making.	K4	LO3,LO4,LO5,LO15

Mapping of Cos with	**Programme Outcomes**	**Programme Specific Outcomes**	**Mapping Score**

Pos& PSOs											**of Cos with POs & PSOs**
	COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**
	CO1	**3**	**3**	**1**	**1**	**2**	**2**	**3**	**3**	**1**	**2.3**
	CO2	**3**	**3**	**1**	**1**	**2**	**2**	**3**	**3**	**1**	**2.3**
	CO3	**3**	**3**	**2**	**1**	**2**	**2.2**	**3**	**3**	**1**	**2.3**
	CO4	**3**	**3**	**2**	**1**	**3**	**2.4**	**2**	**3**	**2**	**2.3**
	CO5	**3**	**3**	**2**	**1**	**3**	**2.4**	**2**	**3**	**1**	**2**
	CO6	**3**	**3**	**2**	**2**	**3**	**2.6**	**3**	**3**	**2**	**2.7**
	Overall score for PO						**2.26**	**Overall score for PSO**			**2.32**

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	Assessment Types
Teaching Methodology Problem Solving and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode** Problem solving exercises, Seminar Presentation

Course Code	P26COE11C	**Semester I**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
Elective	Course Name **RURAL AND AGRICULTURAL MARKETING**			3	4	-	-	4
Nature of the Course	Employability							
Learning	To understand the concepts of rural and agricultural marketing							

objectives	To identify rural product branding and packaging strategies To analyse the buying behavior of rural consumers To access the functioning of co-operative marketing To apply rural marketing strategies for efficient decision making
Units	Course Content
Unit I	**Introduction:** Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer..
Unit II	**Rural buyer behavior** Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments
Unit III	**Rural product strategy and pricing** Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.
Unit IV	**Food processing industry infrastructure in India** Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.
Unit V	**Cooperative marketing** Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

Question paper Coverage - Question paper will cover 100% Theory

Text books	1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India 2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai
Reference Books	1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai 2. Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida
E-References	1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf 2. https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html 3. https://cacp.dacnet.nic.in/content.aspx?pid=32#content

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Understand the concepts of rural and agricultural marketing	K2	LO1, LO3
CO2	Design innovative strategies for rural product branding, packaging and marketing.	K6	LO3, LO5,LO6
CO3	Analyze the buying behaviour of rural consumers	K4	LO3, LO5
CO4	Assess the principles and functioning of cooperative marketing	K5	LO4, LO5
CO5	Design distribution and promotional mix in the rural market relating to food processing industry	K6	LO10, LO14
CO6	Apply rural marketing concepts and strategies for effective decision making and sustainable development in rural and agricultural markets.	K3	LO6, LO13

Mapping of Cos with Pos& PSOs

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COs	**Programme Outcomes**						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	**3**	**2**	**1**	**2**	**1**	**1.8**	**3**	**2**	**1**	**2**	

CO2	**3**	**2**	**2**	**2**	**2**	**2.2**	**3**	**2**	**2**	**2.3**
CO3	**2**	**3**	**1**	**2**	**1**	**1.8**	**2**	**3**	**1**	**2**
CO4	**2**	**2**	**2**	**3**	**1**	**2**	**2**	**2**	**2**	**2**
CO5	**3**	**3**	**2**	**2**	**3**	**2.6**	**3**	**3**	**2**	**2.7**
CO6	**3**	**3**	**2**	**3**	**3**	**2.8**	**3**	**3**	**3**	**3**
Overall score for PO						**2.2**	**Overall score for PSO**			**2.33**

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework	
Teaching Methodology Lecture method, Group Discussion and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode** Field Study, Presentations, seminars, assignments,

Course Code	P26COT205	**Semester II**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **STRATEGIC COST MANAGEMENT**			5	6	-	-	6
Nature of the Course	Employability skill							

Learning objectives	To analyse the aspects of strategic and quality control management To analyse and select cost control techniques To apply activity based costing for decision making To utilise transfer pricing methods in cost determination To apply cost management techniques in various sectors
Units	Course Content
Unit I	**Introduction to Strategic Cost Management:** Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian CAS 21 Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.
Unit II	**Cost Control and Reduction:** Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.
Unit III	**Activity Based Cost Management:** Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.
Unit IV	**Transfer Pricing:** Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.
Unit V	**Cost Management in Agriculture and IT sector:** Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.
Question paper Coverage - Question paper will cover 60% Theory and 40% Problem	
Text books	**Books for study:** 1. Ravi M Kishore (2018), “Strategic Cost Management”, 5^{th} Edition, Taxmann Publications Pvt. Ltd, New Delhi. 2. Bandgar P. K., (2017), “Strategic Cost Management”, 1^{st} Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1^{st}Edition, Sultan Chand & Sons, New Delhi.
Reference Books	**Books for reference:** 1. John K Shank and Vijay Govindarajan(2008), Strategic Cost Management, Simon &

	Schuster; Latest edition, UK 2. JawaharLal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) 3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.
E-References	**Web references:** 1. https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact. 2. https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-CostManagementTechniques.pdf 3. https://resource.cdn.icai.org/66530bos53753-cp5.pdf
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain strategic cost management and QC	K1,K2	LO1,LO3,LO5
CO2	Choose the appropriate technique for cost control	K3	LO3,LO4,LO5
CO3	Evaluate the application of activity based costing for effective cost management and business decision making.	K5	LO3,LO4,LO5,LO10
CO4	Design appropriate transfer pricing methods to solve managerial decision making problems.	K6	LO3,LO4,LO5,LO14
CO5	Develop cost structure for Agriculture and IT sectors to support strategic cost management.	K6	LO3,LO5,LO12
CO6	Evaluate strategic cost management techniques for business decision making.	K5	LO3,LO4,LO5,LO15

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						Programme Specific Outcomes			Mapping Score of Cos with POs & PSOs
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**
CO1	**3**	**3**	**1**	**2**	**2**	**2.2**	**3**	**3**	**1**	**2.3**
CO2	**3**	**3**	**1**	**2**	**3**	**2.4**	**3**	**3**	**1**	**2.3**
CO3	**3**	**3**	**2**	**1**	**3**	**2.4**	**3**	**3**	**1**	**2.3**
CO4	**3**	**3**	**1**	**2**	**3**	**2.4**	**3**	**3**	**2**	**2.7**
CO5	**3**	**3**	**2**	**1**	**3**	**2.4**	**3**	**3**	**1**	**2.3**
CO6	**3**	**3**	**2**	**2**	**3**	**2.6**	**3**	**3**	**2**	**2.7**
Overall score for PO						**2.4**	**Overall score for PSO**			**2.43**

	Strongly Correlating (S) - 3 Marks Moderately Correlating (M) - 2 Marks Weakly Correlating (W) - 1 Mark No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework	
Teaching Methodology Lecture method, Problem Solving and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Problem solving exercises, Assignment, External Examination. **Integrated Mode** Presentations, practical problem solving, assignments and written examinations.

Course Code	P26COT206	**Semester II**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **CORPORATE ACCOUNTING**			5	6	-	-	6
Nature of the Course	Employability							
Learning objectives	To understand and apply the accounting and legal provision relating to issue of shares to employees To determine profits for fire and marine insurance To prepare consolidated financial statements To understand the legal and accounting framework relating to inflation accounting To adapt financial reporting standards							
Units	Course Content							
Unit I	**Issue of Shares and Final Accounts of Companies** Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration							
Unit II	**Insurance Company Accounts:** Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.							

Unit III	**Consolidated financial statements:** Consolidated financial statements: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Elimination of inter-company owing and holdings –Treatment of dividends- Preparation of consolidated Balance Sheet.
Unit IV	**Inflation Accounting** : Introduction - Inflation Accounting – Inflation Accounting at international and National Levels- Different methods of Inflation Accounting- Current Purchase Power Method- Computation of Gain or Loss on monetary items – Current Cost Accounting Method- Hybrid method.
Unit V	**Financial Reporting:** Financial reporting: Meaning, objectives, characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.
Question paper Coverage - Question paper will cover 20% Theory and 80% Problem	
Text books	**Books for study:** 1. R. L. Gupta &M. Radhaswamy (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi. 2. S. N. Maheshwari, Sharad K. Maheshwari& Suneel K. Maheshwari, (2022),“Advanced Accountancy Volume - Volume I &II”, 11 th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. S. P. Jain, K. L. Narang, Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22 nd Edition, Kalyani Publishers, New Delhi. 4. T. S. Reddy &A. Murthy, (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.
Reference Books	1. Arulanandam& Raman, (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai. 2. M C Shukla, T S Grewal and S C Gupta, (2022), “Advanced Accounts Volume II”,19thEdition, Sultan Chand &Sons, New Delhi. 3. R. L. Gupta, (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand &Sons, New Delhi.
E-Refere nces	1. https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf 2. https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf 3. https://resource.cdn.icai.org/66638bos53803-cp1.pdf 4. http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf
Course learning	**On successful completion of the course, the students will be able to**

	COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
outcomes	CO1	Impart the knowledge of accounting and legal provision relating to issue of shares to employees	K5	LO1,LO3
	CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3	LO4,LO10
	CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.	K5	LO5,LO8
	CO4	Analyse and apply inflating accounting techniques for preparing and interpreting financial statements under changing price levels	K4	LO3,LO5
	CO5	Design a financial reporting framework by integrating Accounting Standards and Provisions of Companies Act 2013 relating to Corporate Social Responsibility	K6	LO3,LO4,LO6,,LO13
	CO6	Develop Financial Statements of companies as per schedule III of Companies Act, 2013.	K6	LO1,LO4,LO5,LO15

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
Mapping of Cos with Pos& PSOs	**COs**	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**
	CO1	**3**	**2**	**1**	**2**	**1**	**1.8**	**3**	**2**	**1**	**2**
	CO2	**3**	**3**	**1**	**2**	**2**	**2.2**	**3**	**3**	**1**	**2.3**
	CO3	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**1**	**2.3**
	CO4	**2**	**3**	**1**	**2**	**2**	**2**	**2**	**3**	**1**	**2**
	CO5	**2**	**3**	**1**	**3**	**1**	**2**	**3**	**2**	**2**	**2.3**
	CO6	**2**	**3**	**2**	**2**	**2**	**2.2**	**3**	**3**	**1**	**2.3**
	Overall score for PO						**2.1**	**Overall score for PSO**			**2.2**

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	Assessment Types
Problem Solving and Participative Learning	**Written Mode** CIA tests, Problem solving exercises, Assignment, External Examination. **Integrated Mode** Case analysis, presentations, assignments practical

	accounting exercises and written examinations.

