



ST.PHILOMENA'S COLLEGE (AUTONOMOUS), MYSURU

(AFFILIATED TO UNIVERSITY OF MYSORE & REACCREDITED BY NAAC WITH B⁺⁺ GRADE)

PROGRAMME: M.Com

CBCS with Learning Outcome Based Curriculum

Academic years: 2020-22

{Approved in the Academic Council Meeting held on 12.01.2021}

**{The Academic Year of 2020-21 was commenced on 24.01.2021
due to first wave of Covid-19 Pandemic}**



**ST. PHILOMENA'S COLLEGE (AUTONOMOUS) MYSORE
(AFFILIATED TO UNIVERSITY OF MYSORE)**

PROGRAMME: M. Com

(For Candidates admitted during the Academic year 2020 onwards)

PREAMBLE

The M. Com Programme was started in the year 2012. The curriculum was revised regularly in the year 2013, 2015 and 2018. The present revision is the fourth one based on UGC guidelines 2018. It is designed to focus on outcome-based learning. It specifies Programme educational objectives (PEO's), Programme outcomes (PO's), Programme specific outcomes (PSO's), Course objectives (CO's) and Course learning outcomes (CLO's). The Programme specific outcomes are matched with Course learning outcomes and Cognitive domain levels. The innovation in teaching learning process with technology tools, active feedback of the course outcome from the stakeholders, continuous assessment evaluation rubrics, validity and reliability of evaluation makes the curriculum learners' centric.

The curriculum is designed with compulsory Hardcore courses and Skill enhancing, Interdisciplinary, Ability enhancing, Generic and Self-study as Soft-core electives. The students will acquire knowledge and skill to build learner competencies and become self-learners.

The students will have flexibility, academic mobility and maximum utilization of human and material resources.

The following modifications are incorporated in the revised syllabus from the academic year 2020-21 onwards

NEW PAPERS INTRODUCED TO THE EXISTING CURRICULUM

S. I No	Semester	Existing Paper replaced	New Paper	Credits	Justification	Percentage of Changes
1.	First	Accounting Theory and Practice HC	Corporate Accounting HC	4	To prepare the students to handle accounts in different financial service providing companies and business organisations by adopting the new concepts of accounting system and policies.	100

2.		Corporate Governance HC	Business Ethics, Corporate Governance & Social Responsibility HC	4	To bring out the concept of ethics, corporate social responsibility practiced in the business organizations.	100
3.		-	Cost System and Cost Control SC	4	To bring out growing relevance of newer costing concepts like Activity Based Costing.	100
4.	Third	Management of Non-Profit Organisations SC	NGO Management SC	4	To understand the concepts of NGO Activities, tax laws and financial aspects of operating an NGO.	100
5.		-	Supply Chain Management SC	4	To understand and examine how firms formulate, implement and evaluate corporate business strategies and various issues associated with supply chain in a changing business scenario.	100
6.		-	International Financial Management -Paper B SC- Ability Enhancement	4	To understand the concepts of International Investment decisions, apply concepts of International Investment decisions, short-term funds, and international accounting.	100
7.		-	Quantitative Techniques- Part A SC- Soft Skills	2	To understand and apply the concepts involved in operation research and its applications.	100
8.	Fourth	-	International Human Resource Management - Paper B SC- Ability Enhancement	4	To understand the concepts of outsourcing, process of international recruitment and selection, application of pay, compensation, international CSR and Migration in the organisation or a firm	100

9.		-	Computer	2	To apply the indirect	100
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			Applications for Business-Tally ERP-9 with GST-Part B SC- Soft Skills		tax and pay roll features for a firm or company and to Generate the reports of financial statements through Tally ERP	
10.		-	Quantitative Techniques-Part B SC- Soft Skills	2	To apply the decision analysis tools towards problem solving of business decisions.	100

SELF STUDY PAPERS OFFERED TO M.COM STUDENTS

Sl.No	Semester	Title of the Paper	Type	Credits	Percentage of Change
1.	Second	Retail Management	SC- Self Study	2	100
2.		Customer Relationship Management	SC- Self Study	2	100
3.		Internet and E-Commerce	SC- Self Study	2	100
4.		Review of Literature	SC- Self Study	2	100

NEW INTERDISCIPLINARY COURSES OFFERED TO SISTER DEPARTMENT

S. I No	Semester	Title of the Paper	Type	Credits	Percentage of Change
1.	Second	Basics of Accounting	SC- ID	4	100
2.		Direct Tax and Practice	SC- ID	4	100
3.		Strategic Human Resources Management	SC- ID	4	100

NEW OPEN ELECTIVE COURSE OFFERED TO UNRELATED DEPARTMENT

S. I No	Semester	Title of the Paper	Type	Credits	Percentage of Change
1	Second	Entrepreneurship and Business Planning	SC-OE	2	100

CERTIFICATE COURSE OFFERED

S. I No	Semester	Title of the Paper	Type	Credits	Percentage of Change
1.	Second	Banking and Economics	Certificate Course	2	100
2.	Second	Numeric and Reasoning Ability	Certificate Course	2	100
3.	Third	Export and Import Management	Certificate Course	4	100

CHANGES IN THE EXISTING PAPERS

S. I No	Semester	Existing Module	Module of the course	Justification	Percentage of Change
1.	First	Financial Management Module-1 Time Value Money	Financial Management Module-1 Scope of Financial Management	Change is done in this module as students study time value of money in their bachelor's degree.	25
2.	Second	Human Resource Management Module-1 Environmental Context	Human Resource Management Module-1 Introduction to Human Resource Management	To focus more on the important concepts on Human Resource management	25
3.		Organisational Behaviour Module-4 Motivation	Organisational Behaviour Module-4 Addition to the existing module Emotions, moods, and emotional intelligence	To know and manage their own emotions, motivate themselves, recognize the emotions of others, handling relationships, interpersonal skills, manage conflicts at workplace and stress to be more productive and to have holistic wellness.	25
4.	Third	International Business Module-3 MNC, Integration between Countries, Institutional support to International Business, WTO Module-4 International Marketing and Trade Policy and Regulation in India	International Business Module-3 Global Monetary System and Market Entry Strategies Module-4 Business Operations	To apply the concepts of Global Monetary System, of Market Entry Strategies and to understand the business operations	50

5.		<p>Business Taxation- Indirect Tax Law and Practice- Paper 1</p> <p>Module-2 Goods and Service Tax</p> <p>Module-3 Taxes under GST</p>	<p>Business Taxation- Indirect Tax Law and Practice- Paper 1</p> <p>Module-2 Supply of Goods</p> <p>Module-3 Value of supply and Input Tax Credit</p>	To understand the concepts of supply of goods and input tax credit in the business.	50
6.		<p>International Financial Management- Paper A</p> <p>Module-1 Environment of International Financial Management</p> <p>Module-2 Financing foreign operations</p> <p>Module-3 MNC Investment</p> <p>Module-4 Foreign Exchange Risk Management</p>	<p>International Financial Management- Paper A</p> <p>Module-1 Introduction to International Financial Management</p> <p>Module-2 International Flow of Funds</p> <p>Module-3 Markets for foreign exchange and derivatives</p> <p>Module-4 Foreign Exchange exposure</p>	To understand the concepts of International Financial Management, apply international flow of Funds, markets for foreign exchange and derivatives and the techniques of foreign exchange exposure	100
7.		<p>International Human Resource Management- Paper A</p> <p>Module-1 Nature of International Human Resource Management</p> <p>Module-2 Human Resource Planning in HRM</p> <p>Module-3</p>	<p>International Human Resource Management- Paper A</p> <p>Module-1 Overview of International Human Resource Management</p> <p>Module-2 International Structure and strategy</p> <p>Module-3</p>	To understand the Overview of IHRM, apply the concepts of international structure and strategy, transfer of HR practices in MNC's and cross Border mergers and acquisitions.	100

		Performance Management Module-4 Expatriate Failure	Transfer of HR Practices in MNC's Module-4 Cross Border Mergers and Acquisitions		
8.	Fourth	Business Taxation: Corporate Tax Planning Paper 2 Module 4 Procedure for assessment	Business Taxation: Corporate Tax Planning Paper 2 Module 4 Payment of income tax	Application of tax planning, deduction of tax at source, remittance of tax and filing income tax through online.	25

CHANGES IMPLEMENTED IN THE T LEARNING OUTCOME BASED CURRICULUM

The following suggestions received from the Peer Review Feedback are included in the revised curriculum.

Sl. No	Semester	Course	Module of the course
1.	First	Corporate Accounting (HC)	<p>Module-1 Company Accounts Addition- IND AS</p> <p>Module-3 Management Accounting Addition-Project Evaluation- NPV, IRR, Free Cash Flow to Firm/ Equity and EVA</p> <p>Module-4 Computerized accounting Addition-Implementation of GST and E invoicing</p>
2.		Business Ethics, Corporate Governance & Social Responsibility (HC)	<p>Module-2 Professional Ethics Addition- Corporate Ethics, Code of Conduct and Compliance to legal requirements and Tax Compliance.</p> <p>Module-3 Corporate Governance Addition-SEBI guidelines- Incorporation documents, Fund raising options, including listing of shares</p>
3.		Financial Management (HC)	<p>Module-1.1 Addition-Analysis and</p>

			Interpretation of Financial Management Critical financial and accounting ratios
4.		Statistics for Business Decisions (SC)	Module1.1 Concept of sampling Addition Introduction to skewness and Kurtosis
5.		Strategic Management (SC)	Module-3 Strategy Formulation and Choice of Alternatives and Strategies Addition- Resource based strategy
6.	Second	Customer Relationship Management (SC- SELF STUDY)	Module-1.1 Technology developments in CRM Addition- Concept of Services Marketing
7.		Internet and E-Commerce (SC- SELF STUDY)	Module-1.1 E commerce Addition- Introduction to Fintech concepts
8.		Entrepreneurship and Business Planning (SC-OPEN ELECTIVE)	Module-2 Business Opportunities and Start-up Policy Addition- MSME ACT
9.	Third	Security and Portfolio Management (SC)	Module-2 Techniques of Securities analysis The concepts of EMH, theories and Anomalies to be named as Behavioural finance concepts.
10.		Mergers and Acquisitions (SC)	Module-3 Mergers and Acquisitions in India Addition- FEMA for cross-border acquisitions and valuation

TOTAL CHANGES =54%

VISION AND MISSION OF THE COLLEGE

VISION:

The college is guided by the visionary zeal of providing value- based education to everyone irrespective of religion, caste creed or sex by which the character is formed, intellect is explained and one can stand on his/her feet.

MISSION:

To transform young men and women who come to learn not from books, but also from life and to share the experience of working and playing together, which inculcates life skills to become good citizens with integrity and discipline.

VISION AND MISSION OF THE DEPARTMENT

VISION:

To develop the department into a center to acquire knowledge, apply it professionally and ethically with responsibility to make the students successful entrepreneurs.

MISSION:

1. To provide a vibrant and innovative environment for students to acquire knowledge necessary for developing themselves into qualified professionals.
2. To continuously update curriculum in tune with emerging trends with interdisciplinary approach.
3. To inculcate the spirit of innovative thinking and train them to meet the challenges needs of the stakeholders.

PO No.	PROGRAMME EDUCATIONAL OBJECTIVES Upon completion of the M. Com Degree the graduate will be able to
PEO-1	PROFESSIONAL DEVELOPMENT To train the students to acquire knowledge in their chosen programme and apply professionally and ethically with responsibility towards the need of the society
PEO-2	CORE PROFICIENCY To expertise the students to organize, understand, evaluate, and solve problems by providing hands on experience through modern tools necessary for practice.
PEO-3	TECHNICAL ACCOMPLISHMENTS To equip the students with the talent to interpret in core applications by building up a multi- disciplinary concept.
PEO-4	PROFESSIONALISM To train to acquire the significance of self-discipline, communication skills, professional attitude, holistic personality development, responsibility and team work to be better entrepreneur
PEO-5	LEARNING ENVIRONMENT To provide an environment for life-long learning to inculcate the importance of research, creativity, invention and leadership to become a successful entrepreneur

MAPPING OF MISSION WITH PROGRAMME EDUCATIONAL OBJECTIVES

Mission	Programme Educational Objectives (PEOs)				
	PEOs-1	PEOs-2	PEOs-3	PEOs-4	PEOs-5
M1	✓			✓	
M2		✓			✓
M3			✓	✓	

PO No.	PROGRAMME OUTCOMES Upon completion of the M. Com Degree the graduate will be able
PO-1	To provide knowledge essential to cope with emerging trends in commerce and management sector
PO-2	To inculcate with innovative ideas and skills through strategic planning and decision making through interdisciplinary approach.
PO-3	To provide training in analytical, interpretive and presentation skills.
PO-4	To inculcate research culture leading to publication of review articles and research article from the projects.
PO-5	To equip the students with a holistic approach in professional attitude towards ethical issues, team work, responsibility and accountability for a better career

PSO No.	PROGRAMME SPECIFIC OUTCOMES Upon completion of the courses the student will acquire
PSO-1	Knowledge in depth in Accounting, Finance, Taxation, Marketing Human Resource Management and E- Commerce
PSO-2	Innovative ideas and skills on security analysis and portfolio management, business statistics and computer applications through interdisciplinary departments
PSO-3	Qualitative skills, analyse, interpret and solve by using SPSS and Tally Software with hands on experience.
PSO-4	Training in handling research tools to write and publish review and research articles.
PSO-5	Knowledge on business ethics, corporate social responsibility and organizational behaviour to become executives in finance, marketing and human resources, consultant in audit, accounts, finance & tax departments. As an entrepreneur to provide jobs to others and in research organizations.

MAPPING OF PROGRAMME EDUCATIONAL OBJECTIVES WITH PROGRAM OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

PROGRAMME EDUCATIONAL OBJECTIVES	PROGRAM OUTCOMES					PROGRAM SPECIFIC OUTCOMES				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
PEOs-1	✓				✓	✓				✓
PEOs-2		✓	✓	✓			✓	✓		
PEOs-3			✓		✓	✓		✓	✓	✓
PEOs-4		✓			✓		✓			✓
PEOs-5	✓			✓	✓				✓	✓



ST. PHILOMENA'S COLLEGE (AUTONOMOUS), MYSORE
M.COM COURSE STRUCTURE & REVISED SYLLABUS- 2020
CHART INDICATING DISTRIBUTION OF HARDCORE, SOFT CORE AND OPEN
ELECTIVES AND CREDITS ACCORDING TO CBCS. SEMESTER-WISE
DISTRIBUTION

FIRST YEAR

Sl. No	Code No	QP Code	Course Title	Type	L	T	P	Credits	Total Credits
FIRST SEMESTER									
1.			Corporate Accounting	HC	4	0	0	4	20
2.			Business Ethics and Corporate Social	HC	4	0	0	4	
3.			Financial Management	HC	4	0	0	4	
4.			Marketing Management	HC	4	0	0	4	
5.			Any one of the Soft-Core General courses to be chosen from List A	SC	4	0	0	4	
SECOND SEMESTER									
6.			Financial Markets and Services	HC	4	0	0	4	20
7.			Organizational Behaviour	HC	4	0	0	4	
8.			Human Resource Management	HC	4	0	0	4	
9.			Any one of the Interdisciplinary courses from sister department to be chosen	SC	4	0	0	4	
10.			Any one of the Open elective courses from unrelated department to be chosen	SC	2	0	0	2	
11.			Any one of the Self Study courses to be chosen from List B	SC	2	0	0	2	
SECOND YEAR									
THIRD SEMESTER									
12.			International Business	HC	4	0	0	4	20
13.			Business Research Methodology	HC	3	0	2	4	
14.			Any one of the Soft-Core	SC	4	0	0	4	

			General Courses to be chosen from List C.						
15.			Any one of the Open elective Courses from unrelated department to be chosen.	SC	2	0	0	2	
16.			Any one Ability Enhancement Courses to be chosen from the List D	SC	4	0	0	4	
17.			Any one of the Skill Based Courses to be chosen from the List E	SC	1	0	2	2	
FOURTH SEMESTER									
18.			International Accounting	HC	4	0	0	4	18
19.			E- Commerce	HC	4	0	0	4	
20.			Project Work	HC	0	0	8	4	
21.			Any one Ability Enhancement Courses to be chosen from the List F	SC	4	0	0	4	
22.			Any one of the Skill Based Courses to be chosen from the List G	SC	1	0	2	2	
Total Credits = 78 credits									

SEMESTER WISE SOFT- CORE ELECTIVE PAPERS OFFERED TO M. Com STUDENTS

List A- Soft-Core General Courses						
Sl. No	Semester	Title of the paper	L	T	P	Credits
1	First	Statistics for Business Decisions	3	0	2	4
2		Business Policy and Environment	4	0	0	4
3		Strategic Management	4	0	0	4
4		Cost System and Cost Control	4	0	0	4

List B- Soft-Core Self Study Courses						
Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Second	Retail Management	2	0	0	2
2		Customer Relationship Management	2	0	0	2
3		Internet and E-Commerce	2	0	0	2
4		Review of Literature	2	0	0	2

List C- Soft-Core General Courses						
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Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Third	Security Analysis and Portfolio Management	4	0	0	4
2		NGO Management	4	0	0	4
3		Mergers and Acquisitions	4	0	0	4
4		Supply Chain Management	4	0	0	4

List D- Soft-Core Ability Enhancement Courses						
Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Third	Management Accounting: Marginal Costing and Decision Making- Paper- A	4	0	0	4
2		Business Taxation: Indirect Tax Law and Practice- Paper A	4	0	0	4
3		International Financial Management- Paper A	4	0	0	4
4		International Human Resource Management- Paper A	4	0	0	4

List E- Soft-Core Skill Based Courses						
Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Third	Computer Applications for Business- Excel Part A	2	0	0	2
2		Quantitative Techniques- Part A	2	0	0	2

List F- Soft-Core Ability Enhancement Courses						
Sl. No	Semester	Title of the paper	L	T	P	Credits
1.	Third	Management Accounting: Tools and Techniques of Control- Paper-B	4	0	0	4
2.		Business Taxation: Corporate Tax Law and Planning-Paper B	4	0	0	4
3.		International Financial Management- Paper B	4	0	0	4
4.		International Human Resource Management- Paper B	4	0	0	4
5.		International Financial Management- Paper B	4	0	0	4
6.		International Human Resource Management- Paper B	4	0	0	4

List G-Soft-Core Skill Based Courses						
Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Fourth	Computer Applications for Business- Tally ERP-9 with GST- Part B	2	0	0	2
2		Quantitative Techniques- Part B	2	0	0	2

SEMESTER WISE INTERDISCIPLINARY COURSES OFFERED TO SISTER DEPARTMENT

Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Second	Basics of Accounting	4	0	0	4
2		Direct Tax and Practice	4	0	0	4
3		Export and Import Management	4	0	0	4
4		Strategic Human Resource Management	4	0	0	4

SEMESTER WISE OPEN ELECTIVE COURSES OFFERED TO UNRELATED DEPARTMENT

Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Second	Basics of Accounting	2	0	0	2
2		Entrepreneurship and Business Planning	2	0	0	2

Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Third	Advance Accounting	2	0	0	2
2		Personality Development	2	0	0	2

CERTIFICATE COURSE OFFERED

Sl. No	Semester	Title of the paper	L	T	P	Credits
1	Second	Banking and Economics	2	0	0	2
2	Second	Numeric and Reasoning Ability	2	0	0	2
3	Third	Export and Import Management	4	0	0	4



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(AFFILIATED TO UNIVERSITY OF MYSORE)**

REACCREDITED BY NAAC

PROGRAMME: M. COM

(For Candidates admitted during the Academic year 2020 onwards)

FIRST YEAR - SEMESTER – I

Course Title	CORPORATE ACCOUNTING						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Recall the meaning of concepts involved in company accounts
CO-2	Apply the knowledge in preparation of depreciation accounting to Practical problems and Case studies
CO-3	Apply the knowledge for the preparation of final accounts of different companies to Practical problems and Case studies
CO-4	Remember and apply the basic concepts of Financial Management analysis to Practical problems and Case studies
CO-5	Understand Accounting Practices and acquire knowledge in HRA, Inflation Accounting, Value added and Computerized Accounting to Case studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO /CO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Implement the acquired knowledge in preparation of Final Accounts of the Company.	PSO-5	Apply
CLO-2	Explain the accounting treatment for Depreciation Accounting in a company or firm	PSO-5	Analyse
CLO-3	Adopt the accounting system by different financial and service providing companies.	PSO-5	Apply
CLO-4	Handle accounts in business organisations	PSO-5	Apply
CLO-5	Implement the acquired knowledge of Different types of Accounting in a firm or company	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	<p>Company Accounts: Introductory, Shares and Share Capital, Debentures, Company Statutory Records Company Financial Statements, Valuation of Goodwill and Shares, Acquisition of Business and Profit Prior to Incorporation, Internal Reconstruction External Reconstruction, Amalgamation and Absorption and Accounting for Financial Instruments, Company Liquidation Accounts and Financial Reporting for Financial Institutions and Depreciation Accounting (AS 6), Ind AS. Case Studies</p> <p><i>Key words- Implementing the concepts in preparation of Final Accounts of the Company.</i></p>	16 hrs.
2.0	<p>Specific Companies Accounts: Insurance Companies Accounts, Banking Companies Accounts, Double Account System (Including Accounts of Electricity Companies), Hotel Companies Accounts and Accounts of Government Companies, Holding Company Accounts and Statutory Corporations. Practical problems and Case studies.</p> <p><i>Key words- Application of accounting treatment in different financial and service providing companies</i></p>	15 hrs.
3.0	<p>Management Accounting: Nature and Scope, Analysis and Interpretations of Financial Management, Project Evaluation- NPV, IRR, Free Cash Flow to Firm/ Equity and EVA, Funds Flow Statement, Cash Flow Statement and Social Cost Benefit Analysis. Recent developments in Accounting. Practical problems and Case studies</p> <p><i>Keywords- Application of accounts in handling business organizations</i></p>	18 hrs.
4.0	<p>Emerging Accounting Practices/ Recent Developments in Accounting:</p> <p>Human Resource Accounting: Definition, Objectives, Valuation Methods – Advantages,</p> <p>Inflation Accounting: Meaning –Approaches of Price Level Accounting: Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA)-advantages and disadvantages of accounting for the price level changes.</p> <p>Value Added Accounting: Value added accounting</p> <p>Computerized accounting: With special reference to hotel accounting, hospital accounting and retail, Implementation of GST and E invoicing.</p> <p>Practical problems and Case studies</p> <p><i>Key words- Application of different types of Accounting Practices.</i></p>	15 hrs.

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Advanced Accountancy Vol II	Dr. M.A. Arulananda and A.S. Raman	Himalaya Publishing House.	Seventh	2019
2.	Corporate Accounting	Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari	Vikas Publishing	Sixth	2018
3.	Advanced Accountancy II	S.P. Jain and K.L. Narang.	Kalyani Publishers	Twenty second	2018
4.	Financial Accounting: A Managerial Perspective	Narayanaswamy, R.,	Prentice Hall of India, Delhi	Fifth	2014

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Advanced Accountancy-II	S.N. Maheswari	Vikas Publishing House	Seventh	2009

FIRST YEAR - SEMESTER – I

Course Title	BUSINESS ETHICS, CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the business ethics and the changing environment to case studies
CO-2	Understand the concept of professional ethics
CO-3	Understand the concept of Corporate Governance
CO-4	Know and apply the important ways in which a nation's business laws and regulations affect business and society to case studies.
CO-5	Identify and apply the process of social accounting, auditing and reporting to case studies

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Explain the business ethics and the changing environment	PSO-1	Understand
CLO-2	Illustrate the professional ethics through case studies	PSO-5	Analyse
CLO-3	Outline the Corporate Governance in business organisations	PSO-5	Understand
CLO-4	Apply the Corporate Social Responsibility practices in Companies.	PSO-5	Apply
CLO-5	Enable the Social Accounting, Auditing and Reporting skills & inculcate Corporate Social Responsibility	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	<p>Business Ethics and the Changing Environment: Environmental forces and stakeholders, stakeholders' approach, concept of ethics, areas of ethical theory, unethical business practices and employees, ethics and compliance programs, level of business ethics, five myths about business ethics, use of ethical reasoning in business, criteria in ethical reasoning, moral responsibility criteria, ethical principles and decision making approaches, Virtue ethics, immoral, amoral, moral management, four social responsibility roles, personal level, organizational level, industry level, societal, international and global level, Identifying and addressing ethical dilemmas, quick ethical tests.Case Studies</p> <p><i>Key words: Understand the business ethics and the changing environment</i></p>	20 hrs.
2.0	<p>Professional Ethics: Work ethics, Social ethics, Religion ethics, Professional ethics and responsibility, Corporate Ethics, Code of Conduct and Compliance to legal requirements and Tax Compliance. Case Studies</p> <p><i>Key words: Illustrate the concepts of Professional ethics involved in the organization</i></p>	8 hrs.
3.0	<p>Corporate Governance: Introduction – Meaning, Definition, Significance, Importance, Nature, Features, Objectives, Reasons, Constitution of Board New initiatives , Benefits , Consequences of bad Governance, Requirements, Corporate Governance Models, Sustainability and Corporate Governance, Sustainability reporting, Key Conceptual issues of Corporate Governance, International Committees codes and recommendations on corporate Governance, Corporate</p>	17 hrs.

Governance in Various Countries of the World, National Committee codes and recommendations, Corporate Governance standards and practices in Indian industries, Corporate governance and disclosure norms. SEBI guidelines- Incorporation documents, Fund raising options, including listing of shares. **Case Studies**

Keywords: *Understand the concepts of Corporate Governance*

- 4.0 Corporate Social Responsibility:** Introduction – System concept of business society – Business and Society relationship Business environment – Business in a social world. Corporate social responsibility – Corporate social accountability – Social responsibility tools, Corporate legislations – Labour legislation – Stakeholders legislations – Environmental legislations – Pollution Control Acts – Indian Tax Laws and social development – Sachar committee’s findings and suggestions. **Case Studies** **15 hrs.**

Key words- *Application of Corporate Social Responsibility practices in Companies.*

- 4.1 Social Accounting, Auditing and Reporting:** Introduction, Social accounting, Social auditing – Corporate social reporting, Auditing the social reporting process. **-Case Studies** **4 hrs.**

Key words- *Application of social accounting, auditing and reporting.*

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Corporate Governance in India – An Evaluation	Subash Chandra Das	PHI	Third	2018
2.	Corporate Governance: Principles, Policies and Practices	A.C Fernando	Pearson	Second	2012
3.	Corporate Governance, Ethics and Social Responsibility	V.Balachandran and V.Chandrasekaran	PHI	Second	2011
4.	Corporate Governance: Principles, Mechanisms and Practice	Swamy Parthasarathy	Biztantra	Reprint	2011
5.	Corporate Governance: Codes, Systems, Standards and Practices	Subash Chandra Das	PHI	Second	2010
6.	Corporate Governance: Global Concepts and Practices	Dr. S. Singh	Excel Books	First	2005

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Business Ethics: Decision Making for Personal Integrity and Social Responsibility	Laura P. Hartman, Joe Desjardins	Tata McGraw Hill	Second	2013
2	Corporate Governance: Principles, Policies and Practices	Bob Ticker	Oxford University Press	Second	2012
3	Business Ethics: Concept and Cases	Joseph W. Weiss	Cengage Learning	Third	2010

FIRST YEAR - SEMESTER – I

Course Title	FINANCIAL MANAGEMENT						
Course Type	Hard Core	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the scope and Objectives of Financial Management.
CO-2	Apply the financial ratios to Practical problems and Case studies
CO-3	Remember and apply the Capital Budgeting methods & Techniques to Practical problems and Case studies
CO-4	Remember and apply the Cost of Capital, Capital structure decisions and Dividend policies to Practical problems and Case studies
CO-5	Understand the concept of Working capital Management
CO-6	Remember and apply the Dimensions of Working capital Management to Practical problems and Case studies

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase the scope and Objectives of Financial Management.	PSO-1	Understand
CLO-2	Apply the financial ratios in a firm	PSO-5	Analyse
CLO-3	Apply and evaluate the Capital Budgeting methods and Techniques in a firm	PSO-5	Analyse
CLO-4	Apply and evaluate the Cost of Capital Techniques in a firm	PSO-5	Analyse
CLO-5	Apply and evaluate the Capital Structure techniques in a firm	PSO-5	Analyse
CLO-6	Relate and rephrase the dividend decisions	PSO-1	Understand
CLO-7	Relate and rephrase the working capital management and its applications of its dimensions in the firm.	PSO-5	Analyse

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	<p>Scope and Objectives of Financial Management:Introduction-Meaning-Importance-Scope-Objectives- Profit Maximization and Wealth Maximization.other objectives of Financial Management. Case Studies</p> <p><i>Key words- Understand the scope and objectives of the financial management</i></p>	06 hrs.
1.1	<p>Analysis and Interpretation of Financial Management- Critical financial and accounting ratios.</p> <p><i>Key words- Applications of the financial management</i></p>	06 hrs.
2.0	<p>Investment Decisions-Capital Budgeting:Meaning, Need and Importance of Capital Budgeting. Methods or Techniques- Pay back, Accounting rate of return, Net Present Value, Internal rate of return, Discounted Pay-back period and Modified IRR. Practical problems and Case studies</p> <p><i>Key words- Applications of Capital Budgeting decisions</i></p>	08 hrs.
3.0	<p>Financing Decision:Cost of Capital-Meaning and Importance of cost of capital. Computation of Cost of Capital- Cost of equity, Cost of debt, Cost of preference share capital, Cost of retained earnings. Measurement of overall cost of capital-Weighted Average cost of capital and Weighted Marginal cost of capital – Book value and Market Value Weights. Practical Problems and Case studies.</p> <p><i>Key words- Applications of Cost of Capital</i></p>	10 hrs.
3.1	<p>Capital Structure Decisions: Meaning of capital structure, Objectives of capital structure, Factors Determining Capital Structure. Capital Structure Theories- NOI, NI, Traditional approach and MM Approach- Proposition I and II – (Theory only). Practical problems only on EBIT-EPS analysis and Case studies</p> <p><i>Key words- Applications of capital structure</i></p>	7 hrs.
3.2	<p>Dividend Policies and Theories (Only Theory):Issues in dividend decisions, Dividend Theories-Walter’s model, Gordon’s model and Modigliani and Miller’s hypothesis</p> <p><i>Key words- Understand the Forms of Dividend</i></p>	7 hrs.

- 4.0 Management of Working Capital:** Meaning, significance and types of working capital and Sources of working capital. Practical problems on operating cycle period and estimation of working capital requirements
Key words- Applications of Working Capital Management **6 hrs.**
- 4.1 Dimensions of working capital management** **Management of cash, receivables and inventory:**
Cash Management - Objectives, Motives for holding cash., Cash management models - Baumol and Miller Orr Models.
Receivables Management- Objectives, Modes of Payment, Credit Policy Variables (**Only Theory**).
Inventory Management-Economic order quantity (EOQ) and ABC Analysis. Practical problems on EOQ and Baumol Model
Key words- Applications of Management of cash, receivables and inventory **14 hrs.**

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Financial Management-Theory, Problems and cases	Ravi M Kishore	Taxman Publishing	Eighth	2016
2.	Financial Management	I.M Pandey	Vikas Publishing House	Eleventh	2015
3.	Financial Management	Shashi K Gupta and R K Sharma	Kalyani Publishers	Eighth	2014
4.	Financial Management Theory and Practice	Prasanna Chandra	TMH	Eighth	2012
5.	Financial Management	M. Y. Khan & P. K Jain	TMH	Sixth	2012
6.	Financial Management	Gopal Rama CA	New Age International Publishers	First	2011
7.	Financial Management	Ravi M Kishore	Taxman Publishing	Seventh	2009
8.	Fundamentals of Financial Management	James C Van Horne, Wachowicz	PHI Learning Private Ltd.	Thirteenth	2008
9.	Financial Management	I.M Pandey	Vikas Publishing	Ninth	2005

			House		
10.	Fundamentals of Financial Management	Brigham and Houston	Cengage Learning.	Tenth	2004

RECOMMENDED BOOKS					
Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Principles of Corporate Finance	Brealey&Myres	McGraw Hill	First	2016
2.	Financial Management	Rajiv Srivastava and Anil Misra	Oxford University Press	Second	2011
3.	Financial Management: Principles and Practices	Sudhindra Bhat,	Excel Books	Second	2008
4.	Financial Management & Policy	Vanhorne, James C	Pearson	Twelfth	2002

FIRST YEAR- I SEMESTER

Course Title	MARKETING MANAGEMENT						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Nature and scope of Marketing Management, its evolution and approaches.
CO-2	Remember and apply the Concepts of Market segmentation, Targeting and positioning to real time situation and case studies.
CO-3	Remember and apply the Product plan strategies and pricing decision to case studies.
CO-4	Remember and apply the integration between different types of Mix to case studies.
CO-5	Remember and apply IMC Operations of companies to Case studies

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase nature and scope of Marketing Management concept and its approaches	PSO-1	Understand
CLO-2	Apply the concepts and strategies of Market segmentation and branding process in various companies	PSO-5	Apply
CLO-3	Apply Product mix and the techniques of Market Entry Strategies of companies.	PSO-5	Apply
CLO-4	Apply the techniques of integration of Marketing, Product, Price and promotion Mixes.	PSO-5	Apply

CLO-5	Apply and understand the channel distribution, promotion decisions and IMC	PSO-5	Apply
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COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Nature and Scope of Marketing and Recent Trends in Marketing: Meaning of Market – Features - Types of Market – Scope-Important- Approaches to the study of Marketing-Evolution of Marketing Concepts- Selling vs. Marketing-Marketing Environment - Case Studies.</p> <p><i>Key words- Understand the nature and scope of Marketing Management and its approaches</i></p>	9hrs.
1.1	<p>Recent Trends in Marketing: Customer relationship Management-E marketing-Internet Marketing-Marketing Through Social Channels- Societal Marketing-Cause related Marketing - Case Studies.</p> <p><i>Key words- Understand and analyse the recent trends in Marketing.</i></p>	10 hrs.
2.0	<p>Consumer Behaviour: Meaning and Characteristics – Importance - Factors Influencing Consumer Behaviour - Consumer Purchase Decision Process-Buying Roles-Buying Motives-Buyer Behaviour Models - Case Studies.</p> <p><i>Key words- Application of the concepts of consumer behaviour and buying motives of consumers to real life.</i></p>	8 hrs
2.1	<p>Market Segmentation, Targeting Positioning and Branding: Concept of Market Segmentation-Benefits-Requisites of Effective Segmentation- Bases for Segmenting Consumer Markets-Market Segmentation Strategies.</p> <p>Targeting -Bases for identifying target Customer- Target Marketing strategies</p> <p>Positioning -Meaning-Product Differentiation Strategies-Tasks involved in Positioning.</p> <p>Branding -Concept of Branding-Types of Brand Equity-Branding strategies - Case Studies</p> <p><i>Key Words- Application and analyzing the Market segmentation, targeting, positioning and strategies of branding of companies.</i></p>	8 hrs.

- 3.0 Product Plan and Strategies and Pricing Decisions Product Plan and Strategies:** Concept-Product Hierarchy-Product line, product mix-Product mix strategies-Product life cycle and its strategies-New Product Development-Packing as a marketing tool-Role of labelling in packing - **Case Studies**
Key words- Analyse and Understand the strategies of developing a product plan. **8 hrs.**
- 3.1 Pricing Decisions:** Factors affecting price determination- Pricing policies and strategies; Discounts and rebates - **Case Studies**
Key words-Application of techniques of integration of different factors affecting pricing decisions. **6 hrs.**
- 4.0 Channel distribution, Integrated Marketing Communication and promotion decisions: Channels of Distribution:** Meaning-Purpose-Factors Affecting Channel Choice-Channel Design- Channel Management Decision- Channel Conflict-Types of distribution channels-Distribution channel intermediaries-Channel management decisions-Designing a physical Distribution-Retailing and wholesaling.**Case Studies.**
Key words- Application of physical distribution in marketing products and analysis of Channel management in marketing. **9 hrs.**
- 4.1 Integrated Marketing Communication:** Marketing Communication Mix-Integrated Marketing Communication-Communication Strategy-Components of IMC. **Case Studies.**
Key words- Understanding the concept of IMC. **3hrs.**
- 4.2 Promotion mixes:** Advertising-personal selling-sales promotion tools and techniques-publicity and public relations.**Case Studies.**
Key words- Analysis of promotion mix and its strategies. **3hrs.**

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Marketing Management	Rajan Saxena	TMH	Fifth	2016
2.	Marketing management	Sonatakki C N	Kalyani Publications	Seventh	2016
3.	Marketing management	Ramesh S; Prasad Jayanthi C. S	I.K International Publishing House.	First	2012
4.	Marketing management	Kotler Philip; Keller lane Kevin, Abraham Koshy, Mahadeshwar	South Asian Perspective	Fifteenth	2012

		Jha			
5.	Marketing	Michael Etzel Bruce J walker William Stanton Ajay pandit	TMH	Fourteenth	2010
6.	Marketing management	Kotler Philip; Keller lane Kevin, Abraham Koshy, Mahadeshwar Jha	South Asian Perspective	Fourteenth	2009
7.	Marketing management; text and cases, Indian Context	Tapan K. Panda	Excel Books	Second	2008
8.	Modern Marketing management	Bansal S P	Kalyani Publications	Sixth	2006

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Marketing management- South Asian Perspective	Kotler Philip; Keller lane Kevin, Abraham Koshy, MahadeshwarJha	Pearson India Education Services Pvt Ltd	Thirteenth	2009

LIST A- SOFT-CORE GENERAL COURSES

1. Statistics for Business Decisions
2. Business Policy and Environment
3. Strategic Management
4. Cost Control and Management

FIRST YEAR - SEMESTER – I

Course Title	STATISTICS FOR BUSINESS DECISIONS						
Course Type	SOFT CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	C3	03Hrs	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the scope, objectives of statistics and sampling distribution for business decisions.
CO-2	Apply the time series analysis in forecasting business trend.
CO-3	Apply and analyze the hypotheses testing procedure.
CO-4	Analyze parametric and non-parametric test and apply it in analyzing the inferences in statistics.

MAPPING CLO'S WITH PSO'S AND CD'S

CLOs No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CDs
CLO-1	Associate the scope and objectives of Statistics for business decisions.	PSO-1	Understand
CLO-2	Evaluate the sampling distribution from normal and non-normal population.	PSO-2	Evaluate
CLO-3	Apply and analyse the business trend through time series.	PSO-5	Apply
CLO-4	Apply and analyse the hypotheses testing procedure.	PSO-5	Apply
CLO-5	Apply and analyse the parametric (correlation and regression) and non-parametric (sign test and chi-square)	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	Probability: Meaning, terminology, types and rules- Random variables and use of expected value in decision making- Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions. <i>Key words: Application of probability in business decisions.</i>	14hrs
1.1	Sampling: Concept of sampling--methods of sampling-sampling distribution-Sampling from normal and non-normal population-application of central limit theorem-estimation-determining the sample size-Case studies. <i>Key words: Applying methods of sampling and sampling distribution.</i>	8hrs
2.0	Time Series Analysis: - Forecasting models of time series analysis and its application-Cyclical, seasonal and irregular variations- Trend analysis- Case studies. <i>Key words: Application of time series analysis in forecasting business trend.</i>	10hrs
3.0	Correlation and Regression Analysis: Concept of Correlation-simple, multiple and partial correlation analysis. Concept of regression-difference between correlation and regression-linear regression-regression coefficient-simple and multivariate regression. <i>Key words: Application of Correlation and Regression Analysis</i>	13hrs

4.0 Hypothesis Testing: Concept of Hypothesis-Hypothesis testing procedure-one sample test-Z and t-test-Two sample tests-paired t-test-ANOVA-one way and two-way ANOVA Case studies. **10hrs**

Key words: *Application of Hypothesis Testing*

4.1 Non-parametric test: Meaning-Advantages and disadvantages-sign tests-chi square test for independence and for goodness of fit-Case studies. **9hrs**

Key words: *Application of Non-Parametric Tests*

Note: Course content involves 20% of theory and 80% of problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Statistics for Management	TN Srivastava, Shailaja Rego	Tata McGraw Hill	Third	2016
2	Statistics for Management	Anand Sharma	Himalaya Publishing House	Second	2015
3	Statistics for Management	Levin, Rubin, Rastogi, Siddiqui	Pearson Publications	Seventh	2013
4	Business Statistics-Problems and Solutions	J.K Sharma	Pearson Publications	First	2011

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Statistics for Managerial Decision Making	Dr. S.K Khandelwal	International Book House	Second	2012
2	Statistics for Management	Gerald Keller	Cengage Learning	Fourth	2011

FIRST YEAR- SEMESTER-I

Course Title	BUSINESS POLICY AND ENVIRONMENT						
Course Type	SOFT CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the overview of Business Environment.
CO-2	Remember and apply the Business ethics and practices to case studies.
CO-3	Remember and apply the Factors affecting the complete business system to case studies.
CO-4	Remember and apply the integration between internal and external environment support to case studies.
CO-5	Remember and apply Policies and Regulation of Business to Case studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase nature of Business environment	PSO-1	Understand
CLO-2	Apply the concepts and ethics of business the Environment	PSO-5	Apply
CLO-3	Apply and analyse the factors of the Business System in firms.	PSO-5	Apply
CLO-4	Apply the techniques of integration between internal and external environment of a business system in a firm.	PSO-5	Apply
CLO-5	Analyse the Policies and Regulation of Business and market in India	PSO-5	Analyse

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	Introduction: Business in a social system; business and economic system; Business objectives; internal environment and external environment. Case studies <i>Key words- Understand the overview of the business environment</i>	12 hrs.

2.0 Business Ethics: Principles of Business Ethics; Doctrine of trusteeship; unethical practices; good ethics and good business. Social responsibility of business; Doctrine of social responsibility: Rationale of social responsibility; control of monopoly and restrictive and unfair trade practices- **Case studies.**

16 hrs

Key words- *Application and analysing the concepts and practices of Business Ethics and Corporate Social Responsibility*

3.0 Business Environment: Business in a social system-internal environment or business-external environment- Economic- political- socio-cultural-technological environment. **Case Studies**

18 hrs.

Key Words- *Application of Global Monetary System and the techniques of Market Entry Strategies in a firm*

4.0 Business Policy: Importance of business policy-essentials of business policy-classification or business policy-Production policy-personnel policy- Financial Policy-Marketing Policy-case studies. **Case Studies.**

18 hrs.

Key words- *Application of the Business Policies and Regulations*

Note: Course content involves 100% of theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Strategic Management	Francis Cherunilam	HPH	Fourth	2018
2.	Business Environment	Joshi Rosy, Kapoor Sangam, Putney Anu	Kalyani Publishers	Fifth	2017
3.	Business Policy and Strategy	Kakkar, Sumeeth Kaur, Sachdeva Monica	Kalyani Publishers	First	2017
4.	Strategic Management-Text and Cases	V.S.P. Rao and V. Hari Krishna	Excel Books	New	2010
5.	Strategic Management	Azar Kazmi	Tata McGraw Hill	Third	2008

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Strategic Management	Subba Rao	HPH	First	2010

FIRST YEAR - SEMESTER – I

Course Title	STRATEGIC MANAGEMENT						
Course Type	SOFT CORE	Total Hours	64	Hours/Week	04	Credits	04

Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Concept and nature of strategic management and environmental analysis
CO-2	Remember and apply the SWOT analysis and GAP analysis to case studies.
CO-3	Remember and apply the strategy formulation and choose the best alternatives using Strategic approaches to case studies.
CO-4	Remember and implement the strategies and understand the different corporate cultures of organizations.
CO-5	Remember and evaluate strategies and control.

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and comprehend the vision and mission statements of Business organizations and its objectives.	PSO-1	Understand
CLO-2	Apply and analyse the concepts and approaches of SWOT and GAP analysis.	PSO-5	Apply
CLO-3	Apply Global Monetary System and the techniques of Market Entry Strategies in a firm.	PSO-5	Apply
CLO-4	Apply the techniques and strategies to different types of cultural support in a firm.	PSO-5	Apply
CLO-5	Apply and analyse the benefits of strategy evaluation and control.	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Strategic Management and Environmental Analysis Strategic Management: Introduction-Definition of Strategy and Strategic Management-Strategic Management Process-Strategic Intent or Decision Making- Mission, Vision, Business Definition, goals, Objectives and Strategic Business Unit - Case Studies.</p> <p><i>Keywords- Understand the overview of strategy and strategic management</i></p>	12 hrs
1.1	<p>Environmental Analysis: Environmental Analysis or Appraisal- Meaning, Features, Components - Synergy and Dysergy - SWOT Analysis -GAP Analysis- Case Studies</p> <p><i>Keywords- Understand the analysis of business environment</i></p>	8 hrs

- 2.0 Strategy Formulation and Choice of Alternatives and Strategies: 10 hrs.**
Strategy Formulation-Introduction-Factors and Approaches to Strategic Formulation-Porter's Five Forces Model of competition- McKinsey's 7s Framework - GE 9 Cell Model - BCG Matrix. Resource based strategy. **Case studies.**
Keywords- Apply the approaches to strategic formulation
- 2.1 Choice of Alternatives and Strategies: 11 hrs.** Meaning of Strategic Choice- Basis of Scope of Strategy - Levels of Strategy -Corporate Level Strategies- Integration, Diversification, stability, Expansion, Retrenchment, and Mechanism. Strategic Alliances, Mergers and Acquisitions - Generic Business Level Strategies- Cost Leadership, Differentiation and Focus Strategy. **Case studies.**
Keywords- Analyse the choice of strategies available
- 3.0 Strategy Implementation: 13hrs** Issues in Strategy implementation -Structural Implementation-Project implementation - Procedural implementation - Resource Allocation – Budgets- Challenges of Strategy implementation- Corporate Culture, Values – Power - **Case studies.**
Keywords- Implementation of strategies
- 4.0 Strategy Evaluation and Control: 10 hrs** Nature and benefits of Strategy Evaluation and Control - Types of Organizational Control - Process of Strategic Control and Strategic Audit - **Case studies.**
Keywords- Understand and apply the concept of strategy evaluation and control

Note: Course content involves 100 % theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Strategic Management	Francis Cherunilam	HPH	Fourth	2018
2.	Strategic Management	Hit, Ireland, Hoskisson, Manikutty	Cengage Learning	Ninth	2012
3.	Strategic Management-Text and Cases	V.S.P. Rao and V. Hari Krishna	Excel Books	New	2010
4.	Strategic Management	AzarKazmi	TMH	Third	2008

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
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1	Strategic Management	SubbaRao	HPH	First	2010
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FIRST YEAR - SEMESTER – I

Course Title	COST SYSTEM AND COST CONTROL						
Course Type	SOFT CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	C3	03Hrs	70 Marks	

COURSE OBJECTIVES

Course Objectives	
CO No.	On completion of the course the student will be able to:
CO-1	Understand and apply the concepts of elements of cost.
CO-2	Apply the Process Costing to the firm
CO-3	Understand the concept of Standard Costing and Variance analysis
CO-5	Understand the activity-based costing

MAPPING CLO'S WITH PSO'S AND CD'S

CLOs No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CDs
CLO-1	Apply the concepts of elements of cost in preparing statement and cost sheet	PSO-1	Understand
CLO-2	Apply the process cost and compute the cost each stage of production in a firm	PSO-5	Apply
CLO-3	Relate and rephrase the concept of Standard Costing.	PSO-1	Understand
CLO-4	Apply the concepts of Variance analysis	PSO-5	Apply
CLO-5	Understand the growing relevance of newer costing concept like Activity Based Costing.	PSO-1	Understand

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	Introduction and elements of Cost- Meaning, Objectives, Functions of cost accounting and accountants. Differences between Cost accounting, Financial and Management Accounting. installation of a costing system, Cost Manual, Methods of costing and elements of costs and classification of expenditure, Statement of cost and cost sheet. Practical problems <i>Key words: Application of elements of cost in preparing statement and cost sheet</i>	18 hrs.

- 2.0 Process Costing:** Definition, Process accounting, wastages and by products, normal and abnormal wastage, work in progress and equivalent production, operating cost, inter process profit. **Practical problems**
Key words: Application of process costing **18 hrs.**
- 3.0 Standard Costing and Variance analysis** **18 hrs.**
Standard Costing: Objectives - Principles of Standard Costing -Case Studies
Variance Analyses: Material, Labour, and Overhead Variances-**Practical problems**
Key words: Understand the concept of Standard Costing and Application of Variance analysis
- 4.0 Activity based costing:** Introduction, definition, comparison of ABC and traditional product cost. Introduction of ABC system, purposes and benefits of ABC **10 hrs.**
Key words: Understand the activity-based costing

Note: Course content involves 20% of theory and 80% of problems.

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Advanced Accountancy II	S.P. Jain and K.L. Narang.	Kalyani Publishers	Twenty second	2018
2.	Cost Accounting - A Managerial Emphasis	Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan	Pearson/Prentice Hall	Fourteenth illustrated edition	2012
3.	Cost Accounting Text and Problems: Texts and Problems	MC Shukla, TS Grewal, Dr.M.P Gupta	S Chand	Eleventh Revised edition	2010

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Advanced Accountancy-II	S.N. Maheswari	Vikas Publishing House	Seventh	2009

FIRST YEAR - SEMESTER – II

Course Title	FINANCIAL MARKETS AND SERVICES						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Overview of Financial System
CO-2	Remember and apply the Derivative concepts to Practical problems and Case studies
CO-3	Understand the Concept, Nature, Scope and types of Financial services
CO-4	Remember and apply the Leasing and Hire Purchase to Practical problems and Case studies

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate the overview of Financial System	PSO-1	Understand
CLO-2	Apply and evaluate the Derivative concepts in a firm	PSO-5	Apply
CLO-3	Relate and rephrase the financial services	PSO-1	Understand
CLO-4	Apply and evaluate the Leasing and Hire Purchase concepts in a firm.	PSO-5	Analyse

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	Overview of Financial System: Structure of Financial system- functions-Role of Financial System in economic development-Financial Markets and Financial Instruments-SEBI regulations for Financial Markets- Functions of Stock Exchanges-Listing formalities-Concept of Financial Sector Reforms - Case studies. <i>Key words- Understand the overview of financial System</i>	12 hrs.
2.0	Derivatives market: Derivatives contracts- Types of derivative contracts- Forwards and Futures – Valuation of futures and forwards-Basic features –Classification of Futures market - Role of Futures Market. Options – Concept features -Types of options contracts - Options payoff Diagrams. Swaps –Meaning and its types – Currency swaps –Interest Rate Swaps Derivatives contracts and its application in risk management - Practical problems and Case studies. <i>Key words- – Application of derivative concepts</i>	16 hrs.

3.0 Financial Services: Concept, Nature and Scope of Financial Services- **18 hrs.**
 Regulatory Framework of Financial Services- Merchant Banking-Types-
 Responsibilities of Merchant Bankers in Issue Management- Regulation
 of Merchant Banking in India-Venture Capital- Meaning-
 Types of Venture Capitalists Stages of Financing-Factoring affecting
 investment decisions, SEBI regulations for Venture Capital -Credit
 Rating- Meaning- Need for Credit Rating- Factors affecting credit
 rating- Credit Rating Agencies, Growth of Financial Services in India -
Case studies.

Key words- Understand the concepts of financial services

4.0 Other Financial Services: Leasing and Hire Purchase- Meaning of **18 hrs.**
 Leasing and Hire Purchase- Types of Leasing- Method of computing
 Lease Rentals - Rights of the Hirer- Method of computing Instalment
 under Hire Purchase- Leasing Versus Hire Purchase- **Practical**
problems and Case studies

Key words- Applications of Leasing and Hire Purchase

Note: Course content involves 60% theory and 40% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Financial Services	Amrit Pal Singh Bohra C. P	Kalyani	First	2013
2.	Commodity and Financial Derivatives	S. Kevin	PHI		2010
3.	Financial Institutions and Markets: Growth, Structure and Innovations	L.M Bhole, Jitendra Mahakud	Tata McGraw Hill	Fifth	2009
4.	Indian Financial System	MY Khan	Tata McGraw Hill	Fourth	2005

RECOMMENDED BOOKS					
Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Financial Markets, Institutions and Services	N.K Gupta, Monika Chopra	Ane Books Pvt., Ltd.	Second	2010
2.	Capital Markets: Institutions and Instruments	Frank J. Fabozzi, Franco Modigliani	Pearson Publications	Fourth	2009

FIRST YEAR- SEMESTER-II

Course Title	ORGANISATIONAL BEHAVIOUR						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	C3	03Hrs	70 Marks	

COURSE OBJECTIVES

CO NO.	Course Objectives
CO-1	Understand the concepts, key elements and contributing disciplines to OB.
CO-2	Analyze the foundations of individual behavior.
CO-3	Analyze the foundations of group behavior.
CO-4	Understand and evaluate the concept of motivation and emotional intelligence.

MAPPING CLO'S WITH PSO'S AND CD'S

CLOs No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CDs
CLO-1	Associate the characteristics, key elements and role of OB in influencing human behaviour.	PSO-5	Understand
CLO-2	Evaluate the factors affecting individual behaviour.	PSO-2	Evaluate
CLO-3	Analyse the factors affecting group behaviour such as leadership, communication and conflict management.	PSO-5	Analyse
CLO-4	Evaluate the theories of motivation and importance of emotional intelligence.	PSO-2	Evaluate

COURSE CONTENTS

Modules	Course Content	Duration
1.0	Introduction: Meaning and definition of organizational behaviour- characteristics of OB-key elements of OB-fundamental concepts of OB: people-Organisational structure-technology and environment.	4hrs
1.1	Contributing Disciplines to Organization Behaviour: Psychology- Sociology-social psychology-Anthropology- Political science-OB and Management. Comparative roles in organisation- Formal and Informal organisation. Role of OB-understanding human behaviour and influencing the human behaviour-challenges and opportunities of OB-case studies. <i>Key words: Understand the fundamental concepts and contributing disciplines of Organizational Behaviour.</i>	6hrs
2.0	Foundations of Individual Behaviour: introduction-factors affecting behaviour-personal factors-environmental factors-organisational factors.	3hrs

- 2.2 Perception:** meaning and definition-nature of perception-importance-factors influencing the perceptual set-perceptual errors and distortion-strategies for improving perceptual skills-barriers to perceptual accuracy. **4hrs**
- 2.3 Learning:** Theories of learning shaping-Values, attitudes, and Job satisfaction: Importance of Values-Sources of Value System-Sources and types of Attitudes-case studies. **6 hrs**
Key words: *Analysing the foundations of Individual behaviour-personality, perception and learning.*
- 3.0 Foundations of group behaviour:** Defining and classifying groups- formal and informal groups; group process-group tasks-cohesive groups-group dynamics. **4hrs**
- 3.1 Leadership:** nature and importance-functions styles. **6hrs**
- 3.2 Communication:** Nature and Types-Effective Communication-Roles of Formal and Informal Communication. **4hrs**
- 3.3 Conflict management:** The process of conflict-Types of conflict - Functional and Dysfunctional Conflict-Resolution of conflict-Case studies. **6hrs**
Key words: *Application of the group behaviour in the Organization.*
- 4.0 Motivation:** The concept of Motivation-Early Theories of Motivation-Hierarchy of Needs theory, Theory X and Theory Y, Hygiene Theory-Contemporary theories of motivation-ERG Theory, Three needs theory, Cognitive evaluation theory, Goal setting theory, Vroom's Expectancy theory. **10hrs**
- 4.1 Emotions, moods and emotional intelligence:** meaning and classification of emotions, forms of emotional labour-sources of emotions and moods-managing emotions at work-emotional intelligence-major components of emotional intelligence-managing the others emotions-IQ and emotional intelligence. **7hrs**
Key words: *Understand the importance of motivation and role of emotional intelligence in an organization.*

Note: Course content involves 100% of theory

REFERENCES

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
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1.	Organizational Behaviour: Text and Cases	Uma Sekaran	Mc Graw Hill	Second	2017
2.	Organizational Behaviour: Text and Cases	Shashi K; Gupta, Rosy Joshi	Kalyani Publications	Tenth	2017
3.	Organizational Behaviour	K. Aswathappa	Himalaya Publishing House	Twelfth	2016
4.	Essentials of Organizational Behaviour	Stephen P. Robbins Timothy A. Judge, Seema Sangha	Pearson Publications	Tenth	2013
5.	Organizational Behaviour: Text, Cases and Games	K. Aswathappa	Himalaya Publishing House	Tenth	2012

RECOMMENDED BOOKS

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1.	Organizational Behaviour: People, Process, Work and Human Resource Management	Raisa Arvinen Muondo and Stephen Perkins	Kogan Page	First	2013
2.	Organizational Behaviour	MN Mishra	Vikas Publications	Reprint	2012

FIRST YEAR- SEMESTER- II

Course Title	HUMAN RESOURCE MANAGEMENT						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Overview of Human Resource concept and HRM.
CO-2	Remember and analyze the process of employment of Human Resource to real time situation.
CO-3	Remember and apply the concepts of training and developmental strategies to case studies.
CO-4	Understand and apply the grievance redressal procedure to case studies.
CO-5	Remember and apply Industrial relations and Collective Bargaining to Case studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
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CLO-1	Relate and rephrase the concept and nature of HRM	PSO-1	Understand
CLO-2	Apply the concepts and process of Employment of human resources	PSO-5	Apply
CLO-3	Apply the concepts of HRD Strategies in a firm.	PSO-5	Apply
CLO-4	Apply the procedure of redressing grievance and the institutional support provided by firms.	PSO-5	Apply
CLO-5	Apply and understand the concept of Industrial relations and collective bargaining process.	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Overview of HRM: Meaning-Objectives, Scope and functions, Role of HR executives -Types of Human Resource – Management, Difference between Personnel Management and HRM, Strategic HRM – Meaning – Benefits, Role of HRM in strategic management. Case Studies.</p> <p><i>Key words- Understand the concept and nature of Human resource and HRM</i></p>	13 hrs.
2.0	<p>Employment of Human Resources: Human resource planning- objectives of human resource planning, human resource planning at different levels-Concept of Job analysis -job description-job specification - Job rotation and Job enrichment. Recruitment-meaning-recruitment policy, sources factors affecting selection decision-selection procedure - Human resource information system. - Case Studies.</p> <p><i>Key words- Analysis of the HRP, methods and procedure of Recruitment and Selection</i></p>	15 hrs.
3.0	<p>Management and development of human resources: Managing careers- concept of career- elements of career planning programme. Meaning- concepts of HRD- objectives of training- organization of training programmers- methods- advantages and limitations of training. Significance of reward system in business organization. Compensation system in practice- performance appraisal- performance appraisal methods - Case Studies.</p> <p><i>Key words- Application of the concepts and approaches of career planning and HRD</i></p>	18 hrs.
4.0	<p>Industrial Relations and Collective Bargaining: Grievance handling-concept- causes of grievance- steps in grievance redressal procedure. Trade union- concept- types of trade unions- issues in trade unions. Collective bargaining concept- collective bargaining process - Case Studies</p> <p><i>Key Words- Application and comprehension of Industrial relations and Collective bargaining</i></p>	18 hrs.

Note: Course content involves 100% of theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Human Resource Management: Text and Cases	Dr. Ashwathappa	McGraw Hill	Seventh	2016
2	Essentials of Human Resource Management and Industrial Relations	P. SubbaRao	Himalaya Publishing House	First	2010
3	'Human Resource Management: Gaining a Competitive Advantage	Raymond A Noe, John R Hollenbeck, Barry Gelhart, Patrick M Wright,	McGraw Hill	Fifth	2007

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Industrial Relations and Labour Laws	Chakraborty Pratiksha	Kalyani	First	2013
2.	Personnel Management	Edwin Phillip	McGraw Hill	Second	1984

LIST B- SOFT-CORE SELF STUDY COURSES

1. Retail Management
2. Customer Relationship Management
3. Internet and E-Commerce
4. Review of Literature

FIRST YEAR - SEMESTER – II

Course Title	RETAIL MANAGAMENT						
Course Type	SOFT CORE-SELF STUDY	Total Hours	32	Hours/Week	02	Credits	02
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the role and relevance of retailing in case studies
CO-2	Remember and apply Retail Market Segmentation and Retail Location Strategy in Case studies.
CO-3	Remember and apply Product and Merchandise Management in case studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will	PSOs Addressed	CD's
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	learn to		
CLO-1	Relate the role and relevance of retailing in a firm	PSO-1	Understand
CLO-2	Apply the Retail Market Segmentation and Retail Location Strategy in a firm	PSO-5	Apply
CLO-3	Apply Product and Merchandise Management in a firm	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Contents	Duration
1.0	Role and Relevance of Retailing: Retail industry in India-Characteristic- Functions-Categories of retailers-Channels of retailing in India- Franchise-Multi level Marketing and Retailing in Recent Years. Case studies <i>Key words- Understand the role and relevance of retailing</i>	6 hrs.
1.1	Retail Customer: Consumer Behaviour-Factors affecting consumer decision making-influence of situational variable on shopping behaviour of Indian Shoppers. Case studies	6 hrs.
2.0	Retail Market Segmentation and Retail Location Strategy: Meaning- Uses-segmenting- targeting and positioning- Classification of consumer goods-bases for segmentation-Profile of customers-Market segmentation of Retail Market in India. Meaning-Importance of location decision- types of retail location – Site selection analysis- Estimate of store sales- Theories of Retail location – Location Assessment procedures. Criteria for effective segmentation and Factors determining location. Case studies <i>Keywords- Application of retail market segmentation and location strategy</i>	12hrs
2.1	Product and Merchandise Management: Product management – Brand management- Merchandise management- Model stock plan-Factors offering product management. Types of suppliers-criteria for selection of suppliers. Case Studies <i>Key words- Application of product and merchandise management</i>	8 hrs.

Note: Course content involves 100% theory

REFERENCES

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
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1.	Retailing Management Text and Cases	Swapna Pradhan	Tata McGraw Hill	Third	2009
2.	Retail Management	David Gilbert	Pearson Education	Sixth	2009
3.	Modern Retail Management Principles and Techniques	Jain J.N and Singh	Regal Publication	First	2007

RECOMMENDED BOOKS

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1.	Retail Management	Chetan Bajaj, Rajinish Tuli, Nidhi V. Srivastava	Oxford University Press		2004

FIRST YEAR - SEMESTER – II

Course Title	CUSTOMER RELATIONSHIP MANAGEMENT						
Course Type	SOFT CORE-SELF STUDY	Total Hours	32	Hours/Week	02	Credits	02
Course Code		Evaluation	Internal	C1+C2 = 15+15		30 Marks	100
			External	Duration	03Hrs	C3	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concepts of Customer Relationship Management (CRM)
CO-2	Apply the concepts of e-CRM
CO-3	Remember and apply Customer Satisfaction Practices to Case studies
CO-4	Remember and apply concepts of Customer Service Quality to Case studies.

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate the role of Customer Relationship Management in a firm	PSO-1	Understand
CLO-2	Apply the concepts of e-CRM in business	PSO-5	Apply
CLO-3	Apply the concepts of Customer Service Quality in a firm.	PSO-5	Apply
CLO-4	Apply Customer Satisfaction practices in a firm	PSO-5	Apply

COURSE CONTENTS

Modules

Proposed Course Content

Duration

- 1.0 Introduction to CRM and Technology developments in CRM** **10 hrs.**
Introduction to CRM:Introduction, emergence of CRM practice, Factors responsible for growth of CRM, CRM Cycle, Stakeholders in CRM, Significance of CRM Customer, Attributes of CRM, Strategic Issues in Relationship Marketing, CRM success factors. **Case Studies**
Key words- Understand the concepts of CRM
- 1.1 Technology developments in CRM: e-CRM:** An Information Technology, e-CRM in Business, Features of e-CRM, Advantages of e-CRM, Technologies of e-CRM, Functional components of CRM solution, Important CRM software programs and Applications of e-CRM. EMA and Concept of Service and Digital Marketing-. **Case Studies**
Key words-Application of the concepts of e-CRM in business
- 2.0 Customer Satisfaction and Service quality:** **10 hrs.**
Customer Satisfaction - Meaning - Definition - Components - Customer Satisfaction models - Customer Satisfaction Index and common measurement tools. **Case Studies**
- 2.1 Service quality:** Meaning - Definition - Types - Dimensions - Gaps – Measurement Scales. **Case Studies**
Key words- Application of customer satisfaction practices and Customer Service Quality

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Customer Relationship Management	Jaspreet Kaur Bhasin	Dreamtech Press.	ISBN 9789350044544	2012
2.	Customer Relationship Management- Concepts and cases	Alok Kumar Rai	PHI Learning Pvt Ltd	Second	2012

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Customer Relationship Management	Kristin Anderson and Carol Kerr, TM.	McGraw-Hill Education	ISBN 9780071394123	2002

FIRST YEAR - SEMESTER – II

Course Title	INTERNET AND E-COMMERCE						
Course Type	SOFT CORE-SELF STUDY	Total Hours	32	Hours/Week	02	Credits	02
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	03Hrs	C3	70 Marks	
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the role and uses of Internet
CO-2	Apply the knowledge of E-Commerce and its applications to Case studies
CO-3	Remember and apply the Concepts of E-payment systems, E-banking and E-security to case studies.

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate the role of Internet usage in a firm	PSO-1	Understand
CLO-2	Apply the E-Commerce concepts in a firm	PSO-5	Apply
CLO-3	Apply the concepts of E-Payments, E- Banking and E - Security in a firm	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	Introduction to Internet and Ecommerce Internet: Evolution of the internet, Components of the internet world, Internet growth, Categories of Networks -LAN, WAN, Search Engines and Internet and Extranet. Advantages and Disadvantages of Internet. Case Study. <i>Key words Understand the role of Internet</i>	10 hrs.
1.1	E commerce: Definition of Electronic Commerce, Growth of E-Commerce Traditional Commerce Vs E-Commerce, E-Commerce vs E- Business, Goals of E-Commerce, Significance of E-Commerce, Advantages and Disadvantages, Major modes of E-Commerce,Users of E-Commerce, Progress of E-Commerce in India, Business Models, E-Business models based on the relationship Transaction Parties – B2C, B2B, C2C, C2B. E-Business models based on the relationship Transaction Types and Introduction to Fin tech concepts- Payments, Cryptocurrencies, Block chain and Regulations of Fintech. Case Study. <i>Key words-Application of E-Commerce concepts</i>	12 hrs.

2.0 E-Payment systems, E-banking and E-Security

E-Payment systems: Requirements - Digital Token - Credit Card – Smart Card - E-Cash - E-Cheque - Mobile Payments - Micro payment systems - Risk in E-payments system.

10 hrs.

E-Banking: Online financial services in India - Features of E-Banking in India

E-Security: Network and website security risk - Types of Cybercrimes – E-business risk management issues - firewall concepts - enterprise wide security framework, cryptographic; Encryption techniques - Digital signature; Private & Public key.

Key words-Application E-Payments, E- Banking and E -Security concepts

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1.	E-Commerce	P.T. Joseph, S.J.	PHI Learning Pvt. Ltd, Delhi	Fifth	2016
2.	E-Commerce Concepts and Models	Murthy CSV	Himalaya Publishing House	-	2016

RECOMMENDED BOOKS

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1	E-Commerce	Kamleh K Bajaj and Debjani Nag,	Mc GrawHill Education	Second	2005

FIRST YEAR - SEMESTER – II

Course Title	REVIEW OF LITERATURE						
Course Type	SOFT CORE-SELF STUDY	Total Hours	32	Hours/Week	02	Credits	02
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concept sources and process of Literature Review
CO-2	Remember and apply online literature database in review paper.
CO-3	Remember and apply literature management tools in a review paper

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate the concept and sources of Literature Review	PSO-1	Understand
CLO-2	Apply the Online Literature Data Bases	PSO-5	Apply
CLO-3	Apply the Literature Management Tools	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Contents	Duration
1.0	Introduction and Sources of Literature: Concept of Literature Review, Purpose, Types of sources and Basics of doing the Quality Literature Review. <i>Key words- Understand the concept and sources of Literature Review</i>	8 hrs.
1.1	Process of Literature Review: Online Literature Survey/ Review, Boolean Search, Organizing and Compiling, Analyzing and identifying research gaps, rational and objectives. <i>Key words -Understand the Process of Literature Review</i>	8 hrs.
2.0	Online Literature Data Bases- Subscription based, Free based, National and International Database. <i>Keywords- Application of Online Literature Data Bases</i>	8 hrs.
2.1	Literature Management Tools: Need and Management Tools. Write a Review paper <i>Key words- Application of Literature Management Tools and to write a review paper.</i>	8 hrs.

Note: Course content involves 100% theory

SECOND YEAR- SEMESTER- III

Course Title	INTERNATIONAL BUSINESS						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Nature of International Business, Global Trade and its theories
CO-2	Remember and apply the Global trade and International Business Environment to case studies.
CO-3	Remember and apply the Global Monetary System and Market Entry Strategies to case studies.
CO-4	Remember and apply the Strategy and structure of International Business to case studies

CO-5	Remember and apply the integration between countries and institutional support to case studies.
CO-6	Remember and apply Business Operations to Case studies

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase nature of International Business, Global Trade and its theories	PSO-1	Understand
CLO-2	Apply the concepts and approaches of Global trade and International Business Environment in a firm	PSO-5	Apply
CLO-3	Apply Global Monetary System and the techniques of Market Entry Strategies in a firm.	PSO-5	Apply
CLO-4	Apply the concepts of Strategy and structure of International Business in a firm	PSO-5	Apply
CLO-5	Apply the techniques of integration between countries and types of institutional support in a firm.	PSO-5	Apply
CLO-6	Apply the Business Operations in a firm	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	Nature of International Business and its theories: Introduction Reasons - Drivers-Modes – Orientations – Globalization, Strategies for Internalization Case Studies. <i>Key words- Understand the nature of international business and Global Trade theories</i>	6 hrs.
1.1	Trade Theories: Theory of Mercantilism - Theory of Absolute Advantage -Theory of Comparative Advantage - Factor Endowments or Heckscher- Ohlin Theory - Product Life Cycle Theory-New Trade Theory-Michael Porter's Diamond model - Case Studies.	12 hrs.
2.0	Global trade and International Business Environment: Political and Legal Environment- Forces, Risk- Bargaining and Integrating Approaches- Systems of Law-International Dispute Resolution-Cultural Environment- Managing Across Cultures- Regio-centrism, Geo-centrism -Technological Environment and Economic Environment. FDI. Social Responsibility and Ethics in International business - Case Studies. <i>Key words- Application of the concepts and approaches of Global trade and International Business Environment</i>	15 hrs

- 3.0 Global Monetary System and Market Entry Strategies:** Foreign exchange Market, The International Monetary system. **6 hrs.**
Market entry strategies-FDI and FPI, Financial Management in the international Business- minimizing cash balances, reducing transaction cost, transfer prices, fronting loans. Techniques for money management- centralized depositories and Multilateral netting. **Case Studies**
Key Words-Application of Global Monetary System and the techniques of Market Entry Strategies
- 3.1 The strategy and Structure of International Business:** The strategy of International Business, Entry Strategy and Strategic Alliances, the organization of International Business. **Case Studies** **8 hrs.**
Key words- Application of Strategy and structure of International Business
- 3.2 Integration between Countries-** PFA-FTA-Customs Union- Common Market-EU and Political Union **6 hrs.**
Institutional Support- UN, World Bank, UNCTAD, ILO, IMF, SDG, ADB, Major Trading Groups. **Case Studies**
Key wordsApplication of techniques of integration between countries and types of institutional support
- 4.0 Business Operations** **10 hrs.**
 Exporting, Importing and Countertrade, Global Production, Outsourcing and Logistics, Global Marketing and Rand D, Global Human Resource Management, Accounting in The International Business, Trade Strategies. **Case Studies.**
Key words- Application of thebusiness operations

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	International Business: Text and Cases	P. SubbaRao	Himalaya Publishing	Third	2012
2	International Business	K. Aswathappa	Tata Macgraw Hill	Fourth	2010
3	International business	Joshi Mohan Rakesh	Oxford University Press	Fifth	2009
4	International Business: Competing in the Global Market Place	Charles Hill	Tata Macgraw Hill	Sixth	2008

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	International Business	Francis Cherunilam	PHI learning Private Limited	Fifth	2010

SECOND YEAR- SEMESTER- III

Course Title	BUSINESS RESEARCH METHODOLOGY						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	C3	03Hrs	70 Marks	

CO No.	Course Objectives
CO-1	Associate the objectives, characteristics and importance of business research methodology.
CO-2	Understand and apply the research and sampling design.
CO-3	Understand and apply the data collection methods and questionnaire designing.
CO-4	Apply the data process, analysis and prepare the research report.

MAPPING CLO'S WITH PSO'S AND CD'S

CLOs No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CDs
CLO-1	Understand the overview of research objectives, characteristics, importance and develop research proposal.	PSO-4	Understand
CLO-2	Apply and evaluate the research design sampling design.	PSO-4	Apply
CLO-3	Apply and evaluate the techniques of data collection and design questionnaire.	PSO-4	Analyse
CLO-4	Apply data processing and tools and techniques of statistical analysis.	PSO-3	Analyse
CLO-5	Apply and Analyse hypotheses testing and write research report.	PSO-3	Analyse

COURSE CONTENTS

Modules	Course Content	Duration
1.0	Introduction: Meaning- objectives-Characteristics of Research-importance of research-Need of Research in Business-Types of Research- Meaning of Research Methodology.	4hrs

1.1	Developing a Research Proposal: Steps in Scientific Research Process–Identification and selection of Research Problem, Formulation of Research Problem, Review of Literature, Formulation of Hypothesis, Sampling Design, Data Collection, Data Analysis, Interpretation of Data.	10hrs
1.2	Preparation of Research Report -Ethical Issues in Business Research-Role of Computers in Research-Case studies. <i>Key words: Understand the overview of research methodology</i>	4hrs
2.0	Research Design and Sampling Design: Research Design: Meaning- Types-Significance. Sampling Design: Meaning and Significance- Essentials of a good Sampling Design-Stages in Sampling Design- Sampling Methods and Techniques- Sampling Errors- case studies. <i>Key words: Analyse the significance, stages of research and sampling design.</i>	9 hrs
3.0	Methods and Techniques of Data Collection: Types of Data-Meaning, Significance and Limitations-Methods of collecting Primary and Secondary Data-Factors influencing the choice of method of Data Collection.	5 hrs.
3.1	Questionnaire Designing: Steps, Essentials of a good Questionnaire-Measurement and Scaling Concepts- Attitude Measurement-Case studies. <i>Key words: Understand the methods of collection of data and questionnaire designing.</i>	10 hrs.
4.0	Data Processing, Analysis and preparation of Research Report: Meaning, Significance and Stages in Data Processing-editing-coding-classifying-tabulation of data. Brief information of statistical analysis in research.	3 hrs.
4.1	Tools and Techniques of Statistical Analysis: Univariate, Bivariate and Multivariate Analysis.	6 hrs.
4.2	Testing of Hypothesis: Procedure and Types.	3hrs
4.3	Research Report Writing: Structure, Types of Research Report, Essentials of a good Research Report- Referencing and citation methods- APA, MLA and CMS. Using Statistical Package for Social Sciences (SPSS)- Case studies. <i>Key words: Application of data processing, statistical analysis and preparation of research report.</i>	10 hrs.

Note: Course content involves 80% of theory and 20% of practical.

REFERENCES

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1.	Research Methodology: Methods, Tools and Techniques	Shashi K. Gupta, Praneet Rangi	Kalyani Publications	Fifth revised	2017
2.	Business Research Methods	Naval Bajpai	Pearson Publications	Reprint	2011

RECOMMENDED BOOKS

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1	Research Methods for Business: A Skill Building Approach	Uma Sekaran and Roger Bougie	Wiley Publications	Sixth	2017
2	Business Research Methods	SN Murthy, U Bhojanna	Excel Books	Third	2010

LIST C- SOFT-CORE GENERAL COURSES

1. Security Analysis and Portfolio Management
2. NGO Management
3. Mergers and Acquisitions
4. Supply Chain Management

SECOND YEAR- SEMESTER – III

Course Title	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT						
Course Type	SOFT CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Overview of Investment and Measurement of Risk
CO-2	Remember and apply the techniques of security analysis to Practical problems and Case studies.
CO-3	Understand and apply the concept of portfolio analysis and selection
CO-4	Remember and apply the portfolio-evaluation and revision to Practical problems and

Case studies.

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate the overview of Investment and Risk concepts to become self-entrepreneur and can be employable in any type of firm.	PSO-1	Understand
CLO-2	Apply and evaluate the security analysis concepts and techniques of stock exchanges and companies.	PSO-5	Apply
CLO-3	Apply the portfolio analysis and selection in providing investing decisions.	PSO-5	Apply
CLO-4	Apply and evaluate the portfolio evaluation and revision in providing investing decisions.	PSO-5	Analyse

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Concept of Investment and Measurement of risk: Meaning, characteristics and objectives of investment, Types of investors- Investment v/s speculation. Risk – Meaning, elements and types and its measurement - Case studies.</p> <p><i>Key words- Understand the concept of investment and risk</i></p>	14 hrs.
2.0	<p>Techniques of Securities analysis: Meaning of fundamental analysis- Economic analysis – economic factors and economic life cycle- Industry analysis – Concept of industry and industry life cycle- Company analysis – Share valuation models and pricing of bonds and bond duration- Technical analysis – Meaning, uses and basic principles of technical analysis. Behavioural Finance concepts- Efficient Market Hypothesis- Random walk theory, forms of market efficiency – Weak, semi strong and strong, Anomalies. Practical problems and Case studies.</p> <p><i>Key words- Application of fundamental and technical analysis of stock exchanges and companies.</i></p>	18 hrs.
3.0	<p>Portfolio Analysis and selection: Meaning of portfolio analysis and its importance – Risk and Return calculation of portfolios. Portfolio selection – selection of optimal portfolio – Measuring security return and risk using Single index model and multiple index model- CAPM – Pricing of securities using CAPM. Case studies.</p> <p><i>Key words- Applications of Portfolio analysis and selection.</i></p>	16 hrs.
4.0	<p>Portfolio Evaluation and Revision: Meaning, need and constraints of Portfolio revision- Portfolio evaluation – Meaning and its need- Measuring portfolio return using Sharpe and Treynor ration and</p>	16 hrs.

Jensen measure

Practical problems and Case studies

Key words- Applications of Portfolio evaluation and revision.

Note: Course content involves 30% theory and 70% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Security Analysis and Portfolio Management (Investment Management)	Shashi K. Gupta, Rosy Joshi	Kalyani Publications	Sixth	2017
2.	Security Analysis and Portfolio Management	V.A Avadhani	Prentice Hall India	Twelfth	2016
3.	Investment and Securities Markets in India	V.A Avadhani	Himalaya Publishing House	Ninth	2011
4.	Investment Analysis and Portfolio Management	Prasanna Chandra	Mc Graw Hill	Third	2011
5.	Security Analysis and Portfolio Management	K. Nagarajan, G. Jayabal	New Age International (P) Ltd.	First	2011

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Security Analysis and Portfolio Management	Punithavat hyPandian	Vikas Publishing House	Second	2013
2.	Investment Management: Security Analysis and Portfolio Management	V.K Bhalla	S. Chand Publications	Twelfth	2005

SECOND YEAR - SEMESTER – III

Course Title	NGO MANAGEMENT						
Course Type	SOFT CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the history, growth and the challenges of NGOs
CO-2	Apply the concept of administration of NGO activities to case studies

CO-3	Apply the concept of financial administration and management of NGO activities to Case Studies
CO-4	Understand the concepts of Tax Laws of NGO's

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and understand the formation of NGO's.	PSO-1	Understand
CLO-2	Apply of concepts of administration to NGO activities	PSO-5	Analyse
CLO-3	Apply the concept of financial administration and management to NGO activities.	PSO-5	Apply
CLO-4	Apply the concepts of Tax Laws to NGO's	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	Nature, Scope and Role of NGO's – Meaning, Definitions of Voluntarily agencies, Advantages and Disadvantages, Types of NGO's, Role of Voluntarily agencies, Classification, Important features of NGO's, Skill required for an NGO, Genesis, Growth and development of NGOs and Role of NGO's in India. Case studies <i>Key words- Understand the formation of NGO's.</i>	16 hrs.
2.0	Administration of NGO's: Policy Making in NGO, Membership, Composition of General Body and its power, Members, Functions and duties of the office bearers, Rights, Powers and Duties of the Governing Council. Implementation of NGO Programme and Projects, Evaluation of Projects, Project Formulation. Case studies <i>Keywords: - Application of concepts of administration to NGO activities</i>	16 hrs.
3.0	Financial Administration and Management of an NGOs: Introduction, Changing Social and Economic Scenario, Basic Eligibility for seeking grants from the Government or Foreign sources, Procedural Guidelines for Submission of Application, Procedural Guidelines for Selection, Funds, Release and Monitoring, Foreign Grants and Financial Management Maintenance of Accounts and Audit. <i>Keywords- Application of concepts of financial administration and management to NGO activities.</i>	16 hrs.
4.0	Tax laws and NGO's: What is charity? Income Tax Act 1961, Sources of Income of an NGO, Summary of Income tax Exemptions, Exemptions under Sections 11 and 12, Registration with the Commissioner of Income tax and auditing, Registration of NGO with Income Tax Commissioner, Rebate under section 80G, Rebate under section 35(1), Rebate under section 35 AC, Sales Tax liability for NGO's, TDS and NGO's service tax payable by NGO. <i>Key words- Understand and apply the concepts of Tax Laws to NGO's</i>	16 hrs.

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Formation and Management of NGOs: Non-governmental Organisations	Anita Abraham	Universal Law Publishing Co. Pvt Ltd., New Delhi.	Third Edition	2011
2.	Non-Governmental Organizations - Structures, Relevance and function	Snehlata Chandra	Kanishka Publishing Distributors, New Delhi.	Fourteenth	2007

RECOMMENDED BOOKS					
Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Administration and Management of NGOs - Text and case Studies.	Goel. S.L. Kumar R	Deep and Deep PVT Ltd., New Delhi.	ISBN-978-8176296014	2005

SECOND YEAR - SEMESTER – III

Course Title	MERGERS AND ACQUISITIONS						
Course Type	SOFT CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	03Hrs	C3	70 Marks	
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Overview of Mergers and Acquisitions
CO-2	Apply the Firm Valuation concepts and Approaches to Practical problems and Case studies.
CO-3	Analyze the pre and post – merger performance of companies.
CO-4	Apply the performance of cross-border merged or acquired entities and Case studies.

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate the overview of Mergers and Acquisitions	PSO-1	Understand
CLO-2	Apply and evaluate the Valuation concepts in a firm	PSO-5	Apply
CLO-3	Analyse the pre- and post-merger performance of companies.	PSO-5	Analyse

CLO-4	Evaluate the performance of cross-border concepts in a firm	PSO-5	Evaluate
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COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>An overview of Mergers and Acquisitions: Motives for and various forms of Mergers and Acquisitions. Theories of Mergers and Acquisitions. Case studies.</p> <p><i>Key words- Understand the overview of Mergers and Acquisitions</i></p>	8 hrs.
2.0	<p>Methods of Valuation of Firms: Approaches to Valuation- Role of Valuation- Discounted Cash Flow Model- Equity Valuation Model- Firm Valuation Model- Comparable Company Approach Option- Pricing Method- Chasing the Right Valuation Method. Practical problems and Case studies.</p> <p><i>Key words- Application of Valuation concepts and approaches</i></p>	18 hrs.
3.0	<p>Mergers and Acquisitions in India: Recent Mergers and Acquisitions in India. Future scenario. Evaluation of pre- merger and post-merger performance of merged or acquired entities. FEMA for cross-border acquisitions and valuations, SEBI regulations governing Mergers and Acquisitions in India. Case studies.</p> <p><i>Key words- Analyse the performance of pre- and post-merger entities</i></p>	20 hrs.
4.0	<p>International Mergers and Acquisitions: Motives for various forms of International Mergers and Acquisitions. Regulatory issues in cross-border Mergers and Acquisitions. Evaluation of pre- merger and post-merger performance of cross-border merged or acquired entities. Practical problems and Case studies</p> <p><i>Key words- Evaluation of pre-merger and post -merger performance of cross-border entities</i></p>	18 hrs.

Note: Course content involves 40% theory and 60% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
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1	Mergers and Acquisitions- Valuation, Leveraged Buyouts and Financing	Sheeba Kapil, Kanwal and Kapil	Wiley India Pvt. Ltd.	First	2016
2	Financial Management	Ravi M. Kishore	Taxman	Eighth	2016

RECOMMENDED BOOKS					
Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Mergers and Acquisitions- Theory and Practice	Prakash B. Yaragol, Basavaraj C. S	Kalyani	First	2015
2	Financial Markets, Institutions and Services	N.K Gupta, Monika Chopra	Ane Books Pvt., Ltd.,	Second	2010

SECOND YEAR - SEMESTER – III

Course Title	SUPPLY CHAIN MANAGEMENT						
Course Type	SOFT CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concept of strategic framework in building supply chain.
CO-2	Apply the supply chain network to case studies.
CO-3	Apply the concepts of Planning and Managing Inventories to case studies.
CO-4	Apply the concept of Pricing and Revenue Management of Supply Chain to case studies
CO-5	Understand and Apply the concepts of Information Technology

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate the concept strategic framework in building supply chain to a firm.	PSO-1	Understand
CLO-2	Apply the supply chain network in a firm.	PSO-5	Apply
CLO-3	Apply the Planning and Managing Inventories in a Supply Chain of the firm.	PSO-5	Apply
CLO-4	Apply the concept of Pricing and Revenue Management of Supply Chain in a firm	PSO-5	Apply
CLO-5	Apply the concepts of Information Technology in a supply chain.	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	<p>Building a strategic framework to analyse supply chain: What is supply chain, objective, decision phases, competitive and supply chain strategies, Financial measures of performance, framework for supply chain decisions, Facilities, Inventory, Transportation, Information, Sourcing, Pricing, Infrastructure and International Logistics. Case Studies.</p> <p><i>Key words- Understand the concept of strategic framework in building supply chain</i></p>	12 hrs.
2.0	<p>Designing Supply chain network: Factors affecting distribution network design, Role of Network design, factors influencing network designs, Models for Designing a Regional Network Configuration, Models for Identifying potential sites in a region, Models for Demand Allocation and Plant Location, Risk Management in Global supply chains. Case Studies.</p> <p><i>Key words- Apply the supply chain network</i></p>	12 hrs.
3.0	<p>Planning and Managing Inventories in a Supply Chain: Role of cycle inventory in a supply chain, Economies of scale to exploit fixed costs, Aggregating Multiple Products in a single order, Economies of scale to exploit quantity discounts and Short-term discounting: Trade promotions. Case Studies.</p> <p><i>Key words- Apply the concepts of Planning and Managing Inventories in a Supply Chain</i></p>	12 hrs.
3.1	<p>Pricing and Revenue Management in a Supply Chain: Role of Pricing and Revenue Management in a Supply chain, Differential pricing for Multiple Customer Segments, Dynamic Pricing and Overlooking for Perishable Assets, Discounting and Peak Pricing for seasonal Demand, Constructing Portfolio of Bulk contracts and Spot buying. Case Studies</p> <p><i>Key words- Apply the concept of Pricing and Revenue Management in a Supply Chain</i></p>	12 hrs.
4.0	<p>Information Technology in a Supply Chain: The Role of IT in a Supply chain, The Supply Chain IT Framework, The Future of IT in the Supply chain and Risk Management in IT. Case Studies.</p> <p><i>Key words-Apply the concepts of Information Technology in a supply chain.</i></p>	16 hrs.

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Supply chain management Strategy Planning and	Sunil Chopra and Dharam	Pearson Education,	Seventh edition	2019

	operation	Vir Kalra	New Delhi.		
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RECOMMENDED BOOKS					
Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Supply Chain Management for Competitive Advantage: Concepts and Cases	G. Raghuram, MM Srinivasan & N Rangaraj	Tata McGraw-Hill Education (India) Pvt Ltd.	ISBN 13: 97800702 21635	2008

LIST D- SOFT-CORE ABILITY ENHANCEMENT COURSES

1. Management Accounting: Marginal Costing and Decision Making- Paper- A
2. Business Taxation: Indirect Tax Law and Practice- Paper A
3. International Financial Management-Paper A
4. International Human Resource Management- Paper A

SECOND YEAR- SEMESTER-III

Course Title	MANAGEMENT ACCOUNTING- MARGINAL COSTING AND DECISION MAKING- PAPER A						
Course Type	SOFT CORE- ABILITY ENHANCEMENT	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	03Hrs	C3	70 Marks	
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Remember and apply absorption and marginal costing to practical problems and case studies.
CO-2	Remember and apply the techniques of Cost Volume Profit Analysis to Practical problems and Case studies
CO-3	Remember and apply the Marginal Costing & Managerial Decisions to Practical problems and Case studies
CO-4	Understand the concept of Value Analysis & Value Engineering to the case studies
CO-5	Understand the concept of Reporting to management to the case studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Apply and evaluate absorption and marginal costing methods in a firm	PSO-5	Apply
CLO-2	Apply and evaluate the techniques of Cost Volume Profit Analysis in a firm	PSO-5	Apply

CLO-3	Apply and evaluate the Marginal Costing & Managerial Decisions in a firm	PSO-5	Apply
CLO-4	Relate and rephrase the concept of Value Analysis & Value Engineering in a firm	PSO-1	Understand
CLO-5	Relate and rephrase the concept of Reporting to management in a firm	PSO-1	Understand

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Absorption Costing and Marginal Costing: Meaning and Definition- Advantages-Disadvantages-Differences between Absorption Costing and Marginal Costing-Preparation of income statements under Absorption and Marginal Costing.Features of Marginal Costing. Practical Problems and Case studies.</p> <p><i>Key words- Application of absorption and marginal costing methods</i></p>	12 hrs
2.0	<p>Cost Volume Profit Analysis: Meaning and Definition - Concepts, Contribution, Break Even Analysis– Factors - Multi-product Break Even Analysis - Assumptions Underlying Break Even Analysis - Limitations of Break-Even Analysis, Profit-Volume Ratio & its Uses - Profit Volume Graphs.Approaches of Break-Even Analysis in relation to cost &revenue. Practical Problems and Case studies</p> <p><i>Key words-Application of Cost Volume Profit Analysis</i></p>	18hrs
3.0	<p>Marginal Costing & Managerial Decisions: Profit Planning- Profitability Analysis under Constrained Conditions-Pricing Decision- Production Decision- Joint & By-product Decision- Distribution Cost Analysis. Make and Buy Decision Practical Problems and Case studies.</p> <p><i>Key words-Application of Marginal Costing & Managerial Decisions</i></p>	18 hrs
4.0	<p>Value Analysis & Value Engineering: Basic Concept of Value- Constitution of Value Analysis Team and Procedures Underlying Value Analysis -Case Studies</p> <p><i>Keywords- Understand the concept of Value Analysis & Value Engineering</i></p>	8hrs

- 4.1 Reporting to Management:** Objectives of Reporting - Types of Reports, General Principles of Reporting, Modes of Reporting - Reporting Needs of Different Management Levels- (Reports to the Board of Directors- Reports to Top Management- Reporting to top Divisional Management- Reports to Junior Management Level), Use of Reports by Management and Preparation of Reports - **Case Studies.**
Keywords- *Understand the concept of Reporting to management in a firm*

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of Publication
1.	Management Accounting Text and Cases	M.Y Khan, P.K Jain	McGraw Hill Education (India)	Seventh	2017
2.	Advanced Management Accounting; Text and Cases	Jawahar Lal	S Chand And Company Ltd	Fourth	2016
3.	Management accounting, Principles and Practice	Shashi K Gupta; Sharma R K	Kalyani Publishers	Thirteenth	2011
4.	Management Accounting	Bhattacharyya D	Pearson	First	2011

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Management Accounting	Gupta shashi K, Sharma R K, Gupta Anuj	Kalyani Publishers	First	2017

SECOND YEAR- SEMESTER-III

Course Title	BUSINESS TAXATION-INDIRECT TAX LAW AND PRACTICE- PAPER A						
Course Type	SOFT CORE- ABILITY ENHANCEMENT	Total Hours	64	Hours/ Week	04	Credits	04

Course Code		Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
			External	Duration	C3	03Hrs	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Remember and understand the concept and structure of GST.
CO-2	Understand and apply the concept of supply of goods and services.
CO-3	Apply the value of supply and input tax credit of business.
CO-4	Apply and Analyse the statutory provisions of customs and baggage laws.

MAPPING CLO'S WITH PSO'S AND CD'S

CLOs No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CDs
CLO-1	Remember and understand the meaning and features of GST and its implications for business.	PSO-1	Understand
CLO-2	Apply the concept of supply of goods and services to practical problems and case studies.	PSO-5	Apply
CLO-3	Apply the concept of value of supply and input tax credit in business	PSO-5	Apply
CLO-4	Apply the statutory provisions of customs duties and baggage rules to Case studies and practical	PSO-5	Apply

COURSE CONTENTS

Modules	Course Content	Duration
1.0	<p>Introduction: Meaning of Indirect Taxes-Constitutional provisions for Indirect Tax System- Structure--Types-Basics of GST-Salient features of GST- Structure of GST- Central GST-State/Union Territory GST- Integrated GST-benefits of GST-Challenges in introduction of GST- Case studies.</p> <p><i>Key Words: Understand the meaning and features of GST.</i></p>	9 hrs
2.0	<p>Supply of Goods: Concept of Supply- types of supply-scope of supply-activities to be treated of supply without consideration.</p>	4 hrs.

- 2.1 Composite and Mixed Supply:** Meaning-difference between composite and mixed supply. Time of supply- forward charge, continuous supply-reverse Charge mechanism- time of supply of services-forward charge, continuous supply-reverse charge mechanism- Case studies.
Key Words-Application of supply of goods and services. **16 hrs.**
- 3.0 Value of Supply:** Supply to unrelated person where price is sole consideration and price is not sole consideration-transaction values-GST rules (27-32). **10 hrs.**
- 3.1 Input Tax Credit:** introduction-types of inputs for a business-eligibility conditions for taking input tax credit- ITC on input service distributors- Payment of Taxes- Tax Invoice- Credit and Debit Notes- Filing of Returns- Scrutiny of Returns- Assessment under GST- GST Refund- - Problems on GST- Computation of Total Income and Tax Liability- Case studies.
Key Words: Application of value of supply and input tax credit in business. **15 hrs.**
- 4.0 Customs Laws: Statutory provisions:** Types of custom duties-valuation of imported goods under custom-calculation of assessable value for imported goods-calculation of custom duty payable. **5 hrs.**
- 4.1 Baggage:** Special provisions regarding Baggage- GFA applicable products- problems-Case studies.
Key Words: Application of statutory provisions of customs duties and baggage rules **5 hrs.**

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1	Goods and Services Tax	Ghousia Khatoon, Naveen Kumar C.M, Venkatesh S. N	Himalaya Publishing House	Second	2018
2	Goods and services tax with customs law	Srinivas K.R, Jayaprasad, D, Bhavani, M	Kalyani Publishers	First	2018
3	Indirect Tax Law and Practice	V.S Datey	Taxman	Thirty eighth	2017

RECOMMENDED BOOKS

1	GST Ready Reckoner	V.S Datey	Taxman Publications	Sixth	2018
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2	Indirect Tax Laws- GST, Customs and FTP	Dr. Vandana Bangar Dr. Yogendra Bangar	Aadhya Prakashan	Tweleve	2017
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SECOND YEAR- SEMESTER – III

Course Title	INTERNATIONAL FINANCIAL MANAGEMENT- PAPER A						
Course Type	SOFT CORE- ABILITY ENHANCEMENT	Total Hours	64	Hours/Week	04	Credits	04
Course Code		Evaluation	Internal	C1+C2 = 15+15		30 Marks	
			External	Duration	03 Hrs	C3	70 Marks
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concepts of International Financial Management
CO-2	Apply International Flow of Funds to case studies
CO-3	Apply Markets for foreign exchange and derivatives to Case studies
CO-4	Apply the techniques of Foreign Exchange Exposure to Case Studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase concepts of International Financial Management	PSO-1	Understand
CLO-2	Apply International Flow of Funds in a firm	PSO-5	Apply
CLO-3	Analyse the Markets for foreign exchange and derivatives in a firm	PSO-5	Apply
CLO-4	Apply the techniques of Foreign Exchange Exposure	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	Introduction to International Financial Management -MNC's the key participant in International Financial Functions, Nature, Scope, Domestic and IFM. Case Studies. <i>Key words- Understand the concepts of International Financial Management</i>	15hrs

2.0 International Flow of Funds- Balance of Payments, Developments in International Monetary System- Gold standard, Bretton Woods system, IMF solution for financial crisis and Exchange Rate mechanism.**Case Studies.** **15hrs**

Key words- Application of International Flow of Funds

3.0 Markets for foreign exchange and derivatives- Foreign exchange Market, Market for currency futures and options **Case Studies.** **18 hrs.**

Key words- Analysis of Markets for foreign exchange and derivatives

4.0 Foreign Exchange exposure- Foreign exchange rates, Nature, Measurement of Foreign exchange exposure and Management of Foreign exchange exposure.**Case Studies.** **16hrs**

Keywords- Understand and apply the techniques of Foreign Exchange Exposure

Note: Course content involves 50% Theory and 50% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	International Finance	Vincent Binoy	Kalyani Publishers	First	2014
2.	Multinational Financial Management	Shapir	Prentice-Hall of India	Tenth	2013
3.	International Finance	Buckly	Prentice-Hall of India	First	2012

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	International financial management	V. Sharan	Eastern Economy	Sixth	2012
2.	International financial management	V.S Somanath	I.K. International Publishing House Pvt Ltd.	First	2012

SECOND YEAR- SEMESTER- III

Course Title	INTERNATIONAL HUMAN RESOURCES MANAGEMENT-PAPER A							
Course Type	SOFT-CORE ABILITY ENHANCEMENT		Total Hours	64	Hours/Week	04	Credits	04
Course Code		Evaluation	Internal	C1+C2 = 15+15		30 Marks	100	

			External	Duration	03Hrs	C3	70 Marks	
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COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Overview of IHRM.
CO-2	Analyze the concepts of International Structure and strategy
CO-3	Apply the concept of Transfer of HR Practices in MNC's.
CO-4	Analyse the concepts of Cross Border Mergers and Acquisitions.

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase overview of international Human Resource Management.	PSO-1	Understand
CLO-2	Apply the International Structure and strategy in a firm	PSO-5	Apply
CLO-3	Apply the concept of Transfer of HR Practices in MNC's	PSO-5	Apply
CLO-4	Apply the concepts of Cross Border Mergers and Acquisitions in a firm.	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Overview of international Human Resource Management (IHRM): Globalization, national systems, multinational corporations, national employment systems and IHRM- Case Studies.</p> <p><i>Key words- Understand the overview of international Human Resource Management.</i></p>	16 hrs.
2.0	<p>International Structure and strategy-Defining an MNC, key influences on strategy and structure in MNC's, Global integration. Case Studies.</p> <p><i>Key words- Application of the International Structure and strategy</i></p>	15 hrs

3.0 Transfer of HR Practices in MNC's –introduction, diffusability of employment practices, hierarchy of economies and the diffusion of practices, characteristics and process of diffusion. **Case Studies**
Key Words- *Application of the concept of Transfer of HR Practices in MNC's* **17 hrs.**

4.0 Cross Border Mergers and Acquisitions-National orientation, restructuring, political dimension, cross border M&A's and organization learning. **Case Studies.** **10 hrs.**
Key words- *Application of concepts of Cross Border Mergers and Acquisitions in organizations*

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	International Human Resource Management- National Systems and Multinational Companies	Chris Rees and Tony Edwards	Pearson	Second	2017

LIST E- SOFT-CORE SKILL BASED COURSES

1. Computer Applications for Business- Excel Part A
2. Quantitative Techniques- Part A

SECOND YEAR - SEMESTER – III

Course Title	COMPUTER APPLICATIONS FOR BUSINESS- EXCEL PART A						
Course Type	SOFT CORE- SKILL BASED	Total Hours	32	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Data Modelling in Excel
CO-2	Remember and apply the Financial Management Excel Tools

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase Data Modelling in Excel	PSO-1	Understand
CLO-2	Apply the Financial Management Excel Tools in a firm.	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	Introduction to Excel- Data Modelling in Excel, Power pivot, Charts, Working with Functions, Instant data analysis <i>Key words- Understand the concepts of Data Modelling in Excel</i>	14hrs
2.0	Applications in Financial Management and Taxation: Using MS Excel to solve financial management problems- Present Value, Future Value, NPV etc. <i>Key words-Application of financial excel tools</i>	18 hrs.

Note: Course content involves 20% Theory and 80% Practical

COMPUTER LAB PRACTICALS

1. Introduction to Excel
2. Computation of Present value, future value, Net Present Value using MS Excel.

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Excel: Quick Start Guide from Beginner to Expert	William Fischer	Create space Independent Pub	ISBN- 978-1533137951	2016
2.	Building Financial Models with MS Excel: A Guide for Business Professionals	K Scott Proctor	Wiley India Edition	Second	2010

SECOND YEAR - SEMESTER – III

Course Title	QUANTITATIVE TECHNIQUES- PART A						
Course Type	SOFT CORE- SKILL BASED	Total Hours	32	Hours/Week	02	Credits	02
Course Code		Evaluation	Internal	C1+C2 = 15+15			30 Marks
	External		Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand and Apply the concepts involved in operation research and acknowledge the applications of operation research.
CO-2	Apply the knowledge in operation research in decision making and apply graphical and simplex methods of linear programming model.
CO-3	Apply the transportation and assignment models and problems in solving business decisions problems.

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Application of the acquired knowledge in operation research and acknowledge its applications	PSO-5	Apply
CLO-2	Application of Graphical and simplex methods of linear programming model in the process of making business decisions.	PSO-5	Apply
CLO-3	Application of transportation and assignment models towards optimal solutions for the solving business decisions.	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	<p>Basics of Operation Research and LPP</p> <p>Operation Research: Introduction- Scope, Phases Models in OR, Classification of models, Uses and Limitations, Operation Research in decision making.</p> <p>Linear Programming: Formulation of LP Problems (General and Matrix Form) Solving LPP by Graphical and Simplex Method. Practical Problems.</p> <p><i>Key Words- Application of concepts of operation research and linear programming problem.</i></p>	16 hrs.

2.0 Transportation and Assignment Models and Problem

16 hrs.

Transportation Problems: Mathematical formulation, Optimal solution through Northwest Corner Rule, Least Cost or Matrix Minima Method, Vogel’s Approximation Method, Optimality test through MODI method.

Assignment Models and Problems- Mathematical formulation, Difference between Transport and Assignment Problems, Hungarian Method Procedure, Unbalanced Assignment problem, Maximization in Assignment Problem through The Travelling Salesman Problem.

Key words- *Application of transportation assignment models and problems to solve business decisions*

Note: Course content involves 20% Theory and 80% problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Operations Research	Kalavathy S	Vikas Publishing House Pvt. Ltd New Delhi.	Fourth edition	2013
2.	Quantitative Techniques in Management	Vora ND	Tata McGraw-Hill India Ltd.	Third	2006

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Operation Research	J.K Sharma	Macmillan Publishers India Ltd.	Fourth	2009

SECOND YEAR-IV SEMESTER

Course Title	INTERNATIONAL ACCOUNTING						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	03Hrs	C3	70 Marks	
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the overview of International Accounting and Harmonization of Accounting Practices to Case studies.
CO-2	Remember and apply the Foreign Currency Transaction and Translation Techniques to Practical problems and Case studies
CO-3	Understand the concept of Consolidation of Financial statements to Case studies
CO-4	Remember and apply the Transfer Pricing to Practical problems and Case studies

CO-5	Understand the concept of Segment Reporting and International Financial Reporting to Case studies
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MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and Rephrase the overview of International Accounting and Harmonization of Accounting Practices in a firm	PSO-1	Understand
CLO-2	Apply and evaluate the Foreign Currency Transaction and Translation Techniques in a firm	PSO-5	Apply
CLO-3	Relate and rephrase the concept of Consolidation of Financial statements	PSO-1	Understand
CLO-4	Apply and evaluate the Transfer Pricing techniques in a firm	PSO-5	Apply
CLO-5	Relate and Rephrase the concept of Segment Reporting and International Financial Reporting	PSO-1	Understand

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	International Accounting: An Overview: Definition and scope of international accounting - Main causes of diversity in International Accounting - IAS- IFRS adoption or convergence in countries around the world - Case studies <i>Keywords- Understand the concepts of International Accounting</i>	8 hrs
1.1	Harmonization of Accounting Practices: Harmonization and Standardization. Institutional Efforts in Harmonization Case studies <i>Key Words- Understand the concepts of Harmonization of Accounting Practices</i>	5 hrs
2.0	Foreign Currency Transaction and Translation: An overview of foreign currency markets and exchange rates - Process of recording foreign/international transactions - Accounting for spot and forward foreign currency transactions. Foreign currency translation methods- current rate method, current/non-current method, monetary/non-monetary method and temporal method. Treatment of translation gains and losses Practical Problems and Case studies. <i>Keywords- Applications of Techniques of Foreign Currency Transaction and Translation</i>	15 hrs.

- 2.1 Consolidation of Financial statements:** Need for consolidation- IAS 27 and Consolidation- Indian Accounting Standard (AS 21) and Consolidation Indian Accounting Standard-AS 21 and Consolidation. Consolidation Techniques **Case Studies**
Keywords- Understand the concepts of Consolidation of Financial statements **6 hrs.**
- 3.0 Transfer Pricing:** Evolution - Meaning and objectives of transfer pricing - Transfer pricing method. Major stakeholders affected by transfer pricing policies **Practical Problems and Case studies**
Key words- Applications of the Techniques of Transfer Pricing **14 hrs.**
- 4.0 Segment Reporting and International Financial Reporting** **8 hrs.**
Segment Reporting: International GAAP on Segment Reporting - Difference between Business, Geographical, Reportable Segment - Disclosure requirements- Indian GAAP on Segment Reporting. Segment reporting in Practice **Case Studies**
Keywords- Understand the concepts of segment reporting
- 4.1 XBRL for International Financial Reporting:** Framework of Extensible business reporting language- IFRS taxonomy, adoption of XBRL in different countries around the world, XBRL adoption in India **Case studies.** **4 hrs.**
Keywords- Understand the concepts of XBRL international Financial reporting
- 4.2 International Financial Reporting:** Provision of International GAAP on interim reporting - IAS 34 on Interim Reporting - Disclosures in interim financial reporting - Indian GAAP on Interim Financial Reporting - SEBI guidelines on Interim Reporting and Disclosure, Interim Reporting in Practice **Case Studies** **4 hrs.**
Keywords- Understand the concepts of international Financial reporting

Note: Course content involves 40% Theory and 60% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	International Accounting	Shirin Rathore	Prentice-Hall of India	First	2009
2	International Accounting	Mehra Arun, Inderpal Singh, Parveen Kaur	Kalyani Publishers	First Reprint	2016

3	International Accounting	Mehra Arun, Popi Rajnish	Kalyani Publishers	Third	2017
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RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	International Financial standards	Mehra Arun, Khanna Ruchika	Kalyani Publishers	First	2016

SECOND YEAR-IV SEMESTER

Course Title	E- COMMERCE						
Course Type	HARD CORE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	C3	03Hrs	70 Marks	
							100

Course Objectives

CO No.	On completion of the course the student will be able to:
CO-1	Understand the significance and progress of e-commerce in India.
CO-2	Understand network infrastructure and benefits of internet in business.
CO-3	Analyse and evaluate business models, e-payments and e-marketing.
CO-4	Understand and Analyse e-security, risk management and consumer-oriented business.

MAPPING CLO'S WITH PSO'S AND CD'S

CLOs No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CDs
CLO-1	Understand major modes, significance and progress of e-commerce in India.	PSO-1	Understand
CLO-2	Understand network protocols and categories of networks in business.	PSO-1	Understand
CLO-3	Analyse e-commerce process models, e-cash types and benefits of e-marketing in business.	PSO-5	Analyse
CLO-4	Analyse e-security environment and consumer-oriented market in India.	PSO-5	Analyse
CLO-5	Analyse risk management, required changes in legal and regulatory environment for e-commerce.	PSO-5	Analyse

COURSE CONTENTS

Modules

Course Content

Duration

- 1.0 Introduction:** Definition of Electronic Commerce- Brief History - **14 hrs.**
 Growth of E- Commerce- Traditional Commerce Vs E-Commerce - Goals of E-Commerce - Significance of E-Commerce - Advantages and Disadvantages-Major modes of E-Commerce - Users of E-Commerce-Progress of E-Commerce in India - Case Study.
Key words: Understand the growth and significance of E-commerce.
- 2.0 Electronic Commerce infrastructure:** **13 hrs**
 Network infrastructure- Internet hierarchy. Basic blocks of E-Commerce - Networks layers and TCP/IP protocols - Network for Business - Categories of Networks - The advantages of Internet - World Wide Web – Hardware – Software - Server Operating System - Network Website. - Case Studies.
Key words: Understand the infrastructure of internet network.
- 3.0 E Commerce Process Models:** Introduction - Business Models - E- **5 hrs**
 Business models based on the relationship Transaction Parties – B2C, B2B, C2C, C2B.
Electronic Payment Systems: Electronic Payment Systems - Electronic Cash, Smart cards and mobile payments-e-cash-types of electronic money-web based money, digital wallet-risk in e-payment systems.
- 3.1 E-Marketing:** Online marketing-advantages and disadvantages-e- **2 hrs**
 advertising-internet marketing trends-technology enabled relationship management-e-branding and marketing strategies.
Key words: Analyse the business models, electronic payment systems and online marketing.
- 4.0 E-security:** security on the internet-e-business risk management issues- **12 hrs**
 information security environment in India.
Consumer oriented business: Consumer Market - One to one Marketing Consumer Demographics - Maintaining Loyalty - Gaining Acceptance - Online Catalogue - The Pilot Catalogue - A unique search engine.
Key words: Analyse e-security environment and consumer-oriented market in India.
- 4.1 Management of Risk:** Introduction - Introduction to Risk Management - **10 hrs**
 Disaster Recovery plans - Risk Management paradigm.
- 4.2 Management Challenges and opportunities:** New Business Model - **8 hrs**
 Required Changes in Business Processes - Channel Conflicts - Legal and Regulatory Environment for E Commerce, Cyber laws - Security and Privacy -Managerial Opportunities.
Key words: Analyse the e-business risk management issues, opportunities and consumer-oriented business.

Note: Course content involves 100% of theory.

REFERENCES

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1.	E-Commerce	P.T. Joseph, S.J.	PHI Learning Pvt. Ltd	Fifth	2019
2.	E-Commerce Concepts and Models	Murthy CSV	Himalaya Publishing House		2016

RECOMMENDED BOOKS

Sl. No	Title of the book	Authors	Publisher	Edition	Year of publication
1	E-Commerce	Kamleh K Bajaj and Debjani Nag,	Mc GrawHill Education	Second	2005

SECOND YEAR-IV SEMESTER

Course Title	PROJECT WORK						
Course Type	Hard Core- Theory	Total Hours	64	Hours/Week	04	Credits	04
Course Code		Evaluation	Internal	C1+C2 = 15+15		30 Marks	100
			External	Duration	03Hrs	C3	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Remember and apply the concepts of preparation of synopsis
CO-2	Remember and apply the concepts of Literature review and Methodology of Collecting data.
CO-3	Remember and apply the concepts studied under statistics in the I semester to analyse the data
CO-4	Remember and apply the concepts studied under Business Research Methods - SPSS studied in III semester in preparation of the content for final report

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Apply the concepts of preparation of synopsis in doing research proposal for future Projects	PSO-3	Apply
CLO-2	Apply the Literature reviews and Methodology of collecting data that helps in preparation for writing articles	PSO-3	Apply
CLO-3	Apply the statistical tools to interpret the data	PSO-3	Apply
CLO-4	Apply the Business Research methods to be followed while drafting a report	PSO-3	Apply
CLO-5	Applying the knowledge acquired in preparation project into writing research article from the project.	PSO-3	Apply

LIST F- SOFT-CORE ABILITY ENHANCEMENT COURSES

1. Management Accounting: Tools and Techniques of Control- Paper-B
2. Business Taxation: Corporate Tax and Planning- Paper B
3. International Financial Management-Paper B
4. International Human Resource Management-Paper B

SECOND YEAR-SEMESTER-IV

Course Title	MANAGEMENT ACCOUNTING- TOOLS AND TECHNIQUES OF CONTROL-PAPER B						
Course Type	SOFT-CORE ABILITY ENHANCEMENT	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Remember and apply the Budgetary Control techniques to Practical problems and Case studies
CO-2	Understand the concept of Standard Costing.
CO-3	Remember and apply the Variance Analyses to Practical problems and Case studies
CO-4	Understand the concept of Uniform Costing & Inter firm Comparisons

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Apply and evaluate the Budgetary Control techniques in a firm	PSO-5	Apply
CLO -2	Relate and rephrase the concept of Standard Costing.	PSO-1	Understand
CLO-3	Apply and evaluate the Variance Analyses in a firm	PSO-5	Apply
CLO-4	Relate and rephrase the concept of Uniform Costing & Inter firm Comparisons	PSO-5	Understand

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Budgetary Control: Objectives of Budgetary Control-Preparation of the Budget-Functional Budgets-Sales Budgets-Production Budget-Cost Budget-Plant Utilization Budget Capital Expenditure Budget-Selling & Distribution Cost Budget-Purchasing Budget & Cost Budget-The Master Budget-Operation of Budgetary Control-Flexible Budgetary Control-Zero-Base Budgeting- Practical problems and Case Studies.</p> <p><i>Keywords- Applications of budgetary control</i></p>	20 hrs
2.0	<p>Standard Costing: Objectives -Determination of Standards for Material-Labour-Direct Expenses & Overhead Costs-Variable and Fixed Costs, <i>Principles of Standard Costing -Case Studies</i></p> <p><i>Keywords- Understand the concept of standard costing</i></p>	7 hrs.
3.0	<p>Variance Analyses: Material, Labour, and Overhead Variances-sales & Profit Variances-Disposition of Variances-Standard Cost Accounting, Assessing the Significance of Standard Cost Variance. Practical problems and Case Studies.</p> <p><i>Keywords- Application of Variance analysis</i></p>	20 hrs.
4.0	<p>Uniform Costing & Inter firm Comparisons:</p> <p>Uniform Costing: Objectives - Purposes Underlying Uniform Costing - Development of Uniform Costing Relating to Materials - Labour Overhead Depreciation-Stores & Spare Parts-Work-in-progress and Incomplete Contracts</p> <p><i>Keywords- Understand the concepts of uniform costing</i></p>	8 hrs
4.1	<p>Inter firm Comparisons: Cost Auditor's Report-Application of Cost Audit Report Rules, 1963 - Sachar Committee's Report - Management Audit: Meaning & Definition - objectives – Criticisms - Types of Audits - Arguments for & Against Management Audit and Social Audit - Case Studies.</p> <p><i>Keywords- Understand the concepts of inter firm comparison</i></p>	9 hrs

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Management Accounting Text	M.Y Khan, P.K Jain	McGraw Hill	Seventh	2017

	and Cases		Education (India)		
2.	Advanced Management Accounting; Text and Cases	Jawahar Lal	S Chand And Company Ltd	Fourth	2016
3.	Management accounting, Principles and Practice	Shashi K Gupta; Sharma R K	Kalyani Publishers	Thirteenth	2011
4.	Management Accounting	Bhattacharyya D	Pearson	First	2011

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Management Accounting	Gupta shashi K, Sharma R K, Gupta Anuj	Kalyani Publishers	First	2017

SECOND YEAR- SEMESTER- IV

Course Title	CORPORATE TAX LAW AND PLANNING						
Course Type	SOFT-CORE ABILITY ENHANCEMENT	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	C3	03Hrs	70 Marks	
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the incidence of tax based on residential status of companies.
CO-2	Understand and apply the computation of taxable income of companies
CO-3	Apply the procedure for assessment of tax planning.
CO-4	Apply the procedure for filing and payment of income tax through online.

MAPPING CLO'S WITH PSO'S AND CD'S

CLOs No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CDs
CLO-1	Associate the types of companies, residential status of a company and incidence of tax.	PSO-1	Understand
CLO-2	Computation of taxable income of companies under different heads of income and minimum alternative tax.	PSO-5	Apply
CLO-3	Apply tax planning procedure for assessment such as tax avoidance, tax evasion, make or buy.	PSO-5	Analyse
CLO-4	Apply and analyse filing, preparation of form no. 16 and payment of income tax through online.	PSO-5	Apply

COURSE CONTENTS

Modules	Course Content	Duration
1.0	<p>Introduction- Definition of Company- types of Companies- Indian Company, Domestic Company, Foreign Company, Widely Held Company, Closely Held Company- Residential Status of a Company and Incidence of tax- An overview of Double Taxation Agreement- meaning and implications- case studies.</p> <p><i>Key Words: Understand the types of companies, residential status of a company and incidence of tax.</i></p>	6 hrs.
2.0	<p>Computation of Taxable income of companies- Computation of taxable income under different heads of income-House property, Profit and gain from business or profession, Capital gain and income other sources, carry forward and set off of losses in case of companies- Deduction from Gross Total income- Minimum Alternative Tax- case studies.</p> <p><i>Key Words: Computation of taxable income under different heads of income in companies and Minimum Alternative Tax</i></p>	24hrs
3.0	<p>Tax Planning- Procedure for assessment-Tax avoidance and tax evasion, Make or Buy, Own or Lease, Deduction of Tax at Source and remittance of tax, Advance payment of Tax, Tax returns, refunds appeals and revision.</p> <p><i>Key Words: Application of tax planning procedure for assessment, deduction of tax at source and remittance of tax.</i></p>	18hrs
4.0	<p>Payment of income tax-Tax deducted at source in online, Preparation and issue of FORM-16 and filing income tax through online.</p> <p><i>Key Words: Application of tax deducted at source and filing income tax through online.</i></p>	16 hrs.

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1	Direct Taxes and Tax Planning and Management	Dr. H.C Mehrothra Dr. S.P Goyal	Kalyani Publications.	Thirty-Eight	2018
2	Corporate Tax Planning and Management	Puri	Kalyani Publications.	Fifteenth	2018

RECOMMENDED BOOKS

1	Practical Income Tax	V.P Gaur, D.B Narang, Puja	Kalyani Publications.	Thirty third	2018
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		Gaur, Rajeev Puri			
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SECOND- SEMESTER – IV

Course Title	INTERNATIONAL FINANCIAL MANAGEMENT- PAPER B							
Course Type	SOFT CORE- ABILITY ENHANCEMENT	Total Hours	64	Hours/Week	04	Credits	04	
Course Code		Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
			External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concepts of International Investment decisions
CO-2	Apply international financing decisions to case studies
CO-3	Apply short-term funds to Case studies
CO-4	Understand the concepts of international accounting

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase concepts of International Investment decisions	PSO-1	Understand
CLO-2	Apply international financing decisions in a firm	PSO-5	Apply
CLO-3	Apply short-term funds in a firm	PSO-5	Apply
CLO-4	Relate and rephrase concepts of international accounting	PSO-1	Understand

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	International Investment decisions: FDI, International Capital Budgeting, Evaluation and management of political risk and international portfolio management. Case studies. <i>Key words- Understand and apply the concepts of International Investment decisions</i>	15hrs
2.0	International financing decisions- Overview of the international financial market, Multilateral Development bank, International Banking, International financial market instruments, financial swaps and management of interest rate risk Case Studies. <i>Key words- Application of international financing decisions</i>	15hrs

3.0 Management of short-term funds-International Working capital management foreign trade documentation, modes of payment in international trade, methods of trade financing and EXIM Bank. **Case Studies. 18 hrs.**

Key words- Application of short-term funds

4.0 Mescellaneous issues- International accounting-globalisation of accounting, consolidation of financial statements, accounting of foreign currency translation and accounting for inflationary trends. **Case Studies. 16hrs**

Keywords- Understand the concepts of international accounting

Note: Course content involves 60% Theory and 20% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	International Finance	Vincent Binoy	Kalyani Publishers	First	2014
2.	Multinational Financial Management	Shapir	Prentice-Hall of India	Tenth	2013
3.	International Finance	Buckly	Prentice-Hall of India	First	2012

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	International financial management	V. Sharan	Eastern Economy	Fifth	2009
2.	International financial management	V.S Somanath	I.K. International Publishing House Pvt Ltd.	First	2012

SECOND YEAR- SEMESTER- IV

Course Title								INTERNATIONAL HUMAN RESOURCES MANAGEMENT-PAPER B							
Course Type		SOFT-CORE ABILITY ENHANCEMENT		Total Hours	64	Hours/Week	04	Credits	04						
Course Code		Evaluation		Internal	C1+C2 = 15+15			30 Marks	100						
				External	Duration	03Hrs	C3	70 Marks							

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the outsourcing and human resource management.
CO-2	Analyze the process process of recruitment and selection
CO-3	Design the pay and compensation structure
CO-4	Apply CSR and migration to the case studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase outsourcing and human resource management	PSO-1	Understand
CLO-2	Apply the process of recruitment and selection in a firm	PSO-5	Apply
CLO-3	Apply the concepts of pay and compensation in a firm.	PSO-5	Apply
CLO-4	Apply the concepts of CSR and Migration	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Outsourcing and Human resource management: Introduction, conceptualizing outsourcing, employment restructuring, Coordination of HRM across organizational boundaries, outsourcing of HRM functions and international leadership development. Case Studies.</p> <p><i>Key words- Understand the Outsourcing and Human resource management</i></p>	16 hrs.
2.0	<p>Recruitment and selection of international managers-Concepts, criteria for recruitment,selection, diversity issues in international recruitment and selection. Case Studies.</p> <p><i>Key words- Application of the procedure of Recruitment and Selection</i></p>	15 hrs
3.0	<p>International pay and compensation:Factors influencing international compensation, pay strategy in MNC's and expatriate compensation. Case Studies</p> <p><i>Key Words- Application of the concept of International pay and compensation in a firm</i></p>	17 hrs.
4.0	<p>International Corporate social responsibility and migration: Concept of CSR, CSR in Multinational enterprise, international migration-dimensions and trends, impact of migration. Case Studies.</p> <p><i>Key words- Application of the concepts of CSR and migration in organizations</i></p>	10 hrs.

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	International Human Resource Management	Chris Rees and Tony Edwards	Pearson	Third	2017

LIST G-SOFT-CORE SKILL BASED COURSES

1. Computer Applications for Business- Tally ERP-9 with GST- Part B
2. Quantitative Techniques- Part B

SECOND YEAR - SEMESTER – IV

Course Title	COMPUTER APPLICATIONS FOR BUSINESS- TALLY ERP-9 WITH GST PARTB						
Course Type	SOFT CORE-SKILL BASED	Total Hours	32	Hours/Week	02	Credits	02
Course Code		Evaluation	Internal	C1+C2 = 15+15		30 Marks	100
			External	Duration	03Hrs	C3	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the features of Tally ERP
CO-2	Apply the Quick set of taxation before filing the tax returns.
CO-3	Understand the concept of DataManagement and Administration.
CO-4	Apply the features of Displayof financial reports
CO-5	Apply the concept of GST

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Set up the features related to the company and accounting practically.	PSO-5	Apply
CLO-2	Apply the indirect tax and pay roll features for a firm or company.	PSO-5	Apply
CLO-3	Set up the data management and administration for Audit purpose	PSO-5	Apply
CLO-4	Generate the reports of financial statements through Tally ERP	PSO-5	Apply
CLO-5	Apply the concepts of GST through Tally ERP	PSO-5	Apply

COURSE CONTENTS

Modules

Course Contents

Duration

- 1.0 Introduction:** Company Info Menu, Accounting Information, Inventory Information, Voucher Entry and Advanced Accounting Features. **4 hrs.**
Key words: *Set up the features related to the company and accounting.*
- 1.1 Taxation:** Quick Set up, Tax deducted at Source (TDS)&TCS, and Payroll features of Tally. **6hrs.**
Key words: *Application of the indirect tax and pay roll.*
- 2.0 Data Management and Administration:** Backup & Restore, split a company, export & Import of data, E-Capabilities (E-mail a report from tally. E.R.P9), Uploading the reports generated from Tally ERP-9, Tally ODBC, Inward connectivity, Security controls, Tally Audit Feature and Tally Vault. **6hrs.**
Key words: *Set up the data management and administration.*
- 2.1 Reports: Display financial statements** **8hrs.**
Display balance sheet: Configuring the balance sheet, integrate accounts with inventory, setting closing stock manually in the balance sheet with different stock valuation methods.
Display profit & loss A/c: configuring profit & loss A/c, income/expense statement instead of P&L)
Display trial balance: Configuring in trial balance
Display registers & ledgers: Display sales register, purchase register, cash book, bank book, journal register, day book, statement of accounts
Keywords: *Generate the reports of financial statements*
- 2.2 Introduction to GST-** Set up, Recording the purchases and sales returns, recording journal voucher for TDS, Tax credit, GSTR-1, Returns Summary Particulars. **8 hrs.**
Keywords: *Generate the reports of financial statements*

Note: Course content involves 100% Practical

COMPUTER LAB PRACTICALS

Completing accounting cycle using Tally ERP 9

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Computerised Accounting- Tally 9	Francis Princy	Kalyani	First	2014
2	Tally. ERP 9 Essentials	Tally Solutions Pvt. Ltd.	Tally Solutions Pvt. Ltd.	-	2009

SECOND YEAR - SEMESTER – IV

Course Title	QUANTITATIVE TECHNIQUES- PART B						
Course Type	SOFT CORE- SKILL BASED	Total Hours	32	Hours/Week	02	Credits	02
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	03Hrs	C3	70 Marks	
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand and apply the concept of inventory control and Queuing theory to solve the business decisions.
CO-2	Apply the decision analysis tools to solve the business decisions.

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Apply the concept of Inventory control and Queuing Theory towards solving business decisions.	PSO-5	Apply
CLO-2	Apply the decision analysis tools towards solving business decisions.	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	<p>Inventory Control and Queuing theory</p> <p>Inventory Control - Introduction, Reasons, types, Inventory Costs, Variables in Inventory problem, Other Factors and Deterministic Inventory model (Economic Order Quantity with Shortage and without shortages, Reorder level and Safety Stock). Practical Problems.</p> <p>Queuing theory- Introduction, Queuing System (The input, service mechanism, queue discipline, Customer's Behavior), Classification of Queueing Models- Birth and Death Model and Multiservice Model</p> <p><i>Keywords- Understand and apply the concept of Inventory management and EOQ to solve the business decision.</i></p>	16 hrs.
2.0	<p>Network Scheduling and Decision Theory</p> <p>Network Scheduling - Rules of Network Construction, Critical Path Method and PERT. Practical Problems</p> <p>Decision Theory- Introduction, Single-stage and Multistage Decision making and Decision tree. Practical Problems</p> <p><i>Key words- Application of decision analysis tools to solve the business decision.</i></p>	16 hrs.

Note: Course content involves 20% Theory and 80% problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Operation Research Theory and Applications	J.K Sharma	Macmillan Publishers India Ltd.	Fourth	2009
2.	Quantitative Techniques in Management	Vora ND	Tata McGraw-Hill India Ltd..	Fifth	2017

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Operations Research	Kalavathy S	Vikas Publishing House Pvt. Ltd.	Fourth edition	2013

INTERDISCIPLINARY COURSES OFFERED TO SISTER DEPARTMENT SEMESTER- II

1. Basics of Accounting
2. Direct Tax and Practice
3. Strategic Human Resources Management

FIRST YEAR - SEMESTER – II

Course Title	BASICS OF ACCOUNTING						
Course Type	SOFT CORE- INTERDISCIPLINARY	Total Hours	6 4	Hours/Week	04	Credits	04
Course Code		Evaluation	Internal	C1+C2 = 15+15		30 Marks	
	External		Duration	03 Hrs	C3	70 Marks	
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concepts and conventions of the accounting.
CO-2	Remember and apply the nature of accounts and passing the journal Entries and Ledger Accounts to Practical problems and Case studies.
CO-3	Remember and apply techniques in preparing the subsidiary books and concept of depreciation to practical problems and case studies.
CO-4	Remember and apply techniques in preparing final accounts to practical problems and case studies.

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's

CLO-1	Relate concepts and conventions of the accounting in a firm.	PSO-1	Understand
CLO-2	Apply and evaluate the nature of accounts and passing the journal Entries in a firm.	PSO-5	Apply
CLO-3	Apply and evaluate the Journal entry and Ledger Accounts in a firm.	PSO-5	Apply
CLO-4	Apply and evaluate the techniques of preparing the subsidiary books and concept of depreciation in a firm.	PSO-5	Apply
CLO-5	Apply and evaluate the techniques of preparing final accounts in a firm.	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	<p>Introduction to Accounting: Meaning and Definition of Accounting - General Accepted Accounting Principle - Concepts- Business entity concept- Money measurement concept - Dual aspect concept - Going concern concept -Cost concept, Accounting year concept, Matching concept and Realization concept. Conventions- Conservatism, Consistency, Materiality and Full disclosure -Basic Accounting Terms - Differences between Concepts and Conventions-Case Studies.</p> <p><i>Key Words: Understand the concepts and conventions of Accounting.</i></p>	10 hrs
2.0	<p>Journal Entry and Ledger Accounts: Types and Rules of Accounting- Real, Personal and Nominal - Meaning and Definition of Journal Entries - Rules of Journalizing - Posting of Journal Entries - Importance of Journal entries - Meaning and Definition of Ledger Accounts-Format of Ledger Accounts-Posting of Ledger Accounts -Difference between Journal and Ledger-Simple Problems and Case Studies.</p> <p><i>Key Words: Application of Journal and Ledger Accounts.</i></p>	16 hrs
3.0	<p>Subsidiary Books and Depreciation Account: Meaning, purchase, sales, purchase returns, sales returns, cash book. Types of Cash Book. Depreciation-meaning-causes of depreciation-straight line and written down value method. Simple Practical Problems and Case Studies.</p> <p><i>Key Words: Application of techniques of preparing the subsidiary books and concept of depreciation.</i></p>	10 hrs
4.0	<p>Final Accounts: Trial balance-meaning-format-simple problems. Trading Account - Meaning and Definition – Features – Purpose - Contents -Balances – Format. Adjusting and Closing entries. Simple Problems and Case Studies.</p>	8 hrs
4.1	<p>Profit and Loss Account: Meaning and Definition -Features – Contents – Balances – Format. Simple Practical Problems and Case Studies.</p>	8 hrs

- 4.2 Balance sheet: Meaning and Definition – Features - Contents or Classification of Assets and Liabilities - Method of Preparation – Format-Tally. Simple Practical Problems and Case Studies. 12 hrs**
Key Words: Application of Techniques of preparing final accounts.

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Accounting Theory	Pooja Agarwal and Monika Mittal	Kalyani Publishers	First	2015
2	Financial Accounting	R Narayanaswamy	PHI Learning Private Limited	Fifth	2014
3	Accounting-Text and Cases	Anthony Hawkins	McGraw Hill	Thirteenth	2011

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Basic Accounting	RajniSofat and PreetiHiro	PHI Learning Private Limited	Second	2010
2	Fundamentals of Accounting	Srinath K, Ganesha N K, Syed Rati Matheullah	Kalyani publisher	First	2013

FIRST YEAR -SEMESTER-II

Course Title	DIRECT TAX LAW AND PRACTICE						
Course Type	SOFT CORE-INTERDISCIPLINARY	Total Hours	64	Hours/Week	04	Credits	04
Course Code		Internal	C1+C2 = 15+15			30 Marks	100
	Evaluation	External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the basic concepts of Direct Tax.
CO-2	Apply and evaluate the computation of total income.
CO-3	Analyze the various deductions from Gross Total Income and Tax planning.
CO-4	Understand the procedure for assessment of tax.

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Understand the basic concepts of Direct tax, residential status of a company and incidence of tax.	PSO-5	Understand
CLO-2	Apply and analyze the computation of total income under different heads.	PSO-1	Apply
CLO-3	Analyse the deductions from total gross income and evaluate tax planning.	PSO-5	Analyse
CLO-4	Understand and apply procedure for tax assessment.	PSO-5	Understand

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	Introduction to Direct Tax: Definitions (S2)-Assessee, Assessment, Assessment year, Annual value, Business, Capital Assets, Income, person, Previous year transfer-meaning- Residential Status of a Company and Incidence of tax- An overview of Double Taxation Agreement- meaning and implications- Case Studies.	12hrs
2.0	Computation of Total Income: Computation of total income under different heads-salary, house property, profit and gain from business or profession, capital gain and income from other sources (simple problems), set-off and carry forward of losses (theory only)- Case Studies.	30 hrs
3.0	Deductions and Tax Planning: Deductions from Gross Total Income, Tax avoidance, tax evasion, Tax planning with reference to specific managerial decisions- Make or Buy, Own or Lease, Purchase by instalment or by Hire, Repair, Replace, Renewal or Renovation, shut down or continue- Case Studies.	14 hrs
4.0	Procedure for Assessment- Deduction of Tax at Source and remittance of tax, Advance payment of Tax, Tax returns, refunds appeal and revision, Duties and responsibilities of TDS officer, Preparation and issue of FORM-16 and FORM-C- case studies.	8 hrs

Note: Course content involves 60% Theory and 40% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Direct Taxes: Law and Practice	Dr. Vinod K. Singhania, Dr. Kapil Singhania	Taxman Publications.	Sixty-two	2019
2.	Direct Taxes	B.B Lal, N. Vashisht	I.K International Publishing House	Thirty	2012
3.	Direct Taxes	Dr.H.C. Mehrotra and Dr.S.P. Goyal,	Sahitya Bhawan Publications	Forty-one	2020

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Income Tax Law and Practice	V.P Gaur, D.B Narang, Puja Gaur, Rajeev Puri	Kalyani Publication s.	Forty-seven	2019
2	Corporate Tax	Dr. H.C. Mehrotra, Dr. S.P. Goyal	Sahitya Bhawan Publication s	Third	2019

FIRST YEAR - SEMESTER – II

Course Title	STRATEGIC HUMAN RESOURCES MANAGEMENT						
Course Type	SOFT CORE-INTERDISCIPLINARY	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concept, environment and technology of Strategic Human Resource Management
CO-2	Remember and apply the Strategic formulation and job analysis to Case studies
CO-3	Remember and apply the Strategic Human Resource Planning and Staffing, Training and Development, Performance Management and Compensation to Case studies
CO-4	Remember and apply the concepts of Employee Relations, Engagement, and Termination to Case studies
CO-5	Apply the Strategic HR Evaluation to case studies

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase concept, environment and technology of Strategic Human Resource Management	PSO-1	Understand
CLO-2	Apply the Strategic formulation and job analysis in a firm	PSO-5	Apply
CLO-3	Apply the Strategic Human Resource Planning and Staffing, Training and Development, Performance Management and Compensation in a firm	PSO-5	Apply
CLO-4	Relate and rephrase concept Employee Relations, Engagement, and Termination	PSO-1	Understand
CLO-5	Apply the Strategic HR Evaluation in a firm	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	<p>Concept of Strategic Human Resource Management: Models, Characteristics, Framework, Emerging HR Scenario. Case Studies. <i>Key words- Understand the concept of Strategic Human Resource Management</i></p>	6 hrs.
1.1	<p>Environment of Strategic Human Resource Management: Introduction, The Systems Concept, Business Environment and Strategic Human Resource Management, External Environmental Factors and Internal Environmental Factors. Case studies <i>Key words- Understand the business environment</i></p>	6 hrs.
1.2	<p>Technology and Human Resource Management: Technological Environment, Trends in the Nature of Work, IT and HRM, Impact on HR Sub-Systems, Impact on HR Culture and Structure, Challenges and Opportunities, Social Media and HR, Big Data, and HR Case studies <i>Key words- Understand the Technology and HR Subsystems</i></p>	6 hrs.
2.0	<p>Strategy Formulation and HRM: Strategic Management Process, Importance of Human Resources to Strategy, Integration of Strategy and HRM, Strategy Formulation and Planning and Typology of Integrated HR Systems. Case studies <i>Key words- Application of Strategy formulation</i></p>	6 hrs.
2.1	<p>Workflow Analysis and Strategic Job Analysis: Future of Work and Talent Management, Workflow Analysis, Job Design, Job Redesign, and Job Analysis, Understanding Job Analysis, Strategic Job Analysis, Strategic Job Analysis and Dejobbing and Competency Profiling and Strategic Job Modelling. Case studies <i>Key words- Application of Strategic Job Analysis</i></p>	6 hrs.

- 3.0 Strategic Human Resource Planning and Staffing:** Strategic Human Resources Planning (SHRP), SHRP Process, Strategic Staffing, Strategic Recruitment, Strategic Recruitment and Realistic Job Preview, Strategic Selection, The Selection Mechanism and Placement and Induction. **Case studies**
Key words- Application of Strategic Human Resource Planning and Staffing **8hrs**
- 3.1 Strategic Training and Development:** From Training to Learning and Organizational Learning, The Learning Framework, Learning and Knowledge Management, The ADDIE Model, The Employee Learning Matrix, Unlearning and Relearning, Career Planning and Development and Promotions and Succession Planning. **Case studies**
Key words- Application of Strategic Training and Development **8 hrs.**
- 3.2 Performance Management and Compensation:** Weaknesses of Performance Appraisal System, Performance Appraisal to Performance Management, Appraisal Feedback and Counselling, Potential Appraisal, Compensation and Rewards, Traditional Compensation System, Strategic Compensation, Executive Compensation and Designing an Effective Compensation Strategy. **Case studies**
Key words- Application of Performance Management and Compensation **6hrs.**
- 3.3 Employee Relations, Engagement, and Termination:** Employee Relations, Trade Unionism, Collective Bargaining, Employee Participation in Management, Employee Engagement, Employee Retention and Termination. **Case studies**
Key words- Understand the concepts of Employee Relations, Engagement, and Termination **6hrs**
- 4.0 Strategic HR Evaluation:** Measuring HRM, Approaches to HRM Evaluation, Evaluating HR Subsystems, Evaluating the HR System, Strategic HR Evaluation, Challenges and HR Analytics. **Case studies**
Key words- Application of Strategic HR Evaluation **6 hrs.**

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Strategic Human Resource Management, Text and Cases	Feza Tabassum Azmi	Cambridge University Press	First	2019

SEMESTER WISE OPEN ELECTIVE COURSES OFFERED TO UNRELATED DEPARTMENT SEMESTER- II

- Basics of Accounting
- Entrepreneurship and Business Planning

FIRST YEAR - SEMESTER – II

Course Title	BASICS OF ACCOUNTING						
Course Type	SOFT CORE-OPEN	Total Hours	32	Hours/Week	02	Credits	02

ELECTIVE								
Course Code		Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
			External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concepts and conventions of the accounting.
CO-2	Remember and apply the nature of accounts and passing the journal Entries and Ledger Accounts to Practical problems and Case studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate concepts and conventions of the accounting in a firm	PSO-1	Understand
CLO-2	Apply and evaluate the nature of accounts and passing the journal Entries in a firm	PSO-5	Apply
CLO-3	Apply and evaluate the passing the entries of Ledger Accounts in a firm	PSO-5	Apply

COURSE CONTENTS

Modules

Course Contents

Duration

- 1.0 Accounting Concepts and Conventions:** Meaning and Definition of Accounting - General Accepted Accounting Principle - Concepts-Business entity concept- Money measurement concept - Dual aspect concept - Going concern concept -Cost concept, Accounting year concept, Matching concept and Realization concept. Conventions- Conservatism, Consistency, Materiality and Full disclosure -Basic Accounting Terms - Differences between Concepts and Conventions-**Case Studies**
Key Words- Understand the concepts and conventions
- 2.0 Nature of Accounts and Passing Journal Entries and Ledger Accounts:** Types of Accounts and Rules-Real, Personal and Nominal - Meaning and Definition of Journal Entries - Rules of Journalizing - Posting of Journal Entries - Importance of Journal entries - Meaning and Definition of Ledger Accounts-Format of Ledger Accounts-Posting of Ledger Accounts -Difference between Journal and Ledger-**Simple Practical Problems and Case Studies.**
Key words-Applications of Journal and Ledger Accounts

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Accounting Theory	Pooja Agarwal and Monika	Kalyani Publishers	First	2015

		Mittal			
2	Financial Accounting	R Narayanaswamy	PHI Learning Private Limited	Fifth	2014
3	Accounting- Text and Cases	Anthony Hawkins	McGraw Hill	Thirteenth	2011

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
	Fundamentals of Accounting	Srinath K, Ganesha N K, Syed Rati Matheullah	Kalyani publisher	First	2013
2	Basic Accounting	RajniSofat and PreetiHiro	PHI Learning Private Limited	Second	2010

FIRST YEAR - SEMESTER – II

Course Title	ENTREPRENEURSHIP AND BUSINESS PLANNING						
Course Type	SOFT CORE- OPEN ELECTIVE	Total Hours	32	Hours/Week	02	Credits	02
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	03Hrs	C3	70 Marks	100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concept of entrepreneurship and entrepreneurial skills
CO-2	Remember and apply the Business and Environment, Market Survey Techniques, Business Plan, Business Opportunities and Start-up Policy to the case studies
CO-3	Remember and apply the Institutional support to the Case studies

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Recognize the concept of entrepreneurship and the skills of an entrepreneur.	PSO-5	Understand
CLO-2	Appraise the feasibility of setting up business	PSO-5	Analyse
CLO-3	Explain the policies, incentives and subsidy provided by the Central and State Government of India.	PSO-5	Understand

COURSE CONTENTS

Modules

Proposed Course Content

Duration

- 1.0 Introduction to Entrepreneurship** **12 hrs.**
- Entrepreneurship Essentials-** Concepts and Overview of Entrepreneurship Evolution and Growth of Entrepreneurship in India and Role of Entrepreneurship in Economic Development
- Theories and Models of Entrepreneurship-** Framework of Entrepreneurship Theories, Models of Entrepreneurship and Emerging Models of Corporate Entrepreneurship
- Dimensions of Entrepreneurship-** Entrepreneurial Culture, Entrepreneurial Society, Women Entrepreneurship and Rural Entrepreneurship
- Emerging Trends and Social Entrepreneurship-** Emerging Trends in Entrepreneurship Development, Entrepreneurial Potential and Potential Entrepreneur. Evaluation of Social Entrepreneurship in India **Case Studies**
- Keywords- Understand the concept of entrepreneurship*
- 1.1 Development of Entrepreneurial Skills** **5 hrs.**
- Entrepreneurial Motivation:** Entrepreneurship and Indian Social System, Entrepreneurial Characteristics and Skills and Entrepreneurial Motivation and Need for Achievement
- Goal Setting and Problem Solving-** Building New Identity, Goal Setting and Creativity and Problem-Solving **Case Studies**
- Keywords- Understand the development skills in entrepreneurship*
- 2.0 Business Opportunity Identification** **9 hrs.**
- Business and Environment-** Introduction to Business and its Environment, Environmental Scanning and Analysis, Challenges of New Venture Strategies and Sources of Finance and Problems. **Case Studies**
- Market Survey Techniques** - Market Assessment: Tools and Techniques, Methods of Market Survey and Sources of Market Information and Presentation of Market Survey Report. **Case Studies**
- Business Plan and Project** - Business Plan Preparation and Project Financing, Market Feasibility, Technical Feasibility and Financial Viability and Project Report Preparation. **Case Studies**
- Business Opportunities and Start-up Policy-** Business Opportunities in Karnataka and Industrial Policy of the State. Business Incubation Centres and Start-up Policy Framework and Incentives, MSME Act. **Case studies**
- Keywords-Analyse the identification of business opportunity and feasibility*

2.1 Institutional Support System

6 hrs.

Support System for Entrepreneurs- Sources of Finance, Venture Capital and Strategic Support System for Business **Case Studies**

Institutional Assistance and Support- Role of Commercial Banks and Institutional Assistance for Small Enterprises. **Case Studies**

Marketing Support for Entrepreneurs-Marketing Institutions and Assistance, Export Houses and Trading Houses. **Case Studies**

Role of E-commerce in Business - E-commerce: Concept and Overview Opportunities and Problems in E-commerce. Incentives for MSME in the past two years, Recent Trends and Advancement in E-commerce **Case studies**

Keywords- Understand the institutional support system

Note: Course content involves 100% theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Entrepreneurial Development	S.S. Khanka	S. Chand Publishing,	Fourth	2006

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Dynamics of Entrepreneurial Development and Management-	Vasant Desai	Himalaya Publishing House		2009

SEMESTER WISE OPEN ELECTIVE COURSES OFFERED TO UNRELATED DEPARTMENT

SEMESTER-III

1. Advance Accounting
2. Personality Development

SECOND YEAR - SEMESTER – III

Course Title	ADVANCE ACCOUNTING						
Course Type	SOFT CORE- OPEN ELECTIVE	Total Hours	32	Hours/Week	02	Credits	02
Course Code		Evaluation	Internal	C1+C2 = 15+15		30 Marks	
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Remember and apply techniques of preparing the subsidiary books and concept of depreciation to practical problems and case studies
CO-2	Remember and apply techniques of prepare final accounts to practical problems and case studies

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Apply and evaluate the techniques of preparing the subsidiary books and concept of depreciation in a firm	PSO-5	Apply
CLO-2	Apply and evaluate the techniques of preparing final accounts in a firm	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Contents	Duration
1.0	<p>Subsidiary Books and Depreciation: Meaning, purchase, sales, purchase returns, sales returns, cash book. Types of Cash Book. Depreciation-meaning-causes of depreciation-simple problems on straight line and written down value method. Simple Practical Problems and Case Studies <i>Keywords- Application of techniques of preparing the subsidiary books and concept of depreciation</i></p>	10 hrs
2.0	<p>Final Accounts: Trial balance-meaning-format-simple problems. Trading Account - Meaning and Definition – Features – Purpose - Contents -Balances – Format. Adjusting and Closing entries. Simple Practical Problems and Case Studies <i>Keywords- Techniques of preparing final accounts</i></p>	6 hrs
2.1	<p>Profit and Loss Account: Meaning and Definition -Features – Contents – Balances – Format. Simple Problems and Case Studies</p>	8 hrs
2.2	<p>Balance sheet: Meaning and Definition – Features - Contents or Classification of Assets and Liabilities - Method of Preparation – Format. Simple Practical Problems and Case Studies</p>	8 hrs

Note: Course content involves 20% Theory and 80% Problems

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Accounting Theory	Pooja Agarwal and Monika Mittal	Kalyani Publishers	First	2015
2	Financial Accounting	R Narayanaswamy	PHI Learning Private Limited	Fifth	2014
3	Accounting-Text and Cases	Anthony Hawkins	McGraw Hill	Thirteenth	2011

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Fundamentals of Accounting	Srinath K, Ganesha N K,	Kalyani publisher	First	2013

		Syed Rati Matheullah			
2.	Basic Accounting	RajniSofat PreetiHiro	and	PHI Learning Private Limited	Second 2010

SECOND YEAR - SEMESTER – III

Course Title	PERSONALITY DEVELOPMENT						
Course Type	SOFT CORE- OPEN ELECTIVE	Total Hours	32	Hours/Week	02	Credits	02
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	03Hrs	C3	70 Marks	
							100

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the Nature of individual behavior, personality, motivation and its theories.
CO-2	Remember and apply the communication strategies to real time situations.
CO-3	Remember and apply the skills to boost self-esteem and confidence
CO-4	Remember and apply the techniques of developing personality by integration between individual and organizational behavior support to real time situation and case studies.
CO-5	Remember and apply tactics of managing stress, conflict and time.

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Relate and rephrase nature of individual behaviour and motivation	PSO-1	Understand
CLO-2	Apply the concepts to overcome barriers to communication	PSO-5	Apply
CLO-3	Apply skills to enhance self-esteem	PSO-5	Apply
CLO-4	Apply the techniques of integration between individual and organisation behaviour	PSO-5	Apply
CLO-5	Analyse and apply the concepts of stress management, team building, time and conflict management.	PSO-5	Apply

COURSE CONTENTS

Modules	Course Contents	Duration
1.0	Introduction: Behavior, model of behavior, causation in behavior, individual differences. Attitudes, Perception, Learning. Basics of Personality - Human growth and Behavior - Theories in Personality - Motivation – Theories of Motivation – Maslow's Need hierarchy theory, Theory X and Theory Y. Preparation of self-introduction - Case Studies. <i>Key words- Understand the nature of individual behavior and motivation and theories</i>	8 hrs.

- 1.1 Communication skills and Personality Development: 8 hrs.**
 Communication - definition, meaning. Process of communication. Communication barriers and overcoming these barriers, requirements of effective communication. Listening, Building self- esteem and self-confidence. Inter- personal communication – working on attitude i.e., aggressive, assertive and submissive- **Case Studies.**
Key words- Understand and apply skills to communication
- 2.0 Techniques in Personality development I: Groups- formal and informal, Leadership Skills - Team Building and public speaking - Body Language - Self-confidence - Goal setting - Time Management and effective planning -Case Studies. 8 hrs**
Key words- Application of the concepts of time management, leadership skills in team building and public speaking
- 2.1 Techniques in Personality Development II: Stress Management- causes, impact and managing stress - concentration techniques. Conflict management. Time management- concept – importance & need – steps towards better time management. Case Studies 8 hrs.**
Key Words- Analysis of managing stress and conflict at different levels

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Organisational Behaviour	Gupta Shashi K Joshi Rosy	Kalyani	Tenth	2017
2.	Human Resource Management	Gupta Shashi K Joshi Rosy	Kalyani	First Reprint	2015

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Organizational Behaviour	K. Ashwathappa	Himalaya Publishing House	Twelfth	2016

CERTIFICATE COURSE OFFERED

1. Banking and Economics
2. Numeric and Reasoning Ability
3. Export and Import Management

FIRST YEAR - SEMESTER – II

Course Title	BANKING AND ECONOMICS						
Course Type	SOFT CORE- CERTIFICATE COURSE	Total Hours	32	Hours/Week	02	Credits	02

Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concept of Banking Functions and latest developments in Banking
CO-2	Understand the basic and latest developments of economics
CO-3	Remember and understand various avenues of investments and different types of financial markets and institutions

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Recognize the concept of Banking Functions and latest developments in Banking	PSO-1	Understand
CLO-2	Recognize the basics and latest developments of economics	PSO-1	Understand
CLO-3	Apply and evaluate various avenues of investments and different types of financial markets and institutions	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1	<p>Banking and Economics Banking functions- Functions of RBI, Role of E-Banking and its services. Economic system- Industrial Policies, Monetary Policies, Inflation, Deflation, Business cycle, Balance of trade, Balance of payment, Types of demand and supply. Market Structure and Price decisions, perfect competition- monopoly, oligopoly and monopolistic competition. Case Studies <i>Keywords- Understand the latest developments in Banking and Economics</i></p>	16 hrs.
2	<p>Investment Investment avenues, Money Market, Capital Market, Stock exchanges, Financial regulatory bodies, fiscal policy, Monetary Policy and taxation policy. Recent development in Taxes and Duties. Case Studies <i>Keywords- Understand various avenues of investments and different types of financial markets and institutions</i> Note: Course content involves 100% theory</p>	16 hrs.

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1.	Dr. Sanjay Kumar	UGC NET: Economics (Paper-II)	Ramesh Publishing House		2020

FIRST YEAR - SEMESTER – II

Course Title	NUMERICAL AND REASONING ABILITY						
Course Type	SOFT CORE- CERTIFICATE COURSE	Total Hours	32	Hours/Week	02	Credits	02
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	
		External	Duration	03Hrs	C3	70 Marks	
							100

COURSE OBJECTIVES

Co No.	Course Objectives
CO-1	Applications of the concepts of numerical ability problems
CO-2	Applications of the concepts of verbal reasoning related problems

MAPPING CLO'S WITH PSO's AND CD's

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Apply the concepts of numerical ability problems	PSO-5	Apply
CLO-2	Apply the concepts of verbal reasoning related problems	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1	Numerical Ability: Fraction, Time & Distance, Ratio, Proportion and Percentage, Profit and Loss, Interest and Discounting, and Averages. <i>Keywords- Applications of the concepts of numerical ability problems</i>	16 hrs.
2	Reasoning ability: Reasoning ability, Direction, blood relation, English comprehensive, spot error, articles, preposition, essay writing. <i>Keywords- Applications of the concepts of verbal reasoning related problems</i>	16 hrs.

Note: Course content involves 50% theory and 50% Practical

REFERENCES

Sl. No	Title of the book	Author	Publisher	Year of publication
1	UGC NET/ SET (JRF and LS) Commerce	Vineet Kaushik	Arihant Publications	2018
2	UGC NET PAPER-1 Study Material for Mathematical, logical Reasoning and Data Interpretation	Disha Experts	Disha Publication	2020

SECOND YEAR - SEMESTER – III

Course Title	EXPORT AND IMPORT MANAGEMENT						
Course Type	SOFT CORE-CERTIFICATE COURSE	Total Hours	64	Hours/Week	04	Credits	04
Course Code	Evaluation	Internal	C1+C2 = 15+15			30 Marks	100
		External	Duration	03Hrs	C3	70 Marks	

COURSE OBJECTIVES

CO No.	Course Objectives
CO-1	Understand the concepts export and import environment
CO-2	Apply the knowledge for the Export and Import Procedures and Documentation to Case studies.
CO-3	Apply the knowledge acquired in Financing the exports to Case studies.
CO-4	Apply the basic concepts of custom tariff for exports to case studies.

MAPPING CLO'S WITH PSO'S AND CD'S

CLO No.	Course Learning Outcomes On completion of the course the student will learn to	PSOs Addressed	CD's
CLO-1	Understand the acquired knowledge in the concepts export and import policies.	PSO-5	Understand
CLO-2	Apply the procedure and documentation of export and import	PSO-5	Apply
CLO-3	Implement the concepts of financing the exports and export incentives.	PSO-5	Apply
CLO-4	Apply the concepts of tariff and tax on exports.	PSO-5	Apply

COURSE CONTENTS

Modules	Proposed Course Content	Duration
1.0	Understanding the export and import environment Export Import policy of India, Advance license and special imprest Licence, EPCGS, Export and Trading Houses. Case Studies <i>Key words- Understanding the concepts of export and import environment</i>	10 hrs.
2.0	Export and Import Procedures and Documentation Procedures for Import and Export, Procedure for Customs and Clearance of Imported and Exported Goods, Shipment of Cargo and Clearance, Exports by Air or Post Parcel. Steps involved in Exports and Imports Documentation. Case Studies <i>Key words- Application of Processing and documentation concepts on Export and Import</i>	22 hrs.
3.0	Financing the exports and Procedures for Availing different export incentives Letter of Credit, Export Finance, ECGC, FEMA and Need for Procedural Formalities. Case Studies <i>Key words- Application of concepts financing the exports and export incentives</i>	16 hrs.

4.0 Tariffs and Tax on Export**16 hrs.**

Customs tariff, Application of Income tax and Sales tax on exporting Companies or firms. Accounting for exports and imports. Case Studies

Keywords- Application of Tariffs and Tax on Export

Note: Course content involves 100% Theory

REFERENCES

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Export – Import and Logistics Management	Usha Kiran Rai	PHI learning Pvt Ltd	Second	2010
2	Hand book of Export Import Procedures	Ministry of Commerce	Government of India	-	-

RECOMMENDED BOOKS

Sl. No	Title of the book	Author	Publisher	Edition	Year of publication
1	Export Import Management (Practical Workbook)	Ajay Pathak	Edu creation Publishing.	ISBN-9789385247392	-

E BOOKS FOR REFERENCE

Sl.No	Semester	Course Title	E-book links
1.	First	Corporate Accounting	<p>1. https://www.amazon.in/CORPORATE-ACCOUNTING-V-K-GOYAL-ebook/dp/B015DY3IKG/ref=sr_1_3?dchild=1&keywords=Corporate+Accounting&qid=1603029271&s=digital-text&sr=1-3</p> <p>2. https://www.amazon.in/Fundamentals-Advanced-Accounting-Company-Accounts-ebook/dp/B00QUYL4QO/ref=sr_1_5?dchild=1&keywords=Advanced+Accountancy-II&qid=1603032513&s=digital-text&sr=1-5</p>
2.		Business Ethics and Corporate Social Responsibility	<p>1. https://www.amazon.in/Corporate-Governance-Principles-Policies-Practices-ebook/dp/B00AE3T6OE/ref=sr_1_3?dchild=1&keywords=corporate+governance&qid=1603018980&s=digital-text&sr=1-3</p> <p>2. https://www.amazon.in/Business-Ethics-Corporate-Governance-Fernando-ebook/dp/B00BIZS38W/ref=sr_1_3?dchild=1&keywords=business+ethics+and+corporate+governance&qid=1603019095&s=digital-text&sr=1-3</p>

3.		Financial Management	1. https://www.amazon.in/Financial-Management-Prasanna-Chandra-ebook/dp/B07VDFCTMY/ref=sr_1_3?crid=1MG841FCKNXRQ&dchild=1&keywords=financial+management&qid=1603031662&s=digital-text&prefix=financial%2Cdigital-text%2C965&sr=1-3 2. https://bookboon.com/premium/books/corporate-finance 3. https://bookboon.com/premium/books/corporate-finance-part-i 4. https://bookboon.com/premium/books/corporate-finance-part-ii
4.		Marketing Management	https://www.amazon.in/Marketing-Management-Concepts-Cases-Trends-ebook/dp/B089DMCHDR/ref=sr_1_7?dchild=1&keywords=Marketing+Management&qid=1603031754&s=digital-text&sr=1-7
5.		Statistics for Business Decisions	https://www.amazon.in/Business-Statistics-4th-J-K-Sharma-ebook/dp/B00UN5KUD4/ref=sr_1_5?dchild=1&keywords=Statistics+for+Business+Decisions&qid=1603029635&s=digital-text&sr=1-5
6.		Business Policy and Environment	https://www.amazon.in/Business-Strategic-Management-Sharmila-Senthilkumar-ebook/dp/B06XKHRNXS/ref=sr_1_4?dchild=1&keywords=Business+Policy+and+Environment&qid=1603031895&s=digital-text&sr=1-4
7.		Strategic Management	https://www.amazon.in/Strategic-Management-Text-Cases-Gupta-ebook/dp/B06XKTVGZD/ref=sr_1_6?dchild=1&keywords=Strategic+Management&qid=1603029799&s=digital-text&sr=1-6
8.		Cost System and Cost Control	https://www.amazon.in/Cost-Accounting-Text-Problems-Texts-ebook/dp/B00QUYL414/ref=sr_1_1?dchild=1&keywords=cost+accounting+text+and+problems%3A+text+and+problems&qid=1603032885&s=digital-text&sr=1-1
9.	Second	Financial Markets and Services	https://www.amazon.in/FINANCIAL-MARKETS-INSTITUTIONS-SERVICES-SANDEEP-ebook/dp/B07NPFHPCX/ref=sr_1_1?dchild=1&keywords=Financial+Markets%2C+Institutions+and+Services&qid=1603033068&s=digital-text&sr=1-1
10.		Business Research Methodology	https://www.amazon.in/RESEARCH-METHODOLOGY-CONCEPTS-CASES-2ND-ebook/dp/B06XKKZYG3/ref=sr_1_1?dchild=1&keywords=Business+Research+Methodology&qid=1603033041&s=digital-text&sr=1-1
11.		Human Resource Management	https://bookboon.com/premium/books/human-resource-management
12.		Retail Management	https://www.amazon.in/Retailing-Management-Cases-Swapna-Pradhan-ebook/dp/B0789CQP6D/ref=sr_1_1?dchild=1&keywords

			ds=Retailing+Management+Text+and+Cases&qid=1603033142&s=digital-text&sr=1-1
13.		Customer Relationship Management	https://www.amazon.in/Customer-Relationship-Management-Concepts-Cases-ebook/dp/B00K7YQHY2/ref=sr_1_3?dchild=1&keywords=Customer+Relationship+Management&qid=1603033231&s=digital-text&sr=1-3
14.		Basics of Accounting	https://www.amazon.in/Basic-Accounting-step-step-accountancy-ebook/dp/B0118WUCE2/ref=sr_1_3?dchild=1&keywords=Basic+Accounting&qid=1603034608&s=digital-text&sr=1-3
15.		Strategic Human Resource Management	https://www.amazon.in/GST-Goods-Services-Handbook-concepts-ebook/dp/B07KVB3TH8/ref=sr_1_7?crid=1FP2JXM5XLU7D&dchild=1&keywords=goods+and+services+tax&qid=1603033911&s=digital-text&sprefix=FGoods+and+Services+Tax%2Cdigital-text%2C957&sr=1-7
16.		Entrepreneurship and Business Planning	1. https://www.amazon.in/Entrepreneurship-Development-SANGEETA-SHARMA-ebook/dp/B01M0S9ZUT/ref=sr_1_2?dchild=1&keywords=entrepreneurship+development&qid=1603019207&s=digital-text&sr=1-2 2. https://bookboon.com/premium/books/raising-business-finance-for-entrepreneurs-part-ii
18.	Third	International Business	https://www.amazon.in/International-Business-Competing-Global-Marketplace-ebook/dp/B00UTJE3R8/ref=sr_1_5?crid=2UO7XFSCP1WY3&dchild=1&keywords=international+business&qid=1603032387&s=digital-text&sprefix=International+Business%2Cdigital-text%2C358&sr=1-5
18.		Organisational Behaviour	https://www.amazon.in/Organisational-Behaviour-S-Khanka-ebook/dp/B00QUYKZBY/ref=sr_1_3?crid=14HCD453TGI38&dchild=1&keywords=organisational+behaviour&qid=1603032400&s=digital-text&sprefix=Organisational+Behaviour%2Cdigital-text%2C349&sr=1-3
19.		Security Analysis and Portfolio Management	https://www.amazon.in/Security-Analysis-Portfolio-Management-Kevin-ebook/dp/B00K7YGOZ4/ref=sr_1_2?crid=10RWWUCEGFMLV&dchild=1&keywords=security+analysis+and+portfolio+management&qid=1603032412&s=digital-text&sprefix=Security+Analysis+and+Portfolio+Management%2Cdigital-text%2C338&sr=1-2
20.		NGO Management	https://www.amazon.in/Formation-Management-NGOs-Governmental-Organisations/dp/9350355426/ref=sr_1_2?dchild=1&keywords=Formation+and+Management+of+NGOs%3A+Non-

			governmental+Organisations&qid=1603033711&s=digital-text&sr=1-2
21.		Supply Chain Management	https://www.amazon.in/Supply-Chain-Management-Sunil-Chopra-ebook/dp/B071WJYFBF/ref=sr_1_3?dchild=1&keywords=Supply+Chain+Management&qid=1603033976&s=digital-text&sr=1-3
22.		Management Accounting: Marginal Costing and Decision Making- Paper-A	https://www.amazon.in/Cost-Accounting-Text-Problems-Texts-ebook/dp/B00QUYL414/ref=sr_1_1?dchild=1&keywords=cost+accounting+text+and+problems%3A+text+and+problems&qid=1603032885&s=digital-text&sr=1-1
23.		Business Taxation: Indirect Tax Law and Practice- Paper A	https://www.amazon.in/GST-Goods-Services-Handbook-concepts-ebook/dp/B07KVB3TH8/ref=sr_1_7?crd=1FP2JXM5XLU7D&dchild=1&keywords=goods+and+services+tax&qid=1603033911&s=digital-text&sprefix=FGoods+and+Services+Tax%2Cdigital-text%2C957&sr=1-7
24.		International Financial Management- Paper A	https://www.amazon.in/dp/B00K7YH0NY/ref=s9_acsd_simh_bw_c2_x_0_t?pf_rd_m=A1K21FY43GMZF8&pf_rd_s=merchandise-search-15&pf_rd_r=M3ZVDNE3DH8J8JHESSAW&pf_rd_t=101&pf_rd_p=e134d0f9-2ec9-4721-a868-ad026576377a&pf_rd_i=15358196031
25.		International Human Resource Management- Paper A	https://www.amazon.in/International-Human-Resource-Management-Multinational-ebook/dp/B01LQJK83W
26.		Computer Applications for Business- Excel Part A	https://www.amazon.in/Excel-Formulas-Functions-Create-Powerful-ebook/dp/B085ZQKXSV/ref=sr_1_10?dchild=1&keywords=Excel&qid=1603033384&s=digital-text&sr=1-10
27.		Quantitative Techniques- Part A	https://www.amazon.in/QUANTITATIVE-TECHNIQUES-MANAGEMENT-N-VOHRA-ebook/dp/B07DDGSSLN/ref=sr_1_2?dchild=1&keywords=Quantitative+Technique&qid=1603033958&s=digital-text&sr=1-2
28.		Personality Development	https://www.amazon.in/Organisational-Behaviour-S-Khanka-ebook/dp/B00QUYKZBY/ref=sr_1_3?crd=14HCD453TGI38&dchild=1&keywords=organisational+behaviour&qid=1603032400&s=digital-text&sprefix=Organisational+Behaviour%2Cdigital-text%2C349&sr=1-3
29.		Export and Import Management	https://www.amazon.in/Export-Management-Theory-Practice-Khurana-ebook/dp/B07XWM24TX/ref=sr_1_5?dchild=1&keywords=Export+and+Import+Management&qid=1603033722&s=digital-text&sr=1-5

30.	Fourth	International Accounting	https://www.amazon.in/INTERNATIONAL-ACCOUNTING-2nd-ed-Mohapatra-ebook/dp/B00K7YGIHS/ref=sr_1_3?dchild=1&keywords=International+Accounting&qid=1603034384&s=digital-text&sr=1-3
31.		Management Accounting: Tools and Techniques of Control- Paper-B	https://www.amazon.in/Cost-Accounting-Text-Problems-Texts-ebook/dp/B00QUYL414/ref=sr_1_1?dchild=1&keywords=cost+accounting+text+and+problems%3A+text+and+problems&qid=1603032885&s=digital-text&sr=1-1
32.		International Financial Management- Paper B	https://www.amazon.in/dp/B00K7YH0NY/ref=s9_acsd_simh_bw_c2_x_0_t?pf_rd_m=A1K21FY43GMZF8&pf_rd_s=merchandise-search-15&pf_rd_r=M3ZVDNE3DH8J8JHESSAW&pf_rd_t=101&pf_rd_p=e134d0f9-2ec9-4721-a868-ad026576377a&pf_rd_i=15358196031
33.		International Human Resource Management- Paper B	https://www.amazon.in/International-Human-Resource-Management-Multinational-ebook/dp/B01LQJK83W
34.		Computer Applications for Business- Tally ERP-9 with GST- Part B	https://www.amazon.in/Official-Financial-Accounting-Tally-Release-ebook/dp/B07BW4GNNS/ref=sr_1_4?dchild=1&keywords=tally&qid=1603033531&s=digital-text&sr=1-4
35.		Quantitative Techniques- Part B	https://www.amazon.in/QUANTITATIVE-TECHNIQUES-MANAGEMENT-N-VOHRA-ebook/dp/B07DDGSSLN/ref=sr_1_2?dchild=1&keywords=Quantitative+Technique&qid=1603033958&s=digital-text&sr=1-2

BLUE PRINT OF THE MODEL QUESTION PAPER FOR M.Com
(For semesters I, II, III&IV)

QP Code:		
ST. PHILOMENA'S COLLEGE (AUTONOMOUS), MYSORE		
SEMESTER –COURSE M. COMFINAL EXAMINATION		
Subject:		
Title:		
Time: 3 hours Max Marks: 70		
PART-A		
	Answer any FIVE of the following:	5x5=25
1		
2		
3		
4		
5		
6		
7		
8		
PART-B		
	Answer any THREE of the following:	3x10= 30
9		
10		
11		
12		
13		
PART-C		
CASE STUDY		
COMPULSORY		
14		1x15=15

