

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
Nationally Accredited with 'A' Grade by NAAC
ISO 9001:2015 Certified
TIRUCHIRAPPALLI

PG & RESEARCH DEPARTMENT OF COMMERCE



LEARNING OUTCOMES BASED CURRICULUM
FRAMEWORK
(CBCS - LOCF)

M.Com.
2025 -2026 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE

VISION

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

MISSION

- To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements
PEO1	LEARNING ENVIRONMENT To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
PEO2	ACADEMIC EXCELLENCE To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	EMPLOYABILITY To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	GREEN SUSTAINABILITY To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

PROGRAMME OUTCOMES FOR M.COM. PROGRAMME

PO NO.	On completion of M.Com. Programme, the students will be able to
PO 1	GENERIC AND DOMAIN KNOWLEDGE Articulate, illustrate, analyse, synthesis and apply the knowledge of principles and frameworks of commerce and allied domains to the solutions of different business scenario.
PO 2	CRITICAL THINKING AND PROBLEM SOLVING Conduct investigation of multi-dimensional business problems using research based knowledge and provide innovative solutions frameworks to real world complex problems.
PO 3	ENTREPRENEURSHIP AND EMPLOYMENT SKILLS Identify entrepreneurial opportunities to create and manage startups as well as professionalizing and growing family businesses.
PO 4	LEADERSHIP AND TEAM WORK Collaborate in an organizational context and across organizational boundaries and lead themselves in the achievement of organizational goals and optimize outcomes for all stakeholders.
PO 5	SOCIAL RESPONSIVENESS AND ETHICS Exhibit a broad appreciation of the ethical and value sustaining of managerial choices in political, cross-cultural, globalized, digitized and socio-economic environment.

PROGRAMME SPECIFIC OUTCOMES FOR M.COM.

PSO NO	Programme Specific Outcomes Students of M.Com. will be able to	POs Addressed
PSO 1	Gain an in-depth understanding of core and functional management concepts, business environment and domain specific knowledge.	PO1
PSO 2	Develop skills for analyzing of the business data, application of relevant analysis and problem solving in other functional areas such as marketing, finance, business strategy, human resources and information technology.	PO1 PO2
PSO 3	Inculcate entrepreneurship and managerial skills to establish and manage the business efficiently.	PO3
PSO 4	Ability to apply knowledge, skills and right attitude necessary to provide effective leadership in a global environment and to develop proactive thinking so as to perform efficiency in the dynamic socio-economic and business eco-system.	PO4 PO5
PSO 5	Develop competent professionals with strong ethical values, capable of a pivotal role in various sectors of the Indian Economy and Society, aligned with the national priorities.	PO5



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE
M.Com – PROGRAMME STRUCTURE
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the Candidates admitted from the Academic year 2025-2026 onwards)

I Semester

Semester	Course	Title	Course Code	Inst. Hrs. / week	Credit	Exam Hours	Marks		Total
							Internal	External	
I	Core Course – I (CC)	Business Finance	23PCO1CC1	6	5	3	25	75	100
	Core Course – II (CC)	Digital Marketing	23PCO1CC2	6	5	3	25	75	100
	Core Course –III (CC)	Banking and Insurance	23PCO1CC3	6	5	3	25	75	100
	Core Course – IV (CC)	Strategic Human Resource Management	23PCO1CC4	6	5	3	25	75	100
	Discipline Specific Elective Course – I (DSE)	A. Security Analysis and Portfolio Management	23PCO1DSE1A	6	3	3	25	75	100
		B. Operations Research	23PCO1DSE1B						
		C. Labour Laws	23PCO1DSE1C						
	Total			30	23				500

***15 Days INTERNSHIP during Semester Holidays**

II Semester

Semester	Course	Title	Course Code	Inst. Hrs./ week	Credit	Exam Hours	Marks		Total
							Internal	External	
II	Core Course – V (CC)	Cost and Management Accounting	22PCO2CC5	6	5	3	25	75	100
	Core Course – VI (CC)	Business Analytics	22PCO2CC6	6	5	3	25	75	100
	Core Course – VII (CC)	Economic and Environment Law	23PCO2CC7	6	5	3	25	75	100
	Core Choice Course – I (CCC)	A. Logistics and Supply Chain Management	23PCO2CCC1A	6	4	3	25	75	100
		B. Organizational Behaviour	23PCO2CCC1B						
		C. Brand Management	22PCO2CCC1C						
	Discipline Specific Elective Course – II (DSE)	A. Business Ethics, Corporate Social Responsibility and Governance	23PCO2DSE2A	6	3	3	25	75	100
		B. Retail Management	22PCO2DSE2B						
		C. Business Information System	22PCO2DSE2C						
	Internship	Internship	22PCO2INT		2				100
	Extra Credit Course	Swayam Online Course		As per UGC Norms					
	Total			30	24				600



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE
M.Com. – PROGRAMME STRUCTURE
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2025 – 2026 onwards)

III Semester

Semester	Course	Title	Course Code	Inst.Hrs./ week	Credit	Hours	Marks		Total
							Internal	External	
III	Core Course – VIII (CC)	Advanced Corporate Accounting	22PCO3CC8	6	5	3	25	75	100
	Core Course – IX (CC)	International Trade Finance	22PCO3CC9	6	5	3	25	75	100
	Core Practical – I (CP)	Data Analytics using Excel (P)	23PCO3CC1P	5	4	3	40	60	100
	Core Choice Course– II (CCC)	A. Cyber Security	22PGCS3CCC2A	3(T) + 2(P)	4	3	25	75	100
		B. Project Management	22PCO3CCC2B	5					
		C. Managerial Communication	22PCO3CCC2C						
	Discipline Specific Elective Course-III (DSE)	A. Commerce for Competitive Examinations	22PCO3DSE3A	5	3	2	-	100	100
		B. Advertisement and Sales Promotion	22PCO3DSE3B			3	25	75	
		C. Human Resource Analytics	22PCO3DSE3C						
	Generic Elective Course –I (GEC)	Entrepreneurship and New Venture Creation	22PCO3GEC1	3	2	3	25	75	100
	<i>Extra Credit Course</i>	<i>Swayam Online Course</i>		<i>As per UGC Norms</i>					
		Total		30	23				600

IV Semester

Semester	Course	Title	Course Code	Inst. Hrs./ week	Credit	Exam Hours	Marks		Total
							Internal	External	
IV	Core Course – X (CC)	Business Taxation	22PCO4CC10	6	5	3	25	75	100
	Core Course – XI (CC)	Research Methodology	22PCO4CC11	6	5	3	25	75	100
	Core Choice Course – III (CCC)	A. Enterprise Resource Planning	22PCO4CCC3A	6	4	3	25	75	100
		B. Managerial Behaviour and Effectiveness	22PCO4CCC3B						
		C. Corporate Tax Planning	22PCO4CCC3C						
	Generic Elective Course – II (GEC)	Financial Mathematics	22PCO4GEC2	3	2	3	25	75	100
	Project	Project Work	23PCO4PW	9	4				100
		Total		30	20				500
	Grand Total			120	90				2200



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY - 18

DEPARTMENT OF COMMERCE

M.Com – PROGRAMME STRUCTURE

(For the Candidates admitted from the Academic year 2025-2026 onwards)

Sl. No	Courses	No of Courses	No of Credits	Marks
1	Core Course – (CC)	11	55	1100
2	Core Practical – (CP)	1	04	100
3	Core Choice Course – (CCC)	3	12	300
4	Discipline Specific Elective - (DSE)	3	09	300
5	Generic Elective Course - (GEC)	2	04	200
6	Project	1	04	100
7	Internship	1	02	100
	Total	22	90	2200

Students will go for internship after completing the I Semester exams and the internship will be calculated in the II Semester and credits for internship is 02.

The internal and external marks for theory and practical papers are as follows:

Subject	Internal	External
Theory	25	75
Practical	40	60

Separate passing minimum is prescribed for Internal and External

For Theory ::

- The passing minimum for CIA shall be 40% out of 25 marks (i.e. 10 marks).
- The passing minimum for End Semester Examination shall be 40% out of 75 marks (i.e. 30 marks).
- The passing minimum not less than 50% in the aggregate.

For Practical :

- The passing minimum for CIA shall be 40% out of 40 marks (i.e. 16 marks)
- The passing minimum for End Semester Examinations shall be 40% out of 60 marks (i.e. 24 marks)
- The passing minimum not less than 50% in the aggregate.

For Project :

Project	: 100 Marks
Dissertation	: 80 Marks
Viva Voce	: 20 Marks

Semester I	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
23PCO1CC1	BUSINESS FINANCE	CORE	6	5

Course Objective

- To outline the fundamental concepts in finance
- To estimate and evaluate risk in investment proposals
- To evaluate leasing as a source of finance and determine the sources of startup financing.
- To examine cash and inventory management techniques.
- To appraise capital budgeting techniques for MNCs.

Prerequisite

Basic knowledge in Finance and Capital Budgeting.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Explain and Analyze the important finance concepts	K2, K4
CO2	Estimate risk and interpret its impact on return	K2, K3
CO3	Appraise leasing and other sources of finance for startups	K4
CO4	Summarize and Estimate the cash, receivable, inventory and working capital management techniques	K5, K6
CO5	Relate and Evaluate techniques of long term investment decision incorporating risk factor	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2	3	2	2	3	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Business Finance and Time value of money and Cost of Capital Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems - Cost of Capital.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Risk Management Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Startup Financing and Leasing Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Cash, Receivable, Inventory and Working Capital Management Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis – Working Capital Management.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Multi National Capital Budgeting Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Capital Structure – Theories - Determinants		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
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Distribution of Marks: Theory 40% and Problem 60%

Text Book

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Reference Books

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web References

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Prof. Dr.N.Savithri

Semester I	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
23PCO1CC2	DIGITAL MARKETING	CORE	6	5

Course Objective

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behaviour
- To interpret data from social media and to evaluate game based marketing

Prerequisite

Basic knowledge in Marketing.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Describe and Explain the dynamics of digital marketing	K1, K2
CO2	Indicate and Apply the online marketing mix	K2, K3
CO3	Demonstrate and Compare digital media channels	K3, K4
CO4	Examine and Categorize the online consumer behavior	K4, K5
CO5	Summarize and Appraise social media data	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2	3	3	2	2	3
CO2	3	3	2	2	3	3	3	2	2	3
CO3	3	3	2	2	2	3	3	2	2	3
CO4	3	3	2	2	2	2	2	2	2	3
CO5	3	2	2	2	3	3	2	2	2	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Digital Marketing Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals – Content marketing – Strategic flow of marketing activities – skills of content writer.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Online marketing mix Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Digital media channels Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Online consumer behavior Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Analytics and Gamification Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

	metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.			
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Search Management - Search Engine Optimization - Types of Search Engine Optimization.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Reference Books

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Web References

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Dr. S.Shameem

Semester I	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
23PCO1CC3	BANKING AND INSURANCE	CORE	6	5

Course Objective

- To understand the evolution of new era banking
- To explore the digital banking techniques
- To analyse the role of insurance sector
- To evaluate the mechanism of customer service in insurance and the relevant regulations
- To analyse risk and its impact in banking and insurance industry

Prerequisite

Basic knowledge in Banking Practices and Insurance Services.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Relate and Discuss the transformation in banking from traditional to new age	K1, K2
CO2	Explain and Apply modern techniques of digital banking	K2, K3
CO3	Interpret and Analyze the role of insurance sector	K3, K4
CO4	Examine and Summarize the regulatory mechanism	K4, K5
CO5	Construct and Assess the risk mitigation strategies	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Banking Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT–SFMS–SWIFT - Overview of Domestic payment system – RuPay and RuPay Secure – IMPS (Immediate Payment Service).	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Contemporary Developments in Banking Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Indian Insurance Market History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Customer Services in Insurance Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Risk Management Risk Management and Control in banking and	18	CO1, CO2, CO3, CO4,	K1, K2, K3, K4, K5, K6

	insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.		CO5	
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Nationalization of Commercial Bank and its effects, Reserve Bank of India – Functions.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Reference Books

1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web References

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Dr.D.Ramya

Semester I	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
23PCO1CC4	STRATEGIC HUMAN RESOURCE MANAGEMENT	CORE	6	5

Course Objective

- To appreciate the importance of HRM as a field of study and as a central management function
- To understand the implication of HRM on Government regulations and corporate decisions
- To analyse the key elements of the HR functions
- To gain knowledge about the elements, key concepts and terminology of HRM
- To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

Prerequisite

Basic knowledge in Human Resource Management.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Indicate and Apply the fundamentals of strategic Human Resource Management	K2, K3
CO2	Recognize and Examine the conceptual framework of strategic Human Resource Management	K2, K4
CO3	Interpret and Outline the knowledge of various strategies in Human Resource Management in the corporate arena	K3, K4
CO4	Analyze and Assess the drafting of HR policies	K4, K6
CO5	Summarize and Evaluate the latest trend in the strategic Human Resource Management.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to SHRM SHRM - Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM - Best fit' approach Vs 'Best practice' approach , Typology of HR activities -Steps in SHRM, Roles in SHRM: Top Management, Front - line Management, HR - Changing Role of HR Professionals.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Models of SHRM Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges - - Linking SHRM and Business Performance.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Strategic Planning and Compensation Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Work force Utilization and Employment Practices; Efficient Utilization of Human Resources - Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Human Resource Policies Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Latest trends in Strategic HRM Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

	Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding - Managing Global Human Resources , Evaluating HR functions in International Context.			
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Environment Forecasting: Analysing the Company Profiles; Formulating Long-Term Objectives and Grand Strategies		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book

5. [Mathur, SP](#) **Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.**
6. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.
7. Anuradha Sharma and [Aradhana Khandekar](#) (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.

