JP COLLEGE OF ARTS & SCIENCE

(AUTONOMOUS)

(Run by DMI Sisters)

(Affiliated to Manonmaniam Sundaranar University – Tirunelveli)

Accredited by NAAC with “B++” Grade

2(f) status of UGC Act, 1956 | ISO 9001:2015 Certified Institution

Ayikudy, Tenkasi District - 627852.

SYLLABUS

Master of Commerce

Choice Based Credit System (CBCS)

(w.e.f. June 2026-2027)

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PROGRAMME OUTCOMES (PO) FOR PG PROGRAMME

The successful completion of the M.Com programme shall enable the students to:

PO1	**Problem Solving Skill** Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.
PO2	**Decision Making Skill** Foster analytical and critical thinking abilities for data-based decision- making.
PO3	**Ethical Value** Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.
PO4	**Communication Skill** Ability to develop communication, managerial and interpersonal skills.
PO5	**Individual and Team Leadership Skill** Capability to lead themselves and the team to achieve organizational goals.
PO6	**Employability Skill** Inculcate contemporary business practices to enhance employability skills in the competitive environment.
PO7	**Entrepreneurial Skill** Equip with skills and competencies to become an entrepreneur.
PO8	**Contribution to Society** Succeed in career endeavors and contribute significantly to society.
PO9	**Multicultural competence** Possess knowledge of the values and belief so multiple cultures and a global perspective.
PO10	**Moral and ethical awareness/reasoning** Ability to embrace moral/ethical values in conducting one's life.

Regulations2026–2027 for Post Graduate Programme

Learning Outcomes Based Curriculum Framework–(LOCF) model with Choice Based Credit System (CBCS)

Programme: Master of Commerce

(Applicable for the Students admitted during the Academic Year 2026-2027 onwards)

Master of Commerce

- The **Learning Outcome–based Curriculum Framework (LOCF)** has been implemented for the M.Com program is a postgraduate degree focused on advanced knowledge in commerce, accounting, finance, taxation, business analytics, and management. The LOCF approach ensures that learning is outcome-driven, skill-oriented, and aligned with industry needs.

Vision

- To develop socially responsible graduates in Commerce, educated at the best level and well prepared to respond to the needs arising in the modern Business world. And to secure and deliver knowledge through teaching, research and extension.

Mission

- To deliver excellence education in Business and Commerce with future – ready Graduates for the Industry.
- To build relationship with industry for job opportunities for students in finance, Banking and the related fields.
- To inculcate the values in students about productive employability.

Program Outcomes (POs)

The successful completion of the M.com Programme shall enable the students to:

PO1	**Problem Solving Skill** Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.
PO2	**Decision Making Skill** Foster analytical and critical thinking abilities for data-based decision- making.
PO3	**Ethical Value** Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.
PO4	**Communication Skill** Ability to develop communication, managerial and interpersonal skills.
PO5	**Individual and Team Leadership Skill** Capability to lead themselves and the team to achieve organizational goals.
PO6	**Employability Skill** Inculcate contemporary business practices to enhance employability skills in the competitive environment.
PO7	**Entrepreneurial Skill** Equip with skills and competencies to become an entrepreneur.
PO8	**Contribution to Society** Succeed in career endeavors and contribute significantly to society.
PO9	**Multicultural competence** Possess knowledge of the values and belief so multiple cultures and a global perspective.
PO10	**Moral and ethical awareness/reasoning** Ability to embrace moral/ethical values in conducting one’s life.

Program Specific Outcomes (PSOs)

PSO1	**Placement** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	**Entrepreneur** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
PSO3	**Research and Development** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO4	**Contribution to Business World** To produce employable ,ethical and innovative professionals to sustain in the dynamic business world.
PSO5	**Contribution to the Society** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all PG courses including Lab Hours

Semester - I

	Course	**Credit**	**Hours per week**
Part I	Core I - Business Finance	4	6
	Core II - Digital Marketing	4	6
	Core III - Banking and Insurance	4	6
	Elective IA-Security Analysis and Portfolio Management (or) I B - Operations Research	4	4
	Elective II A – Behavioural Finance (or) II B -Export Import procedures and documentation	4	4
	Skill Enhancement- Principles of Event Management	2	4
		22	30

Semester-II

Part	**List of Courses**	**Credit**	**Hours per week**
Part I	Core IV - Strategic Cost Management	4	5
	Core V - Corporate Accounting	4	5
	Core VI - Setting up of Business Entities	4	5
	Elective III A - Business Ethics and Corporate Sustainability (or) III B- Digital Banking	4	4
	Elective IV A – Forensic Accounting (or) IV B - Logistics and Supply Chain Management	4	4
Part II	Skill Enhancement Course (SEC) – I Advanced Excel	2	4
	Mini Project (Credits)	3	3
		25	30

Semester-III

Part	List of Courses	Credit	Hours per week
Part I	Core VII – Taxation	4	6
	Core VIII - Research Methodology	4	6
	Core IX - Computer Applications in Business	4	5
	Core X - International Business	4	5
	Elective V A - Strategic Management (or) V B - International Financial Management	4	4
Part II	Skill Enhancement- Skills for Managerial Excellence	2	4
	Internship/Industrial Activity (Credits)	2	-
		24	30

Semester-IV

	List of Courses	Credit	Hours per week
Part I	Core XI - Corporate and Economic Laws	4	5
	Core XII - Human Resource Analytics	4	5
	Core XIII - Applied Costing	4	6
	Project with Viva	4	6
	Elective VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	4	4
Part II	Skill Enhancement- E-Filling of Tax Returns	2	4
	Extension Activity (Students training and action for neighbourhood development)	1	-
		23	30
	Total (Semester I to IV) credits	**94**	

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Total Credits
Part I	20	20	20	20	80
Part II	02	05	04	03	14
Total	22	25	24	23	**94**

* Part I and Part II components will be separately taken into account for CGPA calculation and classification for the post graduate programme and the other components and also have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the PG degree.

Part I – Core Papers, Electives and Major Project.

Part II - Skill Enhancement Courses, Internship , Mini Project and Extension Activity.

Curriculum

Semester–1									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours.	**Max Marks**			
						CIA	**ESE**	**Total**	
26PCCO11	I	Core- I	Business Finance	6	3	50	50	100	4
26PCCO12	I	Core -II	Digital Marketing	6	3	50	50	100	4
26PCCO13	I	Core -III	Banking and Insurance	6	3	50	50	100	4
26PECO11	I	EC – I A	Security Analysis and Portfolio Management	4	3	50	50	100	4
26PECO12		EC – I B	Operations Research						
26PECO13	I	EC – II A	Behavioural Finance	4	3	50	50	100	4
26PECO14		EC – II B	Export Import procedures and documentation						
26PSCO11	II	SEC - I	Principles of Event Management	4	3	50	50	100	2
Total				**30**				**600**	**22**

Semester–2									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours.	**Max Marks**			
						CIA	**ESE**	**Total**	
26PCCO21	I	Core- IV	Strategic Cost Management	5	3	50	50	100	4
26PCCO22	I	Core -V	Corporate Accounting	5	3	50	50	100	4
26PCCO23	I	Core -VI	Setting up of Business Entities	5	3	50	50	100	4
26PECO21	I	EC – III A	Business Ethics and Corporate Sustainability	4	3	50	50	100	4
26PECO22		EC – III B	Digital Banking						
26PECO23	I	EC – IV A	Forensic Accounting	4	3	50	50	100	4
26PECO24		EC – IV B	Logistics and Supply Chain Management						
26PSCO21	II	SEC - I	Advanced Excel	4	3	50	50	100	2
26PCMP21	II	SEC-I	Mini Project	3	3	50	50	100	3
Total				**30**				**700**	**25**

<table>
<tr><th colspan="10">Semester–3</th></tr>
<tr><th rowspan="3">Course Code</th><th rowspan="3">Part</th><th rowspan="3">Course Category</th><th rowspan="3">Course Name</th><th rowspan="3">Hours/ Week</th><th colspan="4">Examination</th><th rowspan="3">Credits</th></tr>
<tr><th rowspan="2">Duration in Hours.</th><th colspan="3">Max Marks</th></tr>
<tr><th>CIA</th><th>ESE</th><th>Total</th></tr>
<tr><td>26PCCO31</td><td>I</td><td>Core- VII</td><td>Taxation</td><td>6</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26PCCO32</td><td>I</td><td>Core -VIII</td><td>Research Methodology</td><td>6</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26PCCO33</td><td>I</td><td>Core -IX</td><td>Computer Applications in Business</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26PCCO34</td><td>I</td><td>Core -X</td><td>International Business</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26PECO31</td><td rowspan="2">I</td><td>EC – V A</td><td>Strategic Management</td><td rowspan="2">4</td><td rowspan="2">3</td><td rowspan="2">50</td><td rowspan="2">50</td><td rowspan="2">100</td><td rowspan="2">4</td></tr>
<tr><td>26PECO32</td><td>EC – V B</td><td>International Financial Management</td></tr>
<tr><td>26PSCO31</td><td>II</td><td>SEC - I</td><td>Skills for Managerial Excellence</td><td>4</td><td>3</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td>26PCIN31</td><td>II</td><td>SEC-I</td><td>Internship/Industrial Activity</td><td>-</td><td></td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td colspan="4">Total</td><td>30</td><td></td><td></td><td></td><td>700</td><td>24</td></tr>
</table>

Semester–4

Course Code	Part	Course Category	Course Name	Hours/ Week	Examination: Duration in Hours.	Max Marks: CIA	ESE	Total	Credits
26PCCO41	I	Core- XI	Corporate and Economic Laws	5	3	50	50	100	4
26PCCO42	I	Core -XII	Human Resource Analytics	5	3	50	50	100	4
26PCCO43	I	Core -XIII	Applied Costing	6	3	50	50	100	4
26PCCP41	I	Core XIV	Project with Viva	6	3	50	50	100	4
26PECO41	I	EC – VI A	Organisational Behaviour	4	3	50	50	100	4
26PECO42		EC – VI B	Insolvency Law and Practice						
26PSCO41	II	SEC-I	E-Filling of Tax Returns	4	3	50	50	100	2
26PEXA41	II	SEC-I	Extension Activity	-	3	50	50	100	1
Total				**30**				**700**	**23**

Internship (minimum of 30 hours): The students should submit certificate of attendance from the industry stating the nature of work done, duration and role played along with report (minimum of 20 pages) at the end of IIIrd semester for external evaluation.

Industrial Visit/ Field Visit : A report based on the observation and learning outcome to be submitted (minimum of 10 pages) along with suitable evidences at the end of IV semester for external evaluation.

Knowledge Updation Activity : A report to be submitted (minimum of 10 pages) based on the study made along with the completion certificate stating the work done (MOOC/NPTEL) at the end of IV semester for external evaluation.

