

VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM

M.COM - REGULATIONS

(Candidates admitted from 2024-2025 onwards)

I. SCOPE OF THE COURSE

M.Com. is a high profile postgraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global accounting and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of two years and equips a student with knowledge, ability, skills and other qualities required for a professional accountant, Teaching professional, Auditors, Financial Advisor etc.,

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship, case study and research work. Focus is also on developing soft skills of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professional Men will be arranged to enable the students to get wider exposure. Students joining in this program can also enroll for any one of the professional courses offered like M.Phil., Ph.D., CA, CMA, CS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for a higher level Career Placement.
- ✓ Special Guest lectures from Industrialists, Bankers, Company Secretaries and Auditors will be arranged.
- ✓ Exclusively caters to students interested in pursuing professional courses like M.Phil., Ph.D., CA, CMA, CS, etc.
- ✓ Special Industry Orientations and Training are parts of the Degree Course.

- ✓ Project work is included in the syllabus to enhance conceptual, analytical & Deductive skills.

III. OBJECTIVES OF THE COURSE

- ❖ To enable the students to acquire professional knowledge over Commerce and other related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of commerce.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- ❖ To enable the students to gain knowledge over the recent developments in the various areas of commerce.
- ❖ To orient the students in the applied aspects of different advanced business Practices.
- ❖ To equip the students to occupy important positions in Business, Industries and related organizations.
- ❖ To inspire the students to apply their knowledge gained for the development of society in general.
- ❖

PROGRAMME OUTCOME

PO – 1: After completing two years of Master of Commerce (M.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 : The all-inclusive view of the course offer a number of values based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO)

PSO – 1 Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a

computerized set of accounting books

PSO – 2 Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO – 3 Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

PSO – 4 Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5 Learners will gain thorough systematic and subject skills within various disciplines of accounting.

PSO – 6 Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO – 7 Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8 Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

PSO – 9 Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10 Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO - 11 Learners will be able to do higher education and advance research in the field of commerce and finance

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year Degree course

(M.Com.) shall be required to have passed

a) B.Com. / B.Com(CA) / B.Com(A&F) / B.Com(B&I) (or)

- b) Any other degree with one paper in Accountancy.

V. DURATION OF THE COURSE

- The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from June to November and the Second semester from December to May.
- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.
- Each subject will have six hours of lecture per week apart from practical training at the end of each semester.

REGULATIONS

V. TRANSITORY PROVISIONS

Candidates who have undergone the PG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2020-21. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

Choice Based Credit System

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

Eligibility for Award of Degree

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of two academic years (PG) and passed the examinations of all the semesters prescribed earning 90 credits for P.G.

Duration

The total period of study for PG programme is as below

P.G. Two years - 4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester

The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I shall be in the language of English.

Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE) .For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

Continuous Internal Assessment (CIA)

For theory papers two CIA tests with duration of **One hour** each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission obtained, the

decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final. The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

VI. CONTINUOUS INTERNAL ASSESSMENT

The performance of the students will be assessed continuously and the

Internal Assessment Marks will be as under:

1. Average of two Tests (CIA I & II) - 5 Marks
2. Model - 5 Marks
3. Seminar - 5 Marks
4. Assignment - 5 Marks
5. Attendance - 5 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

Attendance Percentage	Marks
75% - 80%	1
81% - 85%	2
86% - 90%	3
91% - 95%	4
96% - 100%	5

PASSING MINIMUM EXTERNAL MARKS

In the University Examinations, the passing minimum shall be 50 % out of 75 Marks (38 Marks). CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal. The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

End Semester Examinations

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website (www.vicas.org).

Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condonation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condonation fee.
4	Secured below 50% attendance	Not eligible to write the End semester examinations and she has to rejoin the same semester

Question Paper

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned. For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

Hall Tickets and Instructions

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID card to every session of the End Semester Examinations for verification. No student enters the Examination Hall after ½ hour from the commencement of the Examination. Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations. Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.


Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice. A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

Revaluation and Transparency

-  Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

- ✚ Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.
- ✚ After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)
- ✚ If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand. If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

Passing Minimum

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

Moderation

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

Improvement

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

Supplementary Examinations

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters First to Third Semester P.G. but has failed in upto two papers written in the final semester will be allowed.
2. Student who has cleared all the papers except only one paper in any of the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

Reappearance of failed Students

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations. Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

VII. ELIGIBILITY FOR EXAMINATION

A candidate will be permitted to appear for the University Examination only on earning 75 % of attendance and only when his / her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the examination of Core Courses (main and allied subjects) and securing marks.

- a) 75 % and above shall be declared to have passed the examination in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.

- b) 90% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.
- c) 50% and above but below 90% shall be declared to have passed the examinations in second class.
- d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of two consecutive academic years from the year of admission only will be eligible for University rank.

IX. ELIGIBILITY FOR AWARD OF THE DEGREE

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than two academic years comprising of four semesters and passed the examinations prescribed and fulfilled such conditions have been prescribed therefore.

X. PROCEDURE IN THE EVENT OF FAILURE

If a candidate fails in a particular subject, she may reappear for the end semester examination in the concerned subject in subsequent semesters and shall pass the examination.

XI. COMMENCEMENT OF THESE REGULATIONS

These regulations shall take effect from the academic year 2018-19 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2018-19 and thereafter.

XII. TRANSITORY PROVISIONS

Candidates who were admitted to the UG programme of study before 2018-2019 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., up to and inclusive of the examinations of April/May 2020-2021. Thereafter, they will be permitted to appear for the examinations only under the regulations then in force.

STATE INTEGRATED BOARD OF STUDIES – 2023
Curriculum Structure (PG)

S. No.	Sem	Course Details	Credit	Total Credits	Hours/Week	Marks
1	I-IV	DSC - Discipline Specific Course (12x4=48)	4	48	5	1200
2	I-IV	DSE - Discipline Specific Elective (6x3=18)	3	18	5	600
3	III	Core Industry Module	3	3	4	100
4	IV	Project with Viva voce	3	3	4	100
5	I-IV	SEC Skill Enhancement Course - 1 (3)	2	6	3-4	300
6	I-IV	AECC - Ability Enhancement Compulsory Course Soft Skill 1-4 (4x2)	2	8	2	400
7	III	Internship / Industrial Activity (Carried out in Summer Vacation at the end of I year – 30 hours)	2	2	-	100
8	IV	Professional Competency Skill Enhancement Course Training for Competitive Examinations i) NET / UGC - CSIR/ SET / TRB Competitive Examinations (2 hours) ii) General Studies for UPSC / TNPSC / Other Competitive Examinations (2 hours)	2	2	4	100
9	II-IV	Extension Activity (Can be carried out from Sem II to Sem IV)	1	1	-	100
		Total		91		3000

ACCC - Additional Credit Course Compulsory

10	Professional Ethics / Gender / Human Values / Environment and Sustainability	2	2	-	-
	Swayam / NPTEL / MOOC Approved online courses (1x3) (Students earned credit will be added in the mark sheet) (12 Weeks - 3 credits, 8 Weeks - 2 Credits, 4 Weeks – 1 Credit)	3	3	-	-

Mark Statement

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class

4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re – appear

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

The candidates who have passed in the first appearance and within the prescribed semester of the P.G. Programme Major, Allied and Elective courses are eligible. In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately Part I (Including only core & allied courses) as well as for all the components of the curriculum separately for PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n refers to the semester in which such courses were credited

For a Semester:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses $\text{GPA} = \frac{\text{Sum of the credits of the courses in a semester}}$

For the entire programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

CGPA = _____

Sum of the credits of the courses of the entire programme

Criteria for Rank

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

Transfer of Students

Students seeking a transfer to the P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