Course Code	P26COT207	Semester II	Year I	credits	L	T	P	Hrs
Core	Course Name **SETTING UP OF BUSINESS ENTITIES**			5	6	-	-	6
Nature of the Course	Entrepreneurship							
Learning objectives	To understand the start-up landscape and its financing To analyse the formation and registration of Section 8 company To outline the concept of LLP and business collaboration To understand the procedure for obtaining registration and license To create awareness about the legal compliances governing business entities							
Units	Course Content							
Unit I	**Start-ups in India:** Types of business organisations –Factors governing selection of an organisation - Start-up – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-up – Life cycle of a Start-up – Important points for Start-up – Financing options available for Start-up – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Start-ups in India.							
Unit II	**Not-for-Profit Organisations:** Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.							
Unit III	**Limited Liability Partnership and Joint Venture:** Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning –							

	Benefits – Formation.
Unit IV	**Registration and Licenses;** Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.
Unit V	**Environmental Legislations in India:** Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.
Question paper Coverage - Question paper will cover 100% Theory	
Text books	1. Kailash Thakur, (1997) "Environment Protection Law and Policy in India", Deep &Deep Publications, New Delhi 2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore 3. Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai. 4. Amit Vohra& Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", Bharath Law House, New Delhi
Reference Books	1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida 2. The Air (Prevention and Control of Pollution) Act, 1991, Bare Act, 2022 Edition, Professional Book Publishers, Noida 3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Professional Book Publishers 4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA 5. Daniel Sitarz,(2011) "Sole Proprietorship: Small Business Start-up Kit", 3rd Edition, Nova Science Publishers, USA.

E-References

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20 Act,%202008.pdf
4. https://legislative.gov.in/sites/default/files/A1999-48.pdf
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Compare the various avenues of acquiring finance to setup a business entity.	K1,K2	LO1,LO3,LO5
CO2	Recall the legal requirements for Section 8 Company.	K1	LO1,LO13,LO15
CO3	Design compliance frameworks for LLP and joint ventures in accordance with applicable legal provisions.	K6	LO1,LO3,LO4,LO13
CO4	Analyse the registration and licensing procedure.	K4	LO3,LO4,LO5
CO5	Develop comprehensive environmental compliance frameworks in accordance with the applicable regulatory requirements.	K6	LO3,LO4,LO5,LO13
CO6	Evaluate legal and financial requirements for establishing and managing business entities.	K5	LO3,LO4,LO5,LO15

Mapping of Cos with Pos& PSOs

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COs	PO1	PO2	PO3	PO4	PO5	Mean Score	PSO1	PSO2	PSO3	Mean Score
	Programme Outcomes						**Programme Specific Outcomes**			**Mapping Score of Cos with POs & PSOs**
CO1	3	3	1	1	3	2.2	3	3	3	3
CO2	2	2	1	3	2	2	3	3	2	2.7
CO3	3	3	2	3	3	2.8	3	3	3	3
CO4	3	3	2	2	3	2.6	3	3	3	3
CO5	3	3	1	3	2	2.4	3	3	3	3
CO6	3	3	2	3	3	2.8	3	3	3	3
Overall score for PO						**2.47**	**Overall score for PSO**			**2.95**

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks

	Weakly Correlating (W) - 1 Mark No Correlation (N) - 0 Mark
Teaching–Learning & Assessment Framework	
Teaching Methodology Lecture method and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode** Presentations, business plan preparation, assignments and written examinations.

Course Code	P26COT208	**Semester II**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **LOGISTIC AND SUPPLY CHAIN MANAGEMENT**			3	6	-	-	6
Nature of the Course	Entrepreneurship							
Learning objectives	To assess the logistics management cycle To know the supply chain global application To analyse the supply chain system To know the conflict resolution strategy To know about the closed loop supply chain							
Units	Course Content							
Unit I	**Logistics:** Concepts – Evolution – Types – Role & Functions –Principles – Classification – Logistics Management: Concepts –Nature & Scope –Importance – Operating Objectives – Functions -Merits & Demerits- Logistics Management Cycle - Warehousing: Meaning –Benefits – Transportation: Classification – Courier/Express: Guidelines and its Category – Pricing in Courier– Logistics & Technology: Role of Logistics Information System – Electronic Data Interchange: Types & Benefits.							
Unit II	**Supply Chain Management** : Introduction and Development –Nature and Concept– Importance of Supply Chain – Value Chain –Components of Supply Chain – The Need for Supply Chain –Understanding the Supply Chain – Management – Participants in Supply Chain – Global Application							

Unit III	**Role of a Manager in Supply Chain** :Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain
Unit IV	**Aligning the Supply Chain with Business Strategy :** SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies –Certifications
Unit V	**Current Trends (For CIA only):** Emerging concepts in Logistics: Supply Chain Integration -Emerging Technologies in SCI – Role of Sustainability in SC - Sustainability and Supply Chain Drivers - Closed Loop Supply Chain.
Question paper Coverage - Question paper will cover 100% Theory	
Text books	1. Satish C. Ailawadi & Rakesh Singh, *Logistics and Supply Chain Management*, Sultan Chand & Sons, New Delhi, 2021. 2. Russel and Taylor, Operations and Supply Chain Management, 8th Edition, Wiley, 2021. 3. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FTPress 4. Mohanty R.P, S.G Deshmuki “Supply Chain Management” Biztantra, New Delhi, 2015 5.Vinod V. Sople, *Logistic Management* (2nd Edn.) Pearson Limited,2012
Reference Books	1. David B. Grant & Chee Yew Wong Sustainable Logistics and Supply Chain Management: 2. Logistics and Supply Chain Management, S.P. Shobha Devi, Dr. Bilal Ahmad Dar and Sharmila Fernandes,The Write Order Publication, Bengaluru,2022. 3. Statistics for Managers Using MS Excel, 8th Edition Levine & David Pearson Education,2017 4.D.K.Agrawal: Textbooks of Logistics and Supply Chain Management, Mac Millan 5.G. Raghuram & N Rangaraj: Logistics and Supply Chain Management – Cases and Concepts – Macmillan
E-Refere nces	1. https://www.axestrack.com/functions-of-logistics-management/ 2.https://www.supplychainopz.com/2012/04/what-is-logistics-and-supply-chainmanagemen t. html 3.https://artelogic.net/blog/the-role-of-logistics-in-a-supply-chainmanagement
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Ensure to remember the concepts and importance of logistics and supply chain management.	K1,K2	LO1,LO3,LO15
CO2	Determine the role of relationship marketing in SCM.	K2,K3	LO2,LO

				3,LO5
	CO3	Analyze supply chain management and its global applications	K2,K4	LO3,LO5,LO12
	CO4	Explain the role of manager, drivers, and key enablers in supply Chain management.	K4,K5	LO2,LO3,LO14
	CO5	Design integrated logistics and supply chain process models for effective business operations and decision makings.	K6	LO3,LO4,LO5,L14
	CO6	Develop innovative supply chain management solutions to address complex business logistics problems.	K3	LO4,LO5,LO10, LO15

Mapping of Cos with Pos& PSOs

.

	Programme Outcomes						Programme Specific Outcomes				Mapping Score of Cos with POs & PSOs
	COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**
	CO1	**2**	**2**	**1**	**1**	**1**	**1.4**	**3**	**2**	**1**	**2**
	CO2	**2**	**3**	**2**	**1**	**1**	**1.8**	**2**	**3**	**1**	**2**
	CO3	**3**	**3**	**1**	**2**	**2**	**2.2**	**3**	**3**	**1**	**2.3**
	CO4	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**2**	**2.7**
	CO5	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**2**	**2.7**
	CO6	**3**	**2**	**1**	**2**	**3**	**2.2**	**2**	**3**	**2**	**2.3**
	Overall score for PO						**2.06**	**Overall score for PSO**			**2.33**

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Lecture method and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode –** Presentations, assignments and written examinations.

Course Code	P26CON21A	Semester II	Year I	credits	L	T	P	Hrs
NME	Course Name **FUNDAMENTALS OF BANKING**			3	-	-	4	4

Nature of the Course	Skill enhancement
Learning objectives	To know the relationship between Banker and Customer To tell the instruments used for banking transactions, need for crossing To be familiar with the rules on loans and advances To know the basics of bank account opening To understand the concept of crossing and its types
Units	Course Contents
Unit I	**Banker and Customer:** The relationship between banker and customer: General, Special- Duty to maintain claim, disclosure and matters related to customers' accounts ,KYC Norms and operation
Unit II	**Deposits**: Rules for opening accounts-Insurance linked savings bank
Unit III	**Cheques:** Cheque and bills of exchange , Cheque vs draft, Banker's cheque
Unit IV	**Crossing:** Types ,who can cross ,endorsement –kinds, regularity of endorsement
Unit V	**Loans and advances:** Principles of sound lending , secured and unsecured advances
Question paper Coverage - Question paper will cover 100% practical	
Reference Books	1. Banking Theory Law and Practice E.Gordon, K.Natarajan , Himalaya Publishing Home 2. KPM Sundharam & amp; P. N. Varshney, (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi. 3. Chishti, S., & Barberis, J. (2016), The Fintech book: The financial technology Hand book for investors, entrepreneurs and visionaries. John Wiley & Sons.
E-References	https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Design CRM frameworks by integrating banker customer relationship principles and KYC norms in banking operations	K6	LO1,LO2, LO6,LO

				13
	CO2	Explain the procedures for opening and operating bank accounts	K2	LO1,LO 2,LO4
	CO3	Apply the rules relating to deposits, cheques and bills of exchange	K3	LO3,LO 4,LO5
	CO4	Analyse the types and procedures of cheque crossing and endorsement	K4	LO3,LO 5,LO8
	CO5	evaluate the principles of sound lending and advances	K5	LO3,LO 4,LO13
	CO6	assess secured and unsecured advances in banking operations	K5	LO4,LO 5,LO13

Mapping of Cos with Pos& PSOs	**Programme Outcomes**						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
	COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
	CO1	**2**	**2**	**1**	**3**	**1**	**1.8**	**2**	**1**	**3**	**2**	
	CO2	**2**	**2**	**2**	**2**	**1**	**1.8**	**3**	**2**	**1**	**2**	
	CO3	**3**	**2**	**1**	**2**	**1**	**1.8**	**3**	**3**	**1**	**2.3**	
	CO4	**2**	**3**	**1**	**2**	**1**	**1.8**	**2**	**3**	**1**	**2**	
	CO5	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**1**	**2.3**	
	CO6	**3**	**3**	**1**	**2**	**2**	**2.2**	**3**	**3**	**1**	**2.3**	
	Overall score for PO						**2**	**Overall score for PSO**			**2.15**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Lecture method and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. Integrated Mode Presentations, practical exercises, assignments and written examinations.

Course Code	P26CON21B	**Semester II**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
NME	Course Name **FUNDAMENTALS OF MARKETING**			3	-	-	4	4
Nature of the Course	Skill enhancement							
Learning objectives	To know marketing and its related concepts To know the position of customer in the merchandising of a product To study modern marketing concepts, theories on marketing research To be familiar with Digital Marketing To understand Marketing Research							
Units	Course Contents							
Unit I	**Marketing**: Introduction, Definition of and fundamental principles of marketing, importance of marketing, Marketing and Selling, Marketing and Distribution, Role of marketing in the organization, , Marketing in the economic development							
Unit II	**Marketing Mix**: Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control,, Marketing system, Marketing process, Marketing Functions, Modern Marketing concept: factors, benefits, Social Marketing							
Unit III	**Customer Relationships:** Customer needs, wants & demands, Products, services & experiences, Customer value & satisfaction, Target customer, Value proposition, Customer loyalty & retention, Market share & customer equity							
Unit IV	**Digital marketing:** Marketing Ethics, Brief Overview of B to B marketing. Market Segmentation -Marketing Strategies, A More in Depth Look at Targeting and Positioning, Competitive Advantage.							
Unit V	**Marketing Research**: Meaning, Types, users of marketing research, Advantages and limitations, marketing research process							
Question paper Coverage - Question paper will cover 100% practical								
Text books	1. R.S.N. Pillai and Bagavathi, Modern Marketing – Principles and Practices, S.Chand & Co, 2010.							
Reference Books	1. Marketing Management: Concepts, Cases, Challenges and Trends: Rajan, Prentice Hall India Learning Private Limited 2. V.S. Ramaswamy and S. Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books publisher, 2009.							

3. R.L. Varshney and B. Bhattacharya, International Marketing Management – An Indian perspective, Sultan Chand and Sons, 2015.

E-References

1. https://www.brafton.com/blog/content-marketing/marketing-fundamentals-101/
2. https://www.studysmarter.co.uk/explanations/marketing/introduction-to-marketing/

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Understand the basics of marketing	K2	LO1,LO3
CO2	Create integrated marketing mix plans to achieve competitive advantage.	K6	LO1,LO2,LO4
CO3	Apply marketing concepts to satisfy customer needs and build relationships	K3	LO2,LO4,LO7
CO4	Develop customer value creation and loyalty strategies to enhance long term customer relationships.	K6	LO3,LO5,LO14
CO5	Examine digital marketing and strategies	K4	LO4,LO5,LO10
CO6	Evaluate the role and process of marketing research in business decisions	K5	LO5,LO6,LO13, LO15

Mapping of Cos with Pos& PSOs

.

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	1	2	1	2	2	1.6	3	2	1	2	
CO2	2	2	1	1	2	1.6	3	2	1	2	
CO3	3	3	3	1	2	2.4	2	2	2	2	
CO4	2	3	2	2	2	2.2	2	3	1	2	
CO5	2	3	2	2	3	2.4	2	3	2	2.3	
CO6	3	3	1	2	2	2.2	3	3	1	2.3	
Overall score for PO						**2.06**	**Overall score for PSO**			**2.1**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Lecture method and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination**.** **Integrated Mode** Presentations, Practical exercises, Assignments and Written examinations.

Course Code	P26CON21C	**Semester II**	**Year I**	**credits**	**L**	**T**	**P**	**Hrs**
NME	Course Name **MANAGING HUMAN RESOURCE**			3	4	-	-	4
Nature of the Course	Employability							
Learning objectives	To understand the concepts, principles and functions of HRM. To gain knowledge about human resource planning and recruitment process. To familiarise students with selection, training and development process. To understand the methods and techniques of performance appraisal. To develop skills required for effective human resource management in organisations.							
Units	Course Contents							
Unit I	**Introduction to HRM** Human resource Management-concepts-characteristics- HRM as a profession objectives- system approach to HRM-importance-functions- scope- organization of human resource department-competencies of human resource manager-role and status of human resource manager.							
Unit II	**HR Planning** Human resource planning-concept-objectives-need and importance-process of HR planning –levels-problems/Limitations-guidelines for effective human resource planning- process							

Unit III	**Recruitment and Selection** Recruitment-meaning, process, policy- recruitment organization – sources of recruitment techniques -selection-steps in selection process-selection testing-types of test-precautions-selection interviews-steps in interview process-limitations.
Unit IV	**Training and Development** Training and development-concept-need-importance – types of training- Identifying training needs-objectives-designing a training programme – methods and techniques -evaluating training effectiveness.
Unit V	**Performance Appraisal** Performance appraisal – concept - objectives – uses – process – limitations - essentials of effective performance appraisal system - methods – performance appraisal through MBO-limitations of MBP appraisal- 360-degree appraisal technique.
Question paper Coverage - Question paper will cover 100% theory	
Text books	**Text Book:** Gupta. C.B., (2017), "Human Resource Management", (Nineteenth Thoroughly Revised ed.) Sultan Chand & Sons Publications, New Delhi
Reference Books	**Reference** 1. Subba Rao P., (2013), "Essentials of Human Resource Management and Industrial Relations", (15th Revised ed.), Himalaya Publishing House, Mumbai. 2. Premavathi.N(2011), "Human Resource Management and Development" Reprint, Sri Vishnu Publications, Chennai.
E-Reference s	**Web References:** 1. https://www.techtarget.com/searchhrsoftware/definition/human-resource-management-HRM 2. https://hrmstudy.in/recruitment-and-selection-process 3. https://www.startuphrtoolkit.com/performance-appraisal-in-hrm/
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain the basic concepts, principles, practices and system of human resource management.	K2	LO1,LO3
CO2	Make use of the recruitment, selection and training processes in managing a business enterprise.	K3	LO4,LO5
CO3	Examine the role of HR Manager in HR planning, interviewing, training and appraising performance.	K4	LO2,LO7

	CO4	Evaluate the effectiveness of training and performance appraisal system	K5	LO5,LO6
	CO5	Compile the principles of HRM to develop an ideal HRM system	K6	LO8,LO13
	CO6	Develop suitable HRM practices for effective management	K6	LO14,LO15

Mapping of Cos with Pos& PSOs

.

	Programme Outcomes						Programme Specific Outcomes				Mapping Score of Cos with POs & PSOs
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	2	2	1	2	2	1.8	3	2	1	2	
CO2	2	3	1	2	1	1.8	3	2	1	2	
CO3	3	2	3	2	1	2.2	3	2	2	2.3	
CO4	2	3	2	2	1	2	2	3	2	2.3	
CO5	2	3	1	2	2	2	2	3	1	2	
CO6	3	3	2	2	2	2.4	3	3	2	2.7	
Overall score for PO						**2.03**	**Overall score for PSO**			**2.22**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology
Lecture method and Participative Learning

Assessment Types

Written Mode
CIA tests, Assignment, External Examination.

Integrated Mode
Presentations, assignments and written examinations.

<table>
<tr><td>Course Code</td><td>P26COS209</td><td>Semester II</td><td>Year I</td><td>credits</td><td>L</td><td>T</td><td>P</td><td>Hrs</td></tr>
<tr><td>SEC</td><td colspan="3">Course Name
ADVANCED PROFESSIONAL SKILLS</td><td>2</td><td>-</td><td>-</td><td>2</td><td>2</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Skill Enhancement</td></tr>
<tr><td>Learning objectives</td><td colspan="8">To understand professional etiquette and workplace communication skills.
To develop interpersonal and emotional skills.
To enhance leadership and team management abilities.
To improve group discussion and presentation skills.
To prepare students for interviews and professional career opportunities.</td></tr>
<tr><td>Units</td><td colspan="8">Course Contents</td></tr>
<tr><td>Unit I</td><td colspan="8">Professional Etiquettes and Communication: Etiquette – Meaning & Importance- Business and Workplace Etiquette – Self introduction – Handshakes - Telephone Etiquette - Email Etiquette</td></tr>
<tr><td>Unit II</td><td colspan="8">Advanced Interpersonal skills: Understanding Self – Positive character traits, Effect of Interpersonal Behaviour on Interpersonal Relationship, Formal Interpersonal skills- Emotional Intelligence</td></tr>
<tr><td>Unit III</td><td colspan="8">Leadership and team skills: Leadership – Definition, Role & Functions of a Good Leader; Traits of Leadership, Leadership styles, Developing Leadership skills</td></tr>
<tr><td>Unit IV</td><td colspan="8">Group Discussion Techniques : Group Discussion as a Selection process, Kinds of topics for discussion, Structure and Initiation Techniques - Handling Questions - Preparation for GD</td></tr>
<tr><td>Unit V</td><td colspan="8">Advanced Interview Skills: Types of Interviews - Employment Interview – preparation for face - to face interview - Interview Body language – frequently asked Interview Questions</td></tr>
<tr><td colspan="9">Question paper Coverage - Question paper will cover 100% practical</td></tr>
<tr><td>Text books</td><td colspan="8">1. Alex K, Soft Skills, Sultan Chand Company, 2014
2. Gopalaswamy Ramesh, The Ace of Soft Skills: Attitude, Communication And Etiquette For Success, Pearson Education, First Edition, 2013</td></tr>
<tr><td>Reference Books</td><td colspan="8">1. K. Ravikanth Rao, Life Skills Education, Neelkamal, 2016
2. Neera Jain and Shoma Mukherji, Effective Business Communication, Tata McGraw Hill Education Pvt. Ltd., 2013
3. M.S. Rao, Soft Skills: Enhancing Employability, I.K. International Publishing House</td></tr>
</table>

	Pvt. Ltd., 2011 4. Urmila Rai and S.M.Rai, Business Communication, Himalaya Publishing House, 2010 5. Sarvesh Gulati, Corporate Soft Skills, Rupa Publications India Pvt. Ltd., 2007
E-References	1. https://www.skillsyouneed.com/general/employability-skills.html 2. https://www.coursera.org/articles/employability-skills 3. www://efaidnbmnnnibpcajpcglclefindmkaj/https://cbseacademic.nic.in/web_material/Curriculum21/publication/secondary/Employability_Skills10.pdf
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain the importance of professional etiquette and work place communication.	K2	LO1,LO2
CO2	Formulate interpersonal and emotional intelligent strategies to improve workplace relationships and organisational performance.	K6	LO2,LO4,LO9,
CO3	Demonstrate leadership qualities and teamwork skills	K3	LO7,LO14
CO4	Analyse group discussion techniques and participation strategies.	K4	LO3,LO5
CO5	Evaluate interview skills and professional behaviour required for employment.	K5	LO2,LO13
CO6	Develop professional skills for career growth and workplace success.	K6	LO11,LO15

Mapping of Cos with Pos& PSOs

.

	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	**2**	**2**	**1**	**2**	**1**	**1.6**	**2**	**1**	**2**	**1.7**	
CO2	**2**	**3**	**2**	**1**	**1**	**1.8**	**2**	**2**	**2**	**2**	
CO3	**2**	**2**	**2**	**2**	**1**	**1.8**	**2**	**2**	**3**	**2.3**	
CO4	**3**	**3**	**2**	**2**	**1**	**2.2**	**2**	**3**	**2**	**2.3**	
CO5	**2**	**3**	**2**	**2**	**2**	**2.2**	**2**	**3**	**2**	**2.3**	
CO6	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**3**	**3**	
Overall score for PO						**2**	**Overall score for PSO**			**2.27**	

Strongly Correlating (S)	-	3 Marks
Moderately Correlating (M)	-	2 Marks
Weakly Correlating (W)	-	1 Mark

	No Correlation (N) - 0 Mark
Teaching–Learning & Assessment Framework	
Teaching Methodology Lecture method, Group discussion and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, report writing, External Examination. **Integrated Mode** Presentations, group discussions, role play, practical activities, assignments and written examinations

Course Code	P26COT310	**Semester III**	**Year II**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **TAXATION**			5	6	-	-	6
Nature of the Course	Professional skill development							
Learning objectives	To identify deductions from gross total income and computation of income for different classes of assesses To understand the procedure for filing of returns and tax planning To analyse the structure on international business taxation To assess Goods and Services Tax and filing GST returns To compute customs duty as per Customs Act							
Units	Course Contents							
Unit I	**Assessment of persons:** Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, Company and Co-operative society.							
Unit II	**Tax Returns and Tax planning:** Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management							

	decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.
Unit III	**International business taxation:** Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.
Unit IV	**Goods and Services Tax**: GST Act, 2017 – Levy and Collection of GST – Registration Procedure under Schedule III – Amendment of registration and Cancellation of registration – Rates of Tax of IGST, CGST, SGST/UGST - Assessment of GST: Self-assessment – Provisional assessment – Scrutiny of returns, Assessment of non-filers of returns and – unregistered persons – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Filing of Returns - E Way Bill and E Invoicing - Penalties – Prosecution – Appeal and Revision.
Unit V	**Customs Act, 1962**: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.
Question paper Coverage - Question paper will cover 80% Theory and 20% Problem	
Text books	1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi 2. Mehrotra H.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra 3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai. 4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi 5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation” (Vol.I and II), Aadhya Prakashan, Prayagraj(UP).
Reference Books	1. ShaR.G. and Usha DeviN.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai. 2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited 3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai. 4. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi. 5. Gaur v.p, narang d.b, puja gaur, Rajeev puri, “Income tax law and practice”, Kalyani publishers, New delhi.(latest edition)
E-Reference s	**Web references:** 1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf 2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf 3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Course learning outcomes	On successful completion of the course, the students will be able to			
	COs	**Course Outcomes**	**K Level**	**Learning Outcomes (LO1-LO15)**
	CO1	Apply the provisions of income tax to determine taxable income	K2,K3	LO1, LO4
	CO2	Analyse tax planning strategies and legal compliance requirements	K4	LO3, LO5
	CO3	Design tax planning strategies by integrating the principles of international business taxation for cross border transactions	K5,K6	LO1,LO6,LO12
	CO4	Apply the provisions of GST	K3	LO4,LO10
	CO5	Summarise the provisions of Customs Act	K2	LO3,LO13
	CO6	Develop comprehensive tax compliance solutions by integrating the provisions of direct and indirect taxes for practical business situations	K6	LO4,LO14,LO15

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	**3**	**2**	**1**	**2**	**1**	**1.8**	**3**	**2**	**1**	**2**	
CO2	**3**	**3**	**1**	**2**	**2**	**2.2**	**3**	**3**	**1**	**2.3**	
CO3	**2**	**3**	**1**	**1**	**2**	**1.8**	**3**	**2**	**1**	**2**	
CO4	**3**	**2**	**1**	**2**	**2**	**2**	**2**	**3**	**1**	**2**	
CO5	**2**	**3**	**1**	**3**	**1**	**2**	**3**	**2**	**2**	**2.3**	
CO6	**3**	**3**	**2**	**2**	**2**	**2.4**	**3**	**3**	**1**	**2.3**	
Overall score for PO						**2.03**	**Overall score for PSO**			**2.15**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	**Assessment Types**
Lecture method, Problem solving and Participative Learning	**Written Mode**

	CIA tests, Assignment, External Examination. **Integrated Mode** Presentations, Case study, Assignments, Seminar

Course Code	P26COT311	**Semester III**	**Year II**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **RESEARCH METHODOLOGY**			5	6	-	-	6
Nature of the Course	Skill Enhancement							
Learning objectives	To understand the fundamentals of research To construct theoretical design and formulate hypotheses To evaluate the data collection techniques To perform parametric and non-parametric tests To enhance report writing skills and develop ethical conduct in research							
Units	Course Contents							
Unit I	**Introduction to Research Methodology:** Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.							
Unit II	**Hypothesis Testing and Research Design:** Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.							
Unit III	**Data Collection:** Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation –Secondary Data: Meaning and sources.							
Unit IV	**Data Analysis:** Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple							

	correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems) - Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.
Unit V	**Preparation of Research Report:** Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.
Question paper Coverage - Question paper will cover 80% Theory and 20% Problem	
Text books	1. Tripathi, (2014) "Research Methodology in Management and Social Sciences". Sultan Chand & Sons, New Delhi. 2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods and Techniques. New Age International (P) Limited, New Delhi. 3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.
Reference Books	1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP). 2. Sashi K.Guptha and Parneet Rangi,(2018) "Research Methodology" , Kalyani Publisher, Ludhiana. 3. Sharma R D and Hardeep Chahal, (2004) "Research Methodology In Commerce and Management", Anmol Publications, New Delhi 4. Tripathi, (2014) "*Research Methodology in Management and Social Sciences*", Sultan Chand & Sons, New Delhi.
E-References	1. 1.https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf 2. hhttps://ccsuniversity.ac.in/bridge library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf 3. hhttps://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf 4. hhttps://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain the concepts, objective and applications of research methodology in business research.	K2	LO1.LO3
CO2	Apply hypothesis testing, research design and sampling techniques in research studies.	K3	LO4.LO5.LO6
CO3	Analyse various methods of data collection and evaluate the reliability and validity of data	K4	LO5.LO6.LO10

	CO4	Develop statistical models and analytical techniques for effective data analysis in business research	K2,K6	LO3.LO5,LO8
	CO5	Prepare research reports by applying appropriate research ethics and plagiarism guidelines.	K5	LO2,LO11,LO13
	CO6	Develop critical thinking and problem solving skill through independent research activities	K4,K6	LO3,LO4,LO15

Mapping of Cos with Pos& PSOs

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COs	Programme Outcomes						Programme Specific Outcomes				Mapping Score of Cos with POs & PSOs
COs	PO1	PO2	PO3	PO4	PO5	Mean Score	PSO1	PSO2	PSO3	Mean Score	
CO1	3	3	1	2	1	2	3	2	1	2	
CO2	3	3	1	1	2	2	3	3	1	2.3	
CO3	2	3	1	2	1	1.8	2	3	2	2.3	
CO4	3	3	1	1	2	2	3	3	1	2.3	
CO5	2	3	2	3	1	2.2	3	2	3	2.6	
CO6	3	3	2	2	2	2.4	2	3	2	2.3	
Overall score for PO						2.06	Overall score for PSO			2.3	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology
Lecture method, project based learning and Participative Learning

Assessment Types

Written Mode
CIA tests, Assignment,.

Integrated Mode
Research Projects, Presentations, Written Examination

Course	P26COT3	Semester	Year II	credits	L	T	P	H

<table>
<tr><td>Code</td><td>12</td><td>III</td><td></td><td></td><td></td><td></td><td></td><td>r
s</td></tr>
<tr><td>Core</td><td colspan="3">Course Name
INTERNATIONAL BUSINESS</td><td>5</td><td>6</td><td>-</td><td>-</td><td>6</td></tr>
<tr><td>Nature of the Course</td><td colspan="8">Entrepreneurship</td></tr>
<tr><td>Learning objectives</td><td colspan="8">To understand the concepts of International Business and International Business Environment
To analyse the different theories of International Business.
To understand the legal procedures involved in International Business.
To evaluate the different types of economic integrations.
To analyse the operations of MNCs through real case assessment.</td></tr>
<tr><td>Units</td><td colspan="8">Course Contents</td></tr>
<tr><td>Unit I</td><td colspan="8">Introduction to International business: International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.</td></tr>
<tr><td>Unit II</td><td colspan="8">Theoretical Foundations of International business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach -Transaction Cost Approach-Dunning's Eclectic Theory of International Production.</td></tr>
<tr><td>Unit III</td><td colspan="8">Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.</td></tr>
<tr><td>Unit IV</td><td colspan="8">Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD.</td></tr>
<tr><td>Unit V</td><td colspan="8">Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making- Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.</td></tr>
<tr><td colspan="9">Question paper Coverage - Question paper will cover 100% Theory</td></tr>
</table>

Text books	1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork 2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York 3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press
Reference Books	1. Donald Ball, Michael Geringer, Michael Minor &Jeanne McNett, International Business: The Challenge of Global Competition,Mc Graw Hill Education, NewYork 2. Alan M Rugman &Simon Collinson, International Business: Pearson Education, Singapore
E-Reference s	1. https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf 2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf 3. https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Recall the concepts of International Business and International Business Environment	K1	LO1,LO3
CO2	Analyze different theories of International Business	K4	LO3,LO5
CO3	Design compliance frameworks for international business operations in accordance with global trade regulations.	K6	LO1,LO5,LO6 LO13
CO4	Explain the different types of economic integrations.	K2	LO3,LO12
CO5	Develop strategic business models for MNCs based on real world case analysis.	K6	LO3,LO4,LO10,LO14
CO6	Evaluate the impact of global business environment and international trade practices on business decisions	K5	LO3,LO4,LO12,LO15

Mapping of Cos with Pos& PSOs

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COs	**Programme Outcomes**						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	2	2	1	1	1	1.4	3	2	1	2	
CO2	2	3	1	1	2	1.8	3	3	1	2.3	
CO3	2	2	2	3	1	2	2	2	2	2	
CO4	2	3	1	2	2	2	3	3	1	2.3	
CO5	3	3	2	2	2	2.4	3	3	2	2.7	
CO6	3	3	2	3	2	2.6	3	3	2	2.7	
Overall score for PO						**2.03**	**Overall score for PSO**			**2.33**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks

	Weakly Correlating (W) - 1 Mark No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework	
Teaching Methodology Lecture method, Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode** Presentations, Seminars and Written Examinations.

Course Code	P26COT313	**Semester III**	**Year II**	**credits**	**L**	**T**	**P**	**Hrs**
Core	Course Name **COMPUTER APPLICATIONS IN BUSINESS**			3	-	-	6	6
Nature of the Course	Skill Enhancement							
Learning objectives	To understand the fundamentals of SPSS To compare the values obtained in t-test and ANOVA To perform regression and non-parametric tests To create company, groups and ledgers and obtain financial statements using Tally Prime To understand inventory management and account for goods and services tax							
Units	Course Contents							
Unit I	**Introduction to SPSS** Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.							
Unit II	**Parametric Tests in SPSS** Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple, Simple linear regression							
Unit III	**Non-parametric Tests in SPSS**							

<table>
<tr><td></td><td colspan="4">Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test</td></tr>
<tr><td>Unit IV</td><td colspan="4">Introduction to Tally Prime
Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems.</td></tr>
<tr><td>Unit V</td><td colspan="4">Inventory and GST in Tally Prime
Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.</td></tr>
<tr><td colspan="5">Question paper Coverage – 100% Practical</td></tr>
<tr><td>Text books</td><td colspan="4">1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi</td></tr>
<tr><td>Reference Books</td><td colspan="4">1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata</td></tr>
<tr><td>E-References</td><td colspan="4">1. https://www.spss-tutorials.com/basics/
2. https://www.tallyclub.in/
3. https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/</td></tr>
<tr><td rowspan="2">Course learning outcomes</td><td colspan="4">On successful completion of the course, the students will be able to</td></tr>
<tr><td>COs</td><td>Course Outcomes</td><td>K Level</td><td>Learning Outcomes (LO1-LO15)</td></tr>
</table>

	CO1	Construct data file in SPSS	K3	LO1, LO4
	CO2	Examine Means of samples	K4	LO3,LO5
	CO3	Apply non-parametric tests in research and business data analysis.	K3	LO5,LO6,
	CO4	Construct a company, form groups and get automated financial statements	K6	LO7,LO10
	CO5	Design and implement inventory automation systems for efficient business operations	K6	LO10,LO11
	CO6	Develop skills in accounting and business software application	K3	LO11,LO15

Mapping of Cos with Pos& PSOs

.

Programme Outcomes							**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	**3**	**2**	**1**	**1**	**2**	**1.8**	**2**	**3**	**1**	**2**	
CO2	**2**	**3**	**1**	**2**	**2**	**2**	**2**	**3**	**1**	**2**	
CO3	**3**	**3**	**1**	**1**	**1**	**1.8**	**2**	**3**	**1**	**2**	
CO4	**3**	**2**	**3**	**2**	**2**	**2.4**	**3**	**3**	**3**	**3**	
CO5	**3**	**3**	**1**	**1**	**2**	**2**	**2**	**3**	**1**	**2**	
CO6	**2**	**3**	**1**	**1**	**3**	**2**	**3**	**3**	**2**	**2.7**	
Overall score for PO						**2**	**Overall score for PSO**			**2.28**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Demonstration method, practical learning, and participative learning	**Assessment Types** **Written Mode** CIA tests, Assignment, Practical record work, External Examination. **Integrated Mode** Lab exercises, Presentations, Viva voce,

Course	P26COE3	Semester	Year II	credits	L	T	P	H

Code	**2A**	**III**						**r s**
Elective	Course Name **STRATEGIC MANAGEMENT**			3	4	-	-	4

Nature of the Course	Employability
Learning objectives	To understand strategic management and its levels and phases To analyse the dynamics of competitive strategic management techniques To familiarize with the business and functional level strategies To gain knowledge on organisational and strategic leadership To apply latest concepts in strategy implementation and control
Units	Course Contents
Unit I	**Introduction to Strategic Management**: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.
Unit II	**Dynamics of Competitive Strategy**: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.
Unit III	**Business Level Strategies**: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.
Unit IV	**Organisation and Strategic Leadership**: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.
Unit V	**Strategy Implementation and Control**: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.
Question paper Coverage – Question paper will cover 100% Theory	
Text books	1. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand &Sons, New Delhi.

2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.

Reference Books

1. Jeyarathanam M., (2021), “Strategic Management” 7thEdition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14thEdition, Sultan Chand &Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

E-References

1. https://resource.cdn.icai.org/66691bos53810cp2.pdf
2. https://resource.cdn.icai.org/66693bos53810cp4.pdf
3. https://resource.cdn.icai.org/66694bos53810cp5.pdf
4. https://resource.cdn.icai.org/66695bos53810cp6.pdf
5. https://resource.cdn.icai.org/66697bos53810cp8.pdf

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Summarise strategic management principles at different levels and phases	K2	LO1,LO3
CO2	Explain the dynamics of competitive strategic management techniques	K2	LO3,LO5
CO3	Examine business and functional level strategies	K4	LO4,LO5
CO4	Identify strategic leadership and organisational skills	K1	LO7,LO14
CO5	Design strategic implementation and control frameworks by integrating contemporary strategic management concepts	K6	LO4,LO10,LO14
CO6	Develop strategic decision making models to enhance organisational growth and sustainability	K6	LO3,LO13,LO15

Mapping of Cos with Pos& PSOs

.

	Programme Outcomes						Programme Specific Outcomes				Mapping Score of Cos with POs & PSOs
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	**2**	**2**	**1**	**1**	**2**	**1.6**	**3**	**2**	**1**	**2**	
CO2	**3**	**3**	**1**	**1**	**2**	**2**	**3**	**3**	**1**	**2.3**	
CO3	**3**	**3**	**1**	**1**	**2**	**2**	**3**	**3**	**1**	**2.3**	
CO4	**2**	**2**	**3**	**2**	**2**	**2.2**	**2**	**2**	**3**	**2.3**	
CO5	**3**	**3**	**2**	**2**	**3**	**2.6**	**3**	**3**	**2**	**2.7**	

CO6	3	3	2	3	3	2.8	3	3	1	2.3	
Overall score for PO						**2.2**	**Overall score for PSO**			**2.2**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	Assessment Types
Teaching Methodology Participative learning and Blended learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode** Presentations, Seminar, Quiz, Written examinations

Course Code	P26COE3 2B	Semester III	Year II	credits	L	T	P	Hrs
Elective	Course Name **CORPORATE AND ECONOMIC LAW**			3	4	-	-	4
Nature of the Course	Entrepreneurship							
Learning objectives	To understand foreign exchange management act 1999. To explain the concepts of Competition law and Consumer Protection Law. To analyse the loss relating to intellectual property rights in India. To examine the provisions of the prevention of the Money Laundering Act 2002. To understand the regulatory framework of the Real Estate Act 2016.							

Units	Course Contents
Unit I	**Introduction to Foreign Exchange Management Act, 1999** Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.
Unit II	**Competition Act, 2002 and Consumer Protection Act, 2019** Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations **-** Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.
Unit III	**Law relating to intellectual property rights** Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.
Unit IV	**Prevention of Money Laundering Act, 2002** Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.
Unit V	**Real Estate (Regulation and Development) Act, 2016** Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.
Question paper Coverage – Question paper will cover 100% Theory	

Text books	Munish Bandari (2022), "*A Textbook on Corporate and Economic Laws*", (33rd ed.), Best word Publications, New Delhi
Reference Books	1. Amit Vohra and Rachit Dhingra (2022), "*Economic, Business and Commercial Laws*", (18th ed.), Bharat Book House, Siliguri. 2. Pankaj Garg (2021), "*Taxmann's Corporate and Economic Laws*", (7th ed.), Taxmann Publications, New Delhi
E-References	1. https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf 2. https://resource.cdn.icai.org/66597bos53774-cp1.pdf
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain the features and provisions of various corporate and economic laws in India.	K2	LO1,LO3
CO2	Identify the potential laws for protecting the consumers and intellectual properties.	K3	LO1,LO13
CO3	Analyse the measures of the Government in regulating foreign exchange and Black money in India.	K4	LO3,LO5
CO4	Evaluate the registration norms under Intellectual property rights laws and Real Estate Act.	K5	LO4,LO5
CO5	Draft legal documents under corporate laws, consumer appeals and agreements for sale.	K6	LO2,LO10
CO6	Create and apply legal frameworks for addressing practical business and economic law issues	K3,K6	LO4,LO15

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	**3**	**2**	**1**	**2**	**1**	**1.8**	**3**	**2**	**2**	**2.3**	
CO2	**2**	**2**	**1**	**3**	**1**	**1.8**	**3**	**2**	**3**	**2.7**	
CO3	**3**	**3**	**1**	**2**	**1**	**2**	**2**	**3**	**2**	**2.3**	
CO4	**2**	**3**	**1**	**2**	**1**	**1.8**	**3**	**3**	**2**	**2.7**	
CO5	**2**	**1**	**3**	**2**	**2**	**2**	**2**	**2**	**3**	**2.3**	
CO6	**3**	**3**	**2**	**2**	**3**	**2.6**	**3**	**3**	**2**	**2.7**	
Overall score for PO						**2**	**Overall score for PSO**			**2.5**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Case-based and Participative learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode** Seminar, Group Discussion and Written Examinations

Course Code	P26COE32C	Semester III	Year II	credits	L	T	P	Hrs
Elective	Course Name **M.COMMERCE**			3	4	-	-	4
Nature of the Course	Entrepreneurship							
Learning objectives	To assess the M-commerce business models To know the Enterprise Enablement To analyse the mobile marketing & service To know the commerce service the Emerging To study the cellular system							
Units	Course Contents							
Unit I	**Introduction to Mobile commerce:** Definition, Scope of Mobile Commerce, Benefits and Limitations of M-Commerce-M-Commerce Framework, M-Commerce Business Models, E-Commerce Vs M-Commerce.-Impact of M-Commerce Emerging Application-Different Players in M-Commerce-M -Commerce Life Cycle.							
Unit II	**Business– to– Business Mobile E– commerce:** Enterprise Enablement –Email and Messaging – Field Force Automation (Insurance, Real Estate, Maintenance, Healthcare) – Field Sales Support (Content Access, Inventory) – Asset Tracking and Maintenance/Management.							
Unit III	**M-Commerce Application:** Mobile ticketing, Mobile voucher, coupons & loyalty cards, Content purchase & delivery- Information services, Mobile banking, Auctions, Mobile purchase, Mobile marketing & Advertising-Mobile Financial Services- Mobile Payment-Mobile -Product Location and Shopping- Mobile Business Services- Mobile Entertainment.							

Unit IV	**Management Of Mobile Commerce Services:** Content Development & Distribution to Handheld Services, Content Catching, Pricing of Mobile, commerce Services the Emerging, Issue in mobile commerce, The role of Emerging Wireless LAN's & 3G/4G, Wireless Network, Personalized Content Management. Supporting global transaction for mobile client –Global transaction processing,
Unit V	**Wireless communications of Technology:** Wireless Wide Area Network (WWAN) Technology: Cellular Systems,-2G (CDMA, TDMA,GSM),-2.5G (GPRS, EDGE)- 3G (WCDMA/UMTS, CDMA2000), 4G, 5G- Wireless Local Area Network (WLAN) Technology (Wi-Fi),-Wireless Metropolitan Area Network (WMAN)Technology (WiMAX)-Wireless Personal Area Network (WPAN) Technology (Bluetooth).
Question paper Coverage – Question paper will cover 100% Theory	
Text books	1. Ravi Kalakota, B.Andrew Whinston, "Frontiers of Electronic Commerce", Pearson Education, 2003. 2.P. J. Louis, "M-Commerce Crash Course", McGraw- Hill Companies February 2001. 3.Paul May, "Mobile Commerce: Opportunities, Applications, and Technologies Of Wireless Business" Cambridge University Press March 2001. 4.Karabi Bandyopadhyay "Mobile Commerce", 2nd Edition - 24 December 2022. 5.SIA Publishers & Distributors Pvt" Mobile Commece",
Reference Books	1. Nansi shi "Mobile Commerce Application", IGI Global 2004. 2. Brian Mennecke & Troy Strader," Mobile Commerce: Technology, Theory & Application", Idea Group 2003. 3. Harold, Dory (2012). "Theories of mobile commerce apps development". 4.Wireless Devices for Mobile Commerce: User Interface Design and Usability, Peter Tarasewich (University of Massachusetts, Boston). 5.Mobile Portals: The Development of M-Commerce Gateways, Irvine Clarke & Theresa B. Flaherty (James Madison University).
E-References	**Web Resource** 1.http://www.phinda.com 2.http://www.academia.edu 3.https://www.bimkarapa.in
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Ensure to remember the concepts and importance of M.Commerce.	K2	LO1,LO15
CO2	Create field force automation frameworks to optimise business operations	K4,K6	LO4,LO10
CO3	Design M.commerce application models to support business growth and digital transformations.	K4,K6	LO3,LO5
CO4	Explain the Global transaction processing	K1,K2	LO1.LO10

	CO5	Procure and create ability to analyse Wireless Local Area Network (WLAN) Technology (Wi-Fi)	K4	LO4,LO10
	CO6	Evaluate security, privacy and ethical issues in mobile commerce	K5	LO5.LO13

Mapping of Cos with Pos& PSOs .	**Programme Outcomes**						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
	COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
	CO1	**3**	**1**	**1**	**1**	**3**	**1.8**	**3**	**2**	**1**	**2**	
	CO2	**3**	**2**	**1**	**1**	**2**	**1.8**	**2**	**3**	**1**	**2**	
	CO3	**3**	**3**	**1**	**2**	**3**	**2.4**	**3**	**3**	**1**	**2.3**	
	CO4	**2**	**2**	**1**	**1**	**2**	**1.6**	**3**	**2**	**1**	**2**	
	CO5	**3**	**3**	**1**	**1**	**2**	**2**	**2**	**3**	**1**	**2**	
	CO6	**2**	**3**	**2**	**3**	**2**	**2.4**	**2**	**2**	**3**	**2.3**	
	Overall score for PO						**2**	**Overall score for PSO**			**2.1**	
	Strongly Correlating (S) - 3 Marks Moderately Correlating (M) - 2 Marks Weakly Correlating (W) - 1 Mark No Correlation (N) - 0 Mark											

Teaching–Learning & Assessment Framework

Teaching Methodology Lecture method, Demonstration method and participative learning	**Assessment Types** **Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode** Presentations, Practical exercises, and Written Examinations

Course Code	**P26COT414**	**Semester IV**	**Year II**	**credits**	**L**	**T**	**P**	**Hrs**

Core	Course Name **INTERNATIONAL FINANCIAL MANAGEMENT**	5	6	-	-	6
Nature of the Course	Employability					
Learning objectives	To understand the importance and nature of international flow of funds To gain knowledge on the various features and transactions in the foreign exchange market To analyse the techniques of international investment decisions for building a better portfolio To understand the flow of funds in the international banks To become familiar with various international instruments					
Units	Course Contents					
Unit I	**International Financial Management**: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.					
Unit II	**Foreign Exchange Market**: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.					
Unit III	**International Investment Decision:** Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.					
Unit IV	**International Financial Decisions:** Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.					
Unit V	**International Financial Market Instruments:** Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.					
Question paper Coverage – Question paper will cover 100% Theory						
Text books	1. Vyuptakesh Sharan, (2010), "International Financial Management" 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi 2. Seth A K and Malhotra S K, (2000), "International Financial Management" 2ndEdition, Galgotia Publishing Company, Delhi 3. Agarwal O P, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai 4. Apte P G, (2006), "International Financial Management" 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh 5. Varshney R L and Bhashyam S (2016), "International Financial Management An Indian Perspective", Sultan Chand & Sons, New Delhi					
Reference	1. Jeevanandam C, (2020), "Foreign Exchange Practice Concepts and Control", 17th					

Books

Edition, Sultan Chand & Sons, New Delhi

2. Kevin S, (2022), "Fundamentals of International Financial Management" 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), "International Financial Management (Text and Cases)", Sultan Chand & Sons, New Delhi

E-References

1. https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf
2. https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTERNATIONAL_FINANCIAL_MANAGEMENT.pdf

Course learning outcomes

On successful completion of the course, the students will be able to

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Explain the importance and nature of international flow of funds	K2	LO1,LO12
CO2	Design exchange rate risk management strategies by integrating analysis of exchange rate fluctuations and their impact on foreign exchange markets	K4,K6	LO3,LO5
CO3	Develop international investment strategies for building optimal investment portfolios.	K4,K6	LO4,LO5
CO4	Explain the flow of funds in the international banks	K2	LO1,LO10
CO5	Examine various international financial market instruments	K4	LO5,LO10
CO6	Evaluate international financial strategies and risk management in global business operations	K5	LO4,LO14

Mapping of Cos with Pos& PSOs

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	Programme Outcomes						Programme Specific Outcomes				Mapping Score of Cos with POs & PSOs
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	2	2	1	1	2	1.6	3	2	1	2	
CO2	3	3	1	1	2	2	2	3	1	2	
CO3	3	3	1	1	3	2.2	3	3	1	2.3	
CO4	2	2	1	1	2	1.6	3	2	1	2.3	
CO5	3	3	1	1	2	2	3	3	1	2.3	
CO6	3	3	2	3	3	2.8	3	3	1	2.3	
Overall score for PO						**2.03**	**Overall score for PSO**			**2.2**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Lecture Method and Participative Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, End Semester Examination. **Integrated Mode** Seminar, Presentations, Written examinations

Course Code	**P26COT415**	**Semester IV**	**Year II**	**credits**	**L**	**T**	**P**	**Hrs**
Core	**FINANCIAL MARKETS AND SERVICES**			5	6	-	-	6
Nature of the Course	Employability Oriented							
Learning objectives	To enable the students to understand the concepts of Indian financial system. To provide knowledge on various financial services and financial markets. To familiarize the various functions of financial Markets. To gain thorough knowledge about financial markets and financial services. To gain Knowledge on Factoring							
Units	Course Contents							
Unit I	**Indian Financial System**: Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, – Financial Products and Services – Financial sector reforms – Fin Tech and Digital Financial services - Emerging trends in Financial Services							
Unit II	**Money Market and Debt Market –** Money Market – Call Money Market – Treasury Bills Market – Commercial Bills Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits – Repo and Reverse Repo – Role of RBI in Money Market – Debt Market Instruments – Recent developments in Indian Debt Market							
Unit III	**Capital Market and Stock Exchange -** Capital Market – Primary and Secondary Market – Stock Exchange: Meaning, Organization and Functions – Listing of Securities – On-line							

	Trading of Shares – Dematerialisation and E Shares – New Issues Market – IPO, FPO, Rights Issue and Bonus Issue – Stock Market Indices – Investor Protection – Problems of Capital Market.
Unit IV	**Merchant Banking and Mutual Funds** – Merchant Banking - Meaning, Functions, Services – Guidelines of SEBI - Mutual Funds: Meaning, Types, Importance – NAV and Performance Evaluation - Venture Capital – Meaning, Features and Importance – Start-up Financing – Alternative Investments Funds (AIFs)
Unit V	**Factoring and Financial Innovations** – Factoring: Meaning, Importance – Factoring in India –Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations - Securitization of Debts – Securitization Vs Factoring, Depository System –NSDL and CDSL – Depository Participants – Block Chain and Digital Finance – Cyber Security in Financial Services.
Question paper Coverage – Question paper will cover 100% Theory	
Text books	1. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, 2001 2. Khan, M.Y. Financial Services, Tata McGraw Hill, 2008 3. S. Gurusamy, Financial Markets and Institutions, recent edition 4. Bharathi V.Pathak, Indian Financial System, Pearson Education India, New Delhi. 5. Santhanam.B, Managment of Financial Services, Margham Publications, Chennai,
Reference Books	1. Sontomero and babble, Financial Markets, Instruments and Institutions, McGraw Hill, 2003 2. Vasant Desai, The Indian Financial System, Himalaya Publishing House, 2010 3. Varsheney, P.N., Indian Financial System, Sultan Chand & Sons, 2000 4. S. Gurusamy, Merchant Banking and Financial Services, McGraw Hill Education, New Delhi.
E-References	1. https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions 2. https://www.mbaknol.com/human-resource-management/human-resource-metrics/ 3. https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Understand Indian Financial System	K4	LO1,LO5
CO2	Understand the types of Money Market	K3	LO3,LO4
CO3	Know the concept of Stock Market	K4	LO5,LO10
CO4	Gain knowledge on Merchant Banking	K3	LO2,LO13
CO5	Evaluate and create strategies for effective application of factoring in financial management.	K5,K6	LO4.LO11
CO6	Design and Apply appropriate business solutions by integrating concepts of financial services and financial markets for effective decision making.	K3,K6	LO6.LO14

Mapping of Cos with Pos& PSOs .	**Programme Outcomes**						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
	COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**
	CO1	3	2	1	1	1	1.4	3	2	1	2
	CO2	3	3	1	1	1	1.8	3	2	1	2
	CO3	3	3	1	1	2	2	3	3	1	2.3
	CO4	2	3	2	2	3	2.4	3	3	2	2.7
	CO5	3	2	1	1	2	1.8	3	2	1	2
	CO6	3	3	2	2	3	2.6	3	3	2	2.7
	Overall score for PO						2	**Overall score for PSO**			2.28

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology	**Assessment Types**
Lecture method and participative learning	**Written Mode** CIA tests, Assignment, External Examination. **Integrated Mode** Seminar, Presentations and Written examinations.

Course Code	P26COPR 401	**Semester IV**	**Year II**	**credits**	**L**	**T**	**P**	**Hrs**
Core/ Elective SEC/NME	Course Name **PROJECT**			6	-	-	16	16

RULES GOVERNING THE PREPARATION, SUBMISSION AND EVALUATION OF PROJECT REPORT AND VIVA VOCE EXAM

1. **Selection of Topic:**
   a. Students have to decide a topic on which they have to prepare a Research Project Report. The Topic has to be approved by their respective Faculty Guide and has to be submitted to their respective Coordinator.
   b. The Research Project Report must have an appropriate Title. (Students should meet their respective guides and finalize a title for their Research Project Report as early as possible).
   c. In case of Primary data collection, the questionnaire has to be designed in consultation with their respective guides.
   d. In case of Secondary data collection, Internet and other sources are to be used for secondary data collection. Copying of any similar study from internet will be subject to strict action.
2. Report has to be systematically written as per standard guidelines given by the Department of Commerce & Business Management. Each page should carry statement of identification and Page number, using header & footer application.
3. No two or more reports could be identical even if the organization and project is common. Each student should write a separate report and clearly mention his / her individual contribution.
4. The project report should contain a minimum of 30 typed pages in A4 Sheet format excluding bibliography and appendices.
5. Each student should submit four copies of her project report for evaluation.
6. **Last date for the submission of Project Report:**
   The project report should be submitted to the Controller of Examinations (P.G. Courses) through the Guide and the Head of the Department on or before the last working day for the students of the University/College for the academic year. If a student fails to submit the project report on or before the last working day, she will not be eligible for getting rank.
7. The project report will be valued for 60 marks by two Examiners, of whom, one will be the Guide and the other will be an External Examiner. For a pass in the project report, the student should secure a minimum of 50 marks. If a student fails to secure 50 marks in the evaluation of project report, she may be permitted to resubmit her project report once again after incorporating the necessary corrections, if any, as suggested by the Examiners within a period of three months from the date of publication of the results of the Examinations.
8. The student who fails to attend the *viva voce* should reappear for the same after a month but within a period of three months from the date of publication of results. In any case, no student will be permitted to appear for the *viva voce* more than twice and if a student fails during her second appearance also in *viva voce,* she has to choose a new topic for her project and resubmit the Project report within three months after the publication of the results of the second *viva voce* Examination.
9. For resubmission of the project report or reappearance in the *viva voce*, the student has to pay a fee as prescribed by the University.

Course Code	P26COV 201	Semester II	Year I	credits	L	T	P	Hrs
Core/ Elective SEC/NME	**VALUE ADDED PROGRAM EXCEL SKILLS FOR COMMERCE STUDENTS**			2				30
Nature of the Course	VALUE ADDED PROGRAM							
Learning objectives	To understand the fundamentals of spreadsheets and Microsoft Excel applications in commerce. To develop skills in using formulas and functions for accounting and financial calculations. To analyze and manage business data using sorting, filtering, and Pivot Tables. To prepare financial statements, reports, and charts using Excel tools. To apply advanced Excel features for business decision-making and data analysis.							
Units	Course Contents							
Unit I	**Introduction to Excel and Spreadsheet Basics:** Introduction to MS Excel -Workbook, Worksheet, Rows and Columns -Data Entry and Formatting -Cell Referencing -Saving and Printing Worksheets -Basic Mathematical Operations							
Unit II	**Excel Functions and Formulas:** Arithmetic and Logical Functions - SUM, AVERAGE, MAX, MIN - IF, COUNT, COUNTA - ROUND and ABS Functions -Date and Time Functions -Text Functions							
Unit III	**Data Management and Analysis:** Sorting and Filtering - Conditional Formatting - Data Validation - Pivot Tables - Subtotals - Lookup Functions (VLOOKUP, HLOOKUP)							
Unit IV	**Accounting and Financial Applications in Excel:** Preparation of Cash Book **-** Ledger and Trial Balance **-** Budget Preparation **-** Ratio Analysis **-** Depreciation Calculation **-** Loan and EMI Calculation							
Unit V	**Charts and Business Reporting:** Creating Charts and Graphs **-** Pie, Bar, Line and Column Charts **-** Report Formatting **-** Dashboard Basics **-** Page Layout and Printing Options							
Question paper Coverage – Question paper will cover 100% Practical								
Text books	1. Computer Applications in Business by Sanjay Saxena, Sultan Chand & Sons. 2. Fundamentals of Computers by V. Rajaraman, PHI Learning. 3. Computer Applications in Management by Nirupama Pathak, Himalaya Publishing							

	House. 4. Information Technology for Management, Wiley India.
Reference Books	1. Mastering Microsoft Excel, Tata McGraw Hill. 2. Business Data Processing and Analysis, Himalaya Publishing House. 3. Office Automation and MS Office, Tata McGraw Hill.
E-References	Microsoft Excel Training
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Understand spreadsheet concepts and Excel environment.	K2	LO1,LO10
CO2	Apply formulas and functions for business calculations.	K3	LO4,LO10
CO3	Analyze and manage business data effectively.	K4	LO3,LO5
CO4	Prepare accounting and financial statements using Excel.	K3	LO2,LO10
CO5	Design and create interactive charts, dashboards and professional business reports using Excel.	K6	LO5,LO14
CO6	Develop advanced Excel based analytical solutions using advanced Excel tools for decision-making.	K6	LO3,LO11,LO15

Mapping of Cos with Pos& PSOs

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COs	**Programme Outcomes**						**Programme Specific Outcomes**				**Mapping Score of Cos with POs & PSOs**
COs	**PO 1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO 1**	**PSO 2**	**PSO 3**	**Mean Score**	
CO1	3	2	1	2	1	1.8	3	1	1	1.7	
CO2	3	2	2	1	2	2	3	2	1	2	
CO3	3	3	2	2	1	2.2	2	3	1	2	
CO4	3	2	2	2	2	2.2	3	2	1	2	
CO5	1	2	3	2	2	2	1	2	3	2	
CO6	2	3	1	1	3	2	2	3	3	2.7	
Overall score for PO						**2.03**	**Overall score for PSO**			**2.07**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Self Learning	**Assessment Types** **Written Mode** CIA tests, Assignment, Practical exercises, External Examination. **Integrated Mode** Seminar, Presentation and viva voce

Course Code	**P26COV 301**	**Semester III**	**Year II**	**credits**	**L**	**T**	**P**	**Hrs**
Core/ Elective SEC/NME	**VALUE ADDED PROGRAM** **SAP Finance and Accounting (SAP FICO)**			2				30
Nature of the Course	VALUE ADDED PROGRAM							
Learning objectives	To understand SAP ERP and SAP FICO concepts. To learn financial accounting processes in SAP. To perform accounting transactions using SAP. To understand controlling and reporting functions in SAP. To gain practical exposure to SAP Finance modules.							
Units	Course Contents							
Unit I	**Introduction to SAP ERP and SAP FICO** : Introduction to ERP - Overview of SAP - SAP Modules and Navigation - Introduction to SAP FI and CO - SAP Organizational Structure -Company Code and Business Area - Fiscal Year and Posting Periods							
Unit II	**General Ledger Accounting:** Chart of Accounts - General Ledger Master Data - Posting Keys and Document Types - Journal Entries in SAP - Posting and Reversing Entries -Financial Document Display							
Unit III	**Accounts Payable and Accounts Receivable:** Vendor Master Creation - Customer Master Creation - Invoice Processing - Credit Memo - Outgoing and Incoming Payments - Vendor and Customer Reports							

Unit IV	**Asset Accounting and Bank Accounting:** Asset Master Records - Asset Acquisition and Retirement - Depreciation Accounting - Bank Accounting Basics - Bank Reconciliation
Unit V	**Controlling (CO) Concepts:** Introduction to Controlling - Cost Center Accounting - Profit Center Accounting - Internal Orders - Cost Allocation - Budgeting and Cost Control
Question paper Coverage – Question paper will cover 100% Practical	
Text books	1. SAP FICO Beginner's Guide is written by A. K. Nadhani and published by BPB Publications. 2. Enterprise Resource Planning is authored by Alexis Leon and published by Tata McGraw Hill Education. 3. Management Information Systems is written by S. Sadagopan and published by PHI Learning Pvt. Ltd. 4. Computerized Accounting Using Tally and ERP is authored by A.K. Nadhani and K.K. Nadhani and published by BPB Publications. 5. Accounting for Management is written by S. N. Maheshwari and published by Vikas Publishing House.
Reference Books	1. ERP Demystified is authored by Alexis Leon and published by Tata McGraw Hill Education. 2. Financial Accounting is written by R.L. Gupta and M. Radhaswamy and published by Sultan Chand & Sons. 3. Cost Accounting Principles and Practice is authored by M.N. Arora and published by Vikas Publishing House. 4. Computer Applications in Business is written by Sanjay Saxena and published by Sultan Chand & Sons. 5. Management Accounting is authored by Shashi K. Gupta and R.K. Sharma and published by Kalyani Publishers.
E-References	1. SAP Official Learning Portal 2. SAP Help Portal 3. SAP Community Network 4. TutorialsPoint SAP FICO Tutorial
Course learning outcomes	**On successful completion of the course, the students will be able to**

COs	Course Outcomes	K Level	Learning Outcomes (LO1-LO15)
CO1	Understand SAP ERP and SAP FICO concepts. .	K2	LO1,LO10
CO2	Perform accounting transactions in SAP.	K3	LO4,LO10
CO3	Manage Accounts Payable and Accounts Receivable.	K3	LO2,LO4

	CO4	Develop comprehensive financial reports in SAP to meet organisational reporting requirements.	K6	LO2,LO4,LO11
	CO5	Formulate controlling strategies using SAP to support effective business decision making.	K6	LO3,LO4,LO10
	CO6	Analyze integrated financial processes in SAP	K4	LO5,LO6,LO10

Mapping of Cos with Pos& PSOs

.

	Programme Outcomes						Programme Specific Outcomes				Mapping Score of Cos with POs & PSOs
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**Mean Score**	**PSO1**	**PSO2**	**PSO3**	**Mean Score**	
CO1	**3**	**2**	**1**	**2**	**1**	**1.8**	**3**	**2**	**1**	**2**	
CO2	**3**	**3**	**2**	**1**	**2**	**2.2**	**3**	**3**	**1**	**2.3**	
CO3	**3**	**2**	**1**	**2**	**2**	**2**	**3**	**2**	**1**	**2**	
CO4	**2**	**3**	**1**	**1**	**2**	**1.8**	**3**	**3**	**1**	**2.3**	
CO5	**3**	**3**	**1**	**1**	**3**	**2.2**	**2**	**3**	**1**	**2**	
CO6	**2**	**3**	**1**	**1**	**3**	**2**	**2**	**3**	**1**	**2**	
Overall score for PO						**2**	**Overall score for PSO**			**2.1**	

Strongly Correlating (S) - 3 Marks
Moderately Correlating (M) - 2 Marks
Weakly Correlating (W) - 1 Mark
No Correlation (N) - 0 Mark

Teaching–Learning & Assessment Framework

Teaching Methodology Self learning	**Assessment Types** **Written Mode** CIA tests, Assignment, Practical exercises, External Examination. **Integrated Mode** Seminar, Presentation and viva voce