

Department of Commerce (PG)

Programme Specific Outcomes (PSOs)

On the successful completion of the Postgraduate programme, the students will be able to

PSO1 Disciplinary Knowledge	demonstrate thorough knowledge related to accounting, finance, marketing, management, and other relevant areas.
PSO2 Communication Skills	effectively communicate complex concepts in trade and commerce to diverse audiences, including peers, practitioners, and the public.
PSO 3 Problem Solving & Analytical Reasoning	approach business challenges with the ability to analyse data, evaluate options, and make informed decisions to address various business issues.
PSO 4 Critical Thinking	critically evaluate existing theories and methodologies and to identify gaps in current knowledge and propose innovative solutions.
PSO 5 Research Skills	conduct independent research, demonstrating proficiency in research design, data collection, analysis and interpretation.
PSO 6 Digital Literacy	equip the students with the skills and knowledge necessary to use digital technologies effectively and responsibly for communication, business and commerce.
PSO 7 Professional competencies	adhere to ethical guidelines and standards governing the profession
PSO 8 Moral and Ethical Awareness/Reasoning	adhere to ethical guidelines and professional standards in the application of disciplinary knowledge
PSO 9 Multicultural Competence	maintain a humble and respectful attitude towards cultural differences.
PSO 10 Self-directed & Lifelong Learning	engage in continuous professional development and learning and to actively Participate in professional organizations and networks to foster ongoing growth and knowledge exchange.

Department of Commerce (PG)
Learning Outcome Based Curriculum Framework (LOCF)
(w.e.f. 2024-2025)

Sem	Category	Course Code	Course Title	Hours/ Wk.	Credits	Marks
1	CC	24PCO4401	Corporate Accounting	6	4	80
	CC	24PCO4403	Digital Marketing	5	4	80
	CC	24PCO4405	Banking and Insurance	6	4	80
	CC	24PCO4407	Research Methodology	4	4	80
	DSE	24PCO4409	Discipline Specific Elective I	5	4	80
	GE	24XXXNNNN	Generic Elective I	4	3	60
Total				30	23	460
2	CC	24PCO4402	Business Finance	6	4	80
	CC	24PCO4404	Logistics and Supply Chain Management	5	4	80
	CC	24PCO4406	Setting up of Business Entities	5	4	80
	CC	24PCO4408	Quantitative Techniques	6	4	80
	DSE	24XXXNNNN	Discipline Specific Elective II	4	4	80
	GE	24XXXNNNN	Generic Elective II	4	3	60
Total				30	23	460
3	CC	24PCO5401	Taxation	6	4	80
	CC	24PCO5403	Strategic Cost Management	6	4	80
	CC	24PCO5405	Computers in Business	4	4	80
	CC	24PCO5407	Management accounting and Financial Control	6	4	80
	CC	24PCO5409	Customer Relationship Management	4	4	80
	DSE	24XXXNNNN	Discipline Specific Elective III	4	3	60
	IS	24PCO5233	Internship*	-	2	40
Total				30	25	500
4	CC	24PCO5402	International Financial Management	6	4	80
	CC	24PCO5404	International Business	5	4	80
	CC	24PCO5406	Corporate and Economic Laws	5	4	80
	CC	24PCO5408	Human Resource Analytics	4	4	80
	DSE	24XXXNNNN	Discipline Specific Elective IV	4	3	60
	CC	24PCO5414	Project	6	4	80
	SEC	24PCO5244	Professional Competency Skill	-	2	40
Total				30	25	500
Grand Total				120	96	1920

*During first year vocation (30 Hrs)

Discipline Specific Elective (DSE)

Sem	Part	Course Code	Course Title	Hours/Week	Credits	Marks
1	III	24PCO4409	Organisational Behaviour	4	4	80
		24PCO4411	Operations Research			
2	III	24PCO4410	Business Ethics and Corporate Sustainability	4	4	80
		24PCO4412	Legal Aspects of Business			
3	III	24PCO5311	Audit and Due Diligence	4	3	60
		24PCO5313	Small Business Management			
4	III	24PCO5310	Security Analysis and Portfolio Management	4	3	60
		24PCO5312	Mechanized Accounting			

Generic Elective (GE)

Sem	Part	Course Code	Course Title	Hours/Week	Credits	Marks
1	III	24PCO4313	Entrepreneurship Development	4	3	60
		24PCO4315	International Marketing			
2	III	24PCO4314	Rural and Agricultural Marketing	4	3	60
		24PCO4316	Human Resource Management			