Internship/Industrial Visit/Field Visit/Knowledge Updation Activity: Internal –50 Marks, External – 50 Marks

Mini/Major Project : Individual Project report should be submitted for external evaluation. Internal – 50 Marks, External – 50 Marks

Semester-1

Semester–1

Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours.	Max Marks			
						CIA	ESE	Total	
26PCCO11	I	Core- I	Business Finance	6	3	50	50	100	4
26PCCO12	I	Core -II	Digital Marketing	6	3	50	50	100	4
26PCCO13	I	Core -III	Banking and Insurance	6	3	50	50	100	4
26PECO11	I	EC – I A	Security Analysis and Portfolio Management	4	3	50	50	100	4
26PECO12		EC – I B	Operations Research						
26PECO13	I	EC – II A	Behavioural Finance	4	3	50	50	100	4
26PECO14		EC – II B	Export Import procedures and documentation						
26PSCO11	II	SEC - I	Principles of Event Management	4	3	50	50	100	2
Total				**30**				**600**	**22**

SEMESTER- I

CORE I – BUSINESS FINANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO11	**6**	0	0	I	**4**	**6**	**50**	**50**	**100**

Learning Objectives

LO1	To outline the fundamental concepts in finance.
LO2	To Learn startup financing methods and assess leasing alternatives
LO3	To Manage cash, receivables, and inventory for operational efficiency
LO4	To examine cash and inventory management techniques.
LO5	To Develop analytical skills to evaluate financial proposals and investment decisions.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Business Finance and Time value of money** Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	**18**
II	**Risk Management**Risk and Uncertainty in Risk Management Meaning; Sources of Risk; Measures of Risk; Measurement of Return; General Pattern of Risk and Return; Standards for Assessing Proposals to Reduce Risk (Single Asset and Portfolio); Risk Management Techniques; Currency Risk Hedging.	**18**
III	**Startup Financing and Leasing** Startup Financing and Leasing: Definition, Sources, and Methods (Venture capital fund, angel investors, bootstrapping) Leasing: Definition; Types of Lease Agreements; Benefits and Drawbacks of Leasing; Financial Assessment from Lessor and Lessee Perspectives.	**18**
IV	Cash, Receivable and Inventory Management Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis	**18**

V	**Multi National Capital Budgeting** Multi National Capital Budgeting -Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return.	**18**
TOTAL		**90**

CO	Course Outcomes
CO1	Explain the important finance concepts
CO2	Estimate risk and determine its impact on return
CO3	Examine leasing and other sources of finance for startups
CO4	Summarize cash, receivable and inventory management techniques
CO5	Evaluate techniques of long term investment decision incorporating risk factor

Books for study:

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand &Sons, New Delhi.

2. Khan M.Y &Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8 th Edition, McGraw Hill Education, New Delhi.

3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10thEdition, McGraw Hill Education, New Delhi.

4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), "Financial Management", 12thEdition, Pearson IndiaEducation Services Pvt. Ltd, Noida.

2. Kulkarni P. V. &Satyaprasad B. G., (2015), "Financial Management", 14thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.

3. RustagiR. P., (2022), "Financial Management, Theory, Concept, Problems", 6 thEdition, Taxmann Publications Pvt. Ltd, New Delhi.

4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

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

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3
TOTAL	13	13	7	13	13	13	13	13	13
AVERAGE	2.6	2.6	1.4	2.6	2.6	2.6	2.6	2.6	2.6

High–3 **Medium–2** **Low –1**

CORE II – DIGITAL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO12	6	-	-	I	4	6	50	50	100

Learning Objectives

LO1	To Understand the evolution from traditional marketing to digital marketing and its relevance in modern business.
LO2	To Identify and utilize various digital marketing channels effectively.
LO3	To Apply the online marketing mix (E-product, E-price, E-promotion, E-place) to digital campaigns
LO4	To analyse online consumer behavior
LO5	To interpret data from social media and to evaluate game based marketing

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Digital Marketing** Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.	18
II	**Online Marketing Mix** Online marketing mix- – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.	18
III	**Digital Media Channels** Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online Invasive marketing – Campaign management using – Face book, Twitter, Instagram, Snapchat, Pinterest.	18
IV	**Online Consumer Behavior** Online consumer behavior – Cultural implications of key website	18

	characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	
V	**Analytics and Gamification** Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Face book, Twitter, YouTube, Slide Share, Snap chat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics .	**18**
TOTAL		**90**

CO	**Course Outcomes**
CO1	Explain the dynamics of digital marketing
CO2	Examine online marketing mix
CO3	Compare digital media channels
CO4	Explain online consumer behavior
CO5	Analyse social media data

Books for study:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2 ndEdition,Pearson Education Pvt Ltd, Noida.

2. Dave Chaffey, Fiona Ellis-Chadwick,(2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.

3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.

4. Seema Gupta,(2022) “Digital Marketing” 3 rdEdition, McGraw Hill Publications Noida.

5. Kailash Chandra Upadhyay,(2021) “Digital Marketing: Complete Digital MarketingTutorial”, Notion Press, Chennai.

6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.

2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.

3. Alan Charlesworth,(2014), "Digital Marketing - A Practical Approach", Routledge, London.

4. Simon Kingsnorth, Digital Marketing Strategy,(2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.

5. MaityMoutusy,(2022) "Digital Marketing" 2 ndEdition, Oxford University Press, London.

Web references:

1. https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf
2. https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2
TOTAL	15	15	9	13	15	13	15	15	13
AVERAGE	3	3	1.8	2.6	3	2.6	3	3	2.6

High–3 **Medium–2** **Low –1**

CORE III – BANKING AND INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO13	6	-	-	I	4	6	50	50	100

Learning Objectives

LO1	To understand the evolution of new era banking
LO2	To explore the digital banking techniques
LO3	:To analyse the role of insurance sector
LO4	To evaluate the mechanism of customer service in insurance and the relevant regulations
LO5	To analyse risk and its impact in banking and insurance industry.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Banking** Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT–SFMS–SWIFT-BIC-EFT.	18
II	**Contemporary Developments in Banking** Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI.	18
III	**Indian Insurance Market** History of Insurance in India – Definition and Functions of Insurance – Types of Insurance- Insurance Contract – Indian Insurance Market – Structure of Indian insurance market- Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.	18

IV	**Customer Services in Insurance** Customer Service in Insurance – Quality of Service- Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical behavior in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System – Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines	**18**
V	**Risk Management** Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	**18**
TOTAL		**90**

CO	Course Outcomes
CO1	Relate the transformation in banking from traditional to new age
CO2	Apply modern techniques of digital banking
CO3	Evaluate the role of insurance sector
CO4	Examine the regulatory mechanism
CO5	Assess risk mitigation strategies

Books for study:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5 th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.

2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.

4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. SundharamKPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.

2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

3. Gupta P. K. (2021), "Insurance and Risk Management" 6 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

1. https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology

2. https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH% 20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20 PDF.pdf

3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page No108&flag=1

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3
TOTAL	13	13	7	13	13	13	13	15	13
AVERAGE	2.6	2.6	1.4	2.6	2.6	2.6	2.6	3	2.6

High–3 **Medium–2** **Low –1**

ELECTIVE I A – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PECO11</td><td>4</td><td>-</td><td>-</td><td>I</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Understanding Investment Concepts</td></tr>
<tr><td>LO2</td><td colspan="9">To familiarize students with different types of investors and investment avenues.</td></tr>
<tr><td>LO3</td><td colspan="9">To understand the principles of portfolio management, including active vs. passive strategies.</td></tr>
<tr><td>LO4</td><td colspan="9">To apply technical analysis tools such as charts, trends, indicators, oscillators, moving averages, and Dow theory.</td></tr>
<tr><td>LO5</td><td colspan="9">To evaluate portfolio performance using Sharpe's, Treynor's, and Jensen's ratios</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Investment and Portfolio Management
Investment – Meaning – Nature and scope of Investment – Investment Vs. Gambling, Speculation, Speculation Vs. Gambling. -Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Valuation of Securities
Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds – Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value .</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Fundamental Analysis and Technical Analysis
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Differences between fundamental analysis and technical analysis- Indices and Moving applied in Technical Analysis – Dow Theory – Types of Charts</td><td>12</td></tr>
</table>

	– Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index .	
IV	**Efficient Market Hypothesis** Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Random Walk Theory- Capital Asset Pricing Model (CAPM)- SML, CML.	**12**
V	**Portfolio Performance Evaluation** Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	**12**
TOTAL		**60**
CO	**Course Outcomes**	
CO1	Examine investment options and structure a portfolio	
CO2	Assess the value of Equity Shares, Preference Shares and Bonds	
CO3	Examine stock performance through fundamental and technical analysis	
CO4	Examine the various Portfolio Theories.	
CO5	Evaluate the portfolio performance.	

Books for study:

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6 th Edition, McGraw Hill, Noida, UP

2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5 th Edition, Sultan Chand & Sons, New Delhi

3. Bhalla V.K. (2019), "Investment Management", 19th Edition, S.Chand& Co. Ltd., New Delhi

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7thEdition, PearsonPublication Pvt.Ltd., India, Noida

2. AvadhaniV.A. (2016), "Securities Analysis and Portfolio Management", 12thEdition, Himalaya Publishing House, Mumbai

3. Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management",2ndEdition., Pearson Education India Pvt Ltd, Noida

4. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai

5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf

2. https://www.studocu.com/in/document/galgotias-university/equity portfoliomanagement/portfolio-management-lecture-notes-1-10/17701348

3. https://www.educba.com/fundamental-analysis-vs-technical-analysis

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2
TOTAL	14	15	6	15	10	13	10	14	11
AVERAGE	2.8	3	1.2	3	2	2.6	2	2.8	2.2

High–3 **Medium–2** **Low –1**

ELECTIVE I B – OPERATIONS RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PECO12	4	-	-	I	4	4	50	50	100

Learning Objectives	
LO1	To understand the importance and limitations of OR methods in solving complex business and operational problems.
LO2	To analyze sequencing problems involving multiple jobs and machines.
LO3	To provide knowledge of individual and group replacement problems and their application in asset management and operations.
LO4	To Understand decision-making under uncertainty using decision trees.
LO5	To apply modelling techniques.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction and Linear Programming Problem** Introduction to Operations Research – History and Application of Operations Research-Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	12
II	**Transportation and Assignment Problems** Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Types of Transportation models– Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	12
III	**Sequencing and Game Theory** Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	12
IV	**Replacement and Network Analysis**	12

	Replacement: Introduction – Replacement models-Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM- Application of replacement models to real world problems.	
V	**Decision Tree Analysis and Queuing Theory** Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.	**12**
TOTAL		**60**

CO	**Course Outcomes**
CO1	Apply Linear Programming
CO2	Identify models for problem solving
CO3	Apply sequencing and game theory
CO4	Apply network analysis to enhance effectiveness
CO5	Examine the models for decision making.

Books for study:

1. Gupta P.Kand Hira D.S.,(2022) "Operations Research", 7 th Edition, S.Chand, Noida (UP).

2. Kapoor V.K., (2014) "Operations Research", 9 th Edition, Sultan Chand, New Delhi.

3. Natarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2 nd Edition, Pearson Education India, Noida.

4. Kothari C.R.,(2022) "An Introduction to Operational Research", 3 rd Edition, S.Chand, Noida (UP)

Books for reference:

1. TulsianP.C. and Bharat Tulsian, (2022) "Fundamentals of Operations Research(Theory and Practice)",3rd Edition, S. Chand, Noida (UP).

2. Sharma J.K.,(2016) "Operations Research", 6 th Edition, Lakshmi Publications, Chennai.

3. Nagarajan N.,(2017) "Text Book of Operations Research: A Self Learning Approach", New Age Publications, Chennai.

4. Rina Rani Rath,(2021) "Operations Research", 2 nd Edition, Bhavya Books, New Delhi.

Web references:

1)https://www.bbau.ac.in/dept/UIET/EMER

601%20Operation%20Research%20Queuing%20theory.pdf

2)https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-

34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf
3) https://repository.up.ac.za/bitstream/handle/2263/50427/02chapter3.pdf?sequence=3
4) https://hbr.org/1964/07/decision-trees-for-decision-making

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	2	3	3	2	2	3	3
CO2	3	3	1	3	3	3	3	3	3
CO3	3	3	1	3	3	2	3	3	2
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2
TOTAL	15	15	7	15	15	12	14	15	15
AVERAGE	3	3	1.4	3	3	2.4	2.8	3	3

High–3 **Medium–2** **Low –1**

ELECTIVE II A – BEHAVIOURAL FINANCE

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PECO13</td><td>4</td><td>-</td><td>-</td><td>I</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To outline the concept of behavioural finance</td></tr>
<tr><td>LO2</td><td colspan="9">To know the theories based on utility</td></tr>
<tr><td>LO3</td><td colspan="9">To develop a clear understanding of the Efficient Market Hypothesis (EMH) and its implications for financial markets.</td></tr>
<tr><td>LO4</td><td colspan="9">To analyse behavioural corporate finance</td></tr>
<tr><td>LO5</td><td colspan="9">To analyze how personality traits influence risk attitudes across different domains.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><th>Unit</th><th colspan="8">Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td colspan="8">Introduction to Behavioral finance:
Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting.</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Utility/ Preference Functions:
Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Behavioral Factors and Financial Markets
The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency - Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioral factors - Fundamental information and technical analysis – the case for psychological influence.</td><td>12</td></tr>
<tr><td>IV</td><td colspan="8">Behavioral Corporate Finance:
Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the</td><td>12</td></tr>
</table>

	External Factor influence on risk perception and attitudes - Connection to human psycho physiology and emotional regulation Active portfolio management – the source of the systematic under performance.	
V	**Emotions and Decision – Making** Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains- Sovereign credit rating – drivers.	**12**
TOTAL		**60**

CO	Course Outcomes
CO1	Discriminate between a behavioral finance perspective and a traditional finance perspective.
CO2	Measure the influence of behavioral biases on individual investment decision making.
CO3	Critically analyze the financial factors and asset management
CO4	Identify behavioral factors in corporate decision making
CO5	Develop a framework for investing in the financial markets that minimizes “irrational” behavior and maximizes risk adjusted returns.

Books for reference:

- Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves. The Psychology of Investing
- Understanding Behavioral Finance by Ackert by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
- What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
- Handbook of Behavioral Finance – Brian R. Bruce
- Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
- Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
- Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.

	POs						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	2	3	2	3
CO4	3	3	3	3	3	2	3	2	3
CO5	3	3	3	3	3	2	3	2	3
TOTAL	15	15	15	15	15	10	15	10	15
AVERAGE	3	3	3	3	3	2	3	2	3

High–3 **Medium–2** **Low –1**

ELECTIVE II B IMPORT PROCEDURES AND DOCUMENTATION

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PECO14</td><td>4</td><td>-</td><td>-</td><td>I</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Understanding the Fundamentals of Export and Import</td></tr>
<tr><td>LO2</td><td colspan="9">To gain knowledge about export marketing organizations and registration formalities such as IEC, RCMC, and export licensing.</td></tr>
<tr><td>LO3</td><td colspan="9">To understand payment-related documents and international payment mechanisms such as Letters of Credit (LC).</td></tr>
<tr><td>LO4</td><td colspan="9">To utilise Pre-Import Procedure</td></tr>
<tr><td>LO5</td><td colspan="9">To apply Policy and Institutional Framework for Exports and Imports Foreign Trade Policy</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Unit I: Preliminaries for Exports and Imports:
Meaning and Definition of Export – Classification – Step-by-Step procedure for export -Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of Imports – Negative List for Imports – Categories of Importers –Special Schemes for Importers.</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Export Import Documentation:
Aligned Documentation System – Commercial Invoice – Shipping Bill – Airway Bill - Shipping Bill - Documents related to payment - Letter of Credit (LC)-Certificate of Origin – Consular Invoice – Mate’s Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Export-Import Procedure:
Steps in Export Procedure – Export Contract – Forward Cover – Export</td><td>12</td></tr>
</table>

	Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents	
IV	**Policy and Institutional Framework for Exports and Imports:** Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI ; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils- Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.	**12**
V	**Pre-Import Procedure:** Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.	**12**
	TOTAL	**60**

CO	**Course Outcomes**
CO1	Explain Preliminaries for Exports and Imports
CO2	Choose the appropriate technique for Export Import Documentation
CO3	Make use of Export Import Documentation
CO4	Choose Polices and Institutional Framework for Exports and Imports Foreign Trade Policy
CO5	Construct Pre-Import Procedure

Books for reference:

- Handbook of Import-Export Procedures – Ministry of Commerce, -,
- Government of India, New Delhi
- Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi
- Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi
- Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi
- Export Marketing, TAS Balagopal , Himalaya Publishing House
- Export Documentation and Procedures, , Nabhi Publications, New Delhi
- International Marketing Management, R.L. Varshney, Sultan Chand
- International Marketing, Terpstra, Holt Saunders
- International Business, Concept, Environment and Strategy, Sharan V.

- Export Management, D.C. Kapoor, Vikas Publishing House

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3
TOTAL	15	15	10	15	15	15	15	14	15
AVERAGE	3	3	2	3	3	3	3	2.8	3

High–3 **Medium–2** **Low –1**

Skill Enhancement Course - PRINCIPLES OF EVENT MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PSCO11	4	-	-	I	2	4	50	50	100

Learning Objectives	
LO1	To Understanding the Fundamentals of Event Management
LO2	To examine operational arrangements such as utilities, fire safety, ambulance services, catering, taxation, and other essential services.
LO3	To analyze the roles and responsibilities of event managers across different types of events.
LO4	To develop competencies in PR strategy formulation, brainstorming sessions, and professional PR writing
LO5	To identify the job responsibilities of corporate event organizers.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Event Management** Event – Meaning – Why Event Management? – Analysis of Event, Scope of Event, Decision Makers – Importance of Event management– Types of Event- Event Manager, Technical Staff – Establishing of Policies and Procedure – Developing Record Keeping Systems	12
II	**Event Management Procedure** Principles for holding an event General Details, Permissions – Policies, Government and Local Authorities – Phonographic Performance, License, Utilities – Fire Brigade, Ambulance, Catering, Electricity, Water, Taxes Applicable.	12
III	**Conduct of an Event** Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event – Checklist, Computer Aided Event Management, Roles and Responsibilities of Event Managers for Different Events.	12
IV	**Public Relations** Introduction to Public Relations – Concept – Nature – Importance – Scope-Limitations – Media – Types of Media – Media Management, Public Relation Strategy and Planning. Brainstorming Sessions – Writings for Public Relations.	12

V	**Corporate Events** Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blueprint, Need for Entertainment in Corporate Events and Reporting- Types of Corporate Reporting.	**12**
TOTAL		**60**

CO	**Course Outcomes**
CO1	Explain the concepts, scope, and importance of event management, and classify different types of events and their key stakeholders
CO2	Apply principles and procedures for organizing events, including obtaining permissions, complying with legal requirements, and coordinating essential services.
CO3	Develop comprehensive event plans including scheduling, budgeting, assigning responsibilities, preparing checklists, and using computer-aided event management tools
CO4	Design effective public relations strategies, manage media relations, and prepare professional PR communications for events.
CO5	Plan and execute corporate events by preparing blueprints, managing safety measures, budgeting effectively, and preparing corporate event reports**.**

Text books for reference

1. Event Management Annie Stephen , Hariharan .Himalaya publishing house Mumbai[2014]

2. Principles of Event Management Annie Stephen , Hariharan .Himalaya publishing house Mumbai[2016]

3. "What You Need to Know About New Degrees in Event Management". BizBash. 2017-11-21. Retrieved 2019-11-27.

4. The Business of Events Management | First Edition | By Pearson Paperback – [2019] by John Beech,Sebastian Kaiser , Robert Kaspar

5. Event Management Paperback – 1 January 2017 by C. P. Harichandan & Adam Musgrave

6. Event Management Paperback – 1 January 2011 by Purnima Kumari.

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3
TOTAL	15	15	10	15	15	15	15	14	15
AVERAGE	3	3	2	3	3	3	3	2.8	3

High–3 **Medium–2** **Low –1**

Semester-2

Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours.	Max Marks			
						CIA	ESE	Total	
Semester–2									
26PCCO21	I	Core- IV	Strategic Cost Management	5	3	50	50	100	4
26PCCO22	I	Core -V	Corporate Accounting	5	3	50	50	100	4
26PCCO23	I	Core -VI	Setting up of Business Entities	5	3	50	50	100	4
26PECO21	I	EC – III A	Business Ethics and Corporate Sustainability	4	3	50	50	100	4
26PECO22		EC – III B	Digital Banking						
26PECO23	I	EC – IV A	Forensic Accounting	4	3	50	50	100	4
26PECO24		EC – IV B	Logistics and Supply Chain Management						
26PSCO21	II	SEC - I	Advanced Excel	4	3	50	50	100	2
26PCMP21	II	SEC-I	Mini Project	3	3	50	50	100	3
Total				**30**				**700**	**25**

Semester II

CORE IV – STRATEGIC COST MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO21	5	-	-	II	4	5	50	50	100

Learning Objectives

LO1	To understand the concept and importance of Strategic Cost Management.
LO2	To analyze product costs over the entire life cycle.
LO3	To apply activity based costing for decision making.
LO4	To Identify various transfer pricing methods.
LO5	To apply cost management techniques in various sectors.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Strategic Cost Management** Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	15
II	**Cost Control and Reduction** Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits.	15
III	**Activity Based Cost Management** Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.	15
IV	**Transfer Pricing** Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems-Market based Transfer Price-Cost based Transfer Price.	15
V	**Cost Management in Agriculture and IT sector**	15

	Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	
TOTAL		**75**
CO	**Course Outcomes**	
CO1	Explain strategic cost management and QC	
CO2	Choose the appropriate technique for cost control	
CO3	Make use of activity based costing in practice	
CO4	Choose transfer pricing methods to solve problems	
CO5	Construct cost structure for Agriculture and IT sector	

Books for study:

1. Ravi M Kishore (2018), "Strategic Cost Management", 5thEdition, Taxmann Publications Pvt. Ltd, New Delhi.

2. Bandgar P. K., (2017), "Strategic Cost Management", 1stEdition, Himalaya Publishing House Pvt Ltd, Mumbai.

3. Sexena V. K., (2020), "Strategic Cost Management and Performance Evaluation", 1stEdition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK

2. Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)

3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact

2. https://resource.cdn.icai.org/66530bos53503-cp5.pdf

	POs						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3
TOTAL	15	15	10	15	15	15	15	14	15
AVERAGE	3	3	2	3	3	3	3	2.8	3

High–3 **Medium–2** **Low –1**

CORE V – CORPORATE ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO22	5	-	-	II	4	5	50	50	100

Learning Objectives	
LO1	To Understand different types of share-based compensation (ESOP, ESPS, Sweat Equity).
LO2	To Prepare final accounts of life and general insurance companies.
LO3	To prepare consolidated financial statements .
LO4	To account for price level changes.
LO5	To Apply provisions of AS 5, AS 10, AS 19, and AS 20.