M.Com General

Part	Course Code	Title of the Course	Credits	Hours	Marks	
FIRST YEAR						
FIRST SEMESTER					Int	Ext
Part I	23P1CMC01	Core I- Business Finance	4	6	25	75
Part I	23P1CMC02	Core II- Digital Marketing	4	6	25	75
Part I	23P1CMC03	Core III- Banking and Insurance	4	6	25	75
Part I	23P1CMDE 01	Elective- Security Analysis and Portfolio Management	3	4	25	75
	23P1CMDE 02	Elective- Operations Research				
Part I	23P1CMDE 03	Elective- Labour Laws	3	4	25	75
	23P1CMDE 04	Elective- Strategic Human Resource Management				
Part II	23P1CMPC P1	Professional Competency- Excel for Financial Analysis	2	2	40	60
	23P1CMAC P1	Ability Enhancement Course: Soft Skills – I- E- Filing of Income Tax	2	2	40	60
		TOTAL	22	30		
SECOND SEMESTER						
Part I	23P2CMC04	Core IV- Strategic Cost Management	4	6	25	75
Part I	23P2CMC05	Core V- Corporate Accounting	4	6	25	75
Part I	23P2CMC06	Core VI- Setting up of Business Entities	4	6	25	75
Part I	23P2CMDE 05	Elective- Business Ethics and Corporate Sustainability	3	4	25	75

	23P2CMDE06	Elective- Audit and Due Diligence				
Part I	23P2CMDE07	Elective- Rural and Agricultural Marketing	3	4	25	75
	23P2CMDE08	Elective- Logistics and Supply Chain Management				
Part II	23P2CMSP01	SE- Business Analytics	2	2	40	60
	23P2CMAP02	Ability Enhancement Course – Tally Prime (Advanced Practical Problems and Programs)	2	2	40	60
		TOTAL	22	30		
Part	Course Code	Title of the Course	Credits	Hours	Int	Ext
SECOND YEAR						
THIRD SEMESTER						
Part I	23P3CMC07	Core VII- Taxation	4	6	25	75
Part I	23P3CMC08	Core VIII- Research methodology	4	6	25	75
Part I	23P3CMC09	Core IX-Computers in business	4	6	25	75
Part I	23P3CMDE09	Elective- Strategic Management	3	4	25	75
	23P3CMDE10	Elective- International Financial Management			25	75
Part II	23P3CMC10	Core industry module- Fin Tech	3	4	25	75
	24P3CMSE02	SE- Financial Derivatives	2	2	25	75
	23P3CMAC03	AE- Arithmetical ability and Logical Reasoning	2	2	25	75
	23P3INT01	Internship /Industrial Activities	2	-		
		TOTAL	24	30		

FOURTH SEMESTER

Part I	23P4CMC10	Core X-Corporate and Economic Laws	4	6	25	75
Part I	23P4CMC11	Core – XI- Human Resource Analytics	4	6	25	75
Part I	23P4CMC12	Core – XII- International Business	4	6	25	75
Part I	23P4CMDE1 1	Elective- Organizational Behaviour	3	4	25	75
Part I	23P4CMDE1 2	Elective- Insolvency Law and Practice				
Part I	23P4CMPR0 2	Project with viva	3	4	40	60
Part II	23P4CMSC0 3	SE- Technical Analysis in share market trading	2	2	25	75
Part II	23P4CMAC0 4	AE- Training for Competitive Examinations NET / SET / TRB Competitive Examinations	2	2	25	75
		TOTAL	22	30		

M.Com

Programme Educational Objectives

1. To equip the students to undertake research initiatives in the field of commerce
2. To inculcate the entrepreneurial attitude that motivates the students to start their own business enterprises
3. To make the students as professional practitioner in taxation and accounting by providing guidance on passing professional examinations

Programme Specific Outcome

S.No.	PSO
1	Entrepreneurship: Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decisionmaking and leadership skills that will facilitate startups and high potential organisations
2	Research and Development: Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.
3	Contribution to the Society: Contribute to the development of the society by collaborating with stakeholders for mutual benefit.
4	Placement: Demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.
5	Contribution to Business World: Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

PO and Knowledge level

PO	Programme Outcome
1	Problem Solving Skill: Apply knowledge of Management Theories and Human Resource Practices to solve businessproblems through research in global context
2	Decision Making Skill: Foster analytical and critical thinking abilities to enable decision-making based on data
3	Ethical Value: Incorporate quality, ethical and value-based legal perspectives in all organisational activities.
4	Employability Skill: Develop business acumen to enhance employability skills in the competitive environment
5	Entrepreneurial Skill: Equip with skills and competencies to become an entrepreneur.
6	Contribution to Society: Succeed in career endeavors and contribute significantly to society.
7	Communication Skill: Develop communication, managerial and interpersonal skills
8	Individual and Team Leadership Skill: Lead oneself and the team to achieve organizational goals.
9	Multicultural competence: Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in theglobal scenario
10	Moral and ethical awareness/reasoning: Embrace moral and ethical values in one's life,
11	Leadership readiness qualities: Demonstrate to take up leadership mapping out the tasks and formulating an inspiring visionand mission
12	Lifelong learning:

FIRST YEAR SEMESTER I

CORE I- BUSINESS FINANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P1CMC01	6				4	6	25	75	100

Learning Objectives	
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup Financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

UNIT I **(18 hrs)**

Introduction to Business Finance and Time vale of money

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems

UNIT II **(18 hrs)**

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.

UNIT III**(18 hrs)****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.

UNIT IV**(18 hrs)****Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT V**(18 hrs)****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.

Question pattern: Theory 40%; Problems: 60%**Course Outcomes**

Students will be able to

CO 1	Explain important finance concepts
CO 2	Estimate risk and determine its impact on return
CO 3	Explore leasing and other sources of finance for startups
CO 4	Summarise cash receivable and inventory management techniques
CO 5	Evaluate techniques of long term investment decision incorporating risk factor

Books for study:

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

Books for reference:

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>

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	1	3	3	3	2	2	2
CO 2	3	3	2	3	3	3	3	3	3
CO 3	2	2	1	2	2	2	3	2	2
CO 4	2	2	1	2	2	2	2	2	2
CO 5	3	3	2	3	3	3	3	3	3

Strong - 3

Medium - 2

Low - 1

First Year

Core – II

Semester I

DIGITAL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P1CMC02	6				4	6	25	75	100

Learning Objectives	
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Units

UNIT I

(18 hrs)

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.

UNIT II

(18 hrs)

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.

UNIT III**(18 hrs)****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.

UNIT IV**(18 hrs)****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.

UNIT V**(18 hrs)****Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement 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.

Course Outcomes:

Students will be able to:

CO 1	Explain the dynamics of digital marketing
CO 2	Examine online marketing mix
CO 3	Compare digital media channels
CO 4	Interpret online consumer behavior
CO 5	Analyse social media data

Books for study:

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.

Books for reference:

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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

Strong - 3

Medium – 2

Low - 1

First Year

Core – III

Semester I

BANKING AND INSURANCE

Subject Code	L	T	P	S	Credits	Inst.	Marks
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						Hours	CIA	External	Total
23P1CMC03	5				4	5	25	75	100

Learning Objectives	
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

UNIT I (18 hrs)

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.

UNIT II (18 hrs)

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.

UNIT III **(18 hrs)****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.

UNIT IV **(18 hrs)****Customer Services in Insurance**

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V **(18 hrs)****Risk Management**

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes

Students will be able to

CO 1	Relate the transformation in banking from traditional to new age
CO 2	Apply modern techniques of digital banking
CO 3	Evaluate the role of insurance sector
CO 4	Examine the regulatory mechanism
CO 5	Assess risk mitigation strategies

Books for study:

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)

Books for reference:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	2	1	3	3	3	3	3	3

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

Strong - 3

Medium – 2

Low - 1

**First Year Elective – I A Semester I
SECURITY ANALYSIS AND
PORTFOLIO MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total

23P1CMDE01	4			3	4	25	75	100
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Learning Objectives	
1.	To become familiar with various Investment avenues and Portfolio Construction
2.	To understand the Equity Shares, Preference Shares and Bonds valuation models
3.	To learn about long-term and short-term investment analysis tools.
4.	To analyse with Portfolio theories.
5.	To gain knowledge in Portfolio performance methods.

Course Units

UNIT I (12 hrs)

Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT II (12 hrs)

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-**Simple practical problems**

UNIT III**(12 hrs)****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.

UNIT IV**(12 hrs)****Efficient Market Hypothesis**

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

UNIT V**(12 hrs)****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.

Course Outcomes

Students will be able to

CO 1	Examine investment options and structure a portfolio
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds
CO 3	Forecast stock performance through fundamental and technical analysis
CO 4	Examine the various Portfolio Theories.
CO 5	Evaluate the portfolio performance.

Books for study:

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

Books for reference:

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>

80% theory 20% problems

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	1	3	2	3	2	2	3
CO 2	3	3	1	3	2	3	2	3	2
CO 3	3	3	2	3	2	3	2	3	2
CO 4	2	3	1	3	2	2	2	3	2
CO 5	3	3	1	3	2	2	2	3	2

Strong - 3

Medium – 2

Low - 1

First Year

Elective – I B

Semester I

OPERATIONS RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P1CMDE02	4				3	4	25	75	100

Learning Objectives	
1	To outline the fundamentals of Operations Research
2	To use OR models for problem solving
3	To examine the role of sequencing and game theory
4	To design and apply network analysis
5	To apply modelling techniques

Course Units

UNIT I	(12 hrs)
Introduction and Linear Programming Problem	
Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	
UNIT II	(12 hrs)
Transportation and Assignment Problems	
Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel’s Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	

UNIT III**(12 hrs)****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 ($2 \times n$ games, $m \times 2$ games) – Graphical method ($2 \times n$, $m \times 2$ games).

UNIT IV**(12 hrs)****Replacement and Network Analysis**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

UNIT V**(12 hrs)****Decision Tree Analysis and Queuing Theory**

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Course outcomes

Students will be able to

CO 1	Demonstrate knowledge of OR fundamentals
CO 2	Identify models for problem solving
CO 3	Apply sequencing and game theory
CO 4	Apply network analysis to enhance effectiveness
CO 5	Examine the models for decision making

Books for study:

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)

Books for reference:

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%20Queueing%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>

80% Problems and 20% theory

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

Strong - 3

Medium – 2

Low - 1

First Year

Elective – II A

Semester I

LABOUR LAWS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P1CMDE03	4				3	4	25	75	100

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

Course Units

UNIT I

(12 hrs)

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.

UNIT II

(12 hrs)

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.

UNIT III**(12 hrs)****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.

UNIT IV**(12 hrs)****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 payments of minimum wages.

UNIT V**(12 hrs)****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.

Course Outcomes

Students will be able to

CO 1	Recall the basic labour legislations pertaining to Trade Unions
CO 2	Discuss on various provisions of the Factory's Act and Equal Remuneration Act
CO 3	Assess provisions relating to the workmen's compensations and state insurance.
CO 4	Examine provisions relating to payment of wages and minimum wages.
CO 5	Identify the provisions of provident fund, gratuity and bonus schemes.

Books for study:

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

Books for reference:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	3	2	1	3	1	1	3
CO2	1	3	3	2	1	3	1	1	3
CO3	1	3	3	3	1	3	1	1	3
CO4	1	3	3	3	2	3	2	1	3
CO5	1	3	3	3	1	3	1	1	3

Strong - 3

Medium – 2

Low - 1

First Year

Elective – II B

Semester I

STRATEGIC HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P1CMDE04	4				3	4	25	75	100

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

Course Units

UNIT I	(12 hrs)
Introduction to SHRM	
SHRM - Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front - line Management, HR - Changing Role of HR Professionals.	
UNIT II	(12 hrs)
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.	

UNIT III**(12 hrs)****Strategic Planning and Compensation**

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

UNIT IV**(12 hrs)****Human Resource Policies**

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

UNIT V**(12 hrs)****Latest trends in Strategic HRM**

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Course outcomes:

Students will be able to:

CO 1	Comprehend the fundamentals of strategic Human Resource Management
CO 2	Recognise the conceptual framework of strategic Human Resource Management
CO 3	Integrate and apply the knowledge of various strategies in Human Resource Management in the corporate arena
CO 4	Assess drafting of HR policies
CO 5	Explore the latest trend in the strategic Human Resource Management.

Books for study:

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

Books for reference:

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/practicing-strategichumanresources.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.>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

Strong - 3 Medium – 2 Low - 1

M.Com. (General)

First Year Professional Competency – **Excel for Financial Analysis Semester I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P1CMPCP1			5		4	5	40	60	100

Learning Objectives	
1	Indicate the names and functions of the Excel interface components
2	To understand the various inbuilt features of Excel and its applications in Finance.
3	Construct formulas, including the use of built-in functions, and relative and absolute references.
4	Do various data analysis using in build Excel features.
5	To build simple models using macros

Exercises:

1. Microsoft Excel as a tool for Financial Analytics

Introduction MS Excel, Excel's keyboard shortcuts,

- Excel functions –
 - Math's
 - Statistical
 - Logical
 - Lookup
 - Date
 - Text
 - Financial
 - Charts
 - Conditional formatting
 - Auto & advance filter
 - Sorting and Data validation

2. Data Analysis

- Histogram analysis
- Descriptive analysis
- Covariance & correlation analysis
- Regression analysis
- What if analysis - Solver

3. Application of Excel in Business Modelling and VBA

- Loan amortization model
- NPV model
- Ratio analysis model
- Pivot Table
- Dashboard
- VBA - Macros

Application required:

- Microsoft Excel

Course outcomes:

Students will be able to:

CO 1	Remember the various short cuts used in MS Excel
CO 2	Apply the inbuilt features of Excel to various applications in Finance
CO 3	Apply formulas to arrive solutions to finance problems
CO 4	Build charts using dummy data
CO 5	Carryout multiple data analysis

SUGGESTED READINGS

1. Excel 2019 All-in-One: Master the new features of Excel 2019, by Lokesh Lalwani, BPB Publications; 1st edition
2. Microsoft Excel 2019: Data Analysis & Business Model, by L. Winston Wayne, PHI Learning Pvt. Ltd.
Advance Excel 2019 Training Guide: Tips and tricks to kick start your excel skills, by Manish Nigam, BPB Publications; First edition

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

FIRST YEAR

SEMESTER I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P1CMACPI	2				2	2	40	60	100

Learning Objectives

LO1	To understand the basic concepts of E – filing
LO2	To know the basis of Income Tax.
LO3	To familiarize with E – filing of ITRs
LO4	To learn the TDS and E – filing of TDS returns
LO5	To gain knowledge about service Tax & E – Filing of Service Tax

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
	Conceptual Framework	
I	Meaning of e-filing - difference between e-filing and regular filing of returns - benefits and limitations of e- filing - Types of e-filing process - relevant notifications.	6
II	Income Tax Introduction to income tax – basic terminology, types of assessee, income taxable under different heads	6
III	Total Income and Tax Liability: Deductions to be made in computing total income- set off and carry forwards- Basics of computation of total income and tax liability - PAN Card - due date of filing of income tax return.	6
IV	E-Filing of ITRs Instructions for filing out form ITR-1, ITR-2, ITR - 3, ITR-4, ITR-4S, ITR-5, ITR-6.Introduction to income tax Portal - preparation of electronic return (practical workshops).	6
V	TDS and E-filing of TDS returns Introduction to the concept of TDS - provision regarding return of TDS - Types of forms for filing TDS returns - practical workshop on e-filing of TDS return.	6

TOTAL		30
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CO	Course Outcomes
CO1	Remember the concept of E-filing.
CO2	Apply the knowledge of Income tax E - filing.
CO3	Analyse E- filing of ITRs
CO4	Evaluate TDS and E – Filing of TDS return.
CO5	Determine E – filing of Service Tax Returns

Textbooks	
1.	Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi Softwares:
2.	Excel Utility available at incometaxindiafiling.gov.in
3.	Commercial's Direct Taxes Law & Practice by Dr. Girish Ahuja & Dr. Ravi Gupta – 13 th edition
4.	Direct taxes law practice by Vinod Singhania
5.	The law and practice of Income Tax by Aravind P Datar

Reference Books	
1.	Sampath Iyengar's law of Income Tax
2.	Chaturvedi and Pithisaria Income Tax Law Volume
3.	Swatantra sethi, Self Preparation and filing of Income Tax Returns by Individuls
4.	Stephen Schwartz & Daniel Lathrope, Fundamentals of Partnership Taxation, 2008
5.	Mike piper, Taxes made simple, 2014

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1.	https://www.slideshare.net/rockysharma9631/e-filing-of-income-tax
2.	https://www.slideshare.net/8823943032/e-filing-of-income-tax-returnitr-70439123

3.

<https://www.slideshare.net/RajatThakral3/presentation-on-e-filing-process>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

First Year

Core – IV

Semester II

STRATEGIC COST MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMC04	6				4	6	25	75	100

Learning Objectives	
1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

UNIT I (18 hrs)

Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

UNIT II (18 hrs)

Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

UNIT III (18 hrs)

Activity Based Cost Management (Problems)

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

UNIT IV**(18 hrs)****Transfer Pricing (Problems)**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

UNIT V**(18 hrs)****Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

Question Pattern: 60% theory 40% problems

Course Outcomes

Students will be able to

1	Discuss strategic cost management and QC
2	Choose the appropriate technique for cost control
3	Utilise activity based costing in practice
4	Adopt transfer pricing methods
5	Build cost structure for Agriculture and IT sector

Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	2	3
CO 5	3	3	1	3	3	3	3	3	3

Strong - 3

Medium – 2

Low - 1

First Year

Core – V

Semester II

CORPORATE ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMC05	6				4	6	25	75	100

Learning Objectives	
1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

<p>UNIT 1 (18 hrs)</p> <p>Issue of Shares and Final Accounts of Companies</p> <p>Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.</p>
<p>UNIT II (18 hrs)</p> <p>Insurance Company Accounts</p> <p>Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.</p>
<p>Unit III (18 hrs)</p> <p>Consolidated financial statements</p> <p>Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.</p>
<p>UNIT IV (18 hrs)</p> <p>Contemporary Accounting Methods</p> <p>Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.</p>

UNIT V**(18 hrs)****Financial reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Question pattern: Theory: 20%; Problems: 80%

Course Outcomes

Students will be able to

CO 1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
CO 2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO 3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.
CO 4	Assess contemporary accounting methods
CO 5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

Books for study:

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17th Edition, Margham Publications, Chennai.

Books for reference:

1. Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2nd Edition, Sultan Chand & Sons, New Delhi.

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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

Strong - 3

Medium – 2

Low - 1

First Year

Core – VI

Semester II

SETTING UP OF BUSINESS ENTITIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMC06	6				4	6	25	75	100

Learning Objectives	
1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Units

UNIT I**(18 hrs)****Startups in India**

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India- **Financial Assistance for Start-ups by Government**

UNIT II**(18 hrs)****Not-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

UNIT III**(18 hrs)****Limited Liability Partnership and Joint Venture**

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT IV**(18 hrs)****Registration and Licenses**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

UNIT V**(18 hrs)****Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Course Outcomes

Students will be able to:

CO 1	Assess the various avenues of acquiring finance to setup a business entity
CO 2	Recall the legal requirements for Section 8 Company
CO 3	Examine the proceedings for LLP and joint venture
CO 4	Describe the registration and licensing procedure
CO 5	Examine the compliance of regulatory framework

Books for study:

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3

CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

Strong - 3

Medium – 2

Low - 1

First Year

Elective

Semester II

BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMDE05	4				3	4	25	75	100

Learning Objectives	
1.	To understand the concept and importance of business ethics

2.	To enable ethical decision making based on various theories
3.	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4.	To understand the concepts of corporate sustainability
5.	To analyse sustainability information and prepare reports

Course Units

UNIT I	(12 hrs)
Introduction to Business Ethics	
Business Ethics - n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	
UNIT II	(12 hrs)
Ethical Theories	
Ethical Decision Making - Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	
Unit III	(12 hrs)
Moral Issues in Business	
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business.	
Marketing and Advertising - Truth in Advertising - Manipulation – Coercion - Trade Secrets - Corporate disclosure - Insider trading.	
Finance - Fairness' and efficiency in Financial Market – Greenmail - Golden Parachute.	
HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.	
Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	

UNIT IV**(12 hrs)****Corporate Sustainability**

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V**(12 hrs)****Sustainability Reporting**

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

Course Outcomes

Students will be able to:

CO 1	Apply the concepts of business ethics in practice
CO 2	Demonstrate and recommend ethical decision making by applying various theories
CO 3	Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO 4	Discuss the concepts of corporate sustainability
CO 5	Construct reports disclosing sustainability information

Books for study:

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi

Books for reference:

1. ICSI Study Material, "Governance, Risk Management, Compliances and Ethics", New Delhi
2. David Chandler (2016), "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), "Ethics in Business and Corporate Governance", 2nd Edition., McGraw Hill Education, India

Web references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

Strong - 3

Medium – 2

Low - 1

First Year

Elective

Semester II

AUDIT AND DUE DILIGENCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMDE06	4				3	4	25	75	100

Learning Objectives

1	To understand different types of audit
2	To gain knowledge on secretarial audit
3	To understand the basics of due diligence
4	To analyse different types of due diligence
5	To understand due diligence for take overs and due diligence report

Course Units

<p>UNIT I (12 hrs)</p> <p>Introduction to Audit</p> <p>Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Statutory audit and Cost audit</p>
<p>UNIT II (12 hrs)</p> <p>Secretarial Audit</p> <p>Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.</p>
<p>UNIT III (12 hrs)</p> <p>Introduction to Due Diligence</p> <p>Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.</p>
<p>UNIT IV (12 hrs)</p> <p>Types of Due Diligence</p> <p>Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.</p>

UNIT V**(12 hrs)****Due Diligence for Take overs and Due Diligence Report**

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

Course outcomes:

Students will be able to:

CO 1	Analyse different types of audit
CO 2	Assess the provisions relating to secretarial audit
CO 3	Recall the basics of due diligence
CO 4	Evaluate the various types of due diligence
CO 5	Examine due diligence for take overs and prepare due diligence report

Books for study:

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.

Books for reference:

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” , Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.

Web references:

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

Strong - 3

Medium – 2

Low - 1

First Year

Elective

Semester II

RURAL AND AGRICULTURAL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMDE07	4				3	4	25	75	100

Learning Objectives	
1.	To understand the concepts of Rural marketing and its environments.
2.	To understand the buying behaviour of rural consumers
3.	To gain knowledge on strategies relating to rural product, branding, packaging, etc.
4.	To analyse the functioning of food processing industry including distribution and promotion in the rural market.
5.	To understand the principles and functioning of cooperative marketing

Course Units

UNIT I**(12 hrs)****Introduction to Rural marketing**

Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.

UNIT II**(12 hrs)****Rural buyer behaviour**

Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

UNIT III**(12 hrs)****Rural product strategy and pricing**

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.

UNIT IV**(12 hrs)****Food processing industry infrastructure in India**

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

UNIT V**(12 hrs)****Cooperative marketing**

Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

Strong - 3

Medium – 2

Low - 1

First Year

Elective

Semester II

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMDE08	4				3	4	25	75	100

Learning Objectives	
1.	To identify the primary differences between logistics and supply chain management
2.	To understand the individual processes of supply chain management and their Inter-relationships within individual companies and across the supply chain.
3.	To evaluate the management components of supply chain management
4.	To analyse the tools and techniques applied in implementing supply chain-management.
5.	To create awareness about the professional opportunities in supply chain management.

Course Units

UNIT I

(12 hrs)

Supply Chain Management

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

UNIT II**(12 hrs)****Global perspectives**

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

UNIT III**(12 hrs)****Framework of Logistics**

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

UNIT IV**(12 hrs)****SCM-Warehousing**

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

UNIT V**(12 hrs)****SCM-Plan**

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management – E- market places, E-procurement, E-logistics, E-fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto’s Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

Course Outcomes**Students will be able to:**

CO 1	Recall the concepts and features of SCM
CO 2	Assess global and Indian perspectives of SCM
CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution
CO 4	Assess strategic warehousing for SCM including global level
CO5	Assess the role of internet in SCM

Books for study:

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>

2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcaco.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

Strong - 3 Medium – 2 Low – 1

First Year

SKILL ENHANCEMENT

Semester II

BUSINESS ANALYTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMSE01			2		2	2	40	60	100

Learning Objectives	
1.	To learn fundamental concepts and knowledge needed to understand the emerging role of business analytics in organizations and enable students how to apply essential tools in a spreadsheet environment.
2.	To learn business applications, concept development and effective interpretation of models and results
3.	To use a computer software package for data analysis

Course Units

UNIT I**(6 hrs)**

Introduction to analytics: Decision making, Business analytics defined, a cauterization of analytical methods and models: Descriptive analysis, predictive analysis, prescriptive analysis, big data. Business analytics in practice: Financial analytics, Human resource analytics, marketing analytics, supply chain analytics

UNIT II**(6 hrs)**

Descriptive statistics Overview of using data: definitions and goals, types of data, modifying data in excel/R, modifying data in excel/R, creating distributions from data, measures of location, measures of variability, analyzing distributions, measures of association between two variables. Data visualization: Overview of data visualization, tables, charts, advanced data visualization, data dashboards

UNIT III**6HRS**

Decision analysis: Problem formulation, Decision analysis without probabilities: Optimistic approach, conservative approach, minimax regret approach. Decision analysis with probabilities: decision analysis with sample information: Use Excel

UNIT IV**(6 hrs)**

Linear regression: The simple liner regression model, least square method, assessing the fit of the linear regression model, the multiple regression model, inference and regression, categorical independent variables, modelling non-linear relationships. Use Excel

UNIT V**(6 hrs)**

Linking Excel and Power BI Desktop.

Course Outcomes**Students will be able to:**

CO 1	Understand the overview of business analytics
CO 2	Understand the models for summarizing, visualizing, and understanding useful information from historical data.
CO 3	Understand an overview of decision analysis approaches for incorporating a decision maker's view about risk into decision making.

Books for study:

Essentials of Business Analytics, 1st Edition Jeffrey D. Camm, James J. Cochran, Michael J. Fry, Jeffrey W. Ohlmann, David R. Anderson, Dennis J. Sweeney, Thomas A. Williams. Cengage learning.

Business Analytics data analysis and decision making Albright, Winston, edition CENGAGE Learning.

Statistics for Managers using Microsoft Excel, David M. Levine, David F. Stephan, Kathryn A. Szabat, 7th edition, PHI.

Glyn Davis and Branko Pecar (2013), "Business Statistics using Excel", Oxford University Press, New Delhi.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

Strong - 3

Medium - 2

Low - 1

First Year

Semester II

Accounting Packages

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P2CMA0 2			2		2	2	40	60	100

	Learning Objectives
1.	To have basic knowledge on computerized accounting and creation of various activities of accounting software
2.	To gain comprehensive knowledge on preparation of default vouchers and to create stock groups
3.	To acquire skill on preparation of order processing and pay roll accounting

4.	To acquaint knowledge and applicability of GST through accounting software
5.	To working knowledge on interest calculation and reporting & Budgeting

Course Units

UNIT I	(6 hrs)
Introduction:	
Introduction to Tally Prime – Tally.ERP9 Vs Tally Prime – Software Installation & Company info -Accounting info & Inventory info - Voucher entry & View reports.	
UNIT II	(6 hrs)
Voucher and Interest Calculation:	
New Voucher creation, Kinds of Voucher - Numbering – Budget- Multi currency – Bill wise details – Interest calculation – Cost centre's & Cost categories- Pay roll management.	
UNIT III	(6 hrs)
Inventory Management:	
Inventory management – Multiple godown and Stock categories – Inventory voucher- Invoicing - Zero value entry—Batch wise- Separate actual and Billed categories- Order processing – Point of sales – Bill of material – Multiple price level.	
UNIT IV	(12 hrs)
Goods and Services:	
Introduction to GST – Goods and services tax- Calculate the payable tax & Payment generate the return forms- Return of goods & Cancelled services..	
UNIT V	(12 hrs)
Statutory and Taxation	
Advanced features – Tax Deducted at Source (TDS) – Tax Collected at source (TCS) - Banking – Backup & Restore – password policy..	

Course Outcomes

Students will be able to:

CO 1	Create company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities of accounting through TALLY
CO 2	Prepare day books reports and master in stock entry and the inventory
CO 3	Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment
CO 4	Illustrate and activate GST in preparation of accounting
CO5	Demonstrate various interest rate calculations, reports and budgets

Books for study:

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications,2016
3. Official Guide to Financial Acc.Using Tally ERP 9 With GST, Tally Education PVT Ltd,2018
4. Official Guide to Financial Accounting using TallyPrime, Tally Education PVT Ltd, 2018
5. TallyProfessional Combo Vol 1 & Vol 2, Tally Education PVT Ltd, 2022

Books for reference:

- 1.Dr. Mamrata Agrawal, Dream Tech Press, New Delhi,2010
2. K.K. Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication. Deva Publications
3. NamrataAgrawal“Tally9”PublishedbyDreamtech,year–2008.
4. GST Using Tally.ERP 9 Release 6.1, Tally Education PVT Ltd, 2017
5. Computerised Accounting Using Tally.ERP 9, Tally Education PVT Ltd, 2015

Web Resources

<https://www.slideshare.net/vinodhdi/ppt-of-tally>

<https://www.academia.edu/40997485/TALLY>

<https://www.slideshare.net/ArunChauhan18/introduction-to-tally-primepptx>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

Strong - 3

Medium – 2

Low - 1

Second Year

Core – VII

Semester III

TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P3CMC07	6				4	6	25	75	100

	Learning Objectives
1	To identify deductions from gross total income and computation of income for different classes of assesseees
2	To understand the procedure for filing of returns and tax planning
3	To analyse the structure on international business taxation
4	To assess Goods and Services Tax and filing GST returns
5	To compute customs duty as per Customs Act

Course Units

UNIT I**(18 hrs)****Assessment of persons**

Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT II**(18 hrs)****Tax Returns and Tax planning**

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

UNIT III**(18 hrs)****International business taxation**

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

UNIT IV**(18 hrs)****Goods and Services Tax**

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

UNIT V**(18 hrs)****Customs Act, 1962**

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

Course Outcomes**Students will be able to:**

CO 1	Estimate taxable income
CO 2	File returns and plan taxes
CO 3	Illustrate the nuances of international business taxation
CO 4	Apply the provisions of GST
CO 5	Assess the provisions of Customs Act

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation” (Vol. I and II), Aadhya Prakashan, Prayagraj (UP).

Books for reference:

1. Sha R. G. and Usha Devi N.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Daty V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
5. Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3

Strong - 3

Medium – 2

Low - 1

Second Year

Core – VIII

Semester III

RESEARCH METHODOLOGY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P3CMC08	6				4	6	25	75	100

Learning Objectives

- | | |
|---|--|
| 1 | To understand the fundamentals of research |
| 2 | To construct theoretical design and formulate hypotheses |

3	To evaluate the data collection techniques
4	To perform parametric and non-parametric tests
5	To enhance report writing skills and develop ethical conduct in research

Course Units

UNIT I

(18 hrs)

Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

UNIT II

(18 hrs)

Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

UNIT III

(18 hrs)

Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

UNIT IV

(18 hrs)

Data Analysis

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems) Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT V**(18 hrs)****Preparation of Research Report**

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing
- Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing
– Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Question pattern: Theory: 80%; Problems: 20%**Course Outcomes**

Students will be able to:

CO 1	Recall the research concepts and recognise the research problem
CO 2	Formulate research hypothesis and determine the sample size
CO 3	Select appropriate method for data collection
CO 4	Make inferences based on statistical tests
CO 5	Draft a research report avoiding plagiarism

Books for study:

1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Guptha and Parneet Rangl,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. Sharma R D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/In_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	2	2	3	2	3	3
CO3	3	3	3	2	2	3	2	3	3
CO4	3	3	3	2	2	3	2	3	3
CO5	3	3	3	2	2	3	2	3	3

Strong - 3 Medium – 2 Low - 1

M.Com. (General)

Second Year

Core – IX

Semester III

COMPUTERS IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P3CMCP03	2		4		4	6	40	60	100

Learning Objectives	
1	To understand the fundamentals of SPSS
2	To compare the values obtained in t-test and ANOVA
3	To perform regression and non-parametric tests

4	To create company, groups and ledgers and obtain financial statements using Tally Prime
5	To understand inventory management and account for goods and services tax

Course Units

UNIT I (18 hrs)

Introduction to SPSS

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.

UNIT II (18 hrs)

Parametric Tests in SPSS

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

UNIT III (18 hrs)

Non-parametric Tests in SPSS

Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test

UNIT IV (18 hrs)

Introduction to Tally Prime

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

UNIT V (18 hrs)

Inventory and GST in Tally Prime

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

Question Pattern: 100% Practical

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

Strong - 3 Medium – 2 Low - 1

Second Year

Elective

Semester III

STRATEGIC MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P3CMDE09	4				3	4	25	75	100

Learning Objectives	
1.	To understand strategic management and its levels and phases
2.	To analyse the dynamics of competitive strategic management techniques
3.	To familiarize with the business and functional level strategies
4.	To gain knowledge on organisational and strategic leadership
5.	To apply latest concepts in strategy implementation and control

Course Units

UNIT I**(12 hrs)****Introduction to Strategic Management**

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

UNIT II**(12 hrs)****Techniques for Strategic Management**

Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT III**(12 hrs)****Different Levels of Strategies**

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.

UNIT IV**(12 hrs)****Organisation and Strategic Leadership**

Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

UNIT V**(12 hrs)****Strategy Implementation and Control**

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

Course Outcomes

Students will be able to:

CO 1	Discuss strategic management principles at different levels and phases
CO 2	Interpret the dynamics of competitive strategic management techniques
CO 3	Examine business and functional level strategies
CO 4	Identify strategic leadership and organisational skills
CO5	Apply latest concepts in strategy implementation and control

Books for study:

1. Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

Books for reference:

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

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	2	2	2	1	2
CO2	3	3	2	3	2	2	2	1	2
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	1	3
CO5	3	3	2	3	3	2	3	1	2

Strong - 3

Medium – 2

Low - 1

Second Year**Elective****Semester III****INTERNATIONAL FINANCIAL MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P3CMDE10	4				3	4	25	75	100

Learning Objectives	
1	To understand the importance and nature of international flow of funds
2	To gain knowledge on the various features and transactions in the foreign exchange market
3	To analyse the techniques of international investment decisions for building a better portfolio
4	To understand the flow of funds in the international banks
5	To become familiar with various international instruments

Course Units

UNIT I	(12 hrs)
International Financial Management	
International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	
UNIT II	(12 hrs)
Foreign Exchange Market	
Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	
UNIT III	(12 hrs)
International Investment Decision	
Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	

UNIT IV**(12 Hrs)****International Financial Decisions**

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

UNIT V**(12 hrs)****International Financial Market Instruments**

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

Course outcomes:

Students will be able to:

CO 1	Explain the importance and nature of international flow of funds
CO 2	Assess the fluctuations in exchange rate and impact on exchange markets
CO 3	Analyse the techniques of international investment decisions for building a better portfolio
CO 4	Determine the flow of funds in the international banks
CO 5	Evaluate various international financial market instruments

Books for study:

1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	2	2	3	2	2	2	1	2
CO 2	1	2	2	3	2	2	2	1	2
CO 3	2	3	2	3	2	2	2	2	2
CO 4	1	2	2	3	2	2	2	1	2
CO 5	2	3	2	3	2	2	2	2	2

Strong - 3

Medium – 2

Low - 1

Second Year

Semester III

FINTECH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P3CMC10	4				3	4	25	75	100

Learning Objectives	
1	To learn core Fintech including block chain and data analytics
2	To understand the recent happenings in financial technology space
3	To understand appropriate regulatory and public policy responses to Fintech
4	To learn various analytics tools used in financial service industry.
5	To study the correspondent banking relationships to Fintech
6	To learn the basic applications of block chain

Course Units

UNIT I	(12 hrs)
Introduction to Fintech: Overview of Fintech Disruptions in the area of Payments, Wealth Management, Investments, Lending, Reg Tech and Insurance Tech Fintech Hubs-The History of Fintech- Block chain, Wearable's and Other Emerging Technologies	
UNIT II	(12 hrs)
Block Chain and Crypto Currency Crypto Currency: Evolution of Crypto currencies-A brief on ICO's-Block chain Frameworks Block chain Implementation: Block chain as a Financial System-Block chain for Provenance Tracking-Block chain for Interorganisational Record / Asset-keeping-Block chain for Multi-party Aggregation	
UNIT III	(12 hrs)
Analytics: An Introduction to Data Analytics- Role of Analytics in the Modern World-Types of Analytics: Descriptive, Diagnostic, Predictive, Prescriptive-Data Analytics and Ethical Issues, Basics of Statistical Analysis: Descriptive and Inferential Statistics-Mean/Median/Mode-Standard Deviation/Covariance/Correlation, Basics of Python for Data Analysis: Installation of Anaconda-Data Types and Functions-Data Manipulation and Preparation, Data Visualization in Python, Sentiment Analysis.	

UNIT IV (12 Hrs)

Introduction to Machine Learning

An Introduction to Machine Learning-Evolution of ML- Trends in ML-Application of Machine Learning-Best Practices of Machine Learning-Machine Learning in future-Machine Learning Algorithms: Classification-Regression-Forecasting-Clustering.

UNIT V (12 hrs)

Neural Networks

Neural Networks: Perception Learning-Back propagation Learning-Object Recognition, Deep Learning – Keras:-Setting up KERAS-Creating a Neural Network-Training Models and Monitoring-Artificial Neural Networks

Course outcomes:

Students will be able to:

CO 1	Understand the major Fintech applications
CO 2	Understand global Fintech landscape and describe the role of banks and financial service providers in shaping and responding to innovation and disruption
CO 3	Remember the basics of data analysis
CO 4	Apply the concepts of block chain
CO 5	Evaluate the applications of machine learning
CO 6	Think holistically and generate Fintech ideas

Books for study:

1. Sanjay Phadke (2020), Fintech Future: The Digital DNA of Finance, SAGE Publications
2. Seth Swanson, FinTech: For Beginners! Understanding & Utilizing The Power of Financial Technology, Createspace Independent Pub
3. Susanne Chishti and Janos Barberis (2016), The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, Wiley
4. Parag Y Arjunwadkar (2018), FinTech: The Technology Driving Disruption in the Financial Services Industry, Auerbach Publications
5. Richard Hayen, FinTech: The Impact and Influence of Financial Technology on Banking and the Finance Industry, Createspace Independent Pub

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	1	2	2	3	2	2	2	1	2
CO 2	1	2	2	3	2	2	2	1	2
CO 3	2	3	2	3	2	2	2	2	2
CO 4	1	2	2	3	2	2	2	1	2
CO 5	2	3	2	3	2	2	2	2	2

Strong - 3

Medium – 2

Low - 1

Second Year

Semester III

SE – FINANCIAL DERIVATIVES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
24P3CMSE02		2			2	2	25	75	100

	Learning Objectives
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1	To Understand the students about the concept of Derivatives and its types
2	To acquaint the knowledge of Options and Futures
3	To know about Hedging and the development position of Derivatives in India

Unit - I: Introduction to Derivatives

Derivatives – Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives

Unit -II: Futures

Futures – Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India –Functions and Growth of Futures Markets – Futures Market Trading Mechanism- Forward Contract Vs. Futures Contracts.

Unit - III: Forwards

Forward Market: Pricing and Trading Mechanism – Forward Contract concept – Features of Forward Contract – Classification of Forward Contracts – Forward Trading Mechanism – Forward Prices Vs Future Prices.

Unit -IV: Options (6 Hours)

Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices

Unit - V: Swaps (6 Hours)

SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – DebtEquity Swap.

Course Outcomes

Students will be able to

CO 1	Know about the historical background of financial derivatives
CO 2	Understand the various types of financial derivatives like forward, futures, options, Swaps, convertible, warrants, etc
CO 3	Understand about the myths of financial derivatives.
CO4	Understand the various differences between futures and forward contracts
CO4	Know that what various uses of financial derivatives are.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

Strong - 3

Medium – 2

Low - 1

REFERENCE BOOKS

John Hull's – Fundamentals of Futures and Options Market

I M Pandey- International Financial Markets.

Hull, JC, Options, Futures, and Other Derivatives

Stulz, RM, Risk Management & Derivatives, INDIA EDITION, CENGAGE LEARNING

SECOND YEAR

ABILITY ENHANCEMENT SKILLS

SEM III

Arithmetical Ability and Logical Reasoning

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P3CMAC03	2				2	2	25	75	100
Learning Objectives									

LO1	To understand the basic concepts of Basic Number system.
LO2	To know the basis of HCF & LCM.
LO3	To familiarize with Probability.
LO4	To learn the Mirror and Water Images.
LO5	To gain knowledge about Data Interpretation.

Prerequisites:

Unit	Contents	No. of Hours
I	Arithmetical Ability: Number Series, HCF & LCM, Simplification, Interest, Permutation & Combination, Probability.	6
II	Verbal Reasoning: Analogy, Coding-Decoding, Blood Relation, Venn Diagrams, Arithmetical Reasoning.	6
III	Non-Verbal Reasoning: Analytical Reasoning, Mirror and Water Images, Cubes and Dice.	6
IV	Data Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Graphs.	6
V	Logical Deduction: Logic, Statements-Arguments, Statement-Assumptions, Statement-Conclusions.	6
TOTAL		30

CO	Course Outcomes
CO1	Remember the concept of Basic Number system.
CO2	Apply the knowledge of Simplification.
CO3	Analyse the concept of Analytical Reasoning.
CO4	Determine the importance of Analogy.
CO5	Evaluate various opportunities in Competitive Examination.

Text Books

1.	“Quantitative Aptitude for Competitive Examinations” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
2.	“A Modern Approach to Verbal Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)

3.	“A Modern Approach to Non-Verbal Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
4.	“A Modern Approach to Logical Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
5.	“A Modern Approach to Verbal & Non-Verbal Reasoning” Revised Edition-2012 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)

Reference Books

1.	“Quantitative Aptitude and Reasoning” Second Edition-2013 (R.V. Praveen, PHI Learning Private Limited, Delhi)
2.	“Quantitative Aptitude for Competitive Examinations” Second Edition-2012 (Dinesh Khattar- Dorling Kindersley Pvt. Ltd)
3.	“A New Approach to Reasoning Verbal & Non Verbal” (B S Sijwali, Indu Sijwali – Arihant Publications (I) Pvt Ltd, Meerut)
4.	“ An Approach to Quantitative Aptitude and Reasoning” (Prakritesh Bhattacharyya, Revised Edition-2021, Unique Publisher- New Delhi)
5.	“Logical Reasoning & Analytical Ability” (Dr.M.B.Lal & Ashok Gupta, Revised Edition-2015)

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	1. www.themathpage.com
2.	2. https://swayam.gov.in
3.	3. www.brightstorm.com

Second Year

Core – X

Semester IV

CORPORATE AND ECONOMIC LAWS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P4CMC10	6				4	6	25	75	100

Learning Objectives	
1	To analyse current and capital account transactions and dealings in foreign currency under FEMA
2	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
3	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5	To explain the registration and related procedures under Real Estate Act

Course Units

UNIT I (18 hrs)

Introduction to Foreign Exchange Management Act, 1999

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

UNIT II (18 hrs)

Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

UNIT III (18 hrs)

Law relating to intellectual property rights

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT IV**(18 hrs)****Prevention of Money Laundering Act, 2002**

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

UNIT V**(18 hrs)****Real Estate (Regulation and Development) Act, 2016**

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

Course Outcomes

Students will be able to:

CO 1	Recall important provisions of FEMA
CO 2	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
CO 3	Recall the process relating to obtaining copyrights and patents.
CO 4	Examine the provisions of Money Laundering Act
CO 5	Analyse the provisions relating to regulation of real estate.

Books for study:

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Books for reference:

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web references:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	2	3	3	3	2	3
CO2	3	3	3	2	2	3	2	2	3
CO3	3	3	2	2	2	3	2	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	2	2	3	3	3	2	3

Strong - 3

Medium – 2

Low - 1

Second Year

Core – XI

Semester IV

HUMAN RESOURCE ANALYTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P4CMC11	6				4	6	25	75	100

Learning Objectives	
1	To understand the concept and framework of human resource analytics
2	To evaluate the process of human resource analytics and the relevant research tools
3	To illustrate the evolution, types and design of HR metrics
4	To deal with data collection and transformation

Course Units**UNIT I (18 hrs)****Introduction to Human Resource Analytics**

Human Resource Analytics: Introduction – Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

UNIT II (18 hrs)**Business Process and HR Analytics**

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.

UNIT III (18 hrs)**Introduction to HR Metrics**

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT IV (18 hrs)**HR Analytics and Data**

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

UNIT V (18 hrs)**HR Analytics and Predictive Modelling**

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.

Course Outcomes

Students will be able to:

CO 1	Examine the concept of human resource analytics
CO 2	Apply the HR tools and techniques in decision making
CO 3	Examine the different types of HR metrics and their relative merits

CO 4	Collect and transform data leading to HR reporting
CO 5	Build models for predictive analysis

Books for study:

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

Books for reference:

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>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

Strong - 3

Medium – 2

Low - 1

Second Year

Core – XII

Semester IV

INTERNATIONAL BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P4CMC 12	6				4	6	25	75	100

Learning Objectives	
1	To understand the concepts of International Business and International Business Environment
2	To analyse the different theories of International Business.
3	To understand the legal procedures involved in International Business.
4	To evaluate the different types of economic integrations.
5	To analyse the operations of MNCs through real case assessment.

Course Units

UNIT I	(18 hrs)
Introduction to International business	
International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	
UNIT II	(18 hrs)
Theoretical Foundations of International business	
Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach - Dunning's Eclectic Theory of International Production.	
UNIT III	(18 hrs)
Legal framework of International Business	
Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.	

UNIT IV**(18 hrs)****Multi-Lateral Agreements and Institutions**

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

UNIT V**(18 hrs)****Multinational Companies (MNCs) and Host Countries**

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

Course Outcomes

Students will be able to:

CO 1	Recall the concepts of International Business and International Business Environment
CO 2	Analyze different theories of International Business
CO 3	Evaluate the legal procedures involved in International Business.
CO 4	Explain the different types of economic integrations.
CO 5	Identify the operations of MNCs through real case assessment

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

Strong - 3

Medium – 2

Low - 1

Second Year

Elective

Semester IV

ORGANISATIONAL BEHAVIOUR

Subject Code	L	T	P	S	Credits	Inst.	Marks
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						Hours	CIA	External	Total
23P4CMDE11	4				3	4	25	75	100

Learning Objectives	
1.	To understand the various aspects of human behaviour at work.
2.	To understand the role of motivation and job satisfaction in organisational commitment
3.	To analyse different forms of organisational structure and contemporary communication tools.
4.	To analyse the importance of transactional analysis in facilitating negotiations and conflict management.
5.	To gain knowledge on recent trends in organisational change and development.

Course Units

<p>UNIT I (12 hrs)</p> <p>Introduction to Organizational Behaviour and Learning</p> <p>Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning)</p> <p>Introduction to learning organisation.</p>
<p>UNIT II (12 hrs)</p> <p>Motivation and Job Satisfaction</p> <p>Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler) – Job Satisfaction- Organisational commitment.</p>
<p>UNIT III (12 hrs)</p> <p>Organisational structure and Communication</p> <p>Organisational structure- Factors, Forms. Importance of virtual organisations -Organisational communication- Importance, Forms, Functions. Organisational Climate and Culture. Business communication: Harnessing Business Emails and Corporate Communication tools.</p>
<p>UNIT IV (12 hrs)</p> <p>Transactional Analysis and Organizational Conflicts</p> <p>Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process - Introduction to Workplace Spirituality.</p>

UNIT V**(12 hrs)****Contemporary practices in Organisational Change and Development**

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.

Course Outcomes**Students will be able to:**

CO 1	Identify the effect of OB models and organizational learning on human behaviour.
CO 2	Assess theories of motivation and their impact on job satisfaction.
CO 3	Examine effective communication tools for better organisational climate.
CO 4	Analyse interpersonal transactions at workplace.
CO5	Evaluate the various OB models for change management and development in the organization.

Books for study:

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Hmalaya Publication, Mumbai.
2. Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
3. S.S. Khanka, (2021) “Organizational Behaviour (Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
4. L.M. Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.

Books for reference:

1. Kavitha Singh, (2022) “Organizational Behaviour (Text and Cases)”, 3rd Edition, Sulthan.Chand, New Delhi.
2. Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).

Web references:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scor1
3. <https://www.workvivo.com/blog/corporate-communication/>
4. <https://www.mbaknol.com/management-concepts/concept-of-workplace-spirituality/>
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	2	3
CO2	3	3	2	3	3	3	3	2	3
CO3	3	3	2	3	3	3	3	2	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	2	3	3	3	3	2	3

Strong - 3

Medium – 2

Low - 1

Second Year

Elective

Semester IV

INSOLVENCY LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P4CMDE12	4				3	4	25	75	100

Learning Objectives	
1	To gain knowledge on Insolvency and Bankruptcy Code
2	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
3	To understand the legal, procedural and practical aspects of Insolvency and its resolution
4	To analyse cross border insolvency laws and insolvency resolution
5	To evaluate code of conduct laid down for Insolvency practitioners

Course Units

UNIT I	(12 hrs)
Introduction to Insolvency and Bankruptcy Code	
Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.	
UNIT II	(12 hrs)
Corporate Insolvency Resolution Process	
Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	

UNIT III**(12 hrs)****Liquidation and Adjudication of Corporate Persons**

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

UNIT IV**(12 hrs)****Cross Border Insolvency**

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

UNIT V**(12 hrs)****Professional and Ethical Practices for Insolvency Practitioners**

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Course Outcomes

Students will be able to

CO 1	Recall the concepts, Need for the Insolvency and Bankruptcy Code 2016 and Important Definitions.
CO 2	Discuss the provisions relating to Corporate Insolvency Resolution Process, Insolvency Resolution of Corporate Persons and Resolution Strategies
CO 3	Analyse the legal provision of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons
CO 4	Discuss the powers and duties of a liquidator relating to procedures of liquidation for companies
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners

Books for study:

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.

Books for reference:

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

Strong - 3

Medium – 2

Low – 1

Second Year

Skill Enhancement Course

Semester IV

Technical Analysis in Share Market Trading

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P4CMSC03	4				3	4	25	75	100

Learning Objectives	
1	To obtain comprehensive knowledge about technical analysis.
2	To understand the basics of technical analysis.
3	To learn various technical indicators used in trading
4	To understand various trading strategies
5	To learn the trading behavior
6	To understand the risk management techniques used in trading

List of Exercises:

1. The charts
2. Candlestick analysis
 - a. One candle pattern
 - b. Two candle patterns
 - c. Three candle patterns
3. Pattern Study
 - a. Support and resistance lines
 - b. Head and shoulders,
 - c. Double top and double bottom
 - d. Gap theory
4. Major Indicators & Oscillators
 - a. Simple moving average
 - b. Exponential moving average
 - c. moving average price crossover
 - d. multiple moving average
 - e. Oscillators
 - i. Relative strength index
 - ii. Moving average, convergence/divergence(MACD),
5. Dow Theory
6. Elliot Wave Theory

Course Outcomes

Students will be able to

CO 1	Understand the strengths and weaknesses of technical analysis.
CO 2	Analyze Charts
CO 3	Study various patterns
CO4	Know various Indicators and Oscillators
CO 5	Obtain knowledge related to various trading strategies and theories
CO 6	Understand the importance of risk management

Books for study:

NCFM, NCFM-Technical Analysis Module, Mumbai: NSE

CNBC (2013), *Technical Analysis Trading: Making Money with Charts*, CNBC

Thomas A Meyers (2017), *The Technical Analysis Course, Fourth Edition: Learn How to Forecast and Time the Market*, Bangalore: McGraw Hill Education

Robert D Edwards (2009), John Magee, *Technical Analysis of Stock Trends*, New Delhi: Vision Books

John J Murphy (1999), *Study Guide to Technical Analysis of the Financial Markets*, Chennai: Prentice Hall Press

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

Strong - 3

Medium – 2

Low - 1

SECOND YEAR**PROJECT WORK****SEM IV**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P4CMPR02	5				4	5	40	60	100

Marks Allotted

Dissertation : 50

Viva Voce : 40

Total : 60

Guidelines for Project Work:**(a) Topic :**

The topic of the project work shall be assigned to the candidate before the end of second semester.

(b) No. of copies of the Project Report :

The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the library and one copy can be returned to the student.

(c) Format to be followed :

The format/ certificate for the report to be submitted by the students are given below:

Format for the preparation of project report:

- (a) Title page
- (b) Bonafide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) Text of the project
- (f) Bibliography

(g) Appendix

Format of the title page:

TITLE OF THE PROJECT REPORT

Project Report Submitted in part fulfillment of the requirement for the award of the Degree of Master of Commerce To Periyar University, Salem- 639011.

By

Name of the Students :

Register number :

Name of the Supervisor :

College / University Department :

Year :

Format of the Certificate:

CERTIFICATE

This is to certify that the project Report entitled _____

_____ submitted in part of fulfillment of the requirement for the award of the degree of Master of Commerce to the award of the degree of Master of Commerce to the Periyar University , Salem is a record of bonafide project work carried out by _____

_____ under my supervision and guidance that no part of the project report work has been submitted for the award of any degree ,diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :

Place :

Signature of the supervisor

Signature of the Head of the Department

Question Paper Pattern

(For Theory and Problem Oriented Subjects)

Time: 3 Hours

Max. Marks: 60

Section - A ($10 \times 1 = 10$)

Answer All the Questions (Objective type)

Section - B ($5 \times 7 = 35$)

Answer All the Questions (Either (or) Type)

Section - C ($3 \times 10 = 30$)

Answer any Three Questions (3 out of 5)