Mapping with POs

PCO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
	3	3	3	2	2	2	3	2	2	2

Mapping of Courses with PSOs

Course Code	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
24PCO4401	3	3	3	3	3	3	3	2	3	2
24PCO4403	3	3	3	3	2	3	2	2	3	3
24PCO4405	3	3	3	3	2	3	2	2	3	3
24PCO4407	2	3	3	3	3	3	2	2	3	2
24PCO4409/ 24PCO4411	3	3	3	3	3	3	3	2	3	2
24PCO4402	3	3	3	3	3	3	3	2	3	2
24PCO4404	3	3	2	2	3	3	2	2	3	2
24PCO4406	3	3	3	2	3	3	2	3	2	2
24PCO4408	3	3	3	3	3	3	3	2	3	2
24PCO4410/ 24PCO4412	3	3	3	3	3	3	3	2	3	2
24PCO5401	3	3	3	3	2	3	3	2	3	2
24PCO5403	3	3	2	3	3	3	3	2	2	2
24PCO5405	2	2	2	3	2	2	2	2	2	2
24PCO5407	3	3	2	3	2	2	2	2	2	2
24PCO5409	3	3	3	3	3	3	3	2	3	2
24PCO531/ 24PCO 5313	3	2	2	3	3	3	3	3	3	2
24PCO4233	3	2	2	3	3	3	3	3	3	2
24PCO5402	3	3	3	3	3	3	3	2	3	2
24PCO5404	3	3	3	3	3	3	3	2	3	2
24PCO5406	3	3	3	3	3	3	3	2	3	2
24PCO5408	2	2	3	3	3	3	3	2	3	2
24PCO5310/ 24PCO5312	3	3	3	3	3	3	3	2	3	3
24PCO5414	3	3	3	3	3	3	3	2	2	2
Average	2.9	2.8	2.7	2.9	2.8	2.9	2.7	2.1	2.8	2.1

Mapping of Courses with POs

Courses	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
24PCO4313/ 24PCO4315	2	3	2	2	2	2	2	2	2	2
24PCO4314/ 24PCO4316	3	2	3	2	2	2	3	2	2	2
Average	2.5	2.5	2.5	2	2	2	2.5	2	2	2

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4401	Corporate Accounting	Core	6	4

A course in Corporate Accounting is designed to provide students with a comprehensive understanding of accounting principles and practices specifically tailored to meet the financial reporting needs of corporations. This course is essential for individuals pursuing careers in accounting, finance, and corporate management.

Course Outcome

At the end of the course, students will be able to

- CO1:** prepare Financial Statements of companies as per schedule III of Companies Act 2013
- CO2:** apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
- CO3:** prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.
- CO4:** assess contemporary accounting methods
- CO5:** examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

UNIT 1: Issue of Shares

18 Hours

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.

UNIT II: Insurance Company Accounts

18 Hours

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III: Financial statements

18 Hours

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.

UNIT IV: Accounting for price level changes

18 Hours

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT V: Financial Reporting

18 Hours

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of

Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Learning Resources:

Text Book(s)

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

Reference:

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

Websites/ e- Learning resources

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

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	3	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	3	3	3	2	3
CO 5	2	3	3	3	3	3	2	3	3	2
Average	2.8	3	2.6	3	2.8	2.8	2.6	2.4	2.6	2.2
	Strong - 3			Medium – 2			Low - 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4403	Digital Marketing	Core	5	4

This course provides basic idea about digital marketing and its multifaceted approach to promoting products, services, or brands using digital channels and technologies. Unlike traditional marketing, digital marketing leverages the internet, online platforms, and electronic devices to reach and engage with a target audience.

Course Outcomes:

At the end of the course, students will be able to

- CO1:** assess the evolution of digital marketing
- CO2:** appraise the dimensions of online marketing mix
- CO3:** infer the techniques of digital marketing
- CO4:** analyse online consumer behaviour
- CO5:** interpret data from social media and to evaluate game-based marketing

UNIT I: Introduction to Digital Marketing

15 Hours

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 challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.

UNIT II: Online marketing mix**15 Hours**

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 – Digitization and implication on online marketing mix decisions.

UNIT III: Digital Media Channels**15Hours**

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 campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV: Online Consumer Behaviour**15 Hours**

Online consumer behaviour – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Database marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT V: Concept of Digital Analytics**15 Hours**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Learning Resources:**Text Book(s)**

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

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

References

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2020) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2018), “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. 5. MaityMoutusy, (2022) “Digital Marketing” 2ndEdition, Oxford University Press, London.