Prerequisites:

Unit	Contents	No. of Hours
I	**Issue of Shares and Final Accounts of Companies** Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration-Recent Amendments in Share Issuance Regulations.	15
II	**Insurance Company Accounts** Insurance Company Accounts: Types of Insurance - Overview of Claims Settlement Process- Final accounts of life assurance Companies-Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies- Changes in Insurance Regulatory Framework.	15
III	**Consolidated financial statements** Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	15
IV	**Contemporary Accounting Methods** Accounting for price level changes – Social responsibility accounting – Human resource accounting - Inflation Accounting.	15
V	**Financial reporting** Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social	15

	Responsibility: Meaning, Key provisions of Companies Act, 2013, Reporting of CSR, Presentation and disclosure in the financial statements	
TOTAL		**75**

CO	**Course Outcomes**
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.
CO4	Analyze contemporary accounting methods .
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provision of Companies Act 2013withrespect to Corporate Social Responsibility.

Books for study:

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

Books for reference:

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

Web references:

1. https://resource.cdn.icai.org/66550bos53504-p1-cp9.pdf
2. https://resource.cdn.icai.org/66545bos53504-p1-cp4.pdf
3. https://resource.cdn.icai.org/66638bos53803-cp1.pdf

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3
TOTAL	15	15	13	15	14	15	14	15	15
AVERAGE	3	3	2.6	3	2.8	3	2.8	3	3

High–3 **Medium–2** **Low –1**

CORE VI – SETTING UP OF BUSINESS ENTITIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO23	5	-	-	II	4	5	50	50	100

Learning Objectives

LO1	To Understand different forms of business organisations.
LO2	To Analyze legal provisions relating to trusts and societies.
LO3	To Identify legal and regulatory issues in collaborative business arrangements.
LO4	To understand the procedure for obtaining registration and license
LO5	To create awareness about the legal compliances governing business entities.

Prerequisites:

Unit	Contents	No. of Hours
I	**Start-ups in India** Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-ups – Life cycle of a Start-up – Important points for Start-ups – Financing options available for Start-ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks-Government Credit Schemes –Challenges faced by Indian Start ups-Successful Start ups in India.	**15**
II	**Not-for-Profit Organisations** Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.- Role of NGOs in Development.	**15**
III	**Limited Liability Partnership and Joint Venture** Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration:	**15**

	Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation. Challenges and risks in joint ventures- Legal & regulatory issues in business collaboration.	
IV	**Registration and Licenses Registration and Licenses** Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	**15**
V	**Environmental Legislations in India** Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Compare the various avenues of acquiring finance to setup a business entity
CO2	Recall the legal requirements for Section 8 Company
CO3	Examine the provisions for LLP and joint venture
CO4	Analyze the registration and licensing procedure
CO5	Examine the compliance of regulatory framework regarding environment.

Books for study:

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

Books for reference:

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

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

	POs						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3
TOTAL	15	14	13	15	14	15	14	13	15
AVERAGE	3	2.8	2.6	3	2.8	3	2.8	2.6	3

High–3 **Medium–2** **Low –1**

Elective–III A – BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PECO21</td><td>4</td><td>-</td><td>-</td><td>II</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">Understand the concept and principles of business ethics.</td></tr>
<tr><td>LO2</td><td colspan="9">Identify causes of unethical behaviour in organizations.</td></tr>
<tr><td>LO3</td><td colspan="9">Apply ethical decision-making models to business situations.</td></tr>
<tr><td>LO4</td><td colspan="9">To understand the concepts of corporate sustainability</td></tr>
<tr><td>LO5</td><td colspan="9">To analyze sustainability information and prepare reports</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><th>Unit</th><th colspan="8">Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td colspan="8">Introduction to Business Ethics
Business Ethics- Meaning and Definition of Business Ethics - Principles of Business Ethics- Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.- Ethical decision-making process.</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Ethical Theories
Ethical Decision Making -Meaning & Process-Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.- Comparison of Ethical Theories.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Moral Issues in Business
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.</td><td>12</td></tr>
<tr><td>IV</td><td colspan="8">Corporate Sustainability
Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions,</td><td>12</td></tr>
</table>

	Environmental issues and crisis, Resource degradation.	
V	**Sustainability Reporting** Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	**12**
TOTAL		**60**

CO	Course Outcomes
CO1	Apply the concepts of business ethics in practice
CO2	Demonstrate ethical decision making by applying various theories
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO4	Explain the concepts of corporate sustainability
CO5	Construct reports disclosing sustainability information

Books for study:

1. Muraleedharan K P and SatheeshE K (2021), "Fernando's Business Ethics and Corporate Governance", 3rdEdition.,Pearson India Education Services Pvt. Ltd, Noida

2. John G. Cullen (2022), "Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations", Sage Publications Pvt. Ltd, New Delhi

3. KhankaS S (2013), "Business Ethics and Corporate Governance (Principles and Practice)", 1stEdition, S.Chand& Co. Ltd., New Delhi

Books for reference:

1. ICSI Study Material, "Governance, Risk Management, Compliances and Ethics", New Delhi

2. David Chandler (2016), "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th Edition., Sage Publications Pvt. Ltd, New Delhi

3. MandalS K (2017), "Ethics in Business and Corporate Governance", 2 ndEdition., McGraw Hill Education, India

Web references:

1. https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf

2. https://sdgs.un.org/topics/desertification-land-degradation-and-drought

3. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf

4. https://wedocs.unep.org/handle/20.500.11822/9435

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3
TOTAL	13	13	13	12	12	15	12	9	15
AVERAGE	2.6	2.6	2.6	2.4	2.4	3	2.4	1.8	3

High–3 **Medium–2** **Low –1**

Elective–III B – DIGITAL BANKING

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PECO22</td><td>4</td><td>-</td><td>-</td><td>II</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To Understand the essentials of bank computerization and digital banking infrastructure.</td></tr>
<tr><td>LO2</td><td colspan="9">To Explain the role of LANs, WANs, UPS, and core banking systems.</td></tr>
<tr><td>LO3</td><td colspan="9">To Analyze payment systems and electronic banking services including ATMs, PINs, and smart cards.</td></tr>
<tr><td>LO4</td><td colspan="9">To analyse Role of Technology Up gradation and its impact on Banks</td></tr>
<tr><td>LO5</td><td colspan="9">To understand Security Considerations Risk Concern Areas.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><th>Unit</th><th colspan="8">Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td colspan="8">Banking Technology: Essentials of Bank computerization Computer Systems; LANs; WANs; UPS; Core Banking Payment Systems and Electronic Banking: ATMs; HWAK; PIN; Electromagnetic Cards; Electronic Banking; Signature Storage & Retrieval System; CTS; Note & Coin Counting Machines; Microfiche; NPC; RUPAY.</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Online Banking : Online Enquiry and Update Facilities – Cybersecurity in Online Banking-Personal Identification Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, note and coin counting device-ATM & Debit Card Security.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Data Communication Network and EFT systems: Components & Modes of Transmission; Major Networks in India; Emerging Trends in Communication Networks for Banking; Evolution of EFT System; SWIFT; Automated Clearing Systems; Funds Transfer Systems; Recent Developments in India-Blockchain & Cryptocurrency-Cyber security in EFT & Payments.</td><td>12</td></tr>
<tr><td>IV</td><td colspan="8">Role of Technology Up gradation and its impact on Banks: Trends in Technology Developments; Role & Uses of Technology Up gradation; Global Trends; Impact of IT on Banks- Preventive Vigilance in Electronic Banking Phishing; Customer Education; Safety Checks; Precautions.</td><td>12</td></tr>
<tr><td>V</td><td colspan="8">Security Considerations Risk Concern Areas; Types of Threats; Control</td><td>12</td></tr>
</table>

	Mechanism; Computer Audit; IS Security; IS Audit; Evaluation Requirements Overview of IT Act Gopalakrishna- Committee Recommendations.	
TOTAL		**60**

CO	**Course Outcomes**
CO1	Compare Banking Technology tools
CO2	Assess the provisions relating to Online Banking
CO3	Recall the basics of Data Communication Network and EFT Systems
CO4	Explain the Role of Technology Up gradation and its impact on Banks
CO5	Examine Security Considerations Risk Concern Areas

Books for reference:

1. D.M.Mithani - The anatomy of Indian banking.
2. Varshney and sundaram - Banking Theory, Law and Practice.
3. M.L. Tanna - Banking Law and Practice in India
4. N.S. Toor- Information Hand Book for Banker.

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3
TOTAL	15	15	15	15	15	15	15	10	15
AVERAGE	3	3	3	3	3	3	3	2	3

High–3 **Medium–2** **Low –1**

Elective–IV A – FORENSIC ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PECO23	4	-	-	II	4	4	50	50	100

Learning Objectives	
LO1	**To** Understand the concepts, roles, and functions of forensic accounting.
LO2	To Differentiate between fraud and error in financial reporting.
LO3	To Identify types of fraud across business cycles.
LO4	To analyze the significance of forensic audit, stages of forensic audit and tools of forensic audit.
LO5	To understand the categories of cyber law and global issues of cyber space.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Forensic Accounting** Concepts, Meaning, role of forensic accountant, Difference between Fraud & Error, requisite for a successful forensic accountant, growth of forensic accounting, fraud, types of fraud, five accounting cycles.	12
II	**Financial Crime Investigation and Financial Statement Fraud** Business as a victim, Employee theft, payroll fraud, management thefts, corporate thefts, Identity thefts, the investigative process, auditor's responsibility and law. Financial statement fraud - Fraud risk assessment & prevention-Improper revenue recognition, revenue recognition detective techniques, revenue and receivable misappropriation, assets misstatement- Inventory, Investment, understatements of liabilities and expenses-Forensic audit tools for fraud detection.	12
III	**Computer Aided Forensic Accounting** Data mining- benefits and pitfalls, effective data mining, assessing data quality and format, data cleaning, eliminating duplicate information, testing the data for completeness and accuracy, skills of the forensic technologies, role of data analysis in the investigation.	12
IV	**Forensic Audit** Meaning of forensic audit - significance of forensic audit - stages of forensic audit, need for forensic audit - objectives of forensic audit - benefits of forensic audit - tools for forensic audit.	12
V	**Cyber Law**	12

	Comments of cyber law, categories of cyber law, information technology Act-2000, international aspects of electronic contracting, global issues of cyber space.	
TOTAL		**60**

CO	**Course Outcomes**
CO1	To understand the conceptual framework of Forensic accounting.
CO2	To identify, analyze and interpret indicators of financial fraudulent Activity
CO3	To identify, analyze and interpret indicators of investigation process and identify situations for their application
CO4	To understand the significance of forensic audit, stages of forensic audit and tools for forensic audit.
CO5	To know the categories of cyber law, Information Technology Act-2000 and global issues of cyber space.

Reference:

1. Howard Silveston et. al; Forensic Accounting and Fraud Investigation for Non Experts; Wiley Publication
2. Bee Lean Chew; Forensic Accounting and Finance; Kogan page Limited
3. Saurav K Datta; Statisical Techniquesfor forensic accounting' e book time moore
4. Daniel Calinson Ashely; Forensic Accounting and Fraud Investigation; sultan publication
5. Sikandar Sultan; Forensic Accounting; SulthanPublcation

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	-
TOTAL	13	13	11	14	15	15	15	6	12

High–3 **Medium–2** **Low –1**

Elective–IV B – LOGISTICS AND SUPPLY CHAIN MANAGEMENT

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PECO24</td><td>4</td><td>-</td><td>-</td><td>II</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To Understand modern SCM practices and technological integration</td></tr>
<tr><td>LO2</td><td colspan="9">To Evaluate global supply chain networks and measure their value and efficiency.</td></tr>
<tr><td>LO3</td><td colspan="9">To Identify causes and impact of the bullwhip effect.</td></tr>
<tr><td>LO4</td><td colspan="9">To Evaluate supply chain integration, security, and logistics design.</td></tr>
<tr><td>LO5</td><td colspan="9">To Develop supply chain planning skills including demand planning, procurement, production, and returns management</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

Unit	Contents	No. of Hours
I	**Supply Chain Management** Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Technology in SCM - Principles, Supply Chain Strategies-Modern SCM concept – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	**12**
II	**Global perspectives** Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM - Risk Management in Global SCM.	**12**
III	**Framework of Logistics Logistics**: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound	**12**

	and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	
IV	**SCM-Warehousing** Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, , Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	**12**
V	**SCM-Plan** SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management – E- market places, E-procurement, E-logistics, E-fulfillment -Operative 59 Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control-Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.	**12**
	TOTAL	**60**

CO	**Course Outcomes**
CO1	Recall the concepts and features of SCM
CO2	Summarize global and Indian perspectives of SCM
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution
CO4	Explain strategic warehousing for SCM
CO5	Outline the role of internet in SCM.

Books for study:

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

Books for reference:

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

Web references:

1. https://www.fcbco.com/services/warehouse-strategies.
2. https://cleartax.in/s/just-in-time-jit-inventory-management

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1
TOTAL	11	10	9	12	10	10	11	9	9
AVERAGE	2.2	2	1.8	2.4	2	2	2.2	1.8	1.8

High–3 **Medium–2** **Low –1**

Skill Enhancement Course (SEC) - I – ADVANCED EXCEL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PSCO21	-	-	4	II	2	4	50	50	100

Learning Objectives	
LO1	To Demonstrate proficiency in worksheet basics and workbook structure.
LO2	To Understand and apply formulas and operators in Excel.
LO3	To Create and customize Pivot Tables and Pivot Charts.
LO4	To utilise Statistical Analysis
LO5	To apply Financial Modelling using Excel

Prerequisites:

Unit	Contents	No. of Hours
I	**Managing the Work book** Worksheet Basics, Protecting Excel Workbook and Worksheet, Importing and Exporting data, Co-authoring Data.- Data Validation & Error Checking.	12
II	**Functional Formulas** Understanding formulas; Operators in Formula; Named ranges; Named Ranges in Formulas; Calculations; Logical Functions and Text functions in formulas; Relative and Absolute addressing; Referencing cells outside the worksheet and workbook;	12
III	**Advanced Tables** Create Pivot Tables- Pivot Charts - Filters & Report Layout - Modify field selections and options- Slicers – Group Pivot Table Data- Add Calculated fields - Format Data	12
IV	**Statistical Analysis** Statistical Functions – Mean, Median, Mode, Standard Deviation, Coorelation, Skewness, F test, Z test and Chi square Analysis.	12
V	**Financial Modelling using Excel** Introduction to Financial Modelling - Representation of Financial Statements - Balance sheet- Financial Statement Analysis - Comparative -Common size statements- Trend Analysis.	12
TOTAL		**60**

CO	Course Outcomes
CO1	Explain Managing the Work book
CO2	Select the Advanced Tables
CO3	Make use of Statistical Analysis

CO4	Select Functional Formulas
CO5	Construct Financial Modelling using Excel

Books for reference:

1. MS Office 2010, Sanjay Saxena, Vikas Publications
2. Financial Modelling in Excel for Dummies - Daniel Stein Fairhurst
3. Manisha Nigam , Data Analysis with Excel, BPP Publications.

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3
TOTAL	15	15	10	15	15	15	15	14	15
AVERAGE	3	3	2	3	3	3	3	2.8	3

High–3 **Medium–2** **Low –1**

MINI PROJECT (26PCP21)

HOURS/WEEK: **CREDITS: 3**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCMP21	-	-	-	II	3	3	50	50	100

Guidelines for Mini Project

1. The mini project should be based on a topic relevant to the M.Com curriculum.
2. The project must reflect the student's original work and understanding.
3. The objectives of the study should be clearly stated.
4. Appropriate research methodology should be adopted for data collection and analysis.
5. Both primary and secondary data may be used, wherever applicable.
6. The data should be analyzed using suitable statistical tools and presented with tables, charts, or graphs.
7. The findings should be supported by the data analysis.
8. Practical suggestions and recommendations should be provided based on the findings.
9. All sources of information must be properly acknowledged in the bibliography.
10. The project report should be prepared in a neat, systematic, and professional format and submitted within the prescribed deadline.

Semester-3

Semester–3

Course Code	Part	Course Category	Course Name	Hours / Week	Examination				Credits
					Duration in Hours.	Max Marks			
						CIA	ESE	Total	
26PCCO31	I	Core- VII	Taxation	6	3	50	50	100	4
26PCCO32	I	Core -VIII	Research Methodology	6	3	50	50	100	4
26PCCO33	I	Core -IX	Computer Applications in Business	5	3	50	50	100	4
26PCCO34	I	Core -X	International Business	5		50	50	100	4
26PECO31	I	EC – V A	Strategic Management	4	3	50	50	100	4
26PECO32		EC – V B	International Financial Management						
26PSCO31	II	SEC - I	Skills for Managerial Excellence	4	3	50	50	100	2
26PCIN31	II	Internship	Internship/Industrial Activity	-		50	50	100	2
Total				**30**				**700**	**24**

Semester III

CORE VII – TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO31	**6**	-	-	III	**4**	**6**	**50**	**50**	**100**

Learning Objectives	
LO1	To Understand assessment procedures for Firms, AOP, BOI, Companies, and Co operative Societies.
LO2	To Identify different return forms and due dates.
LO3	To Interpret OECD Model Tax Convention.
LO4	To assess Goods and Services Tax and filing GST returns.
LO5	To Compute assessable value and customs duty.
Prerequisites:	

Unit	Contents	No. of Hours
I	**Assessment of persons** Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA, Section 80D & 80TTA) – Assessment of Firms, AOP, BOI, Company and Co-operative society-Tax deductions vs exemptions.	**18**
II	**Tax Returns and Tax planning** Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax deduction vs tax exemption-Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.	**18**
III	**International business taxation** International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - OECD Model Tax Convention-Application and interpretation of tax treaties -BEPS (Double taxation avoidance agreement - DTAA) - Equalization levy.	**18**

IV	**Goods and Services Tax** Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering –- Filing of Returns- Penalties – Prosecution – Appeal and Revision.	**18**
V	**Customs Act, 1962** Customs Act, 1962:Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	**18**
	TOTAL	**90**

CO	**Course Outcomes**
CO1	Apply the provisions of income tax to determine taxable income
CO2	Plan taxes
CO3	Illustrate the nuances of international business taxation
CO4	Apply the provisions of GST
CO5	Summarise the provisions of Customs Act

Books for study:

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

Books for reference:

1. ShaR.G. and Usha DeviN.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishing House,Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. DatyV.S., “GST - Input Tax Credit”,Taxmann Publishers, Chennai.
5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_50102021.pdf

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	14	11	15
AVERAGE	3	3	3	3	3	3	2.8	2.2	3

High–3 **Medium–2** **Low –1**

CORE VIII – RESEARCH METHODOLOGY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO32	6	-	-	III	4	6	50	50	100

Learning Objectives

LO1	To Define research and explain its objectives and motivations.
LO2	To Formulate and test hypotheses systematically.
LO3	To valuate advantages and limitations of different data collection methods.
LO4	Interpret statistical results for business decision-making.
LO5	To enhance report writing skills and develop ethical conduct in research

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Research Methodology** Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Research questions & hypothesis Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.	18
II	**Hypothesis Testing and Research Design** Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Pilot study & pre-testing- Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors	18
III	**Data Collection** Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.- Sampling vs Census- Online data collection tools	18
IV	**Data Analysis** Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple	18

	problems) Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.	
V	**Preparation of Research Report** Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.	**18**
TOTAL		**90**

CO	**Course Outcomes**
CO1	Recall the research concepts and recognize the research problem
CO2	Construct research hypothesis and determine the sample size
CO3	Select appropriate method for data collection
CO4	Interpret the results of statistical tests
CO5	Construct research report avoiding plagiarism

Books for study:

1. Tripathi, (2014) "Research Methodology in Management and Social Sciences". SultanChand & Sons, New Delhi.

2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods andTechniques. New Age International (P) Limited, New Delhi.

3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences",Himalaya Publishing House, Mumbai.

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP).

2. Sashi K.Guptha and ParneetRangi,(2018) "Research Methodology" , Kalyani Publisher, Ludhiana.

3. SharmaR D and Hardeep Chahal, (2004) "Research Methodology In Commerce andManagement", Anmol Publications, New Delhi

Web references:

1.https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf

2..https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf

3. https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	3	3	2	2	3	2	3	3
2	3	3	3	2	2	3	2	3	3
3	3	3	3	2	2	3	2	3	3
4	3	3	3	2	2	3	2	3	3
5	3	3	3	2	2	3	2	3	3
TOTAL	15	15	15	10	10	15	10	15	15
AVERAGE	3	3	3	2	2	3	2	3	3

High–3 **Medium–2** **Low –1**

CORE IX – COMPUTER APPLICATIONS IN BUSINESS

<table>
<tr><td rowspan="2">Subject Code</td><td rowspan="2">L</td><td rowspan="2">T</td><td rowspan="2">P</td><td rowspan="2">S</td><td rowspan="2">Credits</td><td rowspan="2">Inst. Hours</td><td colspan="3">Marks</td></tr>
<tr><td>CIA</td><td>External</td><td>Total</td></tr>
<tr><td>26PCCO33</td><td>-</td><td>-</td><td>5</td><td>III</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Create tables and generate descriptive statistics.</td></tr>
<tr><td>LO2</td><td colspan="9">To Apply simple and multiple linear regression analysis.</td></tr>
<tr><td>LO3</td><td colspan="9">To Identify appropriate criteria for selecting non-parametric tests.</td></tr>
<tr><td>LO4</td><td colspan="9">To create company, groups and ledgers and obtain financial statements using Tally Prime</td></tr>
<tr><td>LO5</td><td colspan="9">To understand inventory management and account for goods and services tax</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to SPSS
Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Data transformation-Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Parametric Tests in SPSS
Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple.Simple linear regression.- Multiple linear regression.</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Non-parametric Tests in SPSS
Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test– Wilcoxon signed rank test – Kruskal Wallis test- Sign test- Criteria for non-parametric tests</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Introduction to Tally Prime
Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase</td><td>15</td></tr>
</table>

	register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.	
V	**Inventory and GST in Tally Prime** Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Construct data file in SPSS
CO2	Examine Means of samples
CO3	Apply non-parametric tests
CO4	Construct a company, form groups and get automated financial statements
CO5	Plan for automation of inventory

Books for study:

1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi

2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K

3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi

4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York

2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai

3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani

. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata

Web references:

1. https://www.spss-tutorials.com/basics/

2. https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	2	3	2	2	3	3	2	3	3
2	3	3	2	2	3	3	2	3	3
3	3	3	2	2	3	3	2	3	3
4	3	3	2	3	3	3	3	3	3
5	3	3	2	3	3	3	3	3	3
TOTAL	14	15	10	12	15	15	12	15	15
AVERAGE	2.8	3	2	2.4	3	3	2.4	3	3

High–3 **Medium–2** **Low –1**

CORE X – INTERNATIONAL BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PECO24	**5**	**-**	**-**	III	**4**	**5**	**50**	**50**	**100**

Learning Objectives	
LO1	To Explain the meaning, nature, scope, and importance of International Business.
LO2	To Evaluate Market Imperfections, Product Life Cycle, Transaction Cost, and Dunning's Eclectic Theory.
LO3	To Examine international payment terms including Letters of Credit.
LO4	To Assess the impact of regional and global institutions on international business operations.
LO5	To analyse the operations of MNCs through real case assessment.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to International business** International Business -Meaning, Nature, Scope and Importance-Stages of internationalization of Business-Methods of entry into foreign markets: Licensing Franchising- Joint Ventures-Strategic Alliances-Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Global value chains-Recent Developments in International Business.	**15**
II	**Theoretical Foundations of International business** Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity CostHeckscher- Porter's Diamond Model- New Trade Theory-Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.	**15**
III	**Legal framework of International Business** Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms- Dispute resolution - Letter of Credit.	**15**
IV	**Multi-Lateral Agreements and Institutions**	**15**

	Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID .	
V	**Multinational Companies (MNCs) and Host Countries** Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer Employment and labour relations-Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Recall the concepts of International Business and International Business Environment
CO2	Analyze different theories of International Business
CO3	Explain the legal procedures involved in international business
CO4	Explain the different types of economic integrations.
CO5	Identify the operations of MNCs through real case assessment

Books for study:

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

Books for reference:

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

Web references:

1. https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business. pdf
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.

pdf

3. https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	1	3	1	2	2	2	3	1	2
2	3	2	3	1	3	3	2	2	1
3	2	1	2	3	2	2	3	3	3
4	1	3	1	2	1	1	2	2	2
5	3	2	2	2	2	2	1	1	1
TOTAL	10	11	9	10	10	10	11	9	9
AVERAGE	2	2.2	1.8	2	2	2	2.2	1.8	1.8

High–3 **Medium–2** **Low –1**

Elective – V A – STRATEGIC MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PECO31	4	-	-	III	4	4	50	50	100

Learning Objectives	
LO1	To Explain the meaning, nature, and importance of Strategic Management.
LO2	To Apply portfolio analysis techniques in strategic decision-making.
LO3	To Explain competitive strategies at the business level.
LO4	To gain knowledge on organisational and strategic leadership
LO5	To apply latest concepts in strategy implementation and control

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Strategic Management** Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Leadership in strategy, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	12
II	**Techniques for Strategic Management** Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level- Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.	12
III	**Different Levels of Strategies** Business Level Strategies: Competitive Strategies at Business Level, Michael Porter’s Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Customer Relationship Strategy, Financial Strategy, Operations Strategy, Digital/Technology Strategy, Human Resource Strategy, Research and Development.	12

IV	**Organization and Strategic Leadership** Organization and Strategic Leadership: Organization Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.	**12**
V	**Strategy Implementation and Control** Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.	**12**
TOTAL		**60**

CO	**Course Outcomes**
CO1	Summarise strategic management principles at different levels and phases
CO2	Explain the dynamics of competitive strategic management techniques
CO3	Examine business and functional level strategies
CO4	Identify strategic leadership and organizational skills
CO5	Apply latest concepts in strategy implementation and control

Books for study:

1. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand &Sons,New Delhi.

2. Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, HimalayaPublishing House Pvt Ltd, Mumbai.

3. John A. Pearce, Richard B. Robinson and AmitaMital, (2018) "StrategicManagement" 14th Edition, McGraw Hill Education, New Delhi.

4. Gupta C. B. (2022), "Strategic Management" Latest Edition, S.Chand andCompany Ltd, Noida, Uttar Pradesh.

Books for reference:

1. Jeyarathanam M., (2021), "Strategic Management" 7thEdition, Himalaya Publishing House Pvt. Ltd, Mumbai

2. Ghosh P.K. (2014), "Strategic Management", 14thEdition, Sultan Chand &Sons, New Delhi

3. Chandan J. S. and Nitish Sen Gupta (2022), "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi

4. Fred R. David, (2017), "Strategic Management Concepts and Cases" 13th Edition, Prentice Hall, Pearson Education, London, England

Web references:

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

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	3	2	3	2	2	2	1	2
2	3	3	2	3	2	2	2	1	2
3	3	3	3	3	3	3	3	2	3
4	3	3	3	3	3	3	3	1	3
5	3	3	2	3	3	2	3	1	2
TOTAL	15	15	12	15	13	12	13	6	12
AVERAGE	3	3	2.4	3	3	2.4	3	1.2	2.4

High–3 **Medium–2** **Low –1**

Elective – V B – INTERNATIONAL FINANCIAL MANAGEMENT

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PECO32</td><td>4</td><td>-</td><td>-</td><td>III</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Explain the meaning, nature, scope, and importance of International Financial Management (IFM).</td></tr>
<tr><td>LO2</td><td colspan="9">To Analyze exchange rate determination in spot and forward markets.</td></tr>
<tr><td>LO3</td><td colspan="9">To Apply international capital budgeting techniques.</td></tr>
<tr><td>LO4</td><td colspan="9">To understand the flow of funds in the international banks</td></tr>
<tr><td>LO5</td><td colspan="9">To Understand and evaluate the working capital cycle in global operations.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">International Financial Management
International Financial Management: An overview – Importance – Nature and Scope – Foreign exchange risk and exposure-International flow of Funds – Balance of Payments – International Monetary System</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Foreign Exchange Market
Foreign Exchange Market: Features – Spot and Forward Market - Impact of Exchange Rate on Import/Export– Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options- Role of RBI in Forex Market.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">International Investment Decision
Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.</td><td>12</td></tr>
<tr><td>IV</td><td colspan="8">International Financial Decisions
Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit</td><td>12</td></tr>
</table>

	Creation – Control of International Banks.	
V	**International Financial Market Instruments** Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.- Working Capital Cycle	**12**
TOTAL		**60**
CO	**Course Outcomes**	
CO1	Explain the importance and nature of international flow of funds	
CO2	Analyze the fluctuations in exchange rate and impact on exchange markets	
CO3	Analyze the techniques of international investment decisions for building a better portfolio	
CO4	Explain the flow of funds in the international banks	
CO5	Examine various international financial market instruments	

Books for study:

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

Books for reference:

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

Web references:

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

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	1	2	2	3	2	2	2	1	2
2	1	2	2	3	2	2	2	1	2
3	2	3	2	3	2	2	2	2	2
4	1	2	2	3	2	2	2	1	2
5	2	3	2	3	2	2	2	2	2
TOTAL	7	12	10	15	10	10	10	7	10
AVERAGE	1.4	2.4	2	3	2	2	2	1.4	2

High–3 **Medium–2** **Low –1**

Skill Enhancement – SKILL FOR MANAGERIAL EXCELLENCE

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PSCO31</td><td>4</td><td>-</td><td>-</td><td>III</td><td>2</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To Understand the concept of skills and personal skills in management.</td></tr>
<tr><td>LO2</td><td colspan="9">To Understand concepts of Logotherapy, Transcendental Meditation, and Positive Psychology for personal growth.</td></tr>
<tr><td>LO3</td><td colspan="9">To illustrate SWOT analysis and JOHARI window and their benefits.</td></tr>
<tr><td>LO4</td><td colspan="9">To understand the process of habit formation and the ways to develop good habits.</td></tr>
<tr><td>LO5</td><td colspan="9">To Identify barriers to work-life balance and implement effective work-life balance strategies.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><th>Unit</th><th colspan="8">Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td colspan="8">Unit I – Introduction to Managerial Skills
Concepts of Skills and Personal Skills –Importance of competent managers - Skills of effective managers: Conceptual Skills, Technical Skills, Communication skills, Human Skills, Professional Skills – Critical thinking and Problem solving</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Unit II – Self-Awareness and Self-Motivation
Concept of Self – Types of self concept –SWOT analysis – JOHARI window – Time Management -Goal setting – SMART Principle – Logo Therapy – Transcendental Meditation- Positive Psychology.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Unit III - Interpersonal Skills and Emotional Intelligence
Importance of Interpersonal Relationship – Interpersonal Skills: negotiation skills, Social Skills, Empathetic Skills, Listening Skills, Assertive Skills, Multi-culture communication - Emotional Intelligence: Meaning – Importance – Aspects of Emotional Intelligence – Ways of Enhancing Emotional Intelligence.</td><td>12</td></tr>
<tr><td>IV</td><td colspan="8">Unit IV – Habit and Time Management
Meaning and Features of habits – Formation of Habits – Ways to Develop Good Habits - Meaning and Importance of Time management: Block to Time Management – Time Wasters – Time Management Techniques</td><td>12</td></tr>
</table>

V	**Stress Management and Work-Life-Balance** Meaning of Stress – Types – Stages of Stress – Sources – Organisational Stress and Causes – Impact of Stress –Stress coping strategies: Employee Assistance Program-Reduction – Resilience – Recuperation – Techniques of Stress Management –Meaning of Work-Life-Balance – Barriers to Work-Life-Balance - Work-Life-Balance Strategies.	**12**
TOTAL		**60**
CO	**Course Outcomes**	
CO1	Remember the concepts of Critical Thinking, SWOT analysis, Logo therapy, Interpersonal Skills, Emotional Intelligence, Stress and Work life balance.	
CO2	Identify the skills for a successful manager	
CO3	Employ Good Habits for his/her personal growth	
CO4	Analyse the time wasters and adopt Time Management techniques	
CO5	Assess his/her interpersonal relationship and enhance emotional intelligence	

TEXT BOOKS

1. Time Management, Shankar Digambar Bagade
2. The 7 Habits of Highly effective people, Stephen R. Covey.
3. Soft Skills, Hariharan, MJP Publishers
4. Personality Development, John Aurthen, Lotus Prentice, New Delhi

REFERENCE BOOKS

1. Management Skills, by David Rohlander, Publisher(s): Alpha, December 2014
2. The Effective Manager: Management skills for high performance Soft skills for IT professionals, Author Sarah Cook, PublisherIT Governance Ltd

WEB RESOURCES

1. https://www.risely.me/the-top-10-crucial-soft-skills-for-managers/
2. https://www.happi.com/issues/2014-09-01/view_human-capital-management/how-to-achieve-management-excellence/
3. https://www.betterup.com/blog/soft-management-skills

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	1	2	2	3	2	2	2	1	2
2	1	2	2	3	2	2	2	1	2
3	2	3	2	3	2	2	2	2	2
4	1	2	2	3	2	2	2	1	2
5	2	3	2	3	2	2	2	2	2
TOTAL	7	12	10	15	10	10	10	7	10
AVERAGE	1.4	2.4	2	3	2	2	2	1.4	2

High–3 **Medium–2** **Low –1**

INTERNSHIP/INDUSTRIAL ACTIVITY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCIN31	**-**	-	-	III	**2**	**-**	**50**	**50**	**100**

Learning Objectives:

LO1: To familiarize the institutional/ industrial environment

LO2: To provide students an insight into the organizational structure of an Institution /industry

LO3: To build a record of work experience

LO4: To Learn to appreciate work and its function in the economy

LO5: To gain practical knowledge on institution /industrial operations.

Course Outcomes:

After the successful completion of the course ,the students will be able to:

CO1: Rate theoretical concept with practice

CO2: Understand the organizational structure of an institution/industry

CO3: Comprehend the institutional/ industrial practices like, HR, Finance, Manufacturing and Marketing

CO4: Gain practical knowledge about institutional/industrial operations

CO5: Synthesize the theoretical knowledge with practical knowledge.

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	1	2	3	2	2	2	2	2	1	2	3	2	2	2	1
CO2	2	2	1	2	2	2	2	2	2	2	1	2	2	2	2	2	`1
CO3	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2
CO4	2	2	1	2	3	3	2	2	2	2	1	2	3	3	2	2	3
CO5	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	2	3
TOTAL	10	10	10	10	12	11	10	10	10	10	9	10	13	11	10	10	10
AVERAGE	2	2	2	2	2.4	2.2	2	2	2	2	1.8	2	2.6	2.2	2	2	2

*3–Strong, 2-Medium, 1-Low

CONDITIONSTOBEFULFILLEDBYSTUDENTSCUM TRAINEES

1. The students have to enroll themselves with an Industrial Unit working under

Public/Private/Cooperative sector or Joint Sector for Two weeks (15 working days) as an industrial trainee with either H R Department or Marketing or Finance Department (and the students can select their Institutions of their choice in their native Districts/ states)

2. Student – Trainees have to collect necessary Information about the Institution from the Annual Reports and Periodical Publications for preparing the Training Report.

3. The students have to prepare the Training / Internship Report for about 30 pages and Submissionofthesameatleastonemonthbeforethelastworkingdayofthe IIISemester through the Guide Teachers.

4. The Period of Institutional Training / Internship will be at least 15 working days in the Institution and after completion of the training, the students have to obtain a Trainee Certificate from Manager or General Manager of the Institution with Seal.

5. A Maximum of Three Students can join the same institution for Training / Internship at a time. However, they have to produce the Report based on training taken in different divisions' viz., H R, Marketing and Finance.

Semester-4

Semester–4									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours.	**Max Marks**			
						CIA	**ESE**	**Total**	
26PCCO41	I	Core- XI	Corporate and Economic Laws	5	3	50	50	100	4
26PCCO42	I	Core -XII	Human Resource Analytics	5	3	50	50	100	4
26PCCO43	I	Core -XIII	Applied Costing	6	3	50	50	100	4
26PCCP41		Core -XIV	Project with Viva	6	3	50	50	100	4
26PECO41	I	EC – VI A	Organisational Behaviour	4	3	50	50	100	4
26PECO42		EC – VI B	Insolvency Law and Practice						
26PSCO41	II	SEC-I	E-Filling of Tax Returns	4	3	50	50	100	2
26PEXA41	II	SEC-I	Extension Activity	-	3	50	50	100	1
Total				**30**				**700**	**23**

SEMESTER-IV

CORE XI – CORPORATE AND ECONOMIC LAWS

<table>
<tr><td rowspan="2">Subject Code</td><td rowspan="2">L</td><td rowspan="2">T</td><td rowspan="2">P</td><td rowspan="2">S</td><td rowspan="2">Credits</td><td rowspan="2">Inst. Hours</td><td colspan="3">Marks</td></tr>
<tr><td>CIA</td><td>External</td><td>Total</td></tr>
<tr><td>26PCCO41</td><td>5</td><td>-</td><td>-</td><td>IV</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Explain the objectives and key definitions under the Foreign Exchange Management Act, 1999 (FEMA)</td></tr>
<tr><td>LO2</td><td colspan="9">To Understand prohibition of anti-competitive agreements and abuse of dominant position.</td></tr>
<tr><td>LO3</td><td colspan="9">To Evaluate the importance of IPR protection in business and innovation.</td></tr>
<tr><td>LO4</td><td colspan="9">To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act</td></tr>
<tr><td>LO5</td><td colspan="9">To explain the registration and related procedures under Real Estate Act</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Foreign Exchange Management Act, 1999
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realization, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorized person – Adjudication and Appeal-Role of RBI under FEMA.</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Competition Act, 2002 and Consumer Protection Act, 2019
Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. E-commerce and Consumer Protection -The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Law relating to intellectual property rights
Law relating to intellectual property rights: Introduction - The Copyright Act, 1957:Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of</td><td>15</td></tr>
</table>

	copyright - Registration of copyright - . The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.	
IV	**Prevention of Money Laundering Act, 2002** Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal.	**15**
V	**Real Estate (Regulation and Development) Act, 2016** Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Recall important provisions of FEMA
CO2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
CO3	Summarise the process relating to obtaining copyrights and patents.
CO4	Examine the provisions of Money Laundering Act
CO5	Analyse the provisions relating to regulation of real estate

Books for study:

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

Books for reference:

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

Web references:

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

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	3	2	2	3	3	3	2	3
2	3	3	3	2	2	3	2	2	3
3	3	3	2	2	2	3	2	2	3
4	3	3	3	3	3	3	3	2	3
5	3	3	2	2	3	3	3	2	3
TOTAL	15	15	12	11	12	15	13	10	15
AVERAGE	3	3	2.4	2.2	3	3	2.6	2	3

High–3 **Medium–2** **Low –1**

CORE XII – HUMAN RESOURCE ANALYTICS

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PCCO42</td><td>5</td><td>-</td><td>-</td><td>IV</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Explain the concept, evolution, importance, and benefits of Human Resource Analytics (HR Analytics).</td></tr>
<tr><td>LO2</td><td colspan="9">To Understand the role of HR Analytics in business process optimization.</td></tr>
<tr><td>LO3</td><td colspan="9">To illustrate the evolution, types and design of HR metrics</td></tr>
<tr><td>LO4</td><td colspan="9">To Collect and manage HR data effectively, ensuring data quality and integrity.</td></tr>
<tr><td>LO5</td><td colspan="9">To adopt tools and techniques for predictive modeling.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Human Resource Analytics
Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – Data Sources for HR Analytics-HR Analytics Framework and Models- HR Metrics & KPIs.</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Business Process and HR Analytics
Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - Data Visualization in HR-HR Research tools and techniques – Statistics and Statistics Modelling for HR Research.</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Introduction to HR Metrics
HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles –– HR Scorecard – HR Dashboards.</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">HR Analytics and Data
HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization .</td><td>15</td></tr>
<tr><td>V</td><td colspan="8">HR Analytics and Predictive Modelling
HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools</td><td>15</td></tr>
</table>

	and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.	
TOTAL		**75**

CO	**Course Outcomes**
CO1	Examine the concept of human resource analytics
CO2	Apply the HR tools and techniques in decision making
CO3	Examine the different types of HR metrics and their relative merits
CO4	Make use of HR data in report preparation
CO5	Build models for predictive analysis

Books for study:

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

Books for reference:

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

Web references:

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

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	2	2	3	3	3	3	3	3
2	3	3	2	3	3	3	3	3	3
3	3	3	2	3	3	3	3	3	3
4	3	3	2	3	3	3	3	3	3
5	3	3	2	3	3	3	3	3	3
TOTAL	15	14	10	15	15	15	15	15	15
AVERAGE	3	2.8	2	3	3	3	3	3	3

High–3 **Medium–2** **Low –1**

CORE XIII – APPLIED COSTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCO43	**6**	-	-	IV	**4**	**6**	**50**	**50**	**100**

Learning Objectives	
LO1	To Explain the meaning, nature, and significance of cost accounting
LO2	To Understand types of labour costs and methods of timekeeping.
LO3	To know the different methods of computing labour cost and overhead costing.
LO4	To Understand Human Resource Accounting in managerial decision-making
LO5	To acquaint with the application of Marginal costing for Business decision making.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction** Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation -Cost Control vs Cost Reduction– Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.	**18**
II	**Labour Costing** Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover -Labour Cost Variance - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Overhead Variance-Departmentalization of Overheads – - Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads	**18**
III	**Process Costing** Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses	**18**

	– Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.	
IV	**Marginal Costing** Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making –Determination of sales mix- Exploring new markets-Make or buy decisionsChange versus status quo -expand or contract – shut down or continue – Human Resource Accounting.	**18**
V	**Cost Management** Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen.	**18**
	TOTAL	**90**

CO	**Course Outcomes**
CO1	Recall the various cost concepts, and elements of cost
CO2	Explain different methods of payment of wages and incentives
CO3	Apply different methods of wage payment and overhead allocation and apportionment
CO4	Differentiate between joint costing and Process costing, Normal loss and Abnormal loss and Cost control and cost reduction.
CO5	Evaluate alternate proposals and choosing the profitable one by application of marginal costing .

TEXT BOOKS

1. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Jain S.P &Narang KL, (2016), Cost Accounting, Kalyani Publishers, Mumbai
3. Reddy T S and Hari Prasad Reddy, (2018), Cost Accounting, Margham Publications, Chennai

REFERENCE BOOKS

1. Jain. S.P and Narang.K.L:Advanced Cost Accounting
2. Prasad.N.K:Advanced Cost Accounting
3. Khan.M.Y and Jain.P.K:Advanced Cost Accounting

4. Thulsian P.C:Practical Costing

WEB RESOURCES

1. https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml
2. https://www.wallstreetmojo.com/marginal-costing/
3. https://www.shiksha.com/online-courses/articles/marginal-costing-meaning-and-advantages/

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	2	2	3	3	3	3	3	3
2	3	3	2	3	3	3	3	3	3
3	3	3	2	3	3	3	3	3	3
4	3	3	2	3	3	3	3	3	3
5	3	3	2	3	3	3	3	3	3
TOTAL	15	14	10	15	15	15	15	15	15
AVERAGE	3	2.8	2	3	3	3	3	3	3

High–3 **Medium–2** **Low –1**

PROJECT WITH VIVA

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PCCP41	**-**	-	6	IV	**4**	**6**	**50**	**50**	**100**

Guidelines for Major Project

1. The major project should be based on a topic relevant to the M.Com programme and the area of specialization.
2. The project should address a practical business, commerce, finance, accounting, marketing, taxation, banking, or management issue.
3. The objectives of the study should be clearly defined and achievable.
4. The study should be carried out using an appropriate research methodology with suitable data collection techniques.
5. Both primary and secondary data may be used, depending on the nature of the study.
6. The collected data should be analyzed using appropriate statistical tools and presented through tables, charts, and graphs wherever necessary.
7. The project should include a review of relevant literature to support the research.
8. The findings should be based on the analysis and interpreted objectively.
9. Practical suggestions and recommendations should be provided based on the findings of the study.
10. The report should include the following chapters: Introduction, Review of Literature, Research Methodology, Data Analysis and Interpretation, Findings, Suggestions, Conclusion, Bibliography, and Appendix.
11. The project must be the original work of the student. Proper citation and referencing should be followed to avoid plagiarism.
12. The report should be prepared in a clear, systematic, and professional format and submitted within the prescribed time limit.
13. The student should be prepared to present the project and defend the findings during the viva voce examination.

Elective – VI A – ORGANISATIONAL BEHAVIOUR

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26PECO41</td><td>4</td><td>-</td><td>-</td><td>IV</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Explain the concept, models, and significance of Organizational Behavior</td></tr>
<tr><td>LO2</td><td colspan="9">To Analyze the relationship between job satisfaction, organizational commitment, and performance.</td></tr>
<tr><td>LO3</td><td colspan="9">To analyze different forms of organizational structure and contemporary communication tools.</td></tr>
<tr><td>LO4</td><td colspan="9">To analyze the importance of transactional analysis in facilitating negotiations and conflict management.</td></tr>
<tr><td>LO5</td><td colspan="9">To Explain organizational development (OD) concepts, models, and interventions.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Organizational Behavior and Learning
Introduction to Organizational Behavior – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organizational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, three levels of learning) Introduction to learning organization-Role of Emotional Intelligence in OB</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Motivation and Job Satisfaction
Motivation Theories – Content theories (Maslow, Herzberg, ERG), Impact of Job Satisfaction on Performance, Process Theories (Vroom,Porterand Lawler)– Job Satisfaction-Organizational commitment- Motivational Strategies in Modern Workplaces.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Organizational structure and Communication
Organizational structure- Factors, Forms. Importance of virtual organizations - Organizational communication- Importance, Forms, Functions. Organizational climate and culture. Business communication :Harnessing Business Emails and Corporate Communication tools.</td><td>12</td></tr>
</table>

IV	**Transactional Analysis and Organizational Conflicts** Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and	**12**

	Process -Introduction to Workplace Spirituality	
V	International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development– Meaning, Models and Interventions- Managing Diversity in Global Organizations.	**12**
TOTAL		**60**

CO	**Course Outcomes**
CO1	Identify the effect of OB models and organizational learning on human behaviour
CO2	Assess theories of motivation and their impact on job satisfaction.
CO3	Examine effective communication tools for better organisational climate.
CO4	Analyse interpersonal transactions at workplace.
CO5	Analyse the various OB models for change management and development in the organization.

Books for study:

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

Books for reference:

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

Web references:

1. http://www.nwlink.com/~donclark/leader/leadob.html
2. https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	3	2	3	3	3	3	2	3
2	3	3	2	3	3	3	3	2	3
3	3	3	2	3	3	3	3	2	3
4	3	3	2	3	3	3	3	2	3
5	3	3	2	3	3	3	3	2	3
TOTAL	15	15	10	15	15	15	15	10	15
AVERAGE	3	3	2	3	3	3	3	2	3

High–3 **Medium–2** **Low –1**

Elective – VI B – INSOLVENCYLAWAND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PECO42	**4**	-	-	IV	**4**	**4**	**50**	**50**	**100**

Learning Objectives	
LO1	To Explain the concepts and objectives of the Insolvency and Bankruptcy Code, 2016**.**
LO2	To Examine the role and functioning of the Committee of Creditors (CoC)**.**
LO3	To Analyze distribution of assets and dissolution of corporate debtors.
LO4	To analyse cross border insolvency laws and insolvency resolution
LO5	To evaluate code of conduct laid down for Insolvency practitioners

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Insolvency and Bankruptcy Code** Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions- Insolvency vs. Bankruptcy – Key Differences.	**12**
II	**Corporate Insolvency Resolution Process** Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Impact of Insolvency on Employees & Stakeholders ;Contents of resolution plan; Submission of resolution plan; Approval of resolution plan – Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	**12**
III	**Liquidation and Adjudication of Corporate Persons** Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Appeal to Supreme Court on question of law; Penalty of carrying on business	**12**

	fraudulently to defraud traders.	
IV	**Cross Border Insolvency** Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.	**12**
V	**Professional and Ethical Practices for Insolvency Practitioners** Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.	**12**
	TOTAL	**60**

CO	**Course Outcomes**
CO1	Recall the concepts, need for the insolvency and BankruptcyCode2016.
CO2	AnalysetheprovisionsrelatingtoCorporateInsolvencyResolutionProcess, Insolvency resolution of corporate persons and Resolution strategies
CO3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons
CO4	Summarise the provisions relating to Cross Border Insolvency
CO5	Examine the Professional and Ethical Practices for Insolvency Practitioners

Books for study:

1. Prasad Vijay Bhat, Divya Bajpai (2022), "Corporate Restructuring Insolvency Liquidation & Winding-Up", 4 th Edition, Taxmann,New Delhi

2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), "Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice", 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.

3. Sumant Batra (2017), "Corporate Insolvency Law and Practice", 1st Edition, Eastern Book Company, Bangalore.

Books for reference:

1. Vats R.P., ApoorvSarvaria, YashikaSarvaria (2022), "Law & Practice of Insolvency & Bankruptcy", Taxmann,New Delhi

2. Taxmann's - Insolvency and Bankruptcy Law ManualTaxmann publications, NewDelhi

3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

1. https://ibbi.gov.in/en/legal-framework/act

2.https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/136

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	3	2	3	3	3	3	3	3
2	3	3	2	3	3	3	3	3	3
3	3	3	2	3	3	3	3	3	3
4	3	3	2	3	3	3	3	3	3
5	3	3	2	3	3	3	3	3	3
TOTAL	15	15	10	15	15	15	15	15	15
AVERAGE	3	3	2	3	3	3	3	3	3

High–3 **Medium–2** **Low –1**

SKILLENHANCEMENT – E-FILLING OF TAX RETURNS

Subject Code	L	T	P	O	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PSCO41	-	-	4	-	2	4	50	50	100

Learning Objectives	
LO1	To Explain the meaning, importance, and scope of income tax returns.
LO2	To Understand various **ITR forms**: ITR-1, ITR-2, ITR-3, ITR-4, and ITR-5.
LO3	To be familiar with different Income Tax return forms
LO4	To Identify and correct common errors in TDS filing.
LO5	To know the importance of PAN and Statement of Financial Transactions

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction, Nature and Scope** Introduction- Definition - importance and scope of returns-- Types of Assesses - under Income Tax- Basic Concepts of Income Tax Filing	12
II	**Returns filing under Income Tax** Income tax Return forms – ITR 1, ITR 2, ITR 3, ITR 4 and ITR 5 – E-payment of tax – Challan forms - ITNS 280, 281- Overview of Tax Filing Process.	12
III	**Tax Deducted at Source (TDS)** TDS – Sec.192 (Salary), Sec.194 (Bank Interest), Sec.194 H (Commission and Brokerage), 1941 (Rent), 194 J (Professional fees)	12
IV	**Unit IV - E-Filing of TDS** E-Filing of TDS forms – 24Q, 26Q- Steps in E-filing TDS Returns- Common Errors in TDS Filing.	12
V	**PAN and SFT** Importance of PAN – Statement of Financial Transaction (SFT) – E-Filling of forms 61A, 61B	12
	TOTAL	**60**

CO	Course Outcomes
CO1	Remember the concepts of E-filing, Assessee, TDS and PAN.
CO2	Understand and describe the importance and scope of income tax returns.
CO3	Interpret the sections of Income Tax Act related to TDS.

CO4	Compare and contrast different forms of Income tax Returns.
CO5	Value the various deductions from the income tax.

TEXT BOOK

1.Varun Panwar , Jyothi Mahajan, Introduction to efiling retums, MKM Publishers, New Delhi

REFERENCE BOOKS

1. Hemachandjain and H.N.Tiwari , Computer Application in Business ,Taxman's publication

WEB RESOURCES:

1. www.taxguru.in
2. www.bharatlaws.com
3. www.taxmann. Com
4. http://incometaxindiaefiling.gov.in/

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	3	2	3	3	3	3	3	3
2	3	3	2	3	3	3	3	3	3
3	3	3	2	3	3	3	3	3	3
4	3	3	2	3	3	3	3	3	3
5	3	3	2	3	3	3	3	3	3
TOTAL	15	15	10	15	15	15	15	15	15
AVERAGE	3	3	2	3	3	3	3	3	3

High–3 **Medium–2** **Low –1**

SKILL ENHANCEMENT-EXTENSION ACTIVITY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26PEXA41	-	-	-	IV	1	-	50	50	100