Reference Books

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge

Web References

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Prof. Dr. N. Savithri

Semester II	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
23PCO1DSE1A	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	DISCIPLINE SPECIFIC ELECTIVE	6	3

Course Objective

- To become familiar with various Investment avenues and Portfolio Construction
- To understand the Equity Shares, Preference Shares and Bonds valuation models
- To learn about long-term and short-term investment analysis tools.
- To analyse with Portfolio theories.
- To gain knowledge in Portfolio performance methods.

Prerequisite

Basic knowledge in Security and Investment Management.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and Classify the investment options and structure a portfolio	K1,K2
CO2	Discuss and compute the value of Equity Shares, Preference Shares and Bonds	K2, K3
CO3	Predict and Analyze the stock performance through fundamental and technical analysis	K3, K4
CO4	Examine and Summarize the various Portfolio Theories.	K4, K5
CO5	Interpret and Evaluate the portfolio performance.	K5, K6

Mapping of COwithPO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Investment and Portfolio Management Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Planning – Investment Alternatives - Securities Market. Risk and Return – Systematic and Unsystematic Risk – Minimizing Risk. - Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Valuation of Securities Bond: Introduction – Reasons for issuing Bonds – Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds – Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call – Concept of Present Value – Equity Share Valuation Models.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Fundamental Analysis and Technical Analysis Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Efficient Market Hypothesis Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Portfolio Performance Evaluation Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Securities and Exchange Board of India – National Stock Exchange – Unit Trust of India - Mutual Fund.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
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Text Book

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand & Co. Ltd., New Delhi

Reference Books

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi

Web References

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Dr. C. Subha

Semester I	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
23PCO1DSE1B	OPERATIONS RESEARCH	DISCIPLINE SPECIFIC ELECTIVE	6	3

Course Objective

- To outline the fundamentals of Operations Research
- To use OR models for problem solving
- To examine the role of sequencing and game theory
- To design and apply network analysis
- To apply modelling techniques

Prerequisite

Basic knowledge in Mathematics and Problem Solving.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and Identify the knowledge of OR fundamentals	K1, K2
CO2	Indicate and Demonstrate the models for problem solving	K2, K4
CO3	Apply and Analyze the sequencing and game theory	K3, K4
CO4	Appraise and Develop network analysis to enhance effectiveness	K4, K5
CO5	Formulate and Evaluate the models for decision making	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	2	2	3	3	2	2	2
CO2	2	3	2	2	2	3	3	2	2	2
CO3	2	3	2	2	2	3	3	2	2	2
CO4	3	3	2	2	2	3	3	2	2	2
CO5	3	3	2	3	2	3	3	2	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction and Linear Programming Problem Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Transportation and Assignment Problems Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Sequencing and Game Theory Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Replacement and Network Analysis Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Decision Tree Analysis and Queuing Theory Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs –	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

	Single channel Poisson arrivals with Exponential Service, Infinite population model.			
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Inventory Management - EMV Criterion - EOL and EVPL Tree Analysis - Construction of net work diagram - Simple CPM Calculation.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book

1. Gupta P.K and Hira D.S., (2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) “An Introduction to Operational Research”, 3rd Edition, S. Chand, Noida (UP)

Reference Books

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, (2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Web References

1. <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
2. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
3. <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
4. <https://hbr.org/1964/07/decision-trees-for-decision-making>

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Ms. S.J.Sureya

Semester I	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
23PCO1DSE1C	LABOUR LAWS	DISCIPLINE SPECIFIC ELECTIVE	6	3

Course Objective

- To Understand the provisions of Trade Unions Act
- To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
- To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
- To learn different provisions relating to payment of wages and minimum wages to employees
- To understand employee welfare measures with respect to provident fund, gratuity and bonus

Prerequisite

Basic knowledge in Company Laws and Business Laws.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and Discuss the basic labour legislations pertaining to Trade Unions	K1, K2
CO2	Explain and Apply the various provisions of the Factory's Act and Equal Remuneration Act	K2, K4
CO3	Identify and Assess provisions relating to the workmen's compensations and state insurance.	K3, K6
CO4	Examine and Assemble the provisions relating to payment of wages and minimum wages.	K4, K5
CO5	Summarize and Discuss the provisions of provident fund, gratuity and bonus schemes.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	2	2	2	2	3	2	2	2	2
CO3	3	2	2	2	2	3	2	2	2	2
CO4	3	2	2	2	2	3	2	2	2	2
CO5	3	2	2	2	2	3	2	2	2	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

UNIT	CONTENT	HOURS	Cos	COGNITIVE LEVEL
I	Introduction and The Trade Unions Act, 1926 Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	The Factories Act, 1948 and Equal Remuneration Act, 1976 The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948 The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948 The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

	payments of minimum wages.			
V	The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965 Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment – Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) International Labour Organization – Law of Welfare & Working condition – Social Security Legislations – Industrial Relations		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi

Reference Books

1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Pvt. Ltd.

Web References

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Mrs. N.Aruna.

Semester II	Internal Marks: 25	External Marks:75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PC02CC5	COST AND MANAGEMENT ACCOUNTING	CORE	6	5

Course Objective

- To acquire knowledge and understanding of the concepts, techniques and practices of Cost and Management accounting and to develop skills for decision making.

Prerequisite

Basic knowledge in Cost Accounting and Management Accounting.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Relate, develop and apply the techniques of Management Accounting in the financial decision making	K1,K3,K5
CO2	Recall, classify and adapt cost accounting approaches to solve practical problems	K1, K2, K6
CO3	Apply and assess different types of activity based management tools through the preparation of estimates	K3, K5
CO4	Make use of management reports for planning and monitoring purpose and recommend the level at which costs need to be captured.	K3, K5
CO5	Analyze to improve the operations of organization through the application of cost and Management accounting methods	K4, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Cost accounting - Introduction, Meaning, Definition, Nature, Scope and Objectives of Cost Accounting, Methods and Techniques of Costing - Cost Centers and Cost unit.- Management Accounting: Evolution, Meaning, Objectives and Scope - Tools and Techniques of Management Accounting - Relationship of Cost Accounting, Financial Accounting and Management Accounting.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Activity Based Costing – Meaning, Importance, Characteristics- Elements and steps-ABC vs Traditional costing – Uses and Limitations- Cost Ledgers- Integrated and Non-Integrated Accounts - Reconciliation of Cost and Financial Accounts – Service Costing – Features and applications – Unit Costing and Multiple Costing – Application.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Standard costing -Definition, Significance and Applications - Various Types of Standards - Installation of Standard Costing System-for Material, Labour, and Overhead - Variance Analysis for Materials, Labour and Overheads and Accounting Treatment of Variances - Benchmarking for Setting of Standards - Variance Reporting to Management.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Marginal Costing - Meaning, Advantages, Limitations and Applications - Breakeven Analysis - Cost-Volume Profit Analysis - P/V Ratio and its Significance - Margin of Safety - Absorption Costing: System of Profit Reporting and Stock Valuation - Difference between Marginal Costing and Absorption Costing - Income Measurement under Marginal Costing and Absorption Costing	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

V	Financial Statements: Nature, Attributes, Objectives, Importance, Limitations - Recent Trends in Presenting Financial Statements- Cash Flow Statement - Fund Flow Statement - Difference between Cash Flow and Fund Flow Statement - Management Reporting.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Nature and Scope of Cost Audit - Cost Accounting Records and Cost Audit under Companies Act, 2013 - Purpose, Scope and Advantages of Cost Audit.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Distribution of Marks: Theory 40% and Problem 60%

Text Book.

1. S.P. Jain & K.L. Narang, (2019), Cost and Management Accounting, 16th edition, Kalyani Publishers.
2. T.S. Reddy & Y. Hari Prasad Reddy, (2014), Cost and Management Accounting, 4th edition Margham Publications.
3. Prof. Dr. Ghosh.A.P, (2017), A Practical approach to Cost and Management Accounting, 1st edition, Scitech Publications (India) Pvt. Ltd.

Reference Books

1. M.Y. Khan & P.K. Jain, (2017), Management Accounting Text, Problems and Cases, 7th edition, McGraw-Hill Education (India) Ltd.
2. M.N. Arora, (2021), A Text Book of Cost and Management Accounting, 11th edition, S. Chand and company Ltd.
3. N.S. Zad, (2015), Cost & Management Accounting, Taxmann Publications Pvt. Ltd..
4. V.K. Saxena & C.D. Vashist, (2011), Advanced Cost and Management Accounting, 19th edition, Sultan Chand & Sons.

Web References

1. <https://www.tarakeswardegreecollege.org/res/class/Activity%20Based%20Costing.pdf>
2. <https://www.accountingtools.com/articles/standard-cost-variance>
3. https://static.careers360.mobi/media/uploads/froala_editor/files/Cost-Accounting-System.pdf

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

Semester II	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs /Week	CREDITS
22PCO2CC6	BUSINESS ANALYTICS	CORE	6	5

Course Objective

- To teach statistical techniques which aid modern managers intake wise decisions in a competitive environment
- To understand the role of business analytics within an organization
- To Translate the results of business analytic projects into effective courses of action

Prerequisite

- Basic Statistical Knowledge

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Understand the advanced analytical tools to analyse complex problems under uncertainty	K2
CO2	Compare business processes using analytical and management tools	K3
CO3	Apply appropriate analytical methods to find solutions to business problems using SAS, Excel and SPSS	K3
CO4	Identify and describe complex business problems in terms of analytical models	K3, K4
CO5	Extract and manipulate data sets from various sources to meet organizational needs	K5

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	2	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	2	3	3	2	2	3
CO5	3	2	3	3	2	3	3	3	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Business Analytics and Data Analysis Tools: Business Analytics, the Science of Data-Driven Decision Making - Analytics Techniques Used in the Industry - Some Practical Applications of Business Analytics - Big Data vs. Conventional Business Analytics - The Background Required for a Successful Career in Business Analytics.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	SAS Introduction: Starting SAS in Windows - The SAS Opening Screen - The Five Main Windows - Important Menu Options and Icons - Writing and Executing a SAS Program - Your First SAS Program - Debugging SAS Code Using a Log File - Tips for Writing, Reading the Log File, and Debugging - Saving SAS Files	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Getting Started with Excel: Workbook and Worksheets – Navigation with Keyboard – Tabs and Ribbons – File Menu – Quick Access Toolbar (QAT) – Excel options – Create a New Workbook, Print and Save – Understanding Worksheet Basics.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	SPSS Data File: Opening a data file in SPSS- SPSS data editor- Statistical Analysis- Editing and Manipulating data- Missing Values – Editing SPSS output – Copying SPSS output – Changing from Portrait to Landscape – Printing from SPSS - Closing SPSS – Tutorials in SPSS – Importing data. Descriptive Statistics with SPSS: Descriptive Statistics – Measures of Central Tendency - Measures of Dispersion - Descriptive Statistics with SPSS.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

V	Charts and Graphs: Bar Charts – Pie Chart – Scatter plots and Dot Plots – Line Graphs – Histogram. Comparing Averages: Parametric tests and Non-Parametric tests to compare averages – Student’s t-test - Other tests for comparing averages. Analysis of Variance (ANOVA): Analysis of Variance – One factor between subjects	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self-Study for Enrichment (Not included for End Semester Examinations) SAS Data Sets - SAS Libraries - Protecting Excel Workbook and Worksheet – Importing data into Excel – Exporting Data from Excel — Multiple Analysis of Variance (MANOVA)	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Venkat Reddy Konasani and Shailendra Kadre (2015), Practical Business Analytics Using SAS A Hands-on Guide, Apress.
2. Manisha Nigam (2020), Advanced Analytics with Excel 2019, BPB Publications, First Edition.
3. Rajathi A and Chandran P (2010), *SPSS for you*, MJP Publishers.

Reference Books

1. David Whigham (2007), *Business Data Analysis using Excel*, Oxford University Press.
2. Wayne L. Winston (2016), *Microsoft Excel 2016 Data Analysis and Business Modeling*, PHI Learning Private Limited.
3. Kieth McCormick and Jesus Salcedo with Aaron Poh (Reprint 2015), *SPSS Statistics for Dummies*, Wiley India Private Limited, Third Edition.

Web References

1. <https://spu.fem.uniag.sk/cvicenia/ksov/obtulovic/Data%20Analysis%20Using%20SAS%20Enterprise%20Guide.pdf>
2. https://www.w3schools.com/excel/excel_introduction.php#:~:text=It%20is%20a%20spreadsheet%20program,several%20changes%20over%20the%20years.
3. <https://www.managementstudyguide.com/business-analytics.htm>
4. <https://www.youtube.com/watch?v=ZpwZS3XnEZA>
5. <https://www.youtube.com/watch?v=6rgwgwv8qdA>

Pedagogy

Power point presentations, Group Discussions, Seminar, Quiz, Assignment.

Course Designer

Ms. R. Soundaria.

Semester II	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
23PCO2CC7	ECONOMIC AND ENVIRONMENT LAW	CORE	6	5

Course Objectives

- To understand the concepts of Law
- To enhance the knowledge related to various law in economic and environment
- To analyze the various act, to protect the environment law.

Prerequisite

Basic knowledge in Economics and Environment Law.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Choose and relate the provisions, policies related to prevention of money exchange.	K1, K2
CO2	Select the concepts, provisions and to discuss the various policies relating to act.	K3
CO3	Choose and analyze the legal aspects of various acts and the disputes Redressal agencies, penalties and adjudication.	K3, K4
CO4	Compare and assess the latest amendments in various act, contraventions and penalties.	K4, K5
CO5	Explain the concepts of laws in detail and to relate where and how it is applied in recent days.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	2	3	3	3	2	3	2
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial(High) Correlation “-” Indicates there is no correlation.

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Foreign Exchange Management Act, 1999 – Definition – Regulation and Management of Foreign Exchange – Authorized Persons – Contraventions and Penalties – Adjudication and Penalties – Directorate of Enforcement. Securities and Exchange of Board of India Act, 1992 (SEBI) – Functions and Powers.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	The Competition Act, 2002 – Introduction – Interpretation – MRTP Vs Competition Act – Scope – Prohibition of Certain Agreements, Abuse of Dominant position and Regulation of Combinations.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Benami Transaction Prohibition (Act) – Benami Property – Benami Transaction, Prohibition, adjudication of Benami property – Prevention of Money Laundering Act, 2002.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	The Environment Protection Act 1986 – Definition – powers of the Central Government to prevent and Control Environmental Pollutions – Appointing Officers. Consumer Protection Act 1986 – Definition – State and Central Consumer Protection Council – Disputes Redressal Agencies – District Forum – Appointment of Members – Appeal – State and Central Commission.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Information Technology Act 2000 – Introduction – Definition – Digital Signature – Certificates – Electronic Governance – Regulations of Certifying Authorities – Duties of Subscriber – penalties – and Adjudication – The Cyber Regulation Appellate Tribunal – Offences – Power of State and Central Government to make rules – Constitution of Advisory Committee.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Comparison on provisions of Companies Act 1956 and Companies Amendment Act 2013 and causes for amendment – Competition commission of India – Prevention of Black Marketing and Maintenance of Supplies of Essential Commodities Act, 1980 – Telecom Regulatory Authority of India Act, 1997.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Sharma J.P.(2012). *Corporate Laws*. 2nd Edition. Ane Books Pvt.Ltd. New Delhi.
2. Daniel Albuuerque (2014). *Legal Aspects of Business*. 1st Edition. Oxford University. New Delhi.
3. Kuchhal M.C. (2018). *Mercantile Law*. 3rd Edition. Vikas Publishing House Pvt.Ltd.

Reference Books

1. Balachandran V, Thothadri S. (2013). *Legal Aspects of Business*. 1st Edition. Vijay Nicole Imprints Private Limited.
2. Kapoor G. K , Surl A.P. (2012). *Corporate Laws*. 3rd Edition. Taxman's Publications.
3. Kannel S, Sowrirajan V. (2009). *Company Law Procedure*. 1st Edition. Taxman's Publications.

Web Reference

1. http://legislative.gov.in/sites/default/files/A1999-42_0.pdf
2. http://www.indiacode.nic.in/bitstream/123456789/13116/1/it_act_2000_updated.pdf
3. http://ncdrc.nic.in/bare_acts/consumer%20protection%20act-1986.html
4. <https://www.indiacode.nic.in/bitstream/123456789/1840/2/A198845.pdf>
5. http://tumkuruniversity.ac.in/oc_ug/comm/orgnisation%20behaviour.pdf

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Capt. Dr. P. Kavitha

Semester II	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS. / WEEK	CREDITS
23PCO2CCC1A	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	CORE CHOICE	6	4

Course Objectives

- To know how logistic strategies fits into an organization's broader decisions, the role of logistic providers, and realize the meaning of customer service.
- To explain the strategic role of logistic and supply chain management in the cost reduction.
- To understand the components and processes of supply chain and logistics.

Prerequisite

Basic knowledge in Supply Chain Management

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and explain the basic concepts, role of Logistics and supply chain management in business.	K1,K2
CO2	Infer and identify how supply chain drivers play an important role in redefining value chain excellence of Firms	K2, K3
CO3	Apply and analyze the tools and techniques useful in implementing Logistics and supply chain management	K3, K4
CO4	Make use of logistics and supply chain strategies to create value generation and assess IT applications	K3, K5
CO5	Categorize and appraise the various supply chain strategies.	K4, K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Logistics Management – Definition – Scope – Functions – Objectives of Integrated Logistics Management – Role of Logistics in Supply Chain. Logistics and Customer Service – Role of Logistics in Competitive Strategy – Logistics Organization and Performance Measurement – Reverse Logistics – Scope, Design.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Supply Chain – Objectives – Importance – Decision Phases – Process View – Competitive and Supply Chain Strategies – Achieving Fit – Supply Chain Drivers – Obstacles – Framework – Facilities – Inventory- Transportation – Information – Sourcing – Modeling for Supply Chain – Supply Chain Relationships – Channel Relationships – Dimensions – Approaches to study channels.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Designing the Distribution Network – Role of Distribution and Network – Factors Influencing Distribution – Design Options – E- Business and its impact – Distribution Network in Practice – Factors affecting Networking Design Decision Modeling.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	E-logistics – Logistics Information System – Supply Chain information System Modules - Application of IT in Logistics - Goals of IT for supply chain management - Decision support systems for SCM - IT and Customer value – Automatic Identification Technologies – Bar Coding, WMS, TMS, LMS, OMS, WCS, and RFID. Containerization – Concept – Benefits – Types of Carriers – Indirect and Special Carriers – Role of Intermediaries – Shipping Agents, Brokers – Freight management – Route Planning of Transports, ICDs, CONCOR – Global Shipping Options.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Ware house Management – Storage Functionality and Principles – Warehouse benefits – Types. Packing and Packaging: Meaning – Essentials and Functions – Packing for Storage – Overseas Shipment – Inland - Transportation – Product content Protection, Packaging Types - Sourcing-in-House or Outsourcing - 3 rd and 4 th PLS, GPS and GLS Technology, Supply Scoring and Assessment, Lean Management, Lean Manufacturing, Mass Customization.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Basics of Transportation, Transportation		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Functionality and Principles; Multimodal Transport: Modal Characteristics; Modal Comparisons; International Air Cargo Transport; Coastal and Ocean transportation, Characteristics of shipping transport- Types of Ships.			
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Text Book

1. Sunil Chopra, Peter Meindl, Dr.D.V Kalra (2016). *Supply Chain Management – Strategy*. 6th edition. Planning Operation. Prentice Hall. India.
2. Dr.L.Natarajan (2017). *Logistics and Supply Chain Management*. 1st edition. Margham Publications.
3. Sunil Sharma (2010). *Supply Chain Management Concepts. Practices and Implementation*. 1st edition. Oxford University Press.

Reference Books

1. Ailawadi C.Sathish, Rakesh Singh (2013).*Logistics Management*. 2ndEdition. Prentice Hall. India.
2. Agarwal D K (2003). *Logistics and Supply Chain Management*. 2nd Edition, Macmillan India Ltd. Lakshmi Publications.
3. Donald J, Bowersox, David J. Closs. M. Bixby Cooper (2017). *Supply Chain Logistics Management*. 2nd Edition. McGraw Hill Educations (India).

Web References

1. <https://www.googlesir.com/information-technologies-used-in-supply-chain>
2. <https://backup.pondiuni.edu.in/sites/default/files/Logistics%20Supply%20Chain%20Mgt200813.pdf>
3. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
4. <https://www.mbacrystalball.com/blog/operations-management/logistics-scm/>
5. <https://courses.lumenlearning.com/suny-wmopen-introbusiness/chapter/supply-chain-management-and-logistics-2/>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

Semester II	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
23PCO2CCC1B	ORGANIZATIONAL BEHAVIOUR	CORE CHOICE	6	4

Course Objective

- To understand and analyze the individual needs, feeling, aspirations.
- To develop skills needed to plan for the implementation of change in an organization.
- To identify the effective motivational and leadership skills.

Prerequisite

Basic knowledge in Human Resource Management.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and explain the concept of organizational behavior to understand the behaviour of people in the organization.	K1,K2
CO2	Infer and develop the Attitude, change of attitude and aspects of personality.	K2,K3
CO3	Categorize the complexities associated with management of the group behavior in the organization.	K4
CO4	Explain how the organizational behavior can integrate in understanding the motivation behind behaviour of people in the organization.	K4
CO5	Assess the Group behavioral influence in the organization.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation
 “3”–Substantial (High) Correlation“-”Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO's	COGNITIVE LEVEL
I	Organizational Behaviour – Meaning – Definition – Concepts - Approaches – Characteristics – Scope – Limitations – Challenges and opportunities – Models of Organizational Behaviour.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
II	Personality: Meaning – Definition – Features – Types of Personality – Determinants of Personality – Big Five Model – MBTI – Managerial Implications of Personality. Perceptions: Meaning – Definition – Concepts – Features – Importance of perception – Factors affecting Perception – Process of Perception - Measures for improving perception.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
III	Learning: Meaning – Definition – Nature – Process – Factors – Learning Theories – Classical and Operant Conditioning – Differences – Reinforcement – Positive and Negative Reinforcement. Attitude : Meaning – Definition – Components – Characteristics – Types – Theories – Formation – Functions – Attitude Change – Methods of Attitude Change – Developing Positive attitude by individuals.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
IV	Motivation: Meaning – Definition – Concepts – Nature – Importance – Types – Motivation Process – Theories of Motivation. Leadership: Meaning – Definition – Concept – Importance – Qualities of good leader – Leadership Styles – Leadership Theories.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5
V	Group Behaviour: Groups - Concept and Classification - Stages of Group Development – Group Structure – Roles and Norms – Premise and Issues – Group Decision Making : Group vs. individual – Group think and Group Shift – Techniques and Process – Conflict Management: Concept – Causes – Types – Stages – Effects – Management of Conflicts	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3, K4,K5

VI	Self Study for Enrichment (Not to be included for External Examination) Stress Management, Concept of Stress, Sources & Effects of Stress on humans, Management Stress, Communication: Concept of Two-way & Open Communication, Transactional Analysis		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
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Text Books

1. Prasad L.M. (2019). *Organisational Behavior*. 1st Edition. Sultan Chand & Sons.
2. Stephen P. Robbins (2018). *Organisational Behaviour*. 18th Edition. Pearson.
3. Aswathappa. K, (2016). *Organizational Behavior*. 4th Edition. Himalaya Publishing House. New Delhi.

Reference Books

1. Khanka.S.S (2006). *Organizational Behavior*. 2nd Edition. S. Chand Publishing.
2. Robbins, Stephen P. (2008). *Organizational Behavior*. 14th Edition. Prentice Hall. New Delhi.
3. Fred Luhans (2015). *Organizational Behaviour*. 13th Edition. McGraw Hill Book Company.

Web Reference

1. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_conflict_management.html
2. <https://www.sscasc.in/wp-content/uploads/downloads/BBM/Organizational-Behaviour>
3. http://www.tmv.edu.in/pdf/Distance_education
4. <https://edukedar.com/organisational-behaviour-syllabus/>
5. <https://edukedar.com/organisational-behaviour-syllabus/>

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment, Seminar

Course Designer

Dr.S.SHAMEEM

Semester II	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO2CCC1C	BRAND MANAGEMENT	CORE CHOICE	6	4

Course Objective

- To help the students to understand the Brand Image, Identity and Positioning of Brand Management.

Prerequisite

Basic knowledge in Brand Management.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Identify and Explain the Brand Management, Brand Identity, Brand Image, Brand Personality, Brand Equity and Brand Positioning.	K1, K2, K4
CO2	Analyze the concepts of Brand Management and to discuss the Customer's Perception of Brand Identity.	K2, K4
CO3	Discuss and summarize the Equity, Ethical Brand Positioning of Management.	K2, K3, K6
CO4	Relate and compare with the Case Studies of Brand Management.	K1, K4
CO5	Predict the concepts of Brand Management and new tool for Distinctive Positioning.	K1, K2, K3, K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	3	2	2	3	3	3	2	3	2
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	3	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	An Introduction to Brand Management – Meaning and Definitions – Essentials for success of Brands – Brand Evolution – Brand Perspectives – Development of Branding – Anatomy of Brand – Brand Name – Types – Individual and Family Branding – Merits and demerits.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Elements of Brand Management – Introduction – Brand Positioning – Equity – Awareness – Identity – Personality – Communication – Image – Brand Identity – Definition – Models – Elements of Brand Identity – Brand Identity levels – Inner core or outer core of a brand.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Brand Image – Introduction – Definition – Kapferer’s Model – Brand Gap – Roles of Metaphors in Delivering Brand Image – Decoding Brand Image – Brand Concept – Stages – Forces affecting brands – Brand Personality – Definition – Scales of Brand Personality – Why use Brand Personality.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Brand Equity – Introduction – Definition – Measuring of Brand Equity – Building Brand Equity – Brand Extension – Introduction – Why Brand Extensions – Merits and Demerits – Choosing the Right Brand Extensions – Category related – Image related – Unrelated Brand Extension.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Brand Positioning – Introduction – Definition – Positioning errors – Brand Checks – Brand Awareness – Brand Recall – Ethical Brand Positioning – Conceptual Framework – Ethical and Global Brands in Cross-Cultural Environment.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

VI	Self - Study for Enrichment (Not included for External Examination) Developing New Ideas into Products and Brands: Case Studies, Strategic Framework for Brand Identity, Case Studies of Brand Image, Brand Personality and Brand Equity, Strategies for Cross Cultural Adaptation of Ethical Brand Positioning.		CO1, CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5, K6
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Text Book

1. Dr. MahimSagar, Dr. Deepali Singh, Prof. D.P. Agarwal, Achintya Gupta, (2012), Brand Management, 1stEdition, Ane Books Pvt. Ltd, New Delhi.
2. Dr. L. Natarajan, (2011), Brand Management, 1st Edition, Margham Publications, Chennai.
3. Naveen Das, (2002), Brand Management Perspectives and Practices, 1st Edition, ICFAI University Press, Hyderabad.

Reference Books

1. Dr. RamKishen Y., Nalini Dutta (2018), Strategic Brand Management, 1st Edition, Ane Books Pvt. Ltd, New Delhi.
2. Mathur U.C. (2010), Brand Management, 1st Edition, Macmillan Publishers India Ltd. New Delhi.
3. Suresh. K. (2005) Brand Portfolio Management, 1st Edition, ICFAI University Press, Hyderabad.

Web References

1. <https://marcom.com/what-does-brand-management-mean/>
2. <https://sendpulse.com/support/glossary/brand-management>
3. <https://www.slideteam.net/brand-management-powerpoint-presentation-slides.html>

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Capt. Dr. P. Kavitha

Semester II	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS. / WEEK	CREDIT S
23PCO2DSE2A	BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE	DISCIPLINE SPECIFIC ELECTIVE	6	3

Course Objectives

- To familiar with the benefits of corporate social responsibility in the context of globalized economic and social relations.
- To outline the role of business ethics that influences the decision making process and its impact of corporate governance.
- To promotes a perceptive issues of ethics in all the areas of functional management along with the benefits of social responsibility.

Prerequisite

Basic knowledge in Business Ethics.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define and outline the concepts of business ethics, corporate social responsibilities and governance.	K1, K2
CO2	Apply the ethical aspect of social responsibility and analyze its implications in various functional areas of business management.	K3, K4
CO3	Examine the legal provisions of the ethical policies of corporate social responsibility and governance.	K4
CO4	Evaluate the ethical practices in corporate social responsibility and governance.	K5
CO5	Discuss the issues and challenges in the field of business ethics, social responsibilities and governance in the current scenario.	K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Business Ethics : Meaning – Definition – Nature – Need – Importance, Benefits and Approaches –Work Ethics – personal and professional ethics in the organisation – discrimination, harassment gender equality – Internal and External Ethics of Business – Whistle blowing – Digital Business Ethics. Case Studies: Infosys Technologies – The best among Indian Corporations.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Marketing Ethics: Context of Indian Economy – Normative Marketing Ethics – Areas in Marketing Ethics. Ethical Issues in Human Resources – Scope – Different aspects – Emerging challenges of HRM – Role of HRM. Ethical Perspective of IT Industry – Fast changing face of Cyber Crimes – Protection from Cyber Criminals. Case Studies: Credit Card Data Fraud, Cyber Crimes – the Glitches Amidst the glow.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Corporate Governance: Meaning – Definition – Significance – Principles, Theories of Corporate Governance: Agency, Stewardship and Stakeholder – Comparative analysis of Corporate Models of Governance, Distinguish between Corporate Governance and Management – Four Pillars of Corporate Governance – Good Corporate Governance. Case Studies: Tata Steel – A Company which produces the best Steel in Indian Corporations.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Meaning – Corporate Philanthropy – CSR an Overlapping Concept – Corporate sustainability Reporting – CSR through Triple Bottom Line – CSR and Business Ethics – CSR and Corporate Governance – Environmental aspect of CSR – CSR Models – Drivers of CSR – Global Reporting Initiatives – Major Codes on CSR – Initiatives in India Case Studies : Dr. Reddy's Laboratories – Commitment to All Round Corporate Excellence.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Growth of global corporations – Factors facilitating Globalization – Role of MNC's – Benefits of MNC's to Host Nation – Challenges of Globalization in the context of Growing Market – Key Global Issues for Business Case Studies: Sterlite – using Money Clout to Maximum Advantages.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

VI	Self Study for Enrichment (Not included for End Semester Examination) Professional Ethics, Ethics in Retrenchment, Global Market, Contemporary Technology, Corporate democracy, Governance Mechanisms.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
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Text Books

1. Fernando. A.C. (2012). *Business Ethics – An Indian Perspective*. 3rd Edition. Pearson Education in south Asia Pvt. Ltd.
2. Saha.P.K. (2009). *Business Ethics*. 3rd Edition Pacific Publication. New Delhi.
3. Khanka.S.S. (2014). *Business Ethics and Corporate Social Responsibility*. 6th Edition Sultan Chand & Company.

Reference Books

1. Parveen Parboteeah K, John B.Cullen, (2012). *Business Ethics*. 5th Edition. Routledge.
2. John R. Boatright, Bibhu Prasan Patra, (2011). *Ethics and Conduct of Business*. 6th Edition, Pearson.
3. Ferrell. O.C, Fraedrich, John, Ferrell, Linda. (2018). *Business Ethics, Ethical Decision Making & Cases*. 10th Edition. Cengage learning.

Web References

1. <http://www.businessethics.ca/>
2. <https://www.investopedia.com/terms/b/business-ethics.asp>
3. <https://business-ethics.com/>
4. <https://www.csr.gov.in/content/csr/global/master/home/home.html>
5. <https://www.investopedia.com/terms/c/corporategovernance.asp>

Pedagogy

PPT, Discussion, Assignment, Quiz, Seminar

Course Designers

Dr. D. Ramya

Semester II	Internal Marks: 25		External Marks: 75	
COURSECODE	COURSETITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO2DSE2B	RETAIL MANAGEMENT	DISCIPLINE SPECIFIC ELECTIVE	6	3

Course Objective

- To provide the learner with an overview of the Retail Management Concepts and Processes and an Opportunity to understand the areas of Accountability for a Retail Manager

Prerequisite

Basic knowledge about Digital Marketing

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and interpret the Growth and Development of Retail Sector	K1, K2
CO2	Outline and Apply Retail set up Operation Management and Retail Format with Diverse Mix	K2,K3
CO3	Identify and examine the Effectiveness of Retail Shop Management	K3, K4
CO4	Evaluate and create the Technology Upgrade in Retail Environment	K5, K6
CO5	Examine and evaluate the procurement of retail merchandising	K4, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	2	2	2
CO3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	2	2
CO5	3	3	3	3	3	3	3	3	2	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Meaning – Definition – Characteristics - Retailing principles - Retail sales objectives – Retailing in India – Across the globe – Emerging trends in retailing – Retail formats – Store based – Non store based – Traditional and Non-traditional retailing – Internet retailing – Cyber retailing.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Importance – Selection of location – Site analysis – Trading analysis – Demand and Supply density – Site availability – Trends in store location – Retail marketing segmentation – Significance – Market segmentation process – Key retail segments.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Basics of retail merchandising – The process of retail merchandising – The method of merchandise – Procurement – Retail pricing and evaluating merchandise performance – Retail communication mix.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Elements of Retail Store Operation – Management of retail store – The role of centralized retailer – An integrated retailing approach – Operations master schedule – Store maintenance – Energy management – Retailing success tips.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Distribution Channel – Functions of a distribution channel – Channel levels – Elements of physical distribution – Wholesaling – classification and characteristics – Warehousing – Need - Benefits – Function – Features – Classification.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Shopping process – Influences of shoppers attitude, perception, personality and lifestyle in retail shopping behavior -Handling complaints- CRM in retailing – Retail process.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book

1. Dr. HarjitSingh, (2004), Retail Management 2nd edition S. Chand & Company Ltd, New Delhi.
2. Gibson G Vedamani, (2011) Retail Management, 3rd edition Functional principles and Practices , Jaico Publishing Houses, New Delhi.
3. Gourav Ghosal, (2011), Retail management, 3rd edition Maxford Books, Publishing Houses, New Delhi.

Reference Books

1. Seema Gupta (2014) retail Management, 2nd edition, Biztantra publishers, New Delhi.
2. James R. Ogden and Denise J.Ogden (2010), Integrated Retail Mangement, 4th edition Biztantra publishers, New Delhi.
3. Dr. L.Natarajan (2016), Retail Management, 4th edition , Margham Publications, Chennai.

Web References

1. <https://www.monster.com/career-advice/article/effective-retail-management>
2. <https://safetyculture.com/topics/retail-management/>
3. <https://www.myaccountingcourse.com/accounting-dictionary/retail-management>
4. <https://www.careerindia.com/courses/unique-courses/what-is-retail-management-scope-career-opportunities-012122.html>
5. <https://www.monster.com/career-advice/article/effective-retail-management>

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment and Seminar

Course Designer

Dr.S.Sudha

Semester II	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO2DSE2C	BUSINESS INFORMATION SYSTEM	DISCIPLINE SPECIFIC ELECTIVE	6	3

Course Objective

- To enable the students to trace the growing importance of information system, vital role in decision making, role of computers in this task and its emphasis on the system, development process & approaches.

Prerequisite

Basic knowledge in Business Information System

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define and explain the flow of information through business processes.	K1,K4
CO2	Explain the formulate plans for the retrieval and analysis of supporting data	K2, K4
CO3	Apply and develop the networking concepts and technologies to support business needs	K3, K5
CO4	Identify standard project management tools and approaches.	K4
CO5	Develop and classify the computer programs to support or automated business processes	K2, K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2	3	2	3	3	3
CO2	2	3	3	2	3	2	3	2	3	3
CO3	3	3	3	2	3	3	3	2	2	3
CO4	3	3	3	3	3	3	3	3	3	2
CO5	2	2	3	3	3	3	2	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction – Information system - Concepts - Types – Information system Framework – Role of E- business – Role of Information system – Functions - Classifications – Challenges and opportunities – Components.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Data Resource Management- Foundation Data concepts – Types of databases – Data warehouses- Data Mining – File processing – Problems of file processing – Database management approach – Database structures.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Networking- Trends in Telecommunications – Value of telecommunication – Internet revolution – business use of the internet – Role of intranet – Role of extranet – Types of telecommunication networks.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Enterprise business system– Enterprise resource planning – Benefits - failures – causes of failure – Customer relationship management – applications in CRM – Benefits and challenges of CRM – truncation processing system – stages.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Electronics commerce system – scope of E-commerce – categories of e commerce - e-commerce processes – electronic payment process – trends in e commerce.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment (Not to be included for End Semester Examination). Information system resources- Telecommunication media –supply chain management – marketing system - manufacturing system – human resource system.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Book

1. James A. O'Brien,(2012),Introduction to information systems, 10th Edition, Tata McGraw Hill education private Ltd.
2. Dr. A.K.Gupta,(2010), Management Information systems, 3rd Edition, S. Chand & Company PVT.Ltd.

Reference Books

1. P. Mohan, (2015), Management Information Systems,12th Edition, Himalaya Publishing House.
2. Dr. S.P. Rajagopalan, (2012), Management Information Systems , 2nd Edition, Margham Publications, Chennai.

Web References

1. https://www.tutorialspoint.com/dwh/dwh_data_warehousing.htm
2. <https://bizfluent.com/info-7835940-role-ebusiness-business.html>
3. https://www.tutorialspoint.com/internet_technologies/extranet_overview.htm
4. <https://www.techtarget.com/searchcustomerexperience/definition/CRM-customer-relationship-management>
5. https://www.tutorialspoint.com/e_commerce/e_commerce_payment_systems.htm

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Quiz, Seminar and Group Discussion.

Course Designer

Mrs. D. Indumathi

Semester III	Internal Marks: 25	External Marks:75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3CC8	ADVANCED CORPORATE ACCOUNTING	CORE	6	5

Course Objective

- To understand the accounting treatment for issue of shares and prepare consolidated financial statements.
- To determine and adopt the financial reporting standards.

Prerequisite

Basic knowledge in Corporate Accounting.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Explain and Make use of various methods in valuation of shares and goodwill.	K2,K3
CO2	Apply AS 14 for the accounting treatment of amalgamation and absorption.	K3
CO3	Compare and Estimate the different methods in alternation of share capital.	K4, K5
CO4	Analyze and Determine to prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.	K4, K5
CO5	Assess and Examine the Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Valuation of Goodwill – Nature – Sources - Factors affecting the value of Goodwill – Methods: Average Profit, Super Profit and Capitalization. Valuation of Shares - Need - Factors affecting the value of Shares – Methods: Net Asset, Yield and Fair Value.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Holding Companies and Subsidiary Company – Meaning – Definition – Pre-Acquisition Profits – Post- Acquisition Profits - Minority Interest - Cost of Control or Capital Reserve – Elimination of Unrealized Profit included in Stock – Consolidated Balance Sheet as per AS 21.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Alteration of Share Capital – Kinds – Accounting Entries. Internal Reconstruction - Reduction of Share Capital – Procedure – Difference between Internal and External Reconstruction. Liquidation – Modes of Winding up – Order of Payments - Statement of Affairs -Deficiency or Surplus Account – Liquidator's Remuneration - Liquidators Final Statement of Accounts.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Amalgamation, Absorption and External Reconstruction – Meaning – Types of Amalgamation - Computation of Purchase Consideration – Methods - Accounting Entries as per AS 14.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Human Resource Accounting – Meaning – Definition –Objectives - Assumptions – Human Resource Valuation Methods. – Inflation Accounting – Limitations of Historical Accounting - Methods. (Theory Only).	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Indian Accounting Standards – Social Responsibility Accounting.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Distribution of Marks: Theory 20% and Problem 80%

Text Book.

1. Reddy T.S. & Muruthy A., (2022), Corporate Accounting, 17th edition, Margham Publications, Chennai.
2. Jain S.P. & Narang, K.L. (2019), Advanced Accountancy – Corporate Accounting – Volume II, 22nd edition, Kalyani Publishers, New Delhi
3. Shukla M C, Grewal T S & Gupta S C,(2022), Advanced Accounts - Volume II, 19th edition, Sultan Chand & Sons, New Delhi.

Reference Books

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.
4. Reddy T.S. & Hari Prasad Reddy Y., (2022), Corporate Accounting - Volume I & II , 17th edition Margham Publications, Chennai.

Web References

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr. D. Ramya

Semester III	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3CC9	INTERNATIONAL TRADE FINANCE	CORE	6	5

Course Objective

- To provide students with a through grounding in the theory of International trade as well as Current Trade Policies.

Prerequisites

Basic knowledge in International Trade.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Explain the theory and current developments in International Trade	K1, K2
CO2	Identify the various Financial Institutions support to the International Trade	K2, K3
CO3	Analyze the factors influencing Exchange Rates	K2,K4
CO4	Assess the importance of documentation in International Trade	K4, K6
CO5	Discuss about various Export Promotion Schemes.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	International Trade – Meaning and Benefits – Basis of International Trade – Theories of International Trade – Foreign Trade and Economic Growth – Balance Trade – Balance of Payment – Current Trends in India – Barriers to International Trade – WTO – Indian EXIM Policy.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Special Need for Finance in International Trade – INCO Terms – Payment Terms – Letters of Credit – Pre Shipment and Post Shipment Finance – Forfeiting – Deferred Payment Terms – EXIM Bank – ECGC and its Schemes – Import Licensing – Financing Methods for Import of Capital Goods		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Foreign Exchange Markets – Spot Prices and Forward Prices – Factors influencing Exchange Rates – The effects of Exchange Rates in Foreign Trade – Tools for Hedging against Exchange Rate Variations – Forward, Futures and Currency Options – FEMA – Determination of Foreign Exchange Rate and Forecasting.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Export Procedure – Methods of exporting – Step by Step procedure for export – Export Documentation – Types of documents in export – Payment of export proceeds – Methods – ISO 9001 Certificate.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Export Finance and Assistance – Pre-Shipment Credit – Post Shipment Finance -Types - Procedures - Government Organizations Promoting Exports – Export Incentives: Duty Exemption – IT Concession – Marketing Assistance – EPCG.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Export Promotion – EPZ – EOU – SEZ and Export House.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book

1. Francis Cherunilam (2019), International Trade and Export Management, Himalaya Publishing House
2. Avadhani V.A. (2017), International Finance, Himalaya Publishing House.
3. Jeff Madura (2020), International Corporate Finance, 14th Edition, Cengage Learning.

Reference Books

1. Alan C. Shapiro (2019) , Multinational Financial Management, 11th edition , John Wiley & sons
2. Eun and Resnik (2020), International Financial Management, 9th Edition, Tata McGraw Hill
3. Bhat M.K. (2010), International Trade and Financial Environment, Ane Books Pvt,Ltd.
4. Dr. Pawan Kumar (2016), International Trade, Global Academic Publishers and Distributors.

Web References

1. https://www.tutorialspoint.com/international_finance/international_trade_finance.htm.
2. <https://www.dripcapital.com/en-us/resources/finance-guides/international-trade-finance>
3. <https://in.video.search.yahoo.com/search/video?fr=mcafee&ei=UTF-8&p=http%3A%5C%5Cinternational+trade+finance+meaning&vm=r&type=E211IN714G91769#id=1&vid=7b400b192e778d884d8dd9c9b116b790&action=click>

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment, Seminar

Course Designer

Dr. D.Sarala

Semester III	Internal Marks: 40		External Marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	CREDITS
23PCO3CC1P	DATA ANALYTICS USING EXCEL (P)	CORE PRACTICAL	5	4

Course Objective

- **Develop** analytical and critical thinking abilities for data-based decision making
- **Flexible** for users to conduct investigation of complex problems using modern tools and techniques
- **Apply** an innovative ideas and knowledge of business project management principles

Prerequisite

Basic knowledge in Statistics.

Course Outcomes

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Summarize the features available in spreadsheets and gain knowledge about basic as well as advanced searching functions	K1,K2,K3
CO2	Understand the various types of text functions and get an idea about how to apply these text functions in real world scenarios	K3
CO3	Utilize knowledge about financial functions and be able to make use of these functions to solve financial problems.	K3,K4
CO4	Analyze the applications of various data and time functions of spread sheet.	K4
CO5	Evaluate various slice and dice methods of spread sheets to develop better decision making.	K5,K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2	3	3	2	2	2
CO2	3	3	3	2	2	2	3	2	2	3
CO3	2	2	2	2	2	2	2	2	2	2
CO4	2	3	2	3	2	3	2	3	2	2
CO5	2	2	2	2	2	2	2	2	2	2

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation □

“3” – Substantial (High) Correlation □ “-” indicates there is no correlation.

LIST OF PROGRAM

	BASIC OPERATIONS
1.	Introduction to spread sheets, steps to create and save spread sheets.
2.	How to use various MS Excel Add – ins in spread sheet.
3.	Use of if function and nested if in MS – Excel spread sheets.
4.	V Lookup function in MS –Excel.
5.	Implementation of index and match functions.
6.	How to use various text functions in MS – Excel (finding first name and last name from a given list of full names).
7.	Illustrate the use of yearfrac function and dateif function to find the age of students from the given date of birth.
8.	Apply pivot table tool available in MS-Excel to analyze the data.
	DESCRIPTIVE STATISTICS
9.	Measures of Central Tendency using Excel.
10.	Measures of Variability using Excel.
11.	Measures of Shape using Excel.
	HYPOTHESIS PARAMETRIC TEST USING EXCEL
12.	Independent t- Test using Excel.
13.	One-Way ANOVA using Excel
	HYPOTHESIS NON- PARAMETRIC TEST USING EXCEL
14.	Friedman’ S Test
15.	Kruskal-Wallis (KW) Test
16.	Mann Whitney U Test
17.	Chi-Square Test
18.	Wilcoxon Signed Rank Test
	CORRELATION & REGRESSION USING EXCEL
19.	Pearson’s Correlation
20.	Rank Correlation
21.	Linear Regression
	FORECASTING USING EXCEL
22.	Time Series Data
23.	Auto-regression
	PORTFOLIO SELECTION
	RISK AND SENSITIVITY ANALYSIS USING EXCEL
24.	Calculating Present Value
25.	Calculating Net Present Value

Web References

1. <https://www.simplilearn.com/learn-business-analytics-excel-fundamentals-skillup>
2. <https://www.youtube.com/watch?v=W3vrMSah3rc>
3. <https://in.coursera.org/learn/business-analytics-excel>
4. <https://www.nobledesktop.com/classes-near-me/blog/how-business-analysts-use-excel>
5. <https://www.senacea.co.uk/post/excel-skills-business-analytics>

Pedagogy

Power point presentations.

Course Designer

Dr. P. Sudha

Semester: III	Internal Marks:25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
22PGCS3CCC2A	CYBER SECURITY	CORE CHOICE	3(T)+2(P)	4

Course Objective

- To develop skills in students that can help them plan, implement, and monitor cyber security mechanisms to ensure the protection of information technology assets.
- To expose students to governance, regulatory, legal, economic, environmental, social, and ethical context so cyber security.
- To expose students to the responsible use of online social media networks.
- To systematically educate the necessity to understand the impact of cyber-crimes and threats with solutions in a global and societal context.
- To select suitable ethical principles, commit to professional responsibilities and human values, and contribute value and wealth for the benefit of society

Prerequisites

Basic Knowledge of Cyber Security

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
CO1	Understand the cyber security threat landscape	K1,K2
CO2	Develop a deeper understanding and familiarity with various types, cyber crimes, vulnerabilities, and remedies thereto.	K2,K3
CO3	Analyse and evaluate existing legal framework and laws on cyber security.	K4,k5
CO4	Analyse and evaluate the digital payment system security and remedial measures.	K4,K5
CO5	Analyse and evaluate the cyber security risks, plan suitable security controls	K4,k5

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2
CO4	3	3	3	3	2	3	3	3	3	2
CO5	3	3	3	3	2	3	3	3	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Overview of Cyber Security: Cyber security increasing threat landscape, - Cyberspace, attack, attack vector, attack surface, threat, risk, vulnerability, exploit, exploitation, hacker., Non – state actors, Cyber terrorism, Protection of end user machine, Critical IT and National Critical Infrastructure, Cyber warfare, Case Studies.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Cyber Crimes: Cyber Crimes targeting Computer systems and Mobiles- data diddling attacks, spyware, logic bombs, DoS, DDoS, APTs, virus, Trojans, ransomware, data breach., Online scams and frauds- email scams, Phishing, Vishing, Smishing, Online job fraud, Online sextortion, Debit/credit card fraud, Online payment fraud, Cyber bullying, website defacement, Cyber-squatting, Pharming, Cyberespionage, Cryptojacking, Darknet-illegal trades, drug trafficking, human trafficking., Social Media Scams & Frauds- impersonation, identity theft, job scams, misinformation, fake news cyber crime against persons–cyber grooming, child pornography, cyber stalking., Social Engineering attacks, Cyber Police stations, Crime reporting procedure, Case studies.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Cyber Law: Cyber Crime and legal landscape around the world, IT Act, 2000 and its amendments. Limitations of IT Act, 2000. Cyber Crime and punishments, Cyber Laws and Legal and ethical aspects related to new technologies-AI/ML, IoT, Block chain, Darknet and Social media, Cyber Laws of other countries, Case Studies.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Data Privacy and Data Security: Defining data, meta-data, big data, non-personal data. Data protection, Data privacy and data security, Personal Data Protection Bill and its compliance, Data protection principles, Big data security issues and challenges, Data protection regulations of other countries-	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Cyber security Management, Compliance and Governance: Cyber security Plan-cyber	9	CO1, CO2, CO3,	K1, K2, K3,

	security policy, cyber crises management plan., Business continuity, Risk assessment, Types of security controls and their goals, Cyber security audit and compliance, National cyber security policy and strategy.		CO4, CO5	K4, K5
VI	Self Study for Enrichment (Not included for End Semester Examinations) Case Studies: Largest Cyber Attacks: Yahoo Data Breach, Equifax Data Breach, WannaCry Malware Attack, Simple Locker.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Reference Books

1. Vivek Sood,(2017).*Cyber Law Simplified*. McGraw Hill Education
2. Sumit Belapure and Nina Godbole, (2011). *Computer Forensics and Legal Perspectives*. Wiley India Pvt. Ltd.
3. Dorothy F.Denning,(1998).*Information Warfare and Security*. Addison Wesley.
4. Henry A.Oliver,(2015).*Security in the Digital Age: Social Media Security Threats and Vulnerabilities*. Create Space Independent Publishing Platform.
5. Natraj Venkataramanan and AshwinS hriram, (2016).*Data Privacy Principles and Practice*.1st Edition, CRC Press.
6. W.Krag Brothy,(2008).*Information Security Governance, Guidance for Information Security Managers*. 1stEdition, Wiley Publication.
7. MartinWeiss, Michael G.Solomon,(2015). *Auditing IT Infrastructures for Compliance*. 2nd Edition, Jones & Bartlett Learning.

Web References

1. <https://www.tutorialspoint.com/principles-of-information-system-security>
2. <https://www.geeksforgeeks.org/principle-or-information-system-secutiry/>
3. <https://www.techtarget.com/searchsecurity/definition/cybersecurity>
4. <https://www.ukessays.com/essays/computer-science/analysis-of-the-yahoo-data-breaches.php>
5. <https://www.csoononline.com/article/34444488/equifax-data-breach-faq-what-happened-who-was-affected-what-was-the-impact.html>
6. <https://www.techtarget.com/searchsecurity/definition/WannaCry-ransomware>
7. <https://www.cloudflare.com/learning/ddos/syn-flood-ddos-attack/>

Practicals:**List of Exercises:** (Not included for End Semester Examinations)

1. Platforms for reporting cyber crimes.
2. Checklist for reporting cyber crimes online
3. Setting privacy settings on social media platforms.
4. Do's and Don'ts for posting content on Social media platforms.
5. Registering complaints on a Social media platform.
6. Prepare password policy for computer and mobile device.
7. List out security controls for computer and implement technical security controls in the personal computer.
8. List out security controls for mobile phone and implement technical security controls in the personal mobile phone.
9. Log into computer system as an administrator and check the security policies in the system.

Web References

1. <https://cybercrime.gov.in/>
2. https://cybercrime.gov.in/webform/crime_onlinesafetytips.aspx
3. <https://www.digitalvidya.com/blog/social-media-dos-and-donts/>
4. <https://www.medianama.com/2023/02/223-platform-grievance-appellate-committees-social-media/>
5. <https://www.ibm.com/topics/security-controls>
6. <https://docs.oracle.com/cd/E19683-01/817-0365/concept-2/index.html>

Pedagogy

Chalk and Talk, Group discussion, Seminar & Assignment.

Course Designer

From UGC SYLLABUS

Semester III	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3CCC2B	PROJECT MANAGEMENT	CORE CHOICE	5	4

Course Objective

- To understand the project cycle and the phases of project management.
- To develop the knowledge of students in the management of project and to know about how to prepare project in business.’
- To organize and apply the project management tools and techniques in a more efficient manner.
- To highlight different techniques of activity planning.

Prerequisite

Basic knowledge in Research and Project.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and Classify the various approaches to plan a new project and develop project schedule.	K1,K2
CO2	Explain and Identify the selection of most desirable projects	K2,K3
CO3	Apply and Evaluate the use of appropriate network scheduling techniques.	K3, K5
CO4	Analyze the importance legal Aspects of Business Communication and Determine the Negotiation Skills in preparing a letters..	K4, K5
CO5	Assess to implementation of a proposed plan and Formulate the project proposal.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Project Management and Project Selection - Objectives of Project Management- Importance of Project Management- Types of Projects Project Management Life Cycle- Project Selection – Feasibility study: Types of feasibility Steps in feasibility study	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Project Planning and Implementation - Project Scope- Estimation of Project cost – Cost of Capital – Project Representation and Preliminary Manipulations - Basic Scheduling Concepts - Resource Levelling – Resource Allocation.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Project Monitoring and Control - Setting a base line- Project management Information System – Indices to monitor progress. Importance of Contracts in projects- Teamwork in Project Management - Attributes of a good project team – Formation of effective teams – stages of team formation.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Project Closure - Project evaluation- Project Auditing – Phases of project Audit- Project closure reports Guidelines for closeout reports	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Special Topics in Project Management - Computers, e-markets and their role in Project management- Risk management Environmental Impact Assessment. Case studies in Project management.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Project Financing – Evaluation of Projects – Project cost control – Project Contracts.		CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Text Book.

1. Meredith , Mantel & Shafer (2017), Project Management, 1st Edition, Wiley publication.
2. Joseph Heagney (2019), Fundamentals of Project Management, 3rd Edition, Amacom , USA.
3. Chandra Prasanna (2012), Projects – Planning, Analysis, Selection, Implementation and Review, 1st edition , Tata McGraw Hill, New Delhi.

Reference Books

1. Maylor Harvey (2010), Project Management, 1st Edition, Pearson Education, New Delhi.
2. Rad P.C, K, (2011), Project Management, 1st Edition, Sultan Chand, Chennai.

Web References

1. <https://www.pmi.org/learning/library/self-teaching-materials-project-management>
2. <https://www.manage.gov.in/studymaterial/PM.pdf>
3. <https://www.slideshare.net/venkoos/project-management-pmp-material>
4. https://dde.svu.edu.in/studymaterial/SLM/MCOM%20_%20101_Project%20Management.pdf

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr. S.Shameem

Semester III	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3CCC2C	MANAGERIAL COMMUNICATION	CORE CHOICE	5	4

Course Objective

- To develop all forms of communication skills of the students to enable them to conduct well in any business process without any communication barrier.
- To train students to enhance their skills in written as well as oral Communication through practical conduct and understanding the principles & techniques of business communication

Prerequisite

Basic knowledge in Business Communication.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and Classify the various types of communications	K1,K2
CO2	Explain and Identify the forms of communication skills in business process	K2,K3
CO3	Apply and Evaluate the different forms of barriers in communication	K3, K5
CO4	Analyze the importance legal Aspects of Business Communication and Determine the Negotiation Skills in preparing a letters..	K4, K5
CO5	Assess to gain knowledge on report writing in practical conduct and Formulate the principles and techniques in business communication.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Communication in Business – Introduction, Meaning, Importance of Communication - Forms of Communication - Communication Network of the Organization. Process of Communication - Different Stages - Difference between Oral & Written Communication.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Oral Communication - Fundamentals of Oral Communication: Introduction - Barriers and Gateways in Communication, Listening, Feedback- Telephonic Messages Public Speaking and Presentation of Reports- PowerPoint Presentation - Body Language - Facial Expressions- Non-verbal Communication- emotional Intelligence, Creativity in Oral Communication,- Persuasive Communication. Communication through organizing various events like conferences - committee meetings - press meets – seminars	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Report Writing - Writing an Effective Report, Stages of Writing - Composing Business Messages - Style and Tone - Five Ws and one H of Report Writing - Planning and Types of Reports, Divisions - Numbering and use of Visual Aids - Creativity in Written Communication - Use of Pictures - Diagrams in Written Communication	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Business Communication – Meaning, Definition, Writing Commercial Letters - Business Letter Format - Types of Letters - Routine Business Letters - Sales Letters - Resume and Job Applications - Business Memos – e Mail Messages – Proposals - Technical Articles - Maintaining a Diary, Legal Aspects of Business Communication - Negotiation Skills.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Routine Correspondence - Circulars, Drafting Notices - Handling Complaints - Evaluating Interview Performance, Articles, Formal Invitations - Proforma for Performance Appraisals - Letters of Appointment - Captions for Advertising - Company Notice related Shares, - dividends - Annual Reports - Minutes of Meetings - Action taken on Previous Resolution.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Dyadic Communication – Telephonic Conversation – Conducting Meetings – Speech presentation.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book.

1. Rajendra Pal. & J.S. Korahalli (2012), Essentials of Business Communication, 1st edition , Sultan Chand & Sons, Chennai.
2. Meenakshi Raman & Sangeeta Sharma (2015), Technical Communication Principles and Practice, 3rd edition, Oxford University Press, England.
3. Ashraf Rizvi M ,(2017), Effective Technical Communication, 2nd edition, McGraw Hill Education, New Delhi.

Reference Books

1. Ramesh M.S. & Pattanshetti (2019), E Business Communication 1st Edition, R. Chand & Co, New Delhi.
2. Parag Diwan & Aggarwal L.N, (2021), “Business Communication, 1st Edition, Excel Books, Kerala.

Web References

1. <https://www.studocu.com/in/document/visvesvaraya-technological-university/human-resource-management/mba-mc-study-material-managerial-communication/6554374>
2. <https://resource.cdn.icaai.org/66545bos53754-p1-cp4.pdf>
3. <https://gtumbanotes.files.wordpress.com/2011/06/managerial-communication.pdf>
4. <https://www.managementstudyguide.com/managerial-communication.htm>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr. D.Ramya

Semester III	Internal Marks: NIL		External Marks:100	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3DSE3A	COMMERCE FOR COMPETITIVE EXAMINATIONS	DISCIPLINE SPECIFIC ELECTIVE	5	3

Course Objective

- To pursue knowledge about the various Disciplines of Commerce, Information and Communication Technology Numerical and Reasoning ability to face competitive examinations.
- To provide high quality education in systematic and structured way.

Prerequisite

Basic knowledge in Commerce Subjects .

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and Explain the concepts of Business Management, Environment and International Business	K1, K2
CO2	Summarize and Identify the various statistical methods and discuss latest development in banking and ICT	K2,K3
CO3	Develop and Evaluate the problems in Income Tax, Cost and Management Accounting	K3,K5
CO4	Examine and Construct the communication skills and evaluate the reasoning ability	K4 ,K5
CO5	Assess and Formulate the role of regulatory bodies in corporate and finance sectors.	K5,K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Business Management - Principles and functions of management-Organizational Structure - Corporate Governance-Human Resource Management-Marketing Management. Business & Environment and International Business - Micro and Macro Environment – Theories of International Trade – FEMA – CSR – FDI – BOP – WTO – International Economic Institutions	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Business Economics - Meaning and Scope of Business Economics–Demand Analysis– Consumer Behaviour– Theory of Cost– Market Forms– Pricing Strategies Business Statistics: Measures of Central Tendency–Dispersion –Skewness – Correlation and Regression – Probability – Research Concepts and Types – Classification of Data– Sampling–Testing of Hypothesis. Banking and Financial Institution - Indian Financial System – Financial Markets –Financial Institutions– Financial Sector Reforms-RBI–NBFCs–E–Banking.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Business Finance - Scope and Sources of Finance – Cost of Capital – Capital Structure – Capital Budgeting – Working Capital Management – Risk and Return Analysis. Accounting - Accounting Principles, Concepts and Postulates – Partnership Accounts – Corporate Accounting – Cost and Management Accounting – Human Resource Accounting – Indian Accounting Standards (IAS) - Income Tax - Basic Concepts – Residential Status – Tax Incidence –	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

	Exempted Income – Computation of Taxable Income under various heads – GST.			
IV	Communication - Meaning, types and characteristics of communication – barriers to effective communication – Comprehensive – Idioms and Phrase – Mass media and society – Teaching Skills – ICT – General Abbreviations and Terminology – Basics of Internet, Intranet, E-Mail, Audio and Video Conferencing – Digital Initiatives in Higher Education.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Legal aspects of Business - Indian Contract Act, 187 - Special contracts - Sale of Goods Act, 1930 - Negotiable Instruments Act, 1881 - The Companies Act, 2013 - Limited Liability Partnership - The Competition Act, 2002 – The Information Technology Act, 2000 - Intellectual Property Rights (IPRs)	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) Basic Concepts of Logistic Management- Stress Management.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Distribution of Marks : Multiple Choice Questions – 100

Text Book.

1. Agarwal R.S, (2017), Logical Reasoning & Aptitude, Sultan Chand Publishing House, New Delhi.
2. Gupta C.B (2015), Business Management, Sultan Chand Publishing House, New Delhi.
3. Francis Cherunelam (2011), International Business, PHI Learning, New Delhi.
4. Sankaran S (2014), Business Economics, Margham Publication, Chennai.
5. Pandey I M. (2018), Financial Management, Vikas Publications, Kolkata.
6. Reddy & Murthy (2016), Corporate Accounting, Margham Publications, Chennai.
7. Jain & Narang (2014), Cost and Management Accounting, Kayani Publication, New Delhi.
8. Reddy & Hari Prasad Reddy (2022), Income Tax theory & Practices, Margham Publications, Chennai.

Reference Books

1. Upkar (2017), UGCNET/JRF/SET Commerce, Upkar Publication, New Delhi.
2. Anusha, Kataria, Shivani & Parveen Kataria (2016), Trueman's UGCNET/SET, Trueman's Publishing, New Delhi

Web References

1. <https://www.teachmint.com/tfile/studymaterial/cafoundation/commerce/competitiveexamspdf/ffa76e82-22ab-47a6-8d3e-c1147fb88cdd>
2. <https://www.examrace.com/Study-Material/Commerce/Commerce-Fundamentals/>
3. <https://byjusexamprep.com/ugc-net-commerce-books-i>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Prof. Dr. N. Savithri

Semester III	Internal Marks: 25	External Marks:75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3DSE3B	ADVERTISMENT AND SALES PROMOTION	DISCIPLINE SPECIFIC ELECTIVE	5	3

Course Objective

- To Identify and describe the interpersonal skills, necessary for a successful career in marketing and advertising.
- To enable students in designing and evaluating marketing strategies based on fundamentals of consumer buying behavior.
- Categorize business activities, such as production, management and finance, and describe how these activities relate to marketing

Prerequisite

Basic knowledge in Advertisement Management.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and Explain the importance of Advertisement and sales promotion techniques in Modern Marketing era	K1, K2
CO2	Summarize and Identify the Advertising Process and Strategy	K2,K3
CO3	Develop and Classify the Selection criteria of Advertisement Media	K3,K4
CO4	Examine and Construct the required Skills for a Good Salesmanship	K4 ,K5
CO5	Assess and Formulate the process of advertisement and sales promotion campaign.	K5,K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Concept - definition of advertisement- Social, Economic and Legal Implications of advertisements- setting advertisement objectives -Advertisement Agencies- Selection and remuneration- Advertisement campaigns.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Media plan – Type and choice criteria – Reach and frequency of advertisements Cost of advertisements -related to sales – Media strategy and scheduling. Styles and Stages in advertising copy creation.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Message development – Different types of advertisements – Layout – Design appeal – Copy structure –Advertisement production – Print Radio. T.V. and Web advertisements – Media Research – Testing validity and Reliability of advertisements - Measuring impact of advertisements – Digital and Social Media Marketing.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Scope and role of sale promotion – Definition – Objectives of sales promotion- sales promotion techniques– Trade and consumer oriented Promotion. Timing of sales promotion; Measurement of impact of sales promotion; sales promotion budgeting	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Sales promotion Requirement identification, designing of sales promotion campaign Involvement of salesmen and dealers Outsourcing sales promotion national and international promotion strategies Integrated promotion Coordination within the various promotion techniques-Online sales promotions - Digital Marketing.	15	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

VI	Self Study for Enrichment (Not to be included for End Semester Examination) Integrated Marketing Communications – Publicity and Public Relations – Digital Marketing – Advertisement Budget and its effectiveness.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
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Text Book.

1. Pankhuri Bhagat, (2021), Advertising and Sales Promotion: 3rd Edition, SBPDPublishing House
2. Ritu Narang, (2020), Advertising Selling & Promotion, 1st Edition, Pearson Education
3. Sangeeta Sharma & Raguvirsingh, (2019), Advertising planning and implementation, PHI learning India PVT Ltd.,
4. Lorry Percy & Richard Elliott, (2017), Strategic advertising management, Oxford University press,
5. Jaishri Jethwaney & Shruti Jaui, (2015), Advertising Management with solution manual Oxford University Press.

Reference Books

1. Gupta S.L. & Raman V.V, (2007), Advertising and Sales Promotion Management, Sultan Chand & Sons, New Delhi.
2. Rathore (2016), Advertising Management, Himalaya Publishing, New Delhi

Web References

1. <https://alison.com/courses/marketing>
2. <https://www.coursera.org/lecture/integrated-marketing-communications/sales-promotions-muX5p>
3. <https://www.edx.org/learn/marketing>
4. <https://www.onlinecoursereport.com/free/digital-marketing/>
5. <https://learndigital.withgoogle.com/digitalgarage/courses>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr.S.Shameem

Semester III	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3DSE3C	HUMAN RESOURCE ANALYTICS	DISCIPLINE SPECIFIC ELECTIVE	5	3

Course Objective

- To understand the concept and framework of human resource analytics
- To evaluate the process of human resource analytics and the relevant research tools
- To illustrate the evolution, types and design of HR metrics
- To deal with data collection and transformation and to adopt tools and techniques for predictive modelling.

Prerequisite

Basic knowledge in Human Resource Management.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
CO1	Recall and Explain the concept of human resource analytics	K1, K2
CO2	Summarize and Identify the HR tools and techniques in decision making	K2,K3
CO3	Develop and Classify the data transform leading to HR reporting	K3,K4
CO4	Examine and Construct various types of HR metrics and their relative merits	K4 ,K5
CO5	Assess and Formulate to build the models for predictive analysis	K5,K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Human Resource Analytics: Introduction – Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques – Statistics and Statistics Modelling for HR Research.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	HR Analytics and Data: Introduction – HR Data Collection – Data quality – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self Study for Enrichment (Not to be included for End Semester Examination) HR Scorecard – HR Dashboards - Big data for Human Resources – Critical Barriers in Metrics.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book.

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Reference Books

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Web References

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity

Course Designer

Dr.D.Ramya

Semester III	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22PCO3GEC1	ENTREPRENEURSHIP AND NEW VENTURE CREATION	GENERIC ELECTIVE	3	2

Course Objectives

- To understand the resources required to underpin venture development and growth and know from where and how to access these resources
- Develop insights of Entrepreneurship concepts and build the necessary skills to assume Entrepreneurial activities.

Prerequisites

Basic knowledge in Entrepreneurial Development

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Identify various Governmental and Non – Governmental support schemes offered to the entrepreneurs.	K1, K2
CO2	Distinguish the types of entrepreneurship and the modes of Business Networking.	K2, K3,
CO3	Assess the commercial viability of new technologies and business opportunities	K3, K4
CO4	Create business plans that Articulate and apply the Entrepreneurial Competencies.	K4, K5
CO5	Evaluate the sources of finance support and new venture for MSMEs.	K5, K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	2	3	3	3	3	3	3
CO2	2	2	3	3	3	3	3	3	3	3
CO3	2	3	3	3	3	3	3	3	3	3
CO4	2	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction of Entrepreneur and Entrepreneurship – Role of entrepreneurship in Economic Development – Entrepreneurial careers and education – Ethics and social responsibility of entrepreneurs, Global Entrepreneurship Monitor – Sustainable Entrepreneurship – Case insights.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Entrepreneurial and Entrepreneurial Mind – Entrepreneurial process - Decision process – Entrepreneurship Entrepreneurial competencies and types - Behavioural patterns - Motivational skills.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Developing business ideas – Researching and evaluating the business ideas – Developing the business model – Concepts and method of project appraisal	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Financial Supports for MSMEs - Sources of finance and methods of financing SMEs, relevance of quasi capital and own money in business - Venture Capital, Hybrid Capital, special financial products for SMEs, Assessment of Term Finance / Working Capital for SMEs - Credit Risk Management of SMEs - Appraisal, assessment, collaterals, documentation, inspection, follow-up and monitoring and review, Credit Scoring models, Standing and liquidity assessment, Credit pricing of SMEs, Micro Enterprise finance, P.S. guidelines related to MSME, Mudra Bank, Factoring, Structure Approach to financing - Institutions for Financing MSMEs.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Defining the small firms – Small firms in India – Small firms around the world – Scope of Micro and Small enterprise, Institutional support to Entrepreneurs and External Resources: Angel Investors and Venture Capital – Adding values to Business – Launching the Business – Legal foundation	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Business Development Service Providers , Sickness - symptoms, warning signals, diagnosis and prescriptions, rehabilitation, restructuring, Emerging issues affecting SMEs.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Text Book

1. A.Sahaty & V.Sharma (2008) First edition Entrepreneurship and New Venture Creations Anurag Jain for Excel books
2. Dr.S.S. Khanka (2015) 5th Edition Entrepreneurial Development S.Chand & Company Pvt.Ltd

Reference Books

1. Dr.C.B.Gupta & N.P. Srinivasan (2004) 5th Entrepreneurship Development in India Sultan Chand &Co
2. Paul Burns (2001) 8th Edition Entrepreneurship and Small Business Macmillan Publishers
3. Ropert. D Hisrich & Micheal P.Peters (2002) 10th Edition Entrepreneurship Tata McGraw Hill

Web References

1. http://bvpinst.edu.in/download/202021/New%20Venture%20Creation_%20Entrepreneurship%20for%20the%2021st%20Century.pdf
2. <https://ashraffeps.yolasite.com/resources/PMEI/Entrepreneurship%20and%20New%20Venture%20Creation.pdf>
3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA3011.pdf

Pedagogy

Chalk and talk, Power Point Presentation, Discussion, Assignment and Seminar

Course Designer

Dr. S.Sudha

Semester IV	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS. / WEEK	CREDITS
22PCO4CC10	BUSINESS TAXATION	CORE	6	5

Course Objectives

- To help the students understand and apply basic concepts and provisions of Income Tax Act 1961.
- To lay down a foundation for computing gross total income and total tax liability.
- To provide adequate knowledge in the application of Goods and service tax in day to day business

Prerequisite

Basic knowledge in Taxation

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and infer the basic concepts, definitions and terms related to Income Tax and GST	K1,K2
CO2	Identify and categorize the income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.	K3,K4
CO3	Analyze and evaluate the working knowledge on the computation of total income and tax payable by an individual.	K4,K5
CO4	Appraise the procedure for assessment of income tax and discuss the implications of GST	K5,K6
CO5	Formulate the e-filing system and its process	K6

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Income Tax Act 1961- Definitions – Types of Taxes, Cannons of taxation- Income – Agricultural Income - Person – Assessee – Types of Assessee - Previous Year – Assessment Year – Residential Status – Scope of Total Income – Capital and Revenue Receipts and expenditure – Incomes exempt under Sec.10.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Computation of Income from Salaries – Annual accretion – allowances – Gratuity – Pension – Leave salary - perquisites – types and treatment – profit in lieu of salary – exempted profits – deduction u/s 16 - Provident fund – Types.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Computation of Income from House Property – determination of GAV, NAV – deduction out of annual value- Exempted income from house properties, treatment of unrealized rent and vacancy. Profits and Gains of business or profession – meaning – computation - expenses expressly allowed – expenses expressly disallowed.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Computation of Capital Gain – cost of acquisition – cost of improvement – exempted capital gain – tax on capital gain - Computation of income from other sources – specific incomes and other incomes chargeable under the head income from other sources. Set off and carry forward of losses.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Income tax Authorities – Procedure for assessment – Tax Deducted at Source (TDS)- Deduction from Gross total income – Total tax liability - GST – History – Formation and launch – Tax - GST Council – Goods and Service Tax Network (GSTN) – Criticism – Application of GST - Introduction to e-filing.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Assessment of Individual, Hindu Undivided Family, Partnership firms and companies		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Distribution of Marks: Theory 25% and Problem 75%

Text Books

1. Murthy A. (2023). *Income Tax*. Vijay Nicole Chennai. Current Edition.
2. Dr.Mehrotra.H.C. (2023). *Income Tax Law and Practice*. Sahithya Bhavan Publications. Current Edition.
3. Chaarlas.L.J. (2022). *Essenhtials of Goods and Srvices Tax (GST)*. Latest Edition. Vijay Nicole Imprint Private Limited.

Reference Books

1. Gaur.V.P. D, Narang.D.B, Puja Gaur, Rajeev Puri (2023). *Income Tax Law and Practice*. Current Edition. Kalyani Publishers.
2. Reddy.T.S, Hari Prasad Reddy. (2023).*Income Tax Law and Practice*. Current Edition. Margham Publications.
3. Vinod K Singhanian, Monika Singhanian.(2023). *Income Tax*. Current Edition. Taxmann Student's Guide.

Web References

1. <https://incometaxindia.gov.in/Tutorials/11.Tax%20free%20incomes%20final.pdf>
2. <https://tax2win.in/guide/how-to-calculate-income-tax-on-salary>
3. <https://scripbox.com/tax/income-on-profits-from-business-or-profession/>
4. <https://egyankosh.ac.in/bitstream/123456789/66991/3/Unit-16.pdf>
5. <https://cleartax.in/s/gst-law-goods-and-services-tax>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

Semester IV	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS. / WEEK	CREDITS
22PCO4CC11	RESEARCH METHODOLOGY	CORE	6	5

Course Objectives

- To provide theoretical and practical preparation for business research
- To demonstrate the ability to choose methods appropriate to research aims and objectives.
- To develop skills in qualitative and quantitative data analysis and presentation.

Prerequisite

Basic knowledge in Research Methodology

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and explain the basic concepts in research methodology and combine them in research.	K1,K2
CO2	Outline and identify the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research project.	K2, K3
CO3	Apply and analyse the concepts and procedures of sampling, data collection, analysis and reporting.	K3, K4
CO4	Determine the range of quantitative and qualitative research techniques to business and management problems and issues.	K5
CO5	Assess the overall process of designing a research study from its inception to its report.	K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	3	2	3	3
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	2	3	3
CO4	3	3	2	3	2	3	3	2	3	3
CO5	3	3	2	3	2	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Research methodology – Definition - Role and Objectives - Application and Types of Research- Research Process and steps – Collecting and Reviewing the Literature, Conceptualization and Formalization of Research Problem.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
II	Research Design - Need for Research design – Features of good Research design – Types – Explorative - Descriptive – Experimental and Diagnostic research - Design of Sample Survey – Census Vs. Sample enumeration – Objectives and Principles of sampling - Types of Sampling - Sampling and Non sampling Errors – Sample size.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
III	Data Collection Analysis - Primary and Secondary Data – Designing Questionnaire and Interview Schedule – Pretesting – Pilot Study – Scale of Measurement – Nominal – Ordinal – Internal and Ratio Scale.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
IV	Data Coding in SPSS – Selection of Tools for Analysis – Testing of Hypothesis – Parametric and Non parametric Tests – T Test – ANOVA – Chi Square Test – U Test – K Test – H Test – Fredman Test – Multivariant Analysis – Correlation – Regression.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
V	Report Writing – Types – Contents – Styles – Steps in Drafting Reports – Footnotes and Bibliography Writing – Checking Plagiarism – Ethics in Research – Ethical Behavior – Social Implication and Practical Implication in Research Report.	18	CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5
VI	Self Study for Enrichment (Not to be included for End Semester Examinations) Reference Management Software like Zotero, Mendeley, and Software for paper formatting like LaTeX, MS Office, Software for detection of Plagiarism.		CO1, CO2, CO3, CO4 CO5	K1,K2,K3, K4,K5

Text Books

1. Kothari.C.R., Garg.G. (2023). *Research Methodology: Methods and Techniques*. 5th Edition. New Age International.
2. Ravilochanan.T. (2018). *Research Methodology With Business and Report Writing*. Revised Edition. Margham Publications.
3. Deepak Chawla, Neela Sondhi.(2016). *Research Methodology*. Revised Edition. Vikas Publishing(P)Ltd.

Reference Books

1. Pannerselvam.R. (2014). *Research Methodology*. 2nd Edition. PHI Learning.
2. Gupta.B.N, Nitin Gupta. (2021). *Research Methodology*. 1st Edition. SPBD Publication
3. Asthana.H.S, Bhushan.B. (2016). *Statistics for Social Sciences (With SPSS Applications)*. 2nd Edition. PHI Learning.

Web References

1. <https://www.questionpro.com/blog/research-design/>
2. <https://www.scribbr.com/methodology/sampling-methods/#>
3. <https://www.formpl.us/blog/research-report>
4. <https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf>
5. <https://eduvoice.in/types-research-methodology/>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Ms. N. Aruna

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
22PCO4CCC3A	ENTERPRISE RESOURCE PLANNING	CORE CHOICE	6	4

Course Objectives

- To understand how a business work and how information systems fit into business operations.
- To gain insight on the evolution and basics of Enterprise Resource Planning (ERP) and its technologies.
- To train the students to develop the basic understanding of how ERP enriches the business organizations in achieving a multidimensional growth.

Prerequisite

Basic knowledge in Entrepreneurship Development.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and explain the need of business system and processes through strategic analysis of ERP system.	K1, K2
CO2	Classify and apply the concept of ERP implementation system.	K2, K3
CO3	Identify and analyze the various technical aspects of ERP and its Modules.	K3, K4
CO4	Categorize and explain the steps and activities in the ERP life cycle.	K4, K5
CO5	Assess the theoretical approach on strategies to be resumed for a successful ERP process.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	3	2	3	3
CO2	3	3	2	2	3	3	3	3	3	3
CO3	3	3	3	2	3	3	2	3	2	3
CO4	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	2	3	2	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	ERP – Meaning – Definition – History and Evolution – Component of ERP – Need – Functions – Role of ERP – Characteristics – Importance – Features – Purpose of ERP – ERP Vs. Traditional Information Systems – Basic constituents of ERP – Procurement – Process – Types — Risks and Governance Issues in an ERP – Limitation of ERP - Benefits of ERP.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
II	Finance – Manufacturing – HR Process – Plant maintenance – Materials Management – Accounting in ERP - Quality management – Marketing – Sales, distribution and service.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
III	Objectives of ERP Implementation – ERP Implementation life cycle – Challenges to Implementation – Implementation strategy – Benefits realized in ERP Implementation – Reason for failure of ERP Implementation.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
IV	CRM – Meaning – Definition – Importance – Phases – Challenges – Benefits – Uses – Characteristics – CRM Software – Limitations.SCM – Meaning – Definition – Objective – Process – Challenges – Supply chain decision – Benefits – Scope of SCM.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
V	New trends in ERP – E-Commerce – Future directives in ERP – ERP and Internet – Critical success factors – Integrating ERP into organizational culture – ERP and E-business Process Business Reengineering (BPR)	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Management Information System (MIS) – Data warehousing – Data Mining – Online Analytical Processing – Advanced technology and ERP Security.		CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5

Text Books

1. Leon, Alexis. (2014). *ERP Demystified*. 3rd Edition. Tata Mc Graw Hill Publishing Company Ltd. Chennai.
2. Dr.Rizwan Ahmed.P. (2015). *Enterprise Resource Planning*. Revised Edition. Margham Publications.
3. Nirupma Pathak, Sanchita Ghatak, Satyendra K Singh. (2012). *Enterprise Resource Planning*. Revised Edition, Himalaya Publishing House.

Reference Books

1. Vinod Kumar Venkitakrishnan. Garg.N.K. (2011). *Enterprise Resource Planning: Concepts and Practices*. Revised Edition. Prentice Hall of India.
2. Singla, Ashim Raj (2022). *Enterprise Resource Planning*. 2nd Edition. Prentice Hall of India.
3. Parthasarathy. (2014). *Enterprise Resource Planning – Managerial and Technical Perspective*. Revised Edition, New Age International Publishers. New Delhi.

Web Reference

1. <https://www.investopedia.com/terms/e/erp.asp>
2. <https://www.netsuite.com/portal/resource/articles/erp/what-is-erp.shtml>
3. <https://www.cio.com/article/272362/what-is-erp-key-features-of-top-enterprise-resource-planning-systems.html>
4. <https://www.gartner.com/en/information-technology/glossary/enterprise-resource-planning-erp>
5. <https://www.cengage.co.in/category/test-prep/ebook>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain Storming, Activity.

Course Designer

Dr.S.Sudha

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
22PCO4CCC3B	MANAGERIAL BEHAVIOUR AND EFFECTIVENESS	CORE CHOICE	6	4

Course Objectives

- To understand the various managerial skills, roles functions and levels.
- To gain the knowledge of traditional and contemporary structural designs.
- To identify various leadership styles and their suitability to the situation.

Prerequisite

Basic knowledge in Organizational Behaviour.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall and classify the managerial dimensions for effective job behavior.	K1,K2
CO2	Identify the managerial styles in terms of concern for production and people.	K3
CO3	Construct and analyze the different systems of management and relate these systems to organizational characteristics.	K3,K4
CO4	Categorize the managerial skills to enhance the competitive spirit through creativity and innovation.	K4
CO5	Determine the essential skills needed for each individual, in reaching the winning edge.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

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Syllabus

UNIT	CONTENT	HOURS	CO's	COGNITIVE LEVEL
I	Descriptive Dimensions of Managerial Jobs – Methods – Model – Time Dimensions in Managerial Jobs – Effective and Ineffective Job behavior – Functional and level differences in Managerial Job behavior.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Identifying Managerial Talent – Selection and Recruitment – Managerial Skills Development – Pay and Rewards – Managerial Motivation – Effective Management Criteria – Performance Appraisal Measures – Balanced Scorecard – Feedback – Career Planning – Characteristics – Distinction between Career Planning and Manpower Planning - Succession Planning – Analyzing Career Opportunities – Evaluation of Career Planning – Career Management.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Concept of Managerial Effectiveness - Definition – Person, process, product approaches – Bridging the Gap – Measuring Managerial Effectiveness – Causes of Effectiveness - Current Industrial and Government Practices in the management of Managerial Effectiveness – The Effective Manager as an optimizer – Factors Influencing Organizational Effectiveness.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Environmental Issues in Managerial Effectiveness – Organizational Processes – Organizational Climate – Leader – Group Influences – Job Challenge – Competition – Managerial Styles.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Developing the winning edge – Organizational and Managerial Efforts – Self Development – Negotiation Skills – Development of the Competitive Spirit – Knowledge Management – Fostering Creativity and Innovation.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment (Not to be included for External Examination) Organizational Conflict - Different Stages of conflicts – Positive Aspects – Levels of Conflicts – Conflict outcomes.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Milkovich, Newman. (2017). *Compensation*. Revised Edition. McGraw – Hill International.
2. Blanchard, Thacker (2012). *Effective Training Systems*. Revised Edition. Pearson
3. Omkar.R.M. (2016). *Personality Development and Career Management*. Revised Edition. S.Chand

Reference Books

1. Dubrin. (2015). *Leadership, Research Findings, Practices and Skills*. Revised Edition. Biztantra.
2. Richard L.Daft (2017). *Leadership*. Revised Edition. Cengage
3. Joe Tidd, John Bessant, Keith Pavitt (2006). *Managing Innovation*. 3rd Edition .Wiley

Web Reference

1. <https://www.indeed.com/career-advice/career-development/techniques-of-management>
2. https://www.brainkart.com/article/Identifying-Managerial-Talent_7030/
3. <https://www.indeed.com/career-advice/career-development/manager-effectiveness>
4. <https://www.coursehero.com/file/45977102/Unit-IVpptx/>
5. https://www.brainkart.com/article/Developing-the-Winning-Edge_7053/

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion and Activity.

Course Designer

Dr.S.Jayalakshmi

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
22PCO4CCC3C	CORPORATE TAX PLANNING	CORE CHOICE	6	4

Course Objectives

- To familiarize the students with major latest provisions of Indian tax laws and related judicial pronouncements pertaining to corporate world.
- To sensitize the students to recognize tax planning opportunities for developing appropriate tax strategies required in corporate decision making.
- To enable the learners to do effective tax planning to reduce tax liability of companies.

Prerequisite

Basic knowledge in corporate Tax

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course- students will be able to	
CO1	Explain how to claim relief in case of double taxation of income.	K2
CO2	Apply strategies for tax planning in respect of a new business- understands the specific tax issues for start-ups- and comprehend the Income Tax provisions relevant for financial management decisions.	K3
CO3	Construct and Examine the implications of Tax concessions and incentives in setting up of new Business unit.	K3, K4
CO4	Analyse the various tax planning concepts and procedure of assessment of corporate assesses.	K4
CO5	Determine the tax planning with reference to business restructuring.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	2	3	2
CO3	3	2	3	2	3	2	3	3	3	2
CO4	3	3	3	3	3	3	3	2	3	3
CO5	3	3	2	3	2	3	3	3	3	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation
“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Introduction of Tax Planning: Meaning – objectives - methods - nature and scope of tax planning - tax evasion - tax avoidance – difference between tax evasion and avoidance - Justification of corporate tax planning and management.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
II	Assessment of Companies: Residential Status and incidence of Tax - Computation of taxable income of companies- Computation of corporate tax - Deductions available to corporate assesses - Computation of amount of corporate tax liability - Minimum Alternate Tax - Tax on distributed profits of domestic companies - Tax on income distributed to unit holders.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
III	Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business - location of business and nature of business.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
IV	Tax Planning and Financial Management Decisions: Capital structure decisions - Dividend Policy - Bonus Share - Investments and Capital Gains. Owning or leasing of an asset - purchase of assets by instalment system and Hire System - Purchase of an asset out of own funds or out of borrowed capital- manufacturing or buying; Repairing- replacing - renewing an asset - Sale of assets used for scientific research - Shutting down and continuing operations.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
V	Business Reorganisation: Tax Planning in respect of amalgamation or de-merger of companies - Slump sale - conversion of a firm into a company. Conversion of Sole Proprietorship into Company - Conversion of company into Limited Liability Partnership.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5

VI	Self-Study for Enrichment (Not to be included for External Examination) Foreign collaborations and incidence of taxation on domestic companies - provisions for relief in respect of double taxation.		CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5
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Text Books

1. Girish Ahuja and Ravi Gupta. (2023). *Simplified Approach to Corporate Tax Planning & Management (Bharat Law House)*. Revised Edition.
2. Singhanian. V. K , Singhanian Monica. (2023). *Corporate tax planning and Business tax procedures*, Revised Edition. Taxmann publications.
3. Srinivas E. A. (2023). *Corporate Tax Planning*, Current Edition. Tata McGraw Hill.

Reference Books

1. Girish Ahuja and Ravi Gupta (2014). *Corporate Tax Planning & Management*. Revised Edition. Bharat Law House.
2. Rajeev Puri, Puja Gaur. (2018). *Corporate Tax Planning and Management*, Revised Edition. Kalyani Publishers.
3. Aggarwal. K.(2023). *Direct Tax Planning and Management*, Current Edition. Atlantic Publications.

Web Reference

1. [Corporate Tax Planning Detailed Notes for UGC NET Commerce Exam \(testbook.com\)](https://testbook.com/corporate-tax-planning-detailed-notes-for-ugc-net-commerce-exam).
2. [Corporate Tax Planning Notes.pdf - Google Drive](#).
3. <https://rccmindore.com/wp-content/uploads/2015/06/Tax-Planning-and-Management.pdf>
4. https://ebooks.lpude.in/commerce/mcom/term_4/DCOM508_CORPORATE_TAX_PLANNING.pdf
5. http://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-16.pdf

Pedagogy

Lectures- Class Discussion- Power Point Presentation- Case study.

Course Designer

Dr. P. Banu.

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS / WEEK	CREDITS
22PCO4GEC2	FINANCIAL MATHEMATICS	GENERIC ELECTIVE	3	2

Course Objectives

- To acquire an in depth understanding in mathematics, commerce and economics.
- To identify the mathematical properties and relations between concepts of financial and currency markets in investment and other economic activities.
- To gain knowledge on different models of Financial Markets.

Prerequisite

Basic knowledge in Business Mathematics.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and summarize the mathematical properties and relations between economic activities and financial and banking sectors.	K1,K2
CO2	Apply different types of interest.	K3
CO3	Examine the financial application used for business decision	K4
CO4	Categorize and assess the principles underlying the securities that are available in the financial markets.	K4,K5
CO5	Explain the value of securities and risk.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2	3	2	2	2	2
CO2	3	3	2	3	2	3	3	2	2	2
CO3	3	2	2	3	3	3	3	3	2	3
CO4	3	2	2	3	3	3	3	3	2	3
CO5	3	2	2	3	3	3	3	3	2	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3”–Substantial (High) Correlation “-”Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO's	COGNITIVE LEVEL
I	Mathematical introduction, Growth and decay curves - Simple interest, bank discount, Compound interest, discrete compounding and frequency of interest. (simple problems only) Economic equivalence - Uniform series - Linear gradient series - Geometric gradient series - Complex (random) cash flows. (Economic equivalence - only theory).	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Depreciation and Depletion - Meaning and causes of depreciation - Methods of depreciation - Straight line method, Reducing balance method. Depletion base - depletion rate per unit - Computation of depletion and depreciation charge. (simple problems only)	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Breakeven analysis – importance, formulae for break even analysis, P/V ratio, margin of safety. (simple problems only) Stocks and bonds -Valuation of bonds - features - present value of a bond - perpetual bonds - Zero-coupon bonds. Stock Valuation - Constant Dividend Growth Rate Model - Supernormal Growth Stocks.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Cost of capital - features, importance, approaches of cost of capital, measurement of cost of capital. (simple problems only)	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Ratio analysis – liquidity ratio, leverage ratio, profitability ratio, operating ratio. (simple problems only) Decision under risk & uncertainty, Risk premium, Portfolio diversification.(only theory)	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment (Not to be included for External Examination) Depreciation -Annuity method, Leverage , Method of comparison of alternatives, Project balance, and computation of overall cost of capital, Credit and loan, Cost of credit and amortization, Rate-of-Return and Required Rate-of-Return, Mutual funds, Options, Insurance policies Life Insurance, Endowment and annuities.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Distribution of Marks: Theory 25% and Problem 75%

Text Books

1. Dr. Sharma F. C, Dr. Singh R. U. (2021). *Financial Management*. Revised Edition. SBPD Publication.
2. Serge MOULIN.(2021). *Basics of Financial Mathematics*. Revised Edition. Lulu.com.
3. Dr.Gupta S.P, Dr. Sushil Kumar Jain. (2022). *Financial Mathematics*. Revised Edition. Sahitya Bhawan Publication.

Reference Books

1. Pandey.I.M. (2021). *Financial Management*. Twelfth Edition. Pearson.
2. Marek Capinski. Tomasz Zastawniak. *Mathematics for Finance*. Springer.
3. Ambad Nazri Wahidudin. *Financial Mathematics and its Applications*. Ventus Publishing APS.

Web References

1. <https://www.du.edu.eg/upFilesCenter/exStore/eng/1610477841.pdf>
2. <https://openpress.usask.ca/engecon/chapter/3-4-equations-of-economic-equivalence/>
3. <https://www.accountingformanagement.org/depletion-method-of-depreciation/>
4. <https://mmhapu.ac.in/doc/eContent/Management/RaisAhmadKhan/May2020/BREAK-EVEN%20ANALYSIS%20UNIT%20II.pdf>
5. <https://www.scranton.edu/faculty/hussain/teaching/mba503c/MBA503C03.pdf>

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion and Activity.

Course Designer

Dr.S.J.Sureya