Websites/ e- Learning resources

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

Mapping of Courses with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	2	2	3	2	3	3
CO 2	3	3	3	3	2	3	2	3	2	3
CO 3	3	3	2	3	2	3	2	3	3	2
CO 4	3	3	3	3	3	3	2	3	3	2
CO 5	3	3	2	3	3	2	2	2	3	3
Average	3	3	2.6	3	2.4	2.6	2.2	2.4	2.8	2.6

Strong - 3

Medium-2

Low-1

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4405	Banking and Insurance	Core	6	4

A course on Banking and Insurance provides students with a comprehensive understanding of the financial services industry, focusing on the functions, regulations, and strategic aspects of banking and insurance

Course Outcomes:

At the end of the course, students will be able to

CO1: evolve new era banking

CO2: explore the digital banking techniques

CO3: analyse the role of insurance sector

CO4: evaluate the mechanism of customer service in insurance and the relevant regulations

CO5: analyse risk and its impact in banking and insurance industry

UNIT I: History of Banking

18 Hours

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

UNIT II: Distributed Ledger Technology

18 Hour

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III: Insurance in India

18 Hours

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors – Third Party Administrators (Health Services) – Procedures-Code of Conduct.

UNIT IV: Customer Service in Insurance

18 Hours

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

UNIT V: Risk Management**18 Hours**

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

Learning Resources:**Text Book(s)**

1. Sundharam KPM & Varshney P. N., (2021), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.

References

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

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

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

Websites/ e- Learning resources

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

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

3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Mapping of Courses with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3	2	2	3	2	3	3
CO 2	3	3	3	3	2	3	2	2	2	3
CO 3	3	3	2	3	2	3	2	3	3	3
CO 4	3	3	3	3	3	3	2	3	3	2
CO 5	3	3	2	3	3	2	2	2	2	3
Average	3	3	2.6	3	2.4	2.6	2.2	2.4	2.6	2.8

Strong - 3**Medium-2****Low-1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4407	Research Methodology	Core	4	4

A course on Research Methodology is designed to equip students with the knowledge and skills needed to conduct systematic and effective research. The course covers various research methods, techniques, and ethical considerations.

Course Outcomes:

At the end of the course, students will be able to

- CO1:** understand the fundamentals of research
- CO2:** construct theoretical design and formulate hypotheses
- CO3:** evaluate the data collection techniques
- CO4:** perform parametric and non-parametric tests
- CO5:** enhance report writing skills and develop ethical conduct in research

UNIT I: Research

12 Hours

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

UNIT II: Formulation of hypothesis

12 Hours

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

UNIT III: Variables

12 Hours

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

UNIT IV: Data Analysis

12 Hours

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi-Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT V Reports

12 Hours

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.

Learning Resources:

Text Book(s)

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

References

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma,(2012) “Business Research Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Guptha and Parneet Rangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.

Sharma R D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

Websites/ e- Learning resources

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

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	2	2	2	2	2
CO 2	2	3	2	3	2	2	2	2	3	2
CO 3	2	3	3	3	3	3	3	3	3	2
CO 4	2	3	3	3	3	3	3		2	3
CO 5	3	3	3	3	2	3	2	3	3	2
Average	2.4	3	2.6	3	2.6	2.6	2.4	2.4	2.6	2.2

Strong - 3

Medium - 2

Low - 1

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4409	Organizational Behaviour	DSE	5	4

The objective of the course is to influence and impact the student on behaviour within the organization for the purpose of applying such knowledge toward improving an organization's effectiveness to give perspective knowledge on the essential tool for managing effective teams, and to predict human behaviour in an organization. It also provides an idea on how organizations can be structured more accurately, and how several events in their outside situations have effect on organization.

Course Outcomes:

At the end of the course, students will be able to

- CO1:** practice the various organizational behaviour models.
- CO2:** adopt various motivation and leadership theories.
- CO3:** evaluate various types of groups and group decision making techniques.
- CO4:** nurture the factors influencing organizational climate.
- CO5:** manage the causes for conflict and coping techniques of stress handling.

UNIT I: Management Concepts

15 Hours

Management Concepts and Organisational Behaviour: Concepts and its significance, Introduction to OB, Relationship between management and organizational behaviour. Individual Behaviour: Theories of values and attitudes, Personality, Perception, Learning, theories of motivation.

UNIT II: Group Dynamics and Team Development

15 Hours

Group Dynamics and Team Development: Definition, importance, types of groups, Group formation, Group development, Group composition, Group performance factors-principle, centered approach to team development.

UNIT III: Leadership

15 Hours

Leadership: Concept, Styles, Theories: Trait theory, behavioral theory, contingency theory, situation theory, Power and authority.

UNIT IV: Organizational Conflict

15 Hours

Organizational Conflict: Dynamics and Management, sources, patterns, levels and types of conflict, traditional and modern approaches to conflict, functional and dysfunctional organizational conflicts, resolution of conflict, transactional analysis.

UNIT V: Organisational Change and Development

15 Hours

Organisational Change and Development: concept, need for change, resistance to change, theories of planned change, Organisational diagnosis, OD intervention. Organisational climate and change.

Learning Resources:**Text Book(s)**

1. Fred Luthens, Organisational Behaviour Mc. Graw Hill International Edition, 12th edition, 2010.
2. Aswathappa. K, Organisational Behaviour, Himalaya Publishing House, 12th Revised Edition, 2017

References

1. Keith Davis and John. W. Newstrom (8th Edition) Human Behaviour at work, McGraw Hill, International Edition 2000
2. Stephen. P. Robbins, Organisational behaviour, PHI Pvt. Ltd., 9th Edition 2011
3. J.S.Chandan, Organisational Behaviour, TBH Publishers, 2009
4. Koontz, Harold, Cyril O'Donnell, and Hienz Weirich: Essentials of Management Tata Mc GrawHill, New Delhi.2013

Websites/ e- Learning resources

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

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	2	2	2	2	2	2
CO 2	3	3	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	3	3	3	2	3
CO 5	3	3	3	3	3	3	2	3	3	2
Average	3	3	2.6	3	2.6	2.6	2.6	2.4	2.6	2.2
	Strong - 3			Medium – 2			Low – 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4411	Operations Research	DSE	5	4

The primary goal of Operations Research is to optimize processes, allocate resources efficiently, and improve decision-making. The course typically covers a range of quantitative techniques and modelling approaches to analyse and solve real-world problems in various domains such as business, logistics, finance, healthcare, and engineering.

Course Outcomes:

At the end of the course, students will be able to

CO1: outline the fundamentals of Operations Research

CO2: use OR models for problem solving

CO3: examine the role of sequencing and game theory

CO4: design and apply network analysis

CO5: apply modelling techniques

UNIT I: Introduction to Operations Research

15 Hours

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

UNIT II: Transportation

15 Hours

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

UNIT III: Sequencing Problem

15 Hours

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).

UNIT IV: Replacement Hours

15

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

UNIT V: Decision Tree analysis

15 Hours

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.

Learning Resources:**Text Book(s)**

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

References

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

Websites/ e- Learning resources

1. <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
2. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
3. <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence3>

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	3	3	3	2	2	3	2	3	2
CO 3	2	2	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	3	3	3	2	3
CO 5	3	3	3	3	3	3	2	3	3	2
	Strong - 3			Medium – 2			Low – 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4313	Entrepreneurship Development	GE	4	3

An Entrepreneurial Skills Development course is designed to foster the skills and mindset necessary for individuals to start, manage, and grow their own businesses. The course emphasizes practical skills, creativity, innovation, and adaptability in the dynamic world of entrepreneurship.

Course Outcomes:

At the end of the course, students will be able to

CO1: portray the qualities and the role of Entrepreneurs.

CO2: discuss the role of government in Entrepreneurial Development

CO3: describe the Institutional support available for Entrepreneurial Development

CO4: explain about the Incentives and Subsidies available for Entrepreneurs

CO5: identify the project and prepare a project report

UNIT I: Introduction to EDP

12 Hours

Introduction – Concept – Functions - EDP's and objectives. Management of Self – Attitudes – Personality, Stress management – Meaning, Symptoms, Coping strategies. SWOT- analysis, Creativity and innovation – Concept – Essence – Sources –Creative Process. Entrepreneurial Skill: elements of entrepreneurial skills, major sources of acquiring entrepreneurial skills

UNIT II: Characteristics of Entrepreneur

12 Hours

Types of entrepreneur-Characteristics and qualities of entrepreneur - Women entrepreneurship: Concept, functions, growth of women entrepreneurs, problems of women entrepreneurs,

UNIT III: Business opportunities

12

Hours

Identification of Business opportunities – Market survey – Project formulation – Selection of a product – Choice of technology

UNIT IV: Project Finance

12

Hours

Project finance – Sources and Subsidies, venture capital, Schemes, Financing Agencies, TIIC, