

**SRI SANKARA ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)**

ENATHUR, KANCHIPURAM - 631561

M.COM (GENERAL)

REGULATIONS & SYLLABUS

(Effective from the academic year 2022 – 2023)

Choice Based Credit System

PREAMBLE

The Learning Outcome-based Curriculum Framework(LOCF) is constituted by the Committee set up by the Board of Academic Council, Sri Sankara Arts and Science College (Autonomous), Enathur, Kanchipuram, as per the guidance provided by the University of Madras is desired to submit the Curriculum of M.com Program to be implemented by our college from 2022 -23 onwards. This curriculum is developed after conducting a series of meeting and consulting with all the members in the committee.

The important role of the education is to build abilities and cultivate knowledge to adopt in the society with the successful manner. Based on these aspects, it has been framed with fruitful manner to develop the attitude of the students and built their required knowledge of present scenario in the complete world. The main focus is on how to acquire the required skills and knowledge to reach their achievement in the society.

The focus of LOCF of M.Com is aimed at improving the students' abilities and helping them to become a competent business leader / entrepreneur who can contribute more and more in the society. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One of the important aspects of LOCF is to develop a commerce graduate who can understand the present and future requirement in the business and industry. It is also focused to develop the competent person to become future leaders in the industry and business.

A. Introduction

Master of Commerce is a postgraduate program for commerce studies. The course allows students to obtain the knowledge and skills needed to assume commerce positions in a wide range of organizations. Master of commerce program provides students with a solid foundation in the field of commerce and accountancy. The electives allow students to develop deeper knowledge in specific areas of interest – finance, marketing, human resource management and management of global business. It will equip students to understand how organizations work, how they are managed, and sensitize students towards national and international environments. Students centered learning focuses on skills and practices that enable lifelong learning and independent problem-solving.

B. Learning Outcome-based Curriculum Framework

The LOCF program in M.Com provides an opportunity for the students to choose courses from the prescribed courses comprising core and generic elective. The courses will be evaluated following the grading system, which is considered to be better than the conventional marks system. This will benefit the students to move across institutions within India to begin with and across the countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC guidelines will be followed.

C. Graduate Attributes (GAs)

The graduate attributes of M.Com are the summation of the expected course learning outcomes mentioned at the end of each course. Some of them are stated below.

GA1: Critical Thinking: Ability to employ critical thinking in understanding the concepts in every area of M.Com programme.

GA2: Communications skills:

- ❖ Ability to communicate various concepts of M.Com programme effectively using examples..
- ❖ Ability to use courses as a precise language of communication in other branches of human knowledge.
- ❖ Ability to communicate long standing unsolved problems.
- ❖ Ability to show the importance of their courses of M.Com as precursor to various scientific developments since the beginning of the civilization.

GA3: Employability Options: This programme will also help students to enhance their employability for jobs in different sectors.

GA4: Discipline-specific Knowledge: Capability of demonstrating comprehensive knowledge of M.Com programme and understanding of one or more disciplines which form a part of the master programme of study.

GA5: Moral and ethical awareness/reasoning: Ability to identify unethical behaviour such as fabrication, falsification or misrepresentation of data and adopting objective, unbiased and truthful actions in all aspects of their programme.

GA6: 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.

GA7: Leadership Readiness/Qualities: Capability for mapping out the tasks in a team or an organization, self-motivating and inspiring team members to engage with the team objectives/vision; and using management skills to follow the mapped path to the destination in a smooth and efficient way.

GA8: Analytical Reasoning and Problem Solving: Ability to analyze the results and apply them in various problems appearing in different courses. Capability to solve problems by using research-based knowledge and research methods including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.

GA9: Lifelong learning: Ability to think, acquire knowledge and skills through logical reasoning and to inculcate the habit of self-learning.

GA10: Self-directed learning: Ability to work independently and do in-depth study of various notions of courses of M.Com Programme.

GA11: Research-related skills: Develop a sense of inquiry and capability for asking relevant and intelligent questions, problematizing, synthesizing and articulating; ability to recognize and establish 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.

D. QUALIFICATION DESCRIPTORS (QDs)

The qualification descriptors for M.Com Programme may include the following. The graduates should be able to:

a) Demonstrate

- i)** A fundamental/systematic or coherent understanding of the academic field of Commerce and Accountancy, its different learning areas like Income Tax and Tax planning, financial management, Personnel management, marketing management, customer relationship management, Corporate Laws, GST and its linkages with related disciplinary areas/subjects.
- ii)** Procedural knowledge that creates different types of professionals related to different areas of study in commerce and accountancy outlined above, including research and development, teaching and government and public service;
- iii)** Skills in areas related to specialization area relating the subfields and current developments in the academic field of commerce and accountancy.

b) Use knowledge, understanding and skills required for identifying problems and issues relating to management, collection of relevant quantitative and/or qualitative data drawing on a wide range of sources from various real life case studies and their application, analysis and evaluation using methodologies as appropriate to management for formulating new theories and concepts.

c) Communicate the results of studies undertaken accurately in a different context using the main concepts, constructs and techniques of management. Develop communication abilities to present these results in technical as well as popular science meetings organized in various universities and other private organizations.

- d) Ability to meet one's own learning needs, drawing on a range of current research and development work and professional materials and interaction with other people around the world.
- e) Apply one's knowledge of commerce and accountancy to new/unfamiliar contexts to identify and analyze problems and issues and solve complex problems in related areas with well-defined solutions.
- f) Demonstrate commerce and accountancy related techniques of commerce related job trades and employment opportunities.
- g) Contexts and to identify and analyze problems and issues and seek solutions to real-life problems. Demonstrate subject-related and transferable skills that are relevant

E. Program Specific Outcomes (PSO)

PSO1. Commerce:

The two year M.Com program enables the students to gain a thorough knowledge in the fundamentals of Commerce and Finance.

PSO2. Problem Analysis:

The all-inclusiveness of the course ensures that students are turned up to date in advanced accountancy. Courses from the introductory level, effective development will also progress to the valuing and organizational levels.

PSO3. Commerce Students and Society:

This equips the students to face the modern day challenges in commerce and Industry. Also enable them to meet the requirements of corporate sector.

PSO4. Ethics:

Apply ethical principles and commit to the professional ethics and norms.

PSO5. Environment and Sustainability:

To understand the impact of responsibility of pursuing the environment and demonstrate the need for sustainable development.

PSO6. Individual and Team Work:

Function effectively as an individual and as member or leader in diverse teams in multi – disciplinary settings.

PSO7. Project Management and Finance:

Demonstrate the knowledge of the understanding of the fundamental principle of managing a project and apply the same in one's own work as a member and as a leader of a team, to manage project in a multi-disciplinary environment.

PROGRAM OUTCOMES FOR M.COM., DEGREE

- ❖ Enriching the knowledge in theoretical and practical aspects.
- ❖ Developing research aptitude among the students and encouraging them to take up research projects and publish research papers.
- ❖ Enabling the students to come out successfully in competitive examinations.
- ❖ Developing students' skills, based on current trends by offering Job oriented, Entrepreneurial, certificate courses and Value-added courses.

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO7
PO 1	✓	✓	✓				✓
PO 2	✓	✓	✓			✓	
PO 3		✓	✓				
PO 4			✓	✓	✓	✓	✓

F. REGULATIONS - CHOICE BASED CREDIT SYSTEM

1. CONDITIONS FOR ADMISSION

A candidate who has passed the B.Com. B.Com/B.A (Corporate Secretaryship), B.Com (Accounting & Finance) B.C.S., B.B.A., B.Com (Bank Management), B.Com. (Computer Applications), B.Com./B.A.(Co-operation), B.A. (Industrial Organization) and B.Sc.(Mathematics)/ B.Sc (Statistics) or B.Sc. (Computer Science) or B.C.A. or any other UG degree with at least any two core/main papers offered at the B.Com shall be eligible for admission to M.Com Degree Program.

2. ELIGIBILITY FOR THE AWARD OF DEGREE

A candidate shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study in a college affiliated to the University for a period of not less than two academic years, passed the examination of all the four semesters prescribed earning 90/91 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION OF THE COURSE

The duration of the course is for two academic years consisting of four semesters.

4 . EXAMINATION

There shall be four semester examinations: first semester examinations at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year respectively.

5. COURSE OF STUDY AND SCHEME OF EXAMINATIONS

NAME OF THE COURSE - M.Com (General)

The scheme of examinations for different semesters shall be as follows:

Vide **APPENDIX – B**

The following procedure to be followed for Internal Marks:

Theory Papers: Internal Marks 25

Best Two tests out of 3	15 marks
Attendance	5 marks
Assignment/Seminar	5 marks
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	25
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Practical: Internal Marks 40

Attendance	5 marks
Practical Test best 2 out of 3	30 marks
Record	5 marks
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	40

Project:

Internal Marks	best 2 out of 3 presentations	20 marks
Viva		20 marks
Project Report		60 marks

6. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT

SEMESTERS:

- (i) Candidates shall register their names for the First semester examination after the admission in the PG courses.
- (ii) Candidates shall be permitted to proceed from the First Semester upto the Final Semester irrespective of their failure in any of the Semester Examination subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subject) Semester subjects.

- (iii) Candidates shall be eligible to proceed to the subsequent semester, only if they earn, sufficient attendance as prescribed therefore by the Syndicate from time to time. Provided in case of candidate earning less than 50% of attendance in any one of the semester due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorised Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidate shall have to repeat the missed semester by rejoining after completion of final semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

7. PASSING MINIMUM

- a) There shall be no Passing Minimum for Internal.
- b) For External Examination, Passing Minimum shall be of 50% (Fifty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.
- c) In the aggregate (External + Internal) the passing minimum shall be of 50% .
- d) Grading shall be based on overall marks obtained (internal + external).

8. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secured not less than 60% of aggregate marks (Internal + External) in the whole examination shall be declared to have passed the examination in the First Class.

All other successful candidates shall be declared to have passed in Second Class.

Candidates who obtain 75% of the marks in the aggregate (Internal + External) shall be deemed to have passed the examination in First Class with Distinction, provided they pass all the examinations (theory papers, practical, project and viva-voce) prescribed for the course in the First appearance.

9. GRADING SYSTEM

The term grading system indicates a Seven (7) Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade.

SEVEN POINT SCALE (As per UGC notification 1998)

GRADE	GRADE POINT	PERCENTAGE EQUIVALENT
'O' = Outstanding	5.50 – 6.00	75 – 100
'A' = Very Good	4.50 – 5.49	65 – 74
'B' = Good	3.50 – 4.49	55 – 64
'C' = Average	3.00 – 3.49	50 – 54
'D' = Below Average	1.50 – 2.99	35 – 49
'E' = Poor	0.50 – 1.49	25 – 34
'F' = Fail	0.00 – 0.49	0 - 24

10. RANKING

Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking / Distinction.

Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to the reasons as furnished in the Regulations under “Requirements for Proceeding to subsequent Semester” are only eligible for Classification.

11. PATTERN OF QUESTION PAPER

PART –A (50 words): Answer 10 out of 12 Questions 10 x 1 = 10 marks

PART –B (200 words): Answer 5 out of 7 Questions 5 x 5 = 25 marks

PART –C (500 words): Answer 4 out of 6 Questions 4 x 10 = 40 marks

12. EVALUATION AND GRADING SYSTEM

The performance of a student in each paper is evaluated in terms of percentage of marks with a provision for conversion to grade points (GP). Evaluation for each paper shall be done by a continuous internal assessment by the concerned paper teacher as well as by an end semester examination and will be consolidated at the end of the course. The term grading system indicates a Ten Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External examinations, grade points and letter grade.

Once the marks of the Internal and End-semester examinations for each of the papers are available, they will be added. The marks thus obtained will then be graded as per details provided in table.

The sum of total performance in each semester will be rated by **Grade Point Average (GPA)** while the continuous performance from the second semester onwards will be marked by **Cumulative Grade Point Average (CGPA)**. These two are calculated by the following formula.

$$\text{GPA} = \frac{\text{Sum of [Credits acquired * Grade points]}}{\text{Sum of Credits acquired}}$$

For the calculation of Grade Point Average (GPA), G_i is the grade point awarded; C_i is the credit units earned for the i^{th} paper.

$$\text{CGPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

Where ' C_i ' is the Credit earned for the paper i in any semester; " G_i " is the Grade Point obtained by the student for the paper i and ' n ' is the number of papers **passed** in that or **CGPA = GPA** of all the papers starting from the first semester to the current semester.

13. APPEARANCE FOR IMPROVEMENT:

Candidates who have passed in a theory paper / papers are allowed to appear again for theory paper / papers only once in order to improve his/her marks, by paying the fee prescribed from time to time. Such candidates are allowed to improve within a maximum period of 10 semesters counting from his/her first semester of his/her admission. If candidate improve his marks, then his improved marks will be taken into consideration for the award of Classification only. Such improved marks will not be counted for the award of Prizes / Medals, Rank and Distinction. If the candidate does not show improvement in the marks, his previous marks will be taken into consideration.

No candidate will be allowed to improve marks in the Practical, Project, Viva-voce, Field work.

14. TRANSITORY PROVISION:

Candidates who have undergone the course of study prior to the academic year 2022-2023 will be permitted to appear for the examinations under those Regulations for a period of three years i.e., up to and inclusive of April/May 2025 Examinations. Thereafter, they will be permitted to appear the examination only under the Regulations then in force.

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SCHEME OF EXAMINATIONS

APPENDIX- B

FIRST SEMESTER

Course Components	Code	Subjects	Ins. Hrs./ Week	Credits	Exam. Hours	Max. Marks		
						CIA	External	Total
Core Paper – I	Com 201	Advanced Corporate Accounting and Accounting Standards *	6	4	3	25	75	100
Core Paper - II	Com 203	Advanced Financial Management *	6	4	3	25	75	100
Core Paper – III	Com 205	Organizational Behaviour	5	4	3	25	75	100
Core Paper – IV	Com 207	Managerial Economics	5	4	3	25	75	100
Elective I \$		Accounting for Specialized Institution	6	3	3	25	75	100
Soft Skill – I		Essentials of language and communication – I	2	2	-	40	60	100
			30	21				

Note:

1. *Composition of marks: 80 % problems and 20 % theory.
2. \$ Electives are to be chosen from the Groups of Electives listed at the end.

SECOND SEMESTER

Course Components	Code	Subjects	Ins. Hrs./ Week	Credits	Exam. Hours	Max. Marks		
						CIA	External	Total
Core Paper – V	Com 202	Applied Costing *	6	4	3	25	75	100
Core Paper – VI	Com 204	Advanced Business Statistics *	5	4	3	25	75	100
Core Paper - VII	Com 206	Corporate Laws	5	4	3	25	75	100
Elective - II \$		Basics of GST	6	3	3	25	75	100
Extra Disciplinary Elective – I		Paper – I Marketing Research	6	3	3	25	75	100
Internship				2	-	-	-	100
Soft Skill – II		Spoken and Presentation Skills – Advanced Level	2	2	-	40	60	100
			30	22				

Note:

1. * Composition of marks: 80 % problems and 20 % theory.
2. \$ Electives are to be chosen from the Groups of Electives listed at the end.

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the Internship. The Internship report shall be evaluated by the two examiners within the Department of the College. The marks shall be sent to the University by the College and the same will be included in the Third Semester Statement of Marks.

THIRD SEMESTER

Course Components	Code	Subjects	Ins. Hrs./ Week	Credits	Exam Hours	Max. Marks		
						CIA	External	Total
Core Paper -VIII	Com 209	Research Methodology	5	4	3	25	75	100
Core Paper – IX	Com 211	Accounting for Managerial Decisions*	4	4	3	25	75	100
Core Paper – X	Com 213	Fundamentals of Information Technology	5	4	3	40 (Practical)	6 (Theory)	100
Elective-III \$		Compensation Management and Employee Welfare Laws	5	3	3	25	75	100
Elective-IV \$		Income Tax and Tax Planning*	5	3	3	25	75	100
Extra Disciplinary Elective-II		Paper – II Business Ethics, Corporate Governance & Social Responsibility	4	3	3	25	75	100
Soft Skill – III		Life and Managerial Skills	2	2	-	40	60	100
			30	23				

Note:

1. * Composition of marks: 80 % problems and 20 % theory.
2. \$ Electives are to be chosen from the Groups of Electives listed at the end

FOURTH SEMESTER

Course Components	Code	Subjects	Ins. Hrs./ Week	Credits	Exam. Hours	Max. Marks		
						CIA	External	Total
Core Paper – XI	Com 208	Entrepreneurial Development and Project Finance	6	4	3	25	75	100
Core Paper – XII	Com 210	Derivative Management	5	4	3	25	75	100
Core Paper – XIII	Com 212	Merchant Banking and Financial Services	6	4	3	25	75	100
Core Paper - XIV	Com 214	Project Plus Viva-voce*	5	8		40	160 [@]	200
Elective – V \$		Personnel Management	6	3	3	25	75	100
Soft Skill – IV		Computing skills	2	2	-	40	60	100
			30	25				

Note:

1. \$ Electives are to be chosen from the Groups of Electives listed at the end
2. @ Viva-voce examination carries 40 Marks and Project Report carries 120 Marks
3. * Project Viva-voce is considered equivalent to two core papers. Hence, a College may choose to offer the following two core papers in lieu of the Project Viva-voce

Core Paper – XVI	Com 216	Consumer Behavior		4	3	25	75	100
Core Paper – XVII	Com 218	Financial Markets and Institutions		4	3	25	75	100

Revised List of Electives

(Students can choose any five electives from the following list)

- a) Accounting for Specialized Institutions
- b) Income Tax and Tax Planning
- c) Accounting for Decision Making
- d) Total Quality Management
- e) Basics of GST
- f) Personnel Management
- g) Compensation Management and Employee Welfare Laws
- h) Change Management
- i) Managerial Behavior and Effectiveness
- j) Human Resources Accounting and Audit
- k) CRM and Relationship Marketing
- l) Investment analysis and Portfolio (Theory)
- m) Consumer Rights and Education
- n) Advertising and Salesmanship
- o) International Marketing

Course Title	PAPER - I Advanced Corporate Accounting and Accounting Standards
Credits	04
Hours/Week	06
Category	Major Core (MC) - Theory
Semester	1
Regulation	2022-2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To impart knowledge on corporate accounting methods and procedures. To develop skills in the preparation of financial statements and their analysis. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Advanced problems in issue of shares and debentures - Issue and Allotment of Equity and Preference Shares– Redemption of Preference Shares–Underwriting of Shares -Determining the Liability of Underwriters – Firm Underwriting.	14	CO1	K1
II	Company Final Accounts – Schedule III – Managerial Remuneration Schedule V – Depreciation Accounting Schedule II (Theory Only) – Profit or Loss Prior to Incorporation - Preparation of Company Final Accounts.	12	CO2	K2
III	Holding Company Accounts - Consolidation of Balance Sheets and Profit and Loss Accounts – Inter-Company Owings and unrealised profits. Order of Payments – Preferential Creditors – Liquidator's Remuneration - Liquidator's Final Statement of Account - Statement of Affairs and Deficiency Account.	14	CO3	K3
IV	Acquisition of Business, Amalgamation, Absorption and External Reconstruction.	10	CO4	K4
V	Basic Postulates of Accounting Theory and Generally Accepted Accounting Principles and Practices Recommended by the ICAI -Mandatory Accounting Standards (AS) Issued by the ICAI – Introduction to Ind AS.	10	CO5	K5

REFERENCE BOOKS

1. R.L. Gupta and Radhasamy, –Advanced Accounting, S.Chand & Sons Publisher, New Delhi.
2. M.C. Shukla & T.S.Grewal, —Advanced Accounting, S.Chand & Sons, New Delhi.
3. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
4. Arulanandam & Raman, –Advanced Accounting, Himalaya Publishing House, Mumbai
5. S.P. Iyengar, –Advanced Accounting, Himalaya Publishing House, Mumbai
6. Reddy T.S.& Murthy,A, Corporate Accounting, Margham Publications, Chennai.

Web Recourses

www.accountingcoach.com

COURSE OUTCOMES

CSO	STATEMENTS	BLOOM'S LEVEL
CO1	Gaining accounting knowledge on issue of shares, debentures and preparation of final accounts of companies.	K1
CO2	Acquiring Knowledge about the conditions of redemptions of preference shares and calculation of profit prior to incorporation.	K2
CO3	Increase their knowledge to prepare consolidated balance sheet and applying procedures related to acquisition, amalgamation and absorption of companies.	K3
CO4	Improve their knowledge related to preparation of liquidator's final statement of account and statement of affairs when dissolution of companies.	K4
CO5	Gaining knowledge in related to apply accounting standards to preparation of financial statements.	K5

Course Title	PAPER – II Advanced Financial Management
Credits	04
Hours/Week	06
Category	Major Core (MC) - Theory
Semester	1
Regulation	2022-2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To gain knowledge of principles and concepts used in financial decisionmaking; To be able to find out the best course of action among several financial options; To learn to value different financial products; and gain the understanding to apply financial concepts and principles in overall management of an employee. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction – finance functions – financing decisions - Sources of Finance – critical appraisal of different securities and bonds as sources of finance – financial planning – problems in financial forecasting- Role of Financial Manager in Financial Management- Organization of Finance Function; and Emerging role of Finance Managers in India.	14	Co1	K1
II	Concept and Measurement of Cost of Capital Importance and concept- Operating Leverage; Financial Leverage; and Combined Leverage. - EBIT-EPS analysis -Capital Structure Cost of Capital and Valuation Capital Structure Theories; Net Income Approach; Net Operating Income (NOI) Approach; Modigliani-Miller (MM) Approach;	12	Co2	K2
III	Capital Budgeting – Principles and Techniques: Nature of Capital Budgeting, and Capital Budgeting Practices in India- Capital Budgeting – Estimating cash flows present value of cash flows -evaluation of alternative investment proposals - Additional Aspects Net Return Value;	14	Co3	K3

	Internal Rate of Return; Profitability Index Methods			
IV	Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models-Walters Model- Gordons Model - M.M. Model- Hypothesis Model	10	Co4	K4
V	Working Capital - Meaning and importance - Factors Influencing Working Capital-Determining (or) Forecasting of Working Capital requirements-Working Capital Operating cycle.	10	Co5	K5
Reference Books <ol style="list-style-type: none"> 1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008. 2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005. 3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008. 4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008. Web Resources				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	To knowledge of principles and concepts used in financial decision making;	K1
CO2	To find out the best course of action among several financial options;	K2
CO3	Learn to value different financial products; and gain the understanding	K3
CO4	Learn to Provisions on Dividend Payment in Company Law	K4
CO5	To knowledge of Meaning and importance - Factors Influencing Working Capital	K5

Course Title	PAPER – III Organizational Behaviors
Credits	04
Hours/Week	05
Category	Major Core (MC) – Theory
Semester	1
Regulation	2022-2023
<p>Course Objectives:</p> <p>The students will be able to-</p> <p>To understand the models of Organizational behavior and individual of organizational behavior.</p> <p>To Analyse different leadership theories and styles.</p> <p>To comprehend the various theories of Motivation.</p> <p>To Gain an in-depth knowledge on Change Management and organisational Development.</p> <p>To become aware of stress and burnout at work place.</p>	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Organizational Behaviour - Meaning - Elements - Need-Approaches - Models - Global Scenario.	14	Co1	K1
II	Individual Behaviour-Personality -Learning - Attitudes - Perception - Motivation - Relevance to Organizational Behaviour - Group behaviour -Group Dynamics- Group Norms – Group Cohesiveness–Their relevance to Organizational Behaviour.	12	Co2	K2
III	Organizational communication -Meaning, Importance, Process, and Barriers - Methods to reduce barriers - Principles of effective communication - Stress -Meaning - Types - Stress management.	14	Co3	K3
IV	Organizational Dynamics – organizational Effectiveness – Meaning, Approaches – Organisational culture – Meaning, Significance – organizational Climate – Implications on organizational Behaviour.	10	Co4	K4
V	Organizational change–Meaning – Resistance to change -	10	Co5	K5

	Management of change – Employee counseling - Organizational conflicts.			
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Reference Books

1. Mishra – Organizational Behaviour - Vikas Publishing House Pvt. Ltd
2. Chandran - Organizational Behaviour- Vikas Publishing House Pvt. Ltd.
3. L.M.Prasad – Organizational Behaviour - 3rd Edition Reprint –Sultan Chand & Sons.
4. Gupta.Shahi.K & Joshi Rosy Wahia, 2004 – Organizational Behaviour - 1stEdition – Kalyani Publishers.
5. Gregory Moorhead, Ricky W.Griffin – Organizational behavior - Published by Bixtantra.
6. Chauhan R.K.- Organisational Behaviour- Tamilnadu Book House.

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Get a good insight into the basic concepts, conceptual foundations and importance of organizational behaviour.	K1
CO2	Explain the concepts of perception and attributes, attitude, personality and study the types and theories of personality shaping.	K2
CO3	Understand the stages of group development, group cohesiveness and motivational, leadership concepts, styles and theories of leadership.	K3
CO4	Analyze the difference between power and authority and learn the process of knowledge management of emotional intelligence in contemporary business organization.	K4
CO5	Evaluate the nature of conflicts and types of functionality and functionality in handling grievances and managing stress.	K5

Course Title	PAPER – IV Managerial Economics
Credits	04
Hours/Week	05
Category	Major Core (MC) – Theory
Semester	1
Regulation	2022-2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. Familiarize the economic theories and law of variable proportion. 2. Make the students to understand the demand determinants. 3. Acquire knowledge in production function, cost and revenue and break even analysis. 4. Lay a foundation on economic models for demand & supply, pricing decisions. 5. Assess the effects of business cycle in a business and industrial sickness. 	

SYLLABUS				
UNIT	Content	Hrs	COs	Cognitive Level
I	Nature and Scope of Managerial Economics - Business Decisions and Economic Analysis - Economic Theory and Managerial Economics - Managerial Economist's Role and Responsibility - Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firms.	14	Co1	K1
II	Demand Concepts - Demand Determinants - Demand Distinctions -Demand Forecasting Techniques - Demand forecasting for consumer goods and capital goods-Use of business indicators-Types of elasticity.	12	Co2	K2
III	Cost Concepts - Cost Classification - Cost Function - Cost-Output Relationship - Break Even Analysis - Managerial Uses of Cost Functions - Production Concepts and Analysis - Laws of Production.	14	Co3	K3
IV	Market Structure- Pricing and output general equilibrium -Product policy, rates, Promotion and Market strategy-Advertising rates model - Advertisement budgeting .	10	Co4	K4
V	Pricing Objectives - Pricing methods and approaches - Price discrimination, Product line pricing - Profit	10	Co5	K5

	planning and Cost control - Business cycle and Policies.			
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Reference Books

1. Peterson, Managerial economics, 4th edition - Pearson education - New Delhi.
2. Sampat Mokherjee, Business and Managerial Economics, New Central Book Agency, Calcutta.
3. Sankaran S, Managerial Economics Margham Publications, Chennai.
4. Dwivedi D.N, Managerial Economics, Vikas-New Delhi.
5. Varshney & K.L. Maheshwari, Managerial Economics-Sultan Chand & Sons, New Delhi.

Web Resources

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Acquire the knowledge about the nature and scope of Managerial Economics.	K1
CO2	Understand the role of Managerial Economist, goal of corporate enterprises, demand determinants and types of market.	K2
CO3	Have thorough knowledge about various types of costs and revenues and Break Even Analysis.	K3
CO4	Analyse the role of managerial economist in demand analysis, cost and production analysis.	K4
CO5	Evaluate the value of enterprises, pricing and output decisions, business cycles.	K5

Course Title	Elective I - Accounting for Specialized Institution
Credits	03
Hours/Week	06
Category	Elective Core (EC) – Theory
Semester	1
Regulation	2022-2023
<p>Course Objectives: The students will be able</p> <ol style="list-style-type: none"> 1. To provide in-depth understanding about the accounting practices to be followed to maintain the accounts of various specialized institutions. 2. To update the knowledge of accounting standards for specified nature of accounts. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Accounting for banking companies	14	Co1	K1
II	Accounting for insurance companies (both life and non-life)	12	Co2	K2
III	Double account system – meaning - differences between single and double account system, advantages and disadvantages of double account system – preparation of final accounts of electricity companies	14	Co3	K3
IV	Accounting for price level changes -Social responsibility accounting - Human resources accounting.	10	Co4	K4
V	Accounting for Educational Institutions - Voyage Accounts – Accounting for package and containers - Accounting for Investments AS 13.	10	Co5	K5

Reference Books

1. Maheshwari S N, Advanced Accounting, Vol.II, Vikas Delhi

2. Shukla and Grewal, Advanced Accounting, Vol.II, S. Chand and Sons, New Delhi 3. Gupta R L and Radhaswamy, Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi 4. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, New Delhi 5. Reddy T.S. & Murthy, A, Corporate Accounting, Vol.II, Margham Publications, Chennai.
Web Resources www.accountingcoach.com www.accountingstudyguide.com

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Acquiring knowledge to Preparation Profit and Loss a/c and Balance Sheet of Banking Companies.	K1
CO2	Acquiring knowledge to prepare Revenue account and Balance Sheet Insurance Companies.	K2
CO3	Gaining knowledge to apply the procedures of double account system and preparation of final account of Electricity Companies.	K3
CO4	Gaining knowledge in related to accounting for price level changes	K4
CO5	Acquiring knowledge on accounting for package and containers through voyage account.	K5

Course Title	PAPER – V Applied Costing
Credits	04
Hours/Week	06
Category	Major Core (MC) - Theory
Semester	II
Regulation	2022-2023
<p>Course Objectives:</p> <p>The students will be able to-</p> <p>To familiarize the students with the various cost concepts and elements of cost.</p> <p>To ascertain the cost of the product at each stage of the manufacturing.</p> <p>To learn the various decision making techniques under marginal costing.</p> <p>To apply different methods and techniques of cost control.</p>	

SEMESTER -II

To apply the concept of Activity based costing, Transfer Pricing and Just-in-time approach.

SYLLABUS				
UNIT	CONTENT	Hrs	CO_s	Cognitive Level
I	Installation of costing system - Records required to be maintained under the Companies Act - Management control and Information system - Cost reduction and Cost control techniques - Control over wastages, scrap, spoilage and defectives.	10	CO1	KL1
II	Meaning of Process Costing - Characteristic Features - Types of Industries using Process Costing- Advantages - Disadvantages - Process losses - Inter Process Profits - Work in Progress and Equivalent Production - Joint Product Costing -By Product Costing - Inter Process Profit - Calculation of Normal Loss and Abnormal Loss. - Overhead Variances - Sales Variances.	12	CO2	KL2
III	Marginal costing - Salient features - Marginal costing and absorption costing - Break Even analysis -Cost -Volume-profit analysis - Application of Marginal costing for Business decision making - Determination of sales mix - Exploring new markets - Make or buy decisions- Change versus status quo – Expand or contract - Shut down	12	C03	KL3
IV	Standard costing - Applicability - Advantages - Limitations Basis for Standards - Setting Standards - Revision of Standards - Standards of Material, Labour, Overheads, Sales - Variance Analysis - Computation of Variances - Direct Material Variance - Direct Labour Variance - Overhead Variances - Sales Variances.	14	C04	KL4

V	Activity based costing–Meaning and concept-Characteristics of ABC-Benefits from adoption of ABC - Transfer Pricing - Just in Time Costing (JIT) - Cost Audit.	12	C05	LK5
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Reference Books

1. S.P.Jain and K.L.Narang, Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. S.P. Iyengar, Cost Accounting, Sultan Chand and Sons, New Delhi.
3. S.N.Maheswari Advanced Cost and Management Accounting, Sultan Chand and Sons, New Delhi.
4. V.K.Saxena, C.D.Vashist, Management Accounting, Sultan Chand Sons, New Delhi.
5. R.S.N Pillai and Bhagavathi, Cost Accounting, S.Chand Publishers, New Delhi.
6. T.S.Reddy, Y. Hari Prasad Reddy, Cost Accounting, Margham Publications.

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Acquire the knowledge about the nature and scope of Managerial Economics.	KL1
CO2	Understand the role of Managerial Economist, goal of corporate enterprises, demand determinants and types of market	KL2
CO3	Have thorough knowledge about various types of costs and revenues and Break Even Analysis.	KL3
CO4	Analyse the role of managerial economist in demand analysis, cost and production analysis.	KL4
CO5	Evaluate the value of enterprises, pricing and output decisions, business cycles.	KL5

Course Title	PAPER – VI Advanced Business Statistics
Credits	04
Hours/Week	05
Category	Major Core (MC) - Theory
Semester	II
Regulation	2022-2023
Course Objectives: The students will be able to- To measure and analyse the strength of the relationship between two or three variable using a correlation analysis. To calculate probabilities of events in discrete sample space and conditional probabilities of	

events using Baye's theorem.

To describe the testing hypothesis for small and large samples.

To explain the concept of analysis of variance and use them to investigate factorial dependence.

To produce a significant test of hypothesis concerning the value of population mean based on t-distribution, F-test, χ^2 -test.

SYLLABUS

IV	Chi square distribution- Characteristics and application- test of goodness of fit and test of independence.	14	C04	KL4
V	F distribution- testing equality of population variances- Analysis of variance-one way and two way classification.	12	C05	LK5
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Correlation– types of Correlation– Karl Pearson's Coefficient of correlation – Rank correlation Coefficient– Regression – Regression equations– partial and multiple correlation (up to three variables) – partial and multiple regressions (up to three variables)	10	CO1	KL1
II	Theory of probability-probability rules-Bayes theorem-Probability distribution- Characteristics and application of Binomial, Poisson and normal distribution	12	CO2	KL2
III	Sampling- sampling methods- sampling error and standard error- relationship between sample size and standard error. Testing hypothesis- testing of means and proportions-large and small samples- Z test and t test.	12	C03	KL3

Reference Books

1. S P Gupta, Statistical methods, Sultan chand & Sons, New Delhi
2. D C Sancheti and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi.
3. J.K.Sharma, Business Statistics-Pearson Education.

4. Business Statistics and O.R., Dr.S.P. Rajagopalan & Dr.R.Sattanathan, Tata Mc Graw Hill Publications.
5. P.R. Vittal, quantitative Techniques, Margham Publications, Chennai
Web Resources

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Predict the value of any independent variable to the value of dependent variable using linear regression analysis.	KL1
CO2	Sketch the concept of probability distribution to real world problems involving various distributions like Binomial, Poisson and Normal distributions.	KL2
CO3	Produce a significant test of hypothesis concerning the value of population means and proportion based on Normal distribution.	KL3
CO4	Discuss about goodness of fit for given data.	KL4
CO5	Produce a significant test of hypothesis concerning the value of population mean based on t-distribution, F-test, χ^2 -test.	KL5

Course Title	PAPER – VII Corporate Laws
Credits	04
Hours/Week	05
Category	Major Core (MC) – Theory
Semester	II

Regulation	2022-2023
Course Objectives:	
The students will be able to-	
To impart knowledge on new amendments in corporate laws	

To provide an exposure on the recent amendments in corporate laws

Reference Books				
1. N.D. Kapoor, Elements of Company Law, Sultan Chand & sons, New Delhi.				
SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	2. Company Acts, 1956 (Acts and Rules). 3. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi. 4. Gulshan S.S. A Hand book of Corporate Laws, S. Chand & Co, New Delhi. 5. Kishor M.C. Mercantile Law, Vikas Publishing House New Delhi. 6. S.K. Chakrabarti, M.C. a Manual of Mercantile Law, S. Chand & Co., New Delhi.		CO1	KL1
Web Resources	Information Technology Act: Intellectual Property Rights - Patents Act - Foreign Exchange Management Act - 2000 (FEMA) - Competition Act - 2002.	12	CO2	KL2
III	SEBI ACT - SEBI Regulations - Corporate Governance - Transparency and Disclosures - Latest trends. Audit Committee. Nolin Committee	12	C03	KL3
IV	Environment Protection Act - 1986. Power of Government - Air (Prevention and Control of Pollution) Act, 1981. Water (Prevention and Control of Pollution) Act, 1974.	14	C04	KL4
V	Consumer Protection Act, 1986-Competition Act 2002-DefinitionsCompetitive agreements-Abuse of dominant position-combination-regulation of combinations-competition commission of India, duties, Powers and functions of Commission-Competition Appellate Tribunal.	12	C05	LK5

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Elaborate the Foreign Exchange Management Act. 1999	KL1

CO2	Acquire knowledge on SEBI guidelines on Capital Market operations & its powers and functions	KL2
CO3	Identify the important role played by Information Technology Act, 2000	KL3
CO4	Compare and contrast the formulation of Environment Protection Act, 1986 and the Rights to Information Act, 2005	KL4
CO5	Demonstrate the purpose of Consumer Protection Act, 1986.	KL5

Course Title	Elective Paper II– Basics of GST
Credits	03

Hours/Week	06
Category	Electives
Semester	II
Regulation	2022-2023
To enable the students to gain knowledge of Goods and Service Tax(GST)	
To enable the students to gain knowledge of the Value of taxable goods and services.	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	GST - The Road Begins -Draft Model GST Law - Positives –Negatives- Levy - Territorial jurisdiction of GST - Taxable Event - Consideration - Levy and collection of GST - Composition levy - Place and Time of Supply - Definitions of Goods & Services - Time of supply.	10	CO1	KL1
II	Valuation - Value of taxable goods and services- Valuation Rules -Special Transactions - Job work - Electronic Commerce -Input Tax Credit - Input tax credit - Input Service Distributor -Refunds - Refund - Interest on refund.	12	CO2	KL2
III	Compliances - Registration - Invoices, credit and debit notes - Payment of tax - Tax deducted at source - Returns - Accounts and Records - Assessment, Audit and Inspection - Assessment - Audit - Inspection - Interest, Penalty and Prosecution - Interest - Offences and Penalties – Prosecution.	12	C03	KL3
IV	Demand and Appeals - Demand - Appeals - CGST-SGST -IGST-Alternate Dispute Resolution Mechanism - Authority of Advance Ruling - Settlement of cases.	14	C04	KL4

V	Demand and Appeals - Demand - Appeals - CGST- SGST -IGST-Alternate Dispute Resolution Mechanism - Authority of Advance Ruling - Settlement of cases.	14	C04	KL4
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<p>1. Reference Books</p> <p>2. Swetha Jain GST Law & Practice, Taxmann Publishers, July 2017.</p> <p>3. V.S.Daty - GST - Input Tax Credit - Taxmann Publishers. 2nd Edition, Aug 2017.</p> <p>4. C.A.AnuragPandy - Law & Practice of GST - Sumedha Publication House 2017.</p> <p>5. Dr.Vandana Banger - Beginner's - Guide Aadhaya Prakahan Publishers - 2017.</p> <p>6. Dr.M.Govindarajan - A Practical Guide - Centax Publishers - July 2017.</p> <p>7. Nitya Tax Associates ,Taxmann Publications</p> <p>8. Shree Gurukripa's Institute of Management – GST Self Learning</p>
<p>Web Resources</p> <p>1. www.gstjockey.com</p> <p>2. www.gst.gov.in</p> <p>3. http://gstpanacea.com</p> <p>4. http://taxheal.com</p>

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S
CO1	Get a better understanding of the features, and benefits of GST	KL1
CO2	Master the important definitions on GST	KL2
CO3	Appreciate the registration procedure relating to GST	KL3
CO4	Understand the various aspects of assessment of GST	KL4
CO5	Gain a better knowledge on the important provisions of GST	KL5

Course Title	Extra-Disciplinary Paper I - Marketing Research
Credits	03
Hours/Week	06
Category	Extra-Disciplinary Paper I
Semester	II
Regulation	2022-2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. To enable the students to learn about the concepts of marketing research 2. To facilitate the students to know about the importance of research design. 3. To teach the students on the methods of data collection. 4. To make the students to understand the various aspects of the ethics. 5. To enable the students to learn about the preparation and presentation 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Marketing research-Nature, Scope and Importance of Research for International Marketing Decisions – Defining the Marketing Research Problem –The International Marketing Research Plan - Research proposal- Steps in Marketing Research.	10	CO1	KL1
II	Research design - Exploratory research - Descriptive research - Causal Research – Experimentation – International Consumer Research - Global Competitiveness in Marketing Research - Survey Research.	12	CO2	KL2
III	Data collection - primary data - Secondary data - Types, Merits and Limitations-Methods of Collection - Processing of collected data-Management Information System	12	C03	KL3
IV	Ethics in International Marketing Research – Treatment of respondents, buyer and Researchers-	14	C04	KL4

	International Code of Marketing Research practice.			
V	Application of Marketing Research - Product Research - Motivation Research- Report Presentation and Preparation - presentation of Research project - Future of Marketing Research in India.	12	C05	LK5

Reference Books

1. Philip Kotler-Marketing Management and Control-Asian perspectives-Prentice Hall of India 1999 (The Millennium Edition).
2. Boyd Harper W. and Ralph Westfall-marketing research-text and cases-Richard D.Irwin Inc. Indian Edition.
3. Schreir Fredric T. Modern Marketing research, World Wide publishing company.Inc.
4. Dr.D.D Sharma - Marketing research-Sultan Chand & Sons, New Delhi.
5. Donald Tull and Deli Hawkins, Marketing research, Macmillan.
6. Kumar V, -International Marketing Research|| Prentice Hall India.
7. Rajendra Nargundkar, Marketing Research|| Tata McGraw Hill, 2003.

Web Resources

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the concepts of marketing research and acquaint them to the usage of research in decision making.	KL1
CO2	Evaluate the global competitiveness in marketing research	KL2
CO3	Use the data collection of research in relevant areas of marketing	KL3
CO4	To develop Marketing strategies for the ethics in international marketing research	KL4
CO5	Understand the application of marketing research and its importance to the industry	KL5

SEMESTER - III

Course Title	Paper – VIII Research Methodology
Credits	04
Hours/Week	05
Category	Major core (MC)
Semester	III
Regulation	2022-23
Course Objectives: The students will be able to- To gain knowledge on types of research and research methodology. To understand the concept of Hypothesis testing & sampling techniques. To develop knowledge on measurement scales & data collection methods. To understand the steps in processing of data and tools used for analysis of data. To gain knowledge on Interpretation and Report writing techniques.	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Research -Meaning and purpose -types of research - Pure and applied, survey, case study experimental, exploratory - Research Design -Steps in selection and formulation of research problem - steps in research -review of literature.	15	CO1	KL1
II	Formulation of Hypothesis- Types, sources –Testing - sampling techniques- sampling error and sample size.	14	CO2	KL2
III	Methods of data collection -Primary and secondary data - observation -interview - questionnaire - construction of tools for data collection -testing validity and reliability -pilot study and pre-testing.	15	CO3	KL3

IV	Processing and analysis of data -editing -coding transcription- tabulation -outline of statistical analysis - descriptive statistics -elements of processing through computers -packages for analysis contents of reports - styles and conventions in reporting -steps in drafting a report.	16	CO4	KL4
V	Report writing -target audience -types of reports -	15	CO5	KL5

REFERENCE BOOKS

1. William C Emory, Business Research Methods, Richard D Irwin, NJ
2. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill
3. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
4. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

Web Resources

1. www.tutorsindia.com
2. www.springer.com
3. www.authorstream.com
4. www.socialpsychology.org

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Discuss the concept of Research, types of Research, steps in the research process & Research Design.	KL1
CO2	Formulate Hypotheses, test them and decide the appropriate sampling techniques.	KL2
CO3	Identify the different types of measurement scales, rating scales and data collection techniques.	KL3
CO4	Process and analyze the data.	KL4
CO5	Apply the underlying principles of interpretation of data for effective report writing.	KL5

Course Title	Paper IX Accounting for Managerial Decisions
Credits	04
Hours/Week	04
Category	Major core (MC)
Semester	III
Regulation	2022-23
<p>Course Objectives:</p> <p>The students will be able to-</p> <p>To understand the basic concepts of management accounting and its techniques.</p> <p>To read, interpret and analyze the financial statements.</p> <p>To impart knowledge of cash flow and fund flow statements.</p> <p>To provide an understanding of various types of budgets.</p> <p>To acquire knowledge on capital investment decisions.</p>	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Accounting for Decision making - Scope and Importance - Decision Accounting vs. Financial Accounting and Cost Accounting.	15	CO1	KL1
II	Concepts of Financial Statements - Nature - Analysis & Interpretations of financial statements - Tools - Comparative Financial statements - Common size statements - Trend analysis - Ratio analysis - Short term financial ratios- Long term financial ratios -Profitability ratios - Proprietary & Yield ratios - Turnover ratios - Financial Reporting & analysis.	15	CO2	KL1, KL2

III	Funds Flow Analysis - Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital - Construction of Funds Flow Statement - Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis - Cash from Operation - Preparation of Cash Flow Statement - Uses and Limitations - Distinction between Funds Flow and Cash Flow.	15	CO3	KL1,KL3, KL5
IV	Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets – Master budget - Zero base budgeting.	15	CO4	KL1,KL4, KL5
V	Capital Budgeting -Nature of capital budgeting- Objectives - Process- factors influencing capital budgeting decisions - Identifying relevant cash flows - Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return - Comparison of DCF techniques - Project selection under capital rationing - Inflation in capital budgeting - Risk analysis in capital budgeting.	15	CO5	KL1,KL4, KL5

REFERENCE BOOKS

1. S.N.Maheswari - Management Accounting - SultanChand & Sons, New Delhi.
2. Manmohan& Goyal – Management Accounting –Sahithiya Bhavan, Agra.\
3. R.S.N.Pillai & Bhagavathi – Management Accounting - S.Chand& Co. Ltd. New Delhi.
4. T.S.Reddy & Hari Prasad Reddy – Management Accounting –Margham Publications, Chennai.
5. A.Murthy and S.Gurusamy - Management Accounting - Vijay Nicole Imprints Private Ltd., Chennai.

COURSE OUTCOMES

<i>COs</i>	STATEMENTS	BLOOM'S LEVEL
CO1	Gain familiarity with the various concepts of management accounting and its techniques.	KL1
CO2	Gain knowledge of preparation, analysis and interpretation of financial statements. Understand the way to calculate various ratios and preparation of Financial Statement from Ratios.	KL2
CO3	Prepare cash flow and funds flow statements.	KL3
CO4	Describe the classifications of budgets and its preparation.	KL4
CO5	Gain knowledge on capital investment decisions.	KL5

Course Title	Paper –X Fundamentals of Information Technology
Credits	04
Hours/Week	05
Category	Major core (MC) 40 Marks Practical
Semester	III
Regulation	2022-23
<p>Course Objectives:</p> <p>The students will be able to-</p> <p>To offer basic skills in computer applications.</p> <p>To develop working knowledge on business related software.</p>	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Input device – output device - Number -Compliments - Logic Gates - Truth Table -Boolean algebra -Table Simplification of Boolean Function.	15	CO1	KL1, KL2,KL4,
II	Database, DBMS, RDBMS, Basic SQL Command- DDL- DML-DCL MS-ACCESS(2007) - Planning and Creating Tables - forms - Modifying Tables - Creating relational Database- Form Design- Reports Introduction to software	15	CO2	KL1,KL2

	and Language (C,C++,VB, Java			
III	MS- WORD (2007) -Creating Word Document - Editing Text - Adding and Formatting Numbers - Symbols -.Getting into Print - Creating Tables - Mail merges- Setting Page style- Templates- Spell Checks – References MS-EXCEL (2007) - Creating Tables Using EXCEL -Using Tables and Creating Graphs Inserting Functions, Manual breaks, Setting Formula finding total in a column or row, Mathematical operation - Creating Charts type of charts - Drawing. MS-POWER POINT(2007) - Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.,	15	CO3	KL1,KL3, KL5
IV	Introduction to Internet -Resources of Internet - Hardware and Software Requirement of Internet - Internet Service Providers -Creating an E-Mail Account-Sending and Receiving Messages with Attachments to our friends account - Multimedia and its Application.	15	CO4	KL1,KL4, KL5
V	Application software - Accounting packages - Statistical packages - Preparation of financial statements and statistical analysis	15	CO5	KL1,KL4, KL5
	Fundamentals of Information Technology List Of Practical Experiments <ul style="list-style-type: none"> ● Creating Mail merged documents in MS WORD for example, Interview call letters ● Typing tables in Ms Word, for example schedule of debtors ● Creating a Cash budget in MS-EXCEL ● Draw a break even analysis graph in EXCEL ● Draw a graph to compare prices across year of 			

	<p>multiple products</p> <ul style="list-style-type: none"> ● Calculate the NPV of projects using EXCEL ● Computing regression and estimating the dependent variable using EXCEL ● Preparing Flexible budget using EXCEL ● Creating a file debtors and a file of Invoices along with the debtors details (relationship) ● Creating forms of data entry and data editing for a given data file (Include validation) ● Using the query generator to extract data ● Creating a Power Point presentation to promote a product. ● Creating a PP Slide show with clip art and image files ● Spelling checking, formatting and printing in WORD ● Update files in MS-Access ● Use reports to generate summaries in Ms-Access ● Use PP Facilities to create and automate slide show (including transition) ● Computing variance analysis using EXCEL ● Using data from Ms-Access to mail, merge a document in MS-WORD ● Drawing various types of graphs in EXCEL ● Preparation of Ledger Accounts through Tally ● Preparation of Trial balance though Tally ● Computation of Means and Standard deviation through SPSS package ● Computing Correlation and Regression through SPSS Package ● Preparation of Charts and Diagrams through SPSS Package 			
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REFERENCE BOOKS

1. James A. Senn, Information Technology in Business Principles; Practices and opportunities, International Edition, Prentice Hall, 1998.
2. Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows.
3. Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt.,Ltd.,1999.

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the basic skills in computer applications.	KL1
CO2	Develop working knowledge on business related software.	KL2
CO3	Prepare PowerPoint Presentation for Marketing Products such as CREDIT CARD.	KL3
CO4	Prepare Flexible budget using EXCEL.	KL4
CO5	Computation of Means and Standard deviation through SPSS package.	KL5

Course Title	Elective-III Compensation Management and Employee Welfare Laws
Credits	03
Hours/Week	05
Category	Elective-III (E)
Semester	III
Regulation	2022-23
Course Objectives: The students will be able to- The course is designed to promote understanding of issues related to compensation management in corporate sector and public services To impart skill in designing compensation management system, policies and strategies Understanding of legal issues in the administration of compensation, welfare and social security.	

SYLLABUS

UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Compensation Management and Employees Welfare: Compensation management process. Forms of pay, Financial and non - financial compensation. Compensation Strategies, Assessing job values & relativities: Pay structures; Designing pay levels, mix and pay structures, construction of optimal pay structure. Paying for performance, skills and competence. International pay systems: comparing costs and systems: Strategic market mind set; Expatriate pay. Concept and Rationale of Employees Welfare and latest amendments in Labour Laws in India 2021.	15	CO1	KL1, KL2, KL4, KL5
II	<p>The Payment of Bonus Act, 1965 and The Payment of Wages Act, 1936: The Payment of Bonus Act, 1965: Objects; Scope and Application; Definitions; Calculation of amount payable as Bonus: Eligibility and Disqualifications for Bonus; Minimum & maximum Bonus; Set on & Set off of Allocable Surplus; Application of Act in Establishment in Public Sector, Bonus linked with Production or Productivity.</p> <p>The Payment of Wages Act, 1936: Objects: Application: Responsibility for payment of wages: Fixation of wage periods; time-limits; Deduction from wages</p>	16	CO2	KL1, KL2
III	The Minimum Wages Act, 1948: Objects; Application: Minimum Fair and Living Wages; Determination of minimum wage; Taxation of minimum wage: Advisory Board: Remedy to workers for non-payment of minimum wages.	15	CO3	KL1, KL3, KL5

IV	The Workmen's Compensation Act, 1923: Objects; Employer's liability for compensation: Amount of compensation: Distribution of compensation; Notice and claims, remedies of employers against stranger; Procedures in proceedings before Commissioner.	15	CO4	KL1, KL4, KL5
V	The Maternity Benefit Act, 1961: Definitions, Employment of, or work by, women prohibited during certain periods, right to payment of maternity benefits, notice of claim of maternity benefit and payment thereof, Leaves, Dismissal during absence of pregnancy, forfeiture of maternity benefits.	14	CO5	KL1, KL4, KL5

REFERENCE BOOKS

1. Belchor, David W. "Compensation Administration", Prentice Hall, Englewood Cliffs. NT.
2. Henderson, R.I. Compensation Management in a Knowledge Baxed World. New Delhi: Pearson Education
3. Milkovich G. Newman.J and Ratnam, C.S.V. Compensation, Tata Mc Graw Hill, Special Indian Edition.
4. Sharma, J.P. An Easy Approach To Company And Compensation Laws, New Delhi: Ane Books Pvt Ltd.
5. Sharma, A.M., Compensation Management, Himalaya Publishing House, 2014
Subramaniam, K.N., Wages in India, Tata McGraw Hill, Publishing Co. Ltd

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Recognize how pay decisions help the organization achieve a competitive advantage.	KL1
CO2	Analyze, integrate, and apply the knowledge to solve compensation related problems in organizations.	KL2
CO3	Demonstrate comprehension by constructing a compensation system encompassing: 1) Internal consistency, 2) External competitiveness 3) Employee contributions, 4) Organizational benefit systems, and 5) Administration issues.	KL3

CO4	Design rational and contemporary compensation systems in modern organizations.	KL4
CO5	Recognize how pay decisions help the organization achieve a competitive advantage.	KL5

Course Title	Elective-IV (E) INCOME TAX AND TAX PLANNING
Credits	03
Hours/Week	05
Category	Elective-IV (E)
Semester	III
Regulation	2022-23

Course Objectives:

The students will be able to-

To understand the students about concepts and procedures of Income tax Act, 1961.

To provide practical knowledge for computation of taxable income under various heads.

To compute Clubbing of Income & aggregation of income.

To understand the rules relating to Set off & carry forward of losses and incomes exempt from tax.

To compute the deductions allowed to an individual from the Gross total income & and to understand the procedure of e-filing.

To compute Taxable Income & tax liability of an individual, Firm, Company

SYLLABUS

UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Heads of Income – Income from Salary – Definition – Allowances – Valuation of Perquisites and Computation of Salary Income.	16	CO1	KL1, KL2,
II	Income from House Property – Annual Value – Meaning and Computation – Deductions from Annual value – Legal Provisions. Profits and Gain from Business or Profession – Allowable Expenses – not Allowable Expenses – Computation of Income from Business or Profession.	15	CO2	KL1, KL2
III	Capital Gains – Meaning – short Term and Long Term Capital Gains – Exempted Capital Gains – Computation of Capital Gains. Income from Other Sources – Computation - Grossing up – Deductions in Computing Income under the Head and other related Provisions.	15	CO3	KL1, KL3, KL5
IV	Set-Off and Carry Forward of Losses – Deductions from Gross Total Income – Permissible Deductions.	15	CO4	KL4
V	Assessment: Assessment of Individuals, HUF and Firms – Computation of Tax.	14	CO5	KL5

REFERENCE BOOKS

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
5. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

Web Resources

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.law.incometaxindia.gov.in

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Well known about the basic concepts and provisions related to Income Tax Act, 1961.	KL1
CO2	Gaining Knowledge related to computation of five heads of income and tax treatment of various items.	KL2
CO3	Capacity to make various deductions allowed by the Income Tax Act.	KL3
CO4	Enable to make tax treatment of various assessee and became a tax consultant. Those who are also appointed internal auditor in a companies	KL4
CO5	Gaining enough knowledge to apply the provisions to computation of total income of an assessee and also eligible to work as audit assistant with FCA.	KL5

Course Title	Elective-III (E) Business Ethics, Corporate Governance & Social Responsibility
Credits	03
Hours/Week	04
Category	Elective-II (E)
Semester	III
Regulation	2022-23
<p>Course Objectives:</p> <p>The students will be able to-</p> <ul style="list-style-type: none"> ● To develop an understanding among students on ethical issues in business and good governance practices. ● To impart skills of analysis and capability of making business decisions. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning of Ethics - Concept of Business Ethics – Characteristics of Business Ethics – Need and significance of Business Ethics – Factors influencing in Business Ethics – Measure to promote Business Ethics - Codes of Conduct – Benefits - Values - Ethical Theory and its Applications to Business/Morality and Ethical Theory – Ethical Management - the Spiritual Core of Leadership.	15	CO1	KL1, KL2, KL4, KL5
II	Role of Business in Environmental Protection – Need and importance of Pollution control – Steps taken by the Government to control Pollution in India - Ethics and Ecology - Employee Rights - Work Ethics - Professional Ethics and Responsibility.	14	CO2	KL1, KL2

III	Corporate Social Responsibility (CSR) - Meaning - Arguments and against for CSR - Environmental aspects of CSR – Models and Drivers of CSR - Section 135 of Companies Act, 2013.	15	CO3	KL1, KL3, KL5
IV	Corporate Governance – Meaning - Pillars of Corporate Governance - Theories of Corporate Governance - Corporate Governance Vs Corporate Excellence – Shareholders Vs. Stakeholders Approach - Board mechanism, Role and Duties of the Directors - Chairman- Governance Committees.	16	CO4	KL1, KL4, KL5
V	Codes of Governance – LODR (Listing Obligations and Disclosure Requirements) Regulations (Relating to Corporate Governance)	15	CO5	KL1, KL4, KL5

REFERENCE BOOKS

1. A M A, -Corporate Governance and Business Ethics, Excel Books
 2. Cannon Tom, -Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities, Pitman, London
 3. Dr. Khanna, Business Ethics and Corporate Social Responsibility, S. Chand; Sons, New Delhi
 4. C. B. Gupta, Governance Ethics and Social Responsibility of Business, Sultan Chand & Sons, New Delhi
 5. Manual Vela Squez, -Business Ethics Concepts and Cases, Prentice Hall, New Jersey
- Kendall, Nigel, —Corporate Governancel, London, Financial Times Pitman Publishing

Web Resources

1. www.business-ethics.com
2. www.cgi.com

COURSE OUTCOMES

CO _S	STATEMENTS	BLOOM'S LEVEL
CO1	Understand Concept of business ethics, ethical management and ethical theory	KL1
CO2	Describe the Environmental Responsibility, Ethics & Ecology and Professional Ethics	KL2
CO3	Describe CSR Activities, Models of CSR and Environmental aspects in CSR	KL3

CO4	Describe Corporate Governance – Theories of CG – Shareholders & Stakeholders	KL4
CO5	Describe Codes of Governance – Governance Committee – LODR	KL5

CO2	Understanding the communication process and their sources	KL2
CO3	Gain knowledge about different media strategy	KL3
CO4	Understating the role of sales man ship and direct selling	KL4
CO5	The knowledge about personal selling and public relations	KL5

SEMESTER –IV

Course Title	PAPER – XI Entrepreneurial Development and Project Financing
Credits	04
Hours/Week	05
Category	Major Core (MC) – Theory
Semester	IV
Regulation	2022-2023
Course Objectives: The students will be able to- To acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities 2. To develop the ability of analyzing and understanding business situations in which entrepreneurs act 3. To master the knowledge necessary to plan entrepreneurial activities 4. To help develop a preliminary proposal for the most appropriate set of interventions and course of action, within specific time and budget frames, to address a specific development goal in a particular region or setting 5. To discuss and how to prepare the project report and sources of finance steps to start industrial units	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Entrepreneurship: Meaning, Definition and Importance – Role of Entrepreneurship in the process of economic development – Entrepreneur vs. Manager – Factors affecting Entrepreneurship growth: Economic, Social, Cultural, Personality, Psychological and Sociological factors, Maslow's Need Hierarchy Theory, Herzberg's Theory, Mc Chelland's Achievement Motivation Theory – Motivational factors of Entrepreneurship. Entrepreneurship competencies: Competence – Meaning, Components: Knowledge, Skill, Traits and Motives – Qualities of Entrepreneurs – Types of Entrepreneurs – Functions of Entrepreneurs – Entrepreneurship culture.	14	Co1	KL1

II	Women Entrepreneurs: Concept of Women Entrepreneurship – Functions – role of Women Entrepreneurs – Growth of Women Entrepreneurship in India – Recent Trends in Development of Women Entrepreneurs – TREAD (Trade Related Entrepreneurship Assistance and Development for Women): Product Groups and States indentified for the Programme – Financial Assistance and Grant assistance available under the Programme.	12	CO2	KL2
III	Entrepreneurship Development Institutions in India: EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC – Procedure for setting up of SSI units – Determination of the Project – Deciding upon the form of organization – Registration of SSI unit. Government Assistance: Concession and Subsidies – Seed Capital – Interest free loans – Concessional Financial Assistance by IFC, IDBI, ICICI, TIIC and Commercial Banks.	12	CO3	KL3
IV	Enterprise Building (Starting of a new enterprise): Agencies that help beginners in enterprise building – Steps in enterprise building: Finding out new business idea – Identifying a suitable business opportunity – Preliminary Evaluation – Project Formulation – Preparation of Project Report.	12	CO4	KL4
V	Project Appraisal – Technical Marketing, Economic, Financial Analysis – Profitability Analysis – Social Cost Benefit Analysis – Implementation of Enterprise Building.	10	CO5	KL5

REFERENCE BOOKS

1. Vasant Desai, Entrepreneurship Development, 2005, Himalaya Publishing House, New Delhi.
2. Desh Pande, M.U, Entrepreneurship of Small Scale Industries Concept, Growth, Management, Deep and Deep Publications, New Delhi.
3. Jose Paul, N. Ajith Kumar, Entrepreneurship Development, 2003, Himalaya Publishing House, New Delhi.
4. Guidelines for the Preparation of Feasibility, Government of India Planning Commission, New Delhi.
5. Nandan, Fundamentals of Entrepreneurship, PHI Learning, New Delhi.
6. Dr. Jayashree Suresh, Entrepreneurial Development, Margham Publications, Chennai.

Web Recourses

www.adb.org.ac.in
www.gacbe.ac.in

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Analyze various aspects of entrepreneur especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development.	KL1
CO2	Prepare project report and project formulation feasibility report.	KL2
CO3	Choose the Gain knowledge of basic institutions for entrepreneurship development.	KL3
CO4	Compare the Appreciate the entrepreneurial and managerial potentials.	KL4
CO5	Prepare project report and sources of finance and have the knowledge of government related incentives and subsidies.	KL5

Course Title	PAPER – XII Derivatives Management
Credits	04
Hours/Week	06
Category	Major Core (MC) – Theory
Semester	IV
Regulation	2022-2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. To help students understand the concepts of derivative management 2. To equip them to take investment and trading positions in the options and futures market. 3. To know the various types of option trading. 4. To understand derivative accounting and taxation. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to derivatives: Meaning and purpose of derivatives; forward contracts Future contracts options, swaps and other derivatives; Type of trader; Trading future contracts; Specification of the future contracts; Operation of margins, Settlement, and regulations. - Derivatives Market in India: –regulation, working, and trading activity.	14	Co1	KL1
II	Futures: Hedgers and speculators; Future contracts; Future market – clearing house margins, trading future positions and taxation; Future prices and spot prices; Forward prices; vs. future prices;	12	CO2	KL2

	Futures vs. options.			
III	Options: Types of options; Options trading; Margins; Valuation of options; Binomial Option; Pricing Modal; Black –Stoles model, for Call Option; Valuation of put Options; Index options; options market exchange-traded options, over-the-counter options, quotes trading, margins, clearing, regulation, and taxations; Warrants and convertibles.	14	CO3	KL3
IV	SWAPS: Mechanics of interest rate swaps, valuation of interest rate, swaps currency and valuation credit risk and swaps.	10	CO4	KL4
V	Derivatives Accounting &Taxation: Scope and importance - Accounting & Taxation practices of Derivatives –Accounting Standard -reporting practices	10	CO5	KL5

REFERENCE BOOKS

1. Dhanesh Khatri, derivatives and Risk management, macmillan Publishers India Ltd, 2012.
2. John C.Hull, Sankarshan Basu, Options, Futures and other Derivatives, Pearson Education, Noida 2010.
3. Stafford Johnson, Introduction to Derivatives, Oxford University Press, 2009.
4. David A & Thomas W.Miller, Derivatives valuation and Risk Management, Oxford University Press2003.
5. Rene M. Stuly, Risk Management & Derivatives, Thomson south Western, 2007.

Web Recourses

<https://nptel.ac.in/courses/110/107/110107128/>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Calculate the pay offs one can receive through options.	KL1
CO2	Make option strategies.	KL2
CO3	Understood for evaluation of interest rate swaps.	KL3
CO4	Calculate the Derivatives Accounting &Taxation.	KL4
CO5	Employment opportunity in corporate entities.	KL5

Course Title	PAPER - XIII Merchant Banking and Financial Services
Credits	04
Hours/Week	06
Category	Major Core (MC) - Theory
Semester	IV
Regulation	2022-2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. To enable the students to understand Merchant Banking and its services to corporate sector. 2. To provide conceptual understating and in depth knowledge of merchant banking services concerning financial market. 3. To provide knowledge of financial services. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Merchant Banking – Definition – Origin of Merchant Banking – Merchant Banking in India – Merchant Banking Divisions – Services of Merchant Banks - Merchant Banks Vs Commercial Banks –Merchant Banking – Regulatory Framework– SEBI Guidelines	12	CO1	KL1

II	Public Issue Management – Functions And Mechanism - Categories of Securities Issue – Issue Manager – Role of Issue Manager – Activities Involved In Public Issue Management – Marketing of New Issue –Methods of Marketing Securities – Credit Syndication Services	12	CO2	KL2
III	Post-Issue Activities – Major Activities – Factors in Public Issue Proposal – Prospectus – Contents – Abridged Prospectus – Statement in Lieu of Prospectus - Misstatements in Prospectus – Golden Rule – Types of Prospectus – Portfolio Management Services	12	CO3	KL4
IV	Stock Exchange – Meaning – Definition – Functions – Indian Stock Exchanges – Indonext – NSE – OTCEI – Underwriting – Meaning – Types and Functions – Underwriting Agencies – SEBI Guidelines – Grey Market – Capital Market Instruments – Meaning – Types – Preference Shares – Equity Shares – CCPS – Company Fixed Deposits – Depository Receipts – Meaning and Mechanism – GDR – IDR – Debentures and Bonds – Types of Bonds.	14	CO4	KL4
V	Financial Services – Meaning – Objectives – Regulatory Framework - Growth of Financial Services In India - Leasing – Hire-Purchase Finance – Bill Financing - Factoring – Consumer Finance – Real Estate Financing – Credit Cards – Credit Rating – Mutual Funds - Venture Capital.	10	CO5	KL5

REFERENCE BOOKS

1. Gurusamy S, Merchant Banking and Financial Services, Vijay Nicole and Tata McGraw Hill, , 4th Edition, 2012, New Delhi
2. Khan M Y, –Financial Services, Tata McGraw Hill
3. Kinsella, Ray, –New Issues in Financial Services, Powell's Books
4. Anderton, Brian, Ed, –Current Issues in Financial Services, Macmillan
5. Natarajan L, Merchant Banking and Financial Services, Margham Publications, Chennai.

Web Recourses

www.rbi.org.in

www.sebi.gov.in

www.nse-india.co

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Gain an understanding of the basics of merchant banking.	KL1
CO2	Gain working knowledge of the public issue management.	KL2
CO3	Understand the working of stock exchanges.	KL3
CO4	Gain knowledge of underwriting of securities.	KL4
CO5	Understand the working mechanism leasing, factoring, credit rating, etc.	KL5

Course Title	PAPER XIV & XV Project plus Via-Voce
Credits	08
Hours/Week	05
Category	Project
Semester	IV
Regulation	2022-2023
Course Objectives: The students will be able to-	

COURSE OUTCOMES

CO _S	STATEMENTS	BLOOM'S LEVEL
CO1	Students will acquire the ability to make links across different areas of knowledge and to generate, develop and evaluate ideas and information so as	KL1

	to apply these skills to the project task	
CO2	Students will acquire the skills to communicate effectively and to present ideas clearly and coherently to specific audience in both the written and oral forms.	KL2
CO3	Students will analyze data and synthesize research findings.	KL3
CO4	Students can demonstrate a capacity to communicate research results clearly and comprehensively.	KL4
CO5	Based on the analysis and interpretation of the data collected, students manager will be able to arrive at logical conclusions	KL5

Course Title	Electives V- Personnel Management
Credits	03
Hours/Week	06
Category	Electives - Theory
Semester	IV
Regulation	2022-2023
<p>Course Objectives:</p> <p>The students will be able to-</p> <ol style="list-style-type: none"> 1. To gain knowledge on function and quality of personal manager. 2. To understand the concept of job analysis, job specification. 3. To develop knowledge on operative function. 4. To understand the computer application of HRM. 5. To gain knowledge on personal research and audit. 	

SYLLABUS

UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Personnel Management Definition, Nature, Scope & Functions, Qualities of Personnel Manager, Status of personnel Manager & his functions, Organizational Structure of Personnel Department	14	CO1	KL1
II	Employment Functions Manpower Planning, Meaning & definition, Objectives of Manpower Plan, Need for Human Resource planning, Manpower planning process, job analysis, job description, job specifications, performance standards.	12	CO2	KL2
III	Operative functions. Recruitment, selection, training, development, Promotion & transfer	10	CO3	KL3
IV	Computer Applications in Human Resources Management, Computer applications in personnel training & EDP – Types of applications— some specific applications— Managing data-Personnel and Systems management.	10	CO4	KL4
V	Personnel Research & Audit. Personnel Research, Purpose & Need, Approaches to Personnel Research. Process of Personnel Research Personnel Audit. Concept & Need, Process of Personnel Audit & Reporting Recent trends in Personnel function.	14	CO5	KL5

REFERENCE BOOKS

1. L.M. Prasad Human Resource Management Sultan Chand & Son's publication New Delhi..
2. C.B.Memoria and V.S.P.Rao, Personal Management Himalaya Publishing house Pune.
3. P.Subba Rao, , Personal Management Himalaya Publishing house, Pune.
4. K.Aswathappa , Human Resource Management, Mc Graw Hill publication, Noida.
5. G.A.Cole, Personal Management 3rd edition . DP Publication New Delhi.
6. Dr.J.Jayasankar Human Resource Management, Margham Publications Chennai.

Web Recourses

www.isg.com

www.github.com

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
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CO1	Know the basics present trend in Personnel Management	KL1
CO2	Help furnish the various job related aspects	KL2
CO3	Know various aspects of Personnel development related issues	KL3
CO4	Evaluate the quality aspects of human resources.	KL4
CO5	Gain an understanding about the safety aspects of Human Resources.	KL5

CORE PAPERS IN LIEU OF PROJECT

Course Title	PAPER – XVI Consumer Behaviour
Credits	04
Hours/Week	
Category	PAPER – XVI Consumer Behavior
Semester	IV
Regulation	2022-2023

Course Objectives:

The students will be able to-

1. To develop knowledge and skill in the application of marketing research tools and techniques
2. To develop an understanding of consumer behavior.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	The consumer behavior - Meeting Changes and Challenges – Perspectives towards the study of consumer behavior – Understanding about the dark side of the consumer – various consumer behavior models - Consumer behavior and marketing strategy	14	CO1	KL1
II	Internal influences on Consumer behavior – Personality – self-image and Life style – Consumer motivation – Consumer involvement – Consumer perception – Consumer Learning and knowledge – Consumer attitude and change	12	CO2	KL2
III	External influences on consumer behavior - The Influences of Culture on Consumer Behaviour - Subcultures and Consumer Behaviour- Social Class and Consumer Behaviour- Reference Groups and Family- Consumer Influence and the Diffusion of Innovations	10	CO3	KL3
IV	The consumer decision process, prospect theory, heuristics, persuasion- – Consumer decision making processes – Need recognition – Information search – Consumer Evaluation process – Purchase decision – Post purchase decision – Marketing strategies involved in each stage of the process	10	CO4	KL4

V	Family and Household Decision making - The role of Reference group in purchase decisions – Word of Mouth (WOM) – Demographics and psychographics in consumer purchase decision of the Consumer- Global consumer and diffusion and innovations – Consumer behavior and social marketing - Consumer and public policy	14	CO5	KL5
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REFERENCE BOOKS

1. Leon G.Schiffman, Leslie Lazar Kanuk, –Consumer Behaviour –, Pearson Education, New Delhi
2. David L.Loudon, Albert J Della Bitta, –Consumer Behaviour –, McGraw Hill, New Delhi
3. Srivastava K K, — Consumer Behaviour an Indian Contextll, Goal Gotia Publishing Co, New Delhi
4. Gupta S L & Sumitra Pal, Consumer Behaviour an Indian Perspectivesll, Sultan Chand, New Delhi
5. Raju, Dominique Xavedel, —Consumer behaviour, Concepts Applications and casesll vikas publishing house (P) Ltd., New Delhi

Web Recourses

www.marketingpower.com
www.tutor2u.net
www.marketingprofs.com

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Demonstrate how knowledge of consumer behavior can be applied to making	KL1
CO2	Identify and explain factors which influence consumer behavior	KL2
CO3	Relate internal dynamics such as personality, perception , learning motivation attitude to the choices consumers make	KL3
CO4	Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations	KL4
CO5	In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.	KL5

Course Title	PAPER – XVII Financial Markets and Institutions
Credits	04
Hours/Week	
Category	PAPER – XVII Financial Markets and Institutions
Semester	IV

Regulation	2022-2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. To provide knowledge on financial markets and institutions. 2. To impart knowledge on financial markets and institutions 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning, role, functions and constituents of financial markets – Financial instruments – Indian Money and Capital Markets –Money Market: Meaning, characteristics, objectives, importance, general functions and segments of money market – Characteristics of a developed money market – Money market Vs Capital market – Global money markets.	14	CO1	KL1
II	Profile of Indian money market – nature of dealings – participants – mode of operation – call money rates – Commercial Paper Market: meaning and features – Satellite Dealers – Commercial Bill Market: Meaning and importance – Developed Bill Market – shortcomings of Indian Bill Market – growth of Indian Bill Market – Bill Market Schemes – Failure of Bill Market Scheme Blues of bill discounting – RBI directives.	12	CO2	KL2
III	Certificate of Deposit Market: Meaning, features – time deposit Vs certificate of deposit – Role of DFHI and banks – Treasury Bills Market: Meaning and features – features of Indian treasury bills – Gilt-edged securities market: meaning and features – REPOS – Repo Accounting – Government bonds – important of gilt-edged market – criticisms.	10	CO3	KL3

IV	Capital market: meaning – Indian money market – Indian capital market – evaluation and growth – new financial instruments recent initiatives in the Indian capital market – major issues of Indian capital market – Capital market instruments – New Issues Market – meaning and features – NIM Vs secondary market – intermediaries in NIM	10	CO4	KL4
V	Financial Service Institutions: Clearing Corporation of India – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL) – Investment Information and Credit Rating Agency of India Limited (ICRA) – Moody's Investor Service – S & P – Fitch ratings – OTCEI – NSDL – STCI – Financial Institutions: NHB – EXIM Bank – NABARD – Stock Exchange – functions and working	14	CO5	KL5

REFERENCE BOOKS

1. Gurusamy S, Financial Markets and Institutions, Vijay Nicole and Tata McGraw Hill Company
2. Bhole L M, Financial Institutions and Markets, Tata McGraw Hill Company
3. Varshney P N and Mittal D K, Indian Financial System, Sultan Chand & Sons
4. Kohmn Meir, Financial Institutions and Markets, Tata McGraw Hill Company
5. Apte P G, International Financial Management, Tata McGraw Hill Company
6. Avadhani V A, Capital Market Management, Himalaya Publishing Company
7. Khan M Y, Indian Financial System, Tata McGraw Hill Company

Web Recourses

www.indiacorporateadvisor.com

www.nse-india.com

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the role and importance of the Indian financial markets	KL1
CO2	Apply and analyze the concepts relevant to Indian markets and financial institutions	KL2
CO3	Understand and analyze the mechanics and regulation of financial instruments and determine how the value of stocks , bonds and securities are calculated	KL3
CO4	Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market	KL4
CO5	Research and analyze specific problems or issues related to financial markets and institutions	KL5

ELECTIVES

Course Title	ACCOUNTING FOR DECISION MAKING
Credits	03
Hours/Week	06
Category	Electives
Semester	II
Regulation	2022-2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. To provide in-depth understanding about the accounting practices to be followed to maintain the accounts of various specialized institutions. 2. To update the knowledge of accounting standards for specified nature of accounts. 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _S	Cognitive Level
I	Accounting for banking companies	10	CO1	KL1
II	Accounting for insurance companies (both life and non-life)	12	CO2	KL2
III	Double account system – meaning - differences between single and double account system, advantages and disadvantages of double account system – preparation of final accounts of electricity companies	12	C03	KL3
IV	Accounting for price level changes -Social responsibility accounting - Human resources accounting.	14	C04	KL4
V	Accounting for Educational Institutions - Voyage Accounts – Accounting for package and containers - Accounting for Investments AS 13	12	C05	LK5

Reference Books

1. Maheshwari S N, Advanced Accounting, Vol.II, Vikas Delhi
2. Shukla and Grewal, Advanced Accounting, Vol.II, S. Chand and Sons, New Delhi
3. Gupta R L and Radhaswamy, Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi
4. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, New Delhi
5. Reddy T.S. & Murthy, A, Corporate Accounting, Vol.II, Margham Publications, Chennai.

Web Resources

www.accountingcoach.com

www.accountingstudyguide.com

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Acquiring knowledge to Preparation Profit and Loss a/c and Balance Sheet of Banking Companies.	KL1
CO2	Acquiring knowledge to prepare Revenue account and Balance Sheet Insurance Companies.	KL2
CO3	Gaining knowledge to apply the procedures of double account system and preparation of final account of Electricity Companies	KL3
CO4	Gaining knowledge in related to accounting for price level change	KL4
CO5	Acquiring knowledge on accounting for package and containers through voyage account	KL5

Course Title	ADVERTISING AND SALESMANSHIP
Credits	03
Hours/Week	05
Category	ELECTIVE (E)
Regulation	2022-23
Course Objectives: The students will be able to- To enable students to learn the nuances of target marketing and personal selling and public relations	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Integrated Marketing Communication – Components of Marketing communication – Advertising – Salesmanship and public relations – The role of Integrated Marketing communication in marketing process – Evaluation of marketing strategy and analysis. Evaluating Social, Ethical and Economical aspects of advertising	15	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4,
II	Identification of Target markets – Organization for Advertising and Salesmanship – The communication process – Sources – Message and channel factors – Advertising objectives and Budgeting – Determining the promotional objectives – DAGMAR approach – Media planning and strategy	15	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4,
III	Determining different media strategy – Media mix – Evaluation of broadcast media – Evaluation of Print media and evaluation of other support media such as Home media and In-store media and Internet media.	15	CO1 CO2 CO3 CO4 CO5	KL1, , KL5, KL6
IV	Direct Selling – Role of Salesmanship in direct selling – Evaluating the role of salesmanship and his effectiveness – The Internet and interactive media – Measuring its effectiveness	14	CO3 CO4 CO5	KL4, KL5, KL6
V	Personal selling and Public relations – The role of personal selling and public relations in Integrated Marketing communication – Contribution of Personal selling with other media – Evaluating its effectiveness.	16	CO3 CO4 CO5	KL5, KL6

REFERENCE BOOKS

- 1.1 George E. Belch and Michael A. Belch, Advertising and Promotion, McGraw Hill Company
2. Ronald, Karen Whitehill King, and J. Thomas Russell, Kleppner's Advertising Procedure, Pearson Education International, Prentice Hall.
3. Sarangi, Advertising and Sales Promotion, Asian Books
4. Gupta, Advertising and Sales Promotion, EPH Publisher

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Gain knowledge about advertisement and salesmanship and components of advertisement.	KL1
CO2	Understanding the communication process and their sources	KL2
CO3	Gain knowledge about different media strategy	KL3
CO4	Understanding the role of salesmanship and direct selling	KL4
CO5	The knowledge about personal selling and public relations.	KL5

Course Title	Human Resources Accounting and Audit
Credits	03
Hours/Week	05
Category	ELECTIVE (E)
Regulation	2022-23
Course Objectives: The students will be able to- To impart knowledge on Human Resource Accounting and to expose students to Human resource practices in the corporate world.	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	HR as assets- Definition of Human Resource Accounting – Introduction to Human Resource Accounting – Human Resource accounting concepts, methods and applications – Human Resources accounting Vs other accounting.	15	CO1	KL1, KL2, KL4, KL5
II	Measuring human resource cost -investment in employees-Replacement costs – Determination of Human Resource value – Monetary and non-monetary measurement methods – Return on Investment approach	14	CO2	KL1, KL2
III	Developing Human Resource Accounting systems – Implementation of Human Resource accounting – Integrated of accounting with other accounting systems – Recent advancements and future directions in Human Resource Accounting	15	CO3	KL1, KL3, KL5

IV	Role of Human Resource audit in business environment - HR Audit objectives – Concepts – Components –Need-benefits – Importance – Methodology- Instruments –HRD scorecard – Effectiveness of as an instrument – Issues in HR audit – Focus of HRD audit.	16	CO4	KL1, KL4, KL5
V	HRD audit report –Concept –Purpose –Role of HR managers and auditors – Report Design-Preparation of report – Use of Human Resource audit report for business improvement – Case studies	15	CO5	KL1, KL4, KL5

REFERENCE BOOKS

1. Eric G. Flamholtz, _Human Resource Accounting –Advances in Concepts, Methods and Applications_, Third Edition
2. Pramanik.A.K(1993) M.C. Jain,| Human Resource Accounting| Pointer publishers, Jaipur
3. Nigam, M.S.Nigam S (1993) Importance of Human Resource in Organization, Pointer publishers,
4. Prakash J, Khanelwal M C, Jain SC (1993), Human Resource Accounting, Pointer publishers,

Web Recourses

www.springer.com
www.emeraldinsight.com
www.tatamcgrawhill.com

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Gain knowledge on Human resource accounting and its concept, methods and applications.	KL1
CO2	Measuring human resource cost both monetary and non-monetary measurement	KL2
CO3	Developing human resource accounting system and future direction in human resource accounting	KL3
CO4	Understanding the role of human resource audit in business environment	KL4
CO5	Analyse the role of HR mangers and Auditors.	KL5

Course Title	CONSUMER RIGHTS AND EDUCATION
Credits	03
Hours/Week	05
Category	ELECTIVE (E)
Regulation	2022-2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> ● To provide knowledge on basics of consumer rights. ● To develop skill for consumer rights and education. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Consumer Movement in India Profile of Indian Consumer –Problems of Indian Consumers – Consumerism-ill effects of consumerism/Limitation of ‘Buyer Beware’ concept	15	CO1	KL1, KL2, KL4, KL5
II	Right of Consumers- Responsibilities of Consumers – Consumer Education & awareness building –unfair trade practices –Caveat emptor	14	CO2	KL1, KL2

III	Consumer Protection Act- Main Provisions –Redressal forums –District Level –State Level and National Level – Powers & Functions –Filing of Complaints Procedure Regulatory Authorities & OMBUDSMAN	15	CO3	KL1,KL3, KL5
IV	Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils-Remedy & Redressal of Grievances –Legal and non-legal	16	CO4	KL1,KL4, KL5
V	Consumer satisfaction and social Responsibility of Business – Consumer Communication – ethics in advertisement- Consumer care mechanism in Private and Public Sector.	15	CO5	KL1,KL4, KL5

REFERENCE BOOKS

1. Indian consumer protection Act
2. Law of consumer protection – Avatar singh – Eastern Book Company
3. Consumer protection – Jurisprudence – Balakrishna Eradi – Lexis Nexis Butter worth publishing
4. Commentary on the Consumer protection- Universal Law Publication

Web Resources

www.marketingpower.com
www.tutor2u.net
www.marketingprofs

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understanding the problems of Indian consumers and consumerism	KL1
CO2	learning the responsibilities of consumer creating awareness	KL2
CO3	understanding the provision of consumer protection Act	KL3
CO4	Gain knowledge about consumer protection council and redressal grievances	KL4
CO5	Understanding consumer satisfaction and social responsibilities of business.	KL5

Course Title	Managerial Behaviour and Effectiveness
Credits	03
Hours/Week	05
Category	ELECTIVE (E)
Regulation	2022-23
Course Objectives: The students will be able to- To develop an understanding of managerial behavior in organization and to sensitize students in managing human relations and on developing managerial effectiveness.	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Defining dimensions of managerial jobs –methods – Model –Time dimensions in managerial jobs –Effective and ineffective job behaviour –Functional and level difference in managerial job behaviour.	15	CO1	KL1, KL2, KL4, KL5
II	Identifying managerial talent – Selection and recruitment –Managerial skills development-pay and rewards –Managerial motivation –Effective management criteria –performance appraisal measures –balanced scoreboard –Feedback –Career management –current Practices.	14	CO2	KL1, KL2

III	Definition –The person, process, product approaches –Bridging the Gap-Measuring Managerial Effectiveness –Current Industrial and Government practices in the Management of managerial effectiveness-the effective manager as an optimizer.	15	CO3	KL1,KL3, KL5
IV	Organizational and managerial efforts –Self-development –Negotiation skills –Development of the competitive spirit -Knowledge management- Forecasting creativity.	15	CO4	KL1,KL4, KL5
V	Organizational and managerial efforts –Self-development –Negotiation skills –Development of the competitive spirit -Knowledge management- Forecasting creativity	15	CO5	KL1,KL4, KL5

REFERENCE BOOKS

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
6. S. Thothadri & S Nafeesa, Financial Accounting, McGraw Hill Education (India) Private Limited, Chennai.

Web Recourses

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Gain knowledge about basic principles and accounting records of financial accounting..	KL1,KL2
CO2	Imparts knowledge for preparation of financial statements in accordance with appropriate standards.	KL3
CO3	gain knowledge for preparation of BRS and application of basic principles to rectifying errors in accounting	KL4
CO4	Enough knowledge to prepare Depreciation accounting and Insurance claim.	KL5
CO5	knowledge to prepare final account from incomplete records	KL6

Course Title	INTERNATIONAL MARKETING
Credits	03
Hours/Week	06
Category	Electives
Semester	II
Regulation	2022-2023
Course Objectives: The students will be able to- To offer knowledge and expertise in the marketing business at global level and to provide exposure on marketing practices of business firms	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	The concept of global marketing – Importance, Growth and Benefits – Scope and Challenge of international marketing – The dynamic environment of international marketing	10	CO1	KL1
II	Developing Global Marketing strategies – Global marketing management –Planning and Organization – International Marketing Information System and Research – Understanding Global Consumers – Cultural Dynamics in assessing Global markets	12	CO2	KL2
III	International product policy – Product positioning in	12	C03	KL3

	foreign market – Product standardization and Adoption – Brands, Trademarks, Packaging and Labeling – International marketing of services – International product pricing policy – Export pricing –Pricing for international markets			
IV	International promotional policy – International advertising – Developing International advertising strategy – International sales force and Their management – Other forms of promotion for global markets	14	C04	KL4
V	Overseas marketing channel policy – Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – Contemporary issues in International marketing – Future prospects in International marketing	12	C05	LK5

Reference Books

1. Raju M S and Dominique, Xardel, Marketing Management – International Perspectives, Vijay Nicole Imprints
2. Dana – Nicoleta, Laseu, _International Marketing_, Biztantra 2003
3. Vasudeva R K, _International Marketing_ Excel books, 2004
4. Srinivasan R, _International Marketing_ Prentice Hall India
5. Philip R. Cateora, John Graham, _International Marketing_, Irvine – Sage Publications, 2004
6. Michal R. Czinkota, Illkka A. Ronkainen, _Best Practices in International Marketing_, Harcourt College Publishers, 2001
7. Vern Terpstra, Ravi sarathy, _International Marketing_, Harcourt college publishers, 2001
8. Rathor, Jani Rathor, _International Marketing_, Himalaya publishing House
9. Sherlekar S A, V.S. Sherlekar, _Global Marketing Management_, Himalaya publishing House

Web Resources

www.emeraldinsight.com
www.taylorandfrancis.com
www.oxfordjournals.org

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
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CO1	Acquiring knowledge to the dynamic environment of international marketing	KL1
CO2	Understand the various aspects a developing global marketing strategies	KL2
CO3	Gain a better knowledge international product policy	KL3
CO4	Gaining knowledge in related to International promotional policy	KL4
CO5	Acquiring knowledge on overseas marketing channel policy	KL5

Course Title	TOTAL QUALITY MANAGEMENT
Credits	03
Hours/Week	06
Category	Electives
Semester	II
Regulation	2022-2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. To provide expert knowledge in the emerging Total Quality Management techniques. 2. To build conceptual clarity and skill of concept applications of Quality Improvement. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Quality Concepts - Quality Control - Quality and Cost Considerations – Implementation of TQM - Quality Planning - Strategic Planning- Steps in Strategic quality planning.	10	CO1	KL1

II	Sampling Inspection in Engineering Manufacture - Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis	12	CO2	KL2
III	Seven Basic Statistical Tools Introduction – Check Sheet - Process Flow Chart - Pareto Charts - Cause and Effect Diagram - Scatter Diagram – Histogram - Control Charts - Seven new Management Tools - Development.	12	C03	KL3
IV	Recent Technique for Quality Improvement - Zero Defect – Failure Mode and Effect Analysis – Meaning – types - Taguchi Techniques - taguchi's quality loss function – Benchmarking – Definition – Categories - Just-in-Time	14	C04	KL4
V	Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control	12	C05	LK5

Reference Books

- Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints
1. Dahlgaard Jens J., Kristensen K., Kanji Gopal K., –Fundamentals Of Total Quality Management, Bross Chapman & Hall, London
 2. Fox, Roy, –Making Quality Happen. Six Steps to Total Quality Management, McGraw-Hill
 3. Jain —Quality Control And Total Quality Management, Tata McGraw Hill
- Lal H, –Total Quality Management: A Practical Approach, New Age International Private Ltd

Web Resources

www.managementhelp.org
 www.tqmschool.com
www.bpir.com

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Acquiring knowledge build conceptual clarity and Total Quality Management techniques	KL1
CO2	Acquiring knowledge to prepare sampling inspection in engineering manufacture	KL2

CO3	Gaining knowledge to apply the procedures of Seven Basic Statistical Tools	KL3
CO4	Gaining knowledge in related to recent technique for quality improvement	KL4
CO5	Acquiring knowledge on human resource development and quality circles	KL5

Course Title	CRM and Relationship Marketing
Credits	03
Hours/Week	06
Category	Electives - Theory
Semester	IV
Regulation	2022-2023
<p>Course Objectives:</p> <p>The students will be able to-</p> <ol style="list-style-type: none"> 1. To enable the students to understand the importance of satisfying the customer in today's competitive world. 2. To impart knowledge on customer relationship management. 3. To provide an overview on the various concepts relating to relationship marketing 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level

I	CRM - Introduction - Definition - Need for CRM - Complementary Layers of CRM - Customer Satisfaction - Customer Loyalty - Product Marketing - Direct Marketing - CRM Measurement - Qualitative Measurement Methods - Quantitative Measurement Methods - Calculating Relationship Indices.	14	CO1	KL1
II	Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results.	12	CO2	KL2
III	Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships.	10	CO3	KL3
IV	Customer Partnerships - Internal Partnerships - Supplier Partnerships - External Partnership	10	CO4	KL4
V	Use of Technology in CRM - Call Center Process - CRM Technology Tools - Implementation - Requirements Analysis - Selection of CRM Package - Reasons and Failure of CRM.	14	CO5	KL5

REFERENCE BOOKS

- Dr. P. Sheela Rani – Customer Relationship Management – Margham Publications.
- G.Shainesh, Jagdish N Sheth – Customer Relationship Management – Laxmi Publication Pvt. Ltd.
- K.Balasubramaniyan - Customer Relationship Management, , GIGO publication.
- John Egan, –Relationship Marketing, Exploring Relational Strategies In Marketing, Prentice Hall
- John Anton, –Customer Relationship Management, Prentice Hall
- Jagdish N Sheth and Atul Parvatiyar, –Handbook of Relationship Marketing, Response Books
- Anderson, –Customer Relationship management, Tata McGraw Hill
- Christopher, Martin, –Relationship Marketing, Science & Technology Books

Web Recourses

www.marketingpower.com
www.tutor2u.net

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	To enable the students to understand the fundamentals of customer relationship management	KL1
CO2	Classify the students to understand the concepts of CRM	KL2
CO3	Make use of the students with the process of CRM strategy development	KL3

CO4	Analysis the students to know CRM practices in different sectors like manufacturing, services call centers etc	KL4
CO5	To enable the students to understand the issues and challenges in CRM implementation tools of CRM and CRM metrics	KL5

Course Title	Investment Analysis and Portfolio (Theory)
Credits	03
Hours/Week	06
Category	Electives – Theory
Semester	IV
Regulation	2022-2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. To provide knowledge on basics of Investment Management. 2. To develop skill for Investment analysis and Portfolio building. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level

I	Investments - Meaning - Characteristics - Objectives - Classification of Investment - Investment vs. Gambling, Speculation - Factors favoring Investments - Investment process - Investment Alternatives - Understanding the investment environment - Sources of Investment information.	12	CO1	KL1
II	Nature and Scope of Security Analysis - Fundamental analysis - Economic analysis, Industry Analysis and company Analysis - Economic analysis - Economic Indicators - Industry analysis - Fundamental factors affecting the growth prospects of the Industry - Company analysis - components - Financial and non-financial aspects - Analysis of financial statements - Ratio analysis - Profitability Ratios, Dividend yield - Payout ratio - ROI	14	CO2	KL2
III	Technical Analysis - Basic Assumptions of Technical Analysis - Differences between Technical Analysis and Fundamental Analysis - Dow Theory - Efficient Market Hypothesis - various forms of market efficiency and their implications to security analysis - Random walk theory.	10	CO3	KL3
IV	Concept of Risk and Return - Measurement of Risk - Market Risk - Interest rate Risk - Purchasing Power Risk - Business Risk - Financial Risk - Measurement of Risk - Return on Investment - Components in Return on Investment - Factors determining the Return on Investment - Measurement of Return - Traditional and Modern methods - Statistical methods.	14	CO4	KL4
V	Portfolio management - Meaning - Definition - Portfolio Management process - Factors contributing to Portfolio Management - Portfolio theory - Markowitz's approach - Capital Asset Pricing Model (CAPM) - Assumptions of CAPM – Security Market Line (SML) - Arbitrage Pricing Theory (APT)	10	CO5	KL5

REFERENCE BOOKS

1. Dr. M.Raganatham & R. Madhumathi , Investment analysis & Portfolio Management. Person Education, New Delhi.
2. Dr. V.K Bhalla.Investment Management, S.Chand and Company, New Delhi.
3. Dr. L. Natarajan, Security analysis and portfolio management, Margham Publications, Chennai.
4. Sharpe, William and Gordon, Investments – Prentice hall of India, New Delhi.
5. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi.

Web Recourses

www.amazon.com
www.bcci.bg
www.asrm.edu.p

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Familiarization with the designing and construction of portfolios	KL1
CO2	Knowledge about techniques of doing investment analysis	KL2
CO3	Ability to identify and study the trends of stock markets	KL3
CO4	Analyze, value and forecast the securities performance using various models	KL4
CO5	Exhibit the capacity to construct portfolios and arrive at optimal portfolios	KL5

Course Title	Change Management
Credits	03
Hours/Week	06
Category	Electives
Semester	II
Regulation	2022-2023
Course Objectives: The students will be able to-	

To enable students to analyze strategic change and how change impacts managerial issues

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Nature, forces, types and models of organizational change - impact of change, transition management	10	CO1	KL1
II	Progress and challenges in organizational change management - learning organization, role of politics	12	CO2	KL2
III	Progress and challenges in organizational change management - learning organization, role of politics	12	CO2	KL2
IV	Motivating and enabling change, managing complex major changes Effective change leader.	12	CO2	KL2
V	Mapping change – the cultural web – cultural attributes to change – resistance to change	14	CO4	KL4

Reference Books

1. Harigopal K, Management of Organizational change – Leveraging transformation, Sage Publications Pvt. Ltd., New Delhi
2. Paton A.R, Mc Calman J, Change Management – A guide to effective implementation, Sage Publications Pvt. Ltd., New Delhi
3. Carr K.D, Hard J.K. Tralant W.J, Managing the change process, Mc GrawHill, New York

Web Resources

www.springer.com
www.emeraldinsight.com
www.tatamcgrawhill.com
www.onlinelibrary.wiley.co

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Acquiring knowledge build conceptual clarity and impact of change management	KL1

CO2	Acquiring knowledge to progress and challenges in organizational change management	KL2
CO3	Gaining knowledge to managing complex major changes Effective change leader	KL3
CO4	Gaining knowledge in related to cultural attributes to change	KL4
CO5	Acquiring knowledge on total project management model	KL5

CERTIFICATE COURSE FOR M.COM- III SEMESTER

PRODUCTION AND MATERIALS MANAGEMENT

UNIT-I

Introduction - Production functions - Design of production system - Types of production - Types of process - Productivity - Ergonomics. Plant Location - Factors influencing plant location - Multi Plant location - Foreign Location - Relocation - Plant location trends.

UNIT-II

Plant Layout - Types of layouts - Process layout - Product layout - Layout of service facilities - Office layout - Use of service facilities - Use of drawings, templates and models in layout physical facilities. Maintenance - Objective of maintenance-elements of maintenance - Types of maintenance - Breakdown time - Distribution time - Preventive maintenance vs. breakdown maintenance - Option crew size - Maintenance records.

UNIT-III

Production Planning and Control - Routing scheduling - Despatching - Expediting - GANTT charts - Make or Buy decision. Work study and Motion study analysis - Use for Computers in PPC - Design and Implementation of PPC System.

UNIT-IV

Materials Management - Objective of materials management - Materials forecasting and planning - Inventory control - Fixed order size and fixed order interval systems - Deterministic probabilistic models, static inventory models - Spare parts management - Materials requirement planning - Aggregate inventory management - Implementation aspects of inventory systems.

UNIT-V

Standardization, variety reduction, codification, stores layout, storage systems and equipment, stores preservation, stores procedures - and automation of warehouses. Purchasing function - Purchasing policies and procedures, legal aspects of purchasing, tax considerations in purchasing, selections of sources of supply, make or buy decisions - Vendor evaluation and rating - Vendor development.

Reference Books

1. Adam .EE & Ebert. R: Production and Operations Management. New Delhi, Prentice Hall of India, 6th ed., 1995.

2. Amrine Harold T. etc.: Manufacturing Organization and Management, Engle Wood cliffs, New Jersey, Prentice Hall inc., 1993.
3. Chary S.N.: Production and Operations Management, New Delhi, Tata McGraw Hill, 1999.
4. Gopalakrishnan Sundaresan, Materials Management, New Delhi, Prentice Hall of India, 2003.

INTERNATIONAL BUSINESS STUDIES

COURSE OBJECTIVE:

To familiarize the students to the basic concepts of international business

UNIT I

Introduction: The Globalization of the World Economy - Emergence of Global Institutions - Changing Nature of International Business - Managing in the Global Market Place.

UNIT II

National Differences in Political Economy: Introduction - Political Systems - Economic Systems - Legal Systems - The Determinants of Economic Development - States in Transition Differences in Culture: Introduction - Social Structure - Religion - Language - Education - Culture and the Workplace - Cultural Change - Cross-cultural Literacy - Culture and Competitive Advantage.

UNIT III

International Trade Theory: Introduction - Mercantilism - Absolute Advantage - Comparative Advantage - Heckscher-Ohlin Theory - The New Trade Theory - National Competitive Advantage - Porter's Diamond - WTO & Development of World Trade - Regional Grouping of Countries and its Impact.

UNIT IV

Foreign Direct Investment: Introduction - FDI in the World Economy - Horizontal and Vertical Foreign Direct Investment - Advantages of Host and Home Countries. The Global Monetary System: An Introduction to Foreign Exchange Market - Functions of Foreign Exchange Market.

UNIT V

International Business Strategy: Introduction - Strategy and the Firm - Profiting from Global Expansion - Pressures for Cost Reductions and Local Responsiveness - Strategic Choice.

Mode of Entry and Strategic Alliances: Introduction - Entry Modes - Selecting an Entry Mode - Strategic Alliances - Making Alliances Work. Exporting, Importing and Counter Trade: Introduction - The Promise and Pitfalls of Exploring - Improving Export Performance - Export and Import Financing - Export Assistance - Counter Trade.

Reference Books

1. Hill, C.W.L. and Jain, A.K., International Business: Competing in the Global Marketplace, 6th Edition, Tata McGraw-Hill Education, 2008.
2. Cherunilam, F., International Business: Text and Cases, 5th Edition, PHI Learning, 2010
3. Paul, J., International Business, 5th Edition, PHI Learning, 2010.
4. Ball, D., Geringer, M., Minor, M. and McNett, J., International Business: The Challenge of Global Competition, 11th Edition, Tata-McGraw-Hill Education, 2009.
5. Deresky, H., International Management: Managing Across Borders and Cultures, 6th Edition, Pearson, 2011.
6. Griffin, R., International Business, 7th Edition, Pearson Education, 2012.

EXPORT MANAGEMENT

UNIT-I

Export - meaning - scope - functions - Role of export in economic development - Planning for export - market analysis - market intelligence and market Research - market selection and entry strategies for export.

UNIT-II

Legal aspects of export trade:- International law: Private Law - Transport contracts - Payment and credit - settlement of disputes - Indian Laws: EXIM policy - Law relating to packaging - pricing – Advertising - distribution.

UNIT-III

Export financing: methods and sources of export finance - Terms of payment for export - Letter of credit - Institutional aid for export financing: RBI, EXIM Bank, ECGC - commercial banks. Export pricing: Factors influencing export price - Forms of pricing - pricing approaches - Transfer pricing - Dumping - International price quotation - Inco terms.

UNIT-IV

India's export performance - Problems in export trade- Export promotion - Need - Export promotion in India:- Institutional support for export promotion - Export promotion incentives -EPZ & FTZ, 100% EOU, Export houses, Trading houses - Star Trading houses - Project and consultancy export.

UNIT-V

Export Procedure and documentation: Export order execution - Product preparation - quality control and Pre-shipment inspection - Packaging - freight forwarders - Cargo insurance - customs clearances - Documentation Procedure and clearing Export bills. Import Procedure:- Import licensing - Replenishment license - Advance import license - Pass book scheme - Import of capital goods.

Reference Books

1. Adam .EE & Ebert. R: Production and Operations Management. New Delhi, Prentice Hall of India, 6th ed., 1995.
2. Amrine Harold T. etc.: Manufacturing Organization and Management, Engle Wood cliffs, New Jersey, Prentice Hall inc., 1993.
3. Chary S.N.: Production and Operations Management, New Delhi, Tata McGraw Hill, 1999.

COURSE OUTCOMES

SEMESTER-1

1. Advanced Corporate Accounting & Accounting Standards

- CO1: Gaining accounting knowledge on issue of shares, debentures and preparation of final accounts of companies.
- CO2: Acquiring Knowledge about the conditions of redemptions of preference shares and calculation of profit prior to incorporation.
- CO3: Increase their knowledge to prepare consolidated balance sheet and applying procedures related to acquisition, amalgamation and absorption of companies.
- CO4: Improve their knowledge related to preparation of liquidator's final statement of account and statement of affairs when dissolution of companies.
- CO5: Gaining knowledge in related to apply accounting standards to preparation of financial statements.

2. Advanced financial Management

- CO1: To knowledge of principles and concepts used in financial decisionmaking;
- CO2: To find out the best course of action among several financial options;
- CO3: Learn to value different financial products; and gain the understanding.

3. Organizational Behavior

- CO1: Get a good insight into the basic concepts, conceptual foundations and importance of organizational behaviour.
- CO2: Explain the concepts of perception and attributes, attitude, personality and study the types and theories of personality shaping.
- CO3: Understand the stages of group development, group cohesiveness and motivational, leadership concepts, styles and theories of leadership.
- CO4: Analyze the difference between power and authority and learn the process of knowledge management of emotional intelligence in contemporary business organization.
- CO5: Evaluate the nature of conflicts and types of functionality and dysfunctionality in handling grievances and managing stress.

4. Managerial Economics

CO1: Acquire the knowledge about the nature and scope of Managerial Economics.

CO2: Understand the role of Managerial Economist, goal of corporate enterprises, demand determinants and types of market.

CO3: Have thorough knowledge about various types of costs and revenues and Break Even Analysis.

CO4: Analyse the role of managerial economist in demand analysis, cost and production analysis.

CO5: Evaluate the value of enterprises, pricing and output decisions, business cycles.

5. Accounting of Specialized Institutions

CO1: Acquiring knowledge to Preparation Profit and Loss a/c and Balance Sheet of Banking Companies.

CO2: Acquiring knowledge to prepare Revenue account and Balance Sheet Insurance Companies.

CO3: Gaining knowledge to apply the procedures of double account system and preparation of final account of Electricity Companies.

CO4: Gaining knowledge in related to accounting for price level changes

CO5: Acquiring knowledge on accounting for package and containers through voyage account.

SEMESTER -2

6. Applied Costing

CO1: Gain familiarity with the various cost concepts, and apply different methods and techniques of cost control.

CO2: Evaluate the cost of the product at each stage of manufacturing.

CO3: Get acquaintance with the application of Marginal costing for Business decision making.

CO4: Gain mastery over the preparation of variance analysis.

CO5: Apply the concept of Activity based costing, Transfer Pricing and Just-in-time approach

7. Advanced Business Statistics

CO1: Predict the value of any independent variable to the value of dependent variable using linear regression analysis.

CO2: Sketch the concept of probability distribution to real world problems involving various distributions like Binomial, Poisson and Normal distributions.

CO3: Produce a significant test of hypothesis concerning the value of population means and proportion based on Normal distribution.

CO4: Discuss about goodness of fit for given data.

CO5: Produce a significant test of hypothesis concerning the value of population mean based on t-distribution, F-test, χ^2 -test.

8. Corporate Laws

CO1: Elaborate the Foreign Exchange Management Act, 1999.

CO2: Acquire knowledge on SEBI guidelines on Capital Market operations & its powers and functions

CO3: Identify the important role played by Information Technology Act, 2000

CO4: Compare and contrast the formulation of Environment Protection Act, 1986 and the Rights to Information Act, 2005

CO5: Demonstrate the purpose of Consumer Protection Act, 1986.

9. Basics of GST (Elective)

CO1: Get a better understanding of the features, and benefits of GST

CO2: Master the important definitions on GST

CO3: Appreciate the registration procedure relating to GST

CO4: Understand the various aspects of assessment of GST

CO5: Gain a better knowledge on the important provisions of GST

10. Marketing Research

CO1: Understand the concepts of marketing research and acquaint them to the usage of research in decision making.

CO2: Evaluate the global competitiveness in marketing research.

CO3: Use the data collection of research in relevant areas of marketing.

CO4: To develop Marketing strategies for the ethics in international marketing research.

CO5: Understand the application of marketing research and its importance to the industry.

SEMESTER-3

11. Research Methodology

CO1: Discuss the concept of Research, types of Research, steps in the research process & Research Design.

CO2: Formulate Hypotheses, test them and decide the appropriate sampling techniques.

CO3: Identify the different types of measurement scales, rating scales and data collection techniques.

CO4: Process and analyse the data.

CO5: Apply the underlying principles of interpretation of data for effective report writing.

12. Accounting for managerial decisions

CO1: Gain familiarity with the various concepts of management accounting and its techniques.

CO2: Gain knowledge of preparation, analysis and interpretation of financial statements. Understand the way to calculate various ratios and preparation of Financial Statement from Ratios.

CO3: Prepare cash flow and funds flow statements.

CO4: Describe the classifications of budgets and its preparation.

CO5: Gain knowledge on capital investment decisions.

13. Fundamentals of Information Technology

CO1: Understand the basic skills in computer applications.

CO2: Develop working knowledge on business related software.

CO3: Prepare Power Point Presentation for Marketing Products such as CREDIT CARD.

CO4: Prepare Flexible budget using EXCEL.

CO5: Computation of Means and Standard deviation through SPSS package.

14. Compensation Management and Employee Welfare Laws

CO1: Recognize how pay decisions help the organization achieve a competitive advantage.

CO2: Analyze, integrate, and apply the knowledge to solve compensation related problems in organizations.

CO3: Demonstrate comprehension by constructing a compensation system encompassing: 1) internal consistency, 2) external competitiveness 3) employee contributions, 4) organizational benefit systems, and 5) administration issues.

CO4: Design rational and contemporary compensation systems in modern organizations.

15. Income Tax and Tax Planning

CO1: Well known about the basic concepts and provisions related to Income Tax Act, 1961.

CO2: Gaining Knowledge related to computation of five heads of income and tax treatment of various items.

CO3: Capacity to make various deductions allowed by the Income Tax Act.

- CO4: Enable to make tax treatment of various assessee and became a tax consultant.
Those who are also appointed internal auditor in a companies.
- CO5: Gaining enough knowledge to apply the provisions to computation of total income of an assessee and also eligible to work as audit assistant with FCA.

16. Business Ethics, Corporate Governance and Social Responsibility

- CO1: Understand Concept of business ethics, ethical management and ethical theory
- CO2: Describe the Environmental Responsibility, Ethics & Ecology and Professional Ethics
- CO3: Describe CSR Activities, Models of CSR and Environmental aspects in CSR
- CO4: Describe Corporate Governance – Theories of CG – Shareholders & Stakeholders
- CO5: Describe Codes of Governance – Governance Committee - LODR

SEMESTER -4

17. Entrepreneurial Development and Project Finance

- CO1: Analyse various aspects of entrepreneur especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development.
- CO2: Prepare project report and project formulation feasibility report.
- CO3: Gain knowledge of basic institutions for entrepreneurship development.
- CO4: Appreciate the entrepreneurial and managerial potentials.
- CO5: Prepare project report and sources of finance and have the knowledge of government related incentives and subsidies.

18. Derivative Management

- CO1: Calculate the pay offs one can receive through options.
- CO2: Make option strategies.
- CO3: Understood for evaluation of interest rate swaps.
- CO4: Calculate the Derivatives Accounting & Taxation.

19. Merchant Banking and Financial Services

CO1: Gain an understanding of the basics of merchant banking.

CO2: Gain working knowledge of the public issue management.

CO3: Understand the working of stock exchanges.

CO4: Gain knowledge of underwriting of securities.

CO5: Understand the working mechanism leasing, factoring, credit rating, etc.

20. Project & Viva Voce

CO1: Students will acquire the ability to make links across different areas of knowledge and to generate, develop and evaluate ideas and information so as to apply these skills to the project task.

CO2: Students will acquire the skills to communicate effectively and to present ideas clearly and coherently to specific audience in both the written and oral forms.

CO3: Students will analyse data and synthesize research findings.

CO4: Students can demonstrate a capacity to communicate research results clearly and comprehensively.

21. Personnel Management

CO1: Know the basics present trend in Personnel Management.

CO2: Help furnish the various job related aspects.

CO3: Know various aspects of Personnel development related issues.

CO4: Evaluate the quality aspects of human resources.

CO5: Gain an understanding about the safety aspects of Human Resources.

PSO-CO MATRIX

Course Subject Code	Course outcome	PSO- 1	PSO- 2	PSO- 3	PSO- 4	PSO- 5	PSO- 6	PSO- 7
Advanced corporate Accounting& accounting standards	CO-1	✓	✓				✓	✓
	CO-2	✓	✓	✓		✓		
	CO-3	✓	✓	✓	✓			✓
	CO-4	✓	✓				✓	✓
	CO-5	✓	✓		✓	✓		✓
Advanced Financial Management	CO-1	✓	✓	✓				
	CO-2	✓	✓	✓			✓	✓
	CO-3	✓	✓			✓		
	CO-4	✓	✓			✓		
	CO-5	✓	✓	✓				✓
Organizational Behavior	CO-1	✓			✓	✓	✓	
	CO-2	✓			✓	✓	✓	
	CO-3	✓	✓					
	CO-4	✓	✓		✓		✓	
	CO-5	✓					✓	
Managerial Economics	CO-1	✓				✓	✓	
	CO-2	✓		✓		✓	✓	
	CO-3	✓	✓	✓		✓	✓	✓
	CO-4	✓	✓		✓	✓		✓
	CO-5	✓		✓	✓	✓		✓
Accounting for specialized Institutions(Elective)	CO-1	✓	✓		✓	✓		✓
	CO-2	✓	✓		✓	✓		
	CO-3	✓	✓		✓	✓		
	CO-4	✓	✓					
	CO-5	✓	✓					
Applied Costing	CO-1	✓	✓				✓	
	CO-2	✓	✓	✓			✓	
	CO-3	✓	✓			✓		
	CO-4	✓	✓		✓			✓
	CO-5	✓	✓		✓		✓	✓
Advanced Business Statistics	CO-1	✓	✓		✓	✓		
	CO-2	✓	✓		✓	✓		
	CO-3	✓	✓	✓			✓	✓
	CO-4	✓	✓	✓			✓	✓
	CO-5	✓	✓	✓	✓	✓		

Corporate Laws	CO-1	✓		✓	✓			
	CO-2	✓			✓	✓	✓	
	CO-3	✓		✓		✓		✓
	CO-4	✓		✓	✓			
	CO-5	✓		✓		✓	✓	✓
Basics of GST (Elective)	CO-1	✓		✓	✓			✓
	CO-2	✓			✓	✓		
	CO-3	✓	✓		✓	✓		✓
	CO-4	✓	✓			✓	✓	
	CO-5	✓	✓				✓	✓
Marketing Research	CO-1	✓			✓	✓		
	CO-2	✓	✓	✓				✓
	CO-3	✓			✓		✓	
	CO-4	✓		✓		✓		✓
	CO-5	✓		✓	✓		✓	✓
Research Methodology	CO-1	✓	✓	✓	✓			
	CO-2	✓	✓		✓	✓	✓	✓
	CO-3	✓	✓		✓	✓	✓	✓
	CO-4	✓	✓					
	CO-5	✓	✓			✓	✓	
Accounting for Managerial Decisions	CO-1	✓	✓		✓			✓
	CO-2	✓	✓	✓	✓			
	CO-3	✓	✓				✓	✓
	CO-4	✓	✓			✓	✓	
	CO-5	✓	✓		✓	✓		✓
Fundamentals of IT	CO-1	✓			✓	✓	✓	
	CO-2	✓	✓			✓	✓	
	CO-3	✓	✓	✓	✓			✓
	CO-4	✓			✓	✓		
	CO-5	✓		✓	✓		✓	✓
Compensation Management and Employee Welfare Laws(Elective	CO-1	✓		✓	✓			
	CO-2	✓			✓	✓		✓
	CO-3	✓	✓	✓	✓	✓	✓	
	CO-4	✓		✓		✓	✓	✓
	CO-5	✓		✓				
Income Tax and Tax Planning	CO-1	✓	✓					✓
	CO-2	✓	✓		✓	✓		✓
	CO-3	✓	✓				✓	
	CO-4	✓	✓	✓			✓	
	CO-5	✓	✓	✓			✓	✓
Business Ethics, corporate governance	CO-1	✓				✓		✓
	CO-2	✓		✓			✓	✓
	CO-3	✓	✓	✓		✓	✓	✓
	CO-4	✓	✓			✓		

	CO-5	✓		✓	✓		✓	✓
Entrepreneurial Development and Project Finance	CO-1	✓		✓			✓	✓
	CO-2	✓	✓	✓		✓	✓	
	CO-3	✓	✓	✓	✓	✓		
	CO-4	✓		✓	✓			✓
	CO-5	✓			✓	✓		✓
Derivative Management	CO-1	✓			✓	✓		
	CO-2	✓			✓	✓		✓
	CO-3	✓	✓	✓		✓	✓	✓
	CO-4	✓				✓	✓	✓
	CO-5	✓		✓	✓	✓		
Merchant Banking And Financial Services	CO-1	✓		✓	✓	✓		
	CO-2	✓	✓			✓		
	CO-3	✓	✓			✓	✓	✓
	CO-4	✓		✓				
	CO-5	✓		✓	✓	✓		
Personnel Management	CO-1	✓	✓	✓		✓	✓	✓
	CO-2	✓		✓		✓	✓	✓
	CO-3	✓		✓		✓		✓
	CO-4	✓	✓	✓			✓	✓
	CO-5	✓						
Project Viva-Voce	CO-1	✓			✓	✓	✓	
	CO-2	✓	✓		✓	✓		✓
	CO-3	✓	✓			✓	✓	✓
	CO-4	✓	✓		✓	✓	✓	
	CO-5	✓		✓	✓	✓		

OVER ALL COURSE OUTCOMES

Course	Outcomes based on		
	Skill	Employability	Entrepreneurial
Advanced corporate Accounting& accounting standards		✓	
Advanced Financial Management		✓	
Organizational Behavior	✓		
Managerial Economics	✓		
Accounting for specialized Institutions(Elective)		✓	
Applied Costing		✓	
Advanced Business Statistics	✓		
Corporate Laws	✓		
Basics of GST (Elective)		✓	
Marketing Research			✓
Research Methodology	✓		
Accounting for Managerial Decisions			✓
Fundamentals of IT			✓
Compensation Management and Employee Welfare Laws(Elective)			✓
Income Tax and Tax Planning		✓	
Business Ethics, corporate governance	✓		

Entrepreneurial Development and Project Finance			✓
Derivative Management			✓
Merchant Banking And Financial Services	✓		
Personnel Management	✓		
Project Viva-Voce	✓		
Percentage of Outcome	43%	29%	28%

G. Teaching-Learning Process/ Methodology (TLM):

The teaching-learning process should be aimed at systematic exposition of basic concepts so as to acquire knowledge of Commerce and Accountancy in a canonical manner. In this context, applications of Commerce and Accountancy and linkage with the theory constitute a vital aspect of the teaching-learning process. The course offers many modes of learning and assessment methods. Students have great freedom of choice of course which they can study. The various components of teaching learning process are summarized in the following heads.

1. **Class room Lectures:** The most common method of imparting knowledge is through lectures. There are diverse modes of delivering lectures such as through blackboard, power point presentation, OHP Projector and other technology aided means. A judicious mix of these means is a key aspect of teaching-learning process.
2. **Tutorials/ Assignment:** To reinforce learning, to monitor progress, and to provide a regular pattern of study, tutorials and Assignments are essential requirements. During these tutorials, difficulties faced by the students in understanding the lectures, are dealt with. Tutorials are also aimed at solving problems associated with the concepts discussed during the lectures.

3. **Choice based learning/Open elective:** LOCF in this undergraduate programme provides great flexibility both in terms of variety of courses and range of references in each course.
4. **Field based learning:** Students may enhance their knowledge through field based learning while understanding the practical importance.
5. **Textbooks learning:** A large number of books are included in the list of references of each course for enrichment and enhancement of knowledge.
6. **E-learning:** Learner may also access electronic resources and educational websites for better understanding and updating the concepts.
7. **Self-study materials:** Self-study material provided by the teachers is an integral part of learning. It helps in bridging the gaps in the classroom teaching. It also provides scope for teachers to give additional information beyond classroom learning.
8. **Assignment/Problem solving:** Assignments at regular intervals involving applications of theory are necessary to assimilate basic concepts of courses. Hence, it is incumbent on the part of a learner to complete open-ended projects assigned by the teacher.
9. **Internships:** The teaching-learning process needs to be further supported by other activities devoted to subject-specific and interdisciplinary skills, summer and winter internships. During these internships it is expected that a learner will interact with experts and write a report on a topic provided to the learner.
10. **Institute visits:** Institute visit by a learner is also a part of learning process. During such visits a learner has access to knowledge by attending academic activities such as seminars, colloquia, library consultation and discussion with faculty members. These activities provide guidance and direction for further study.

11. Industrial visits: Industrial visits offer an opportunity to observe applications of scientific concepts. These visits also give an opportunity to realize the power of mathematical ideas and their translation in problem solving.

12. Training programmes/ Seminars: Training programmes organized by various agencies/institutes provide an opportunity to learn various dimensions of course.

H. ASSESSMENT METHODS:

A range of assessment methods which are appropriate to test the understanding of various concepts of courses will be used. Various learning outcomes will be assessed using time-bound examinations, problem solving, assignments and viva-voce examination. For various courses in this programme, the following assessment methods shall be adopted:

- i. Scheduled/unscheduled tests
- ii. Problem solving sessions aligned with classroom lectures
- iii. Practical assignments
- iv. Semester end comprehensive examination

I. KEY WORDS:

LOCF, Employability, Communication Skills, Critical Thinking, Problem Solving and Self-directed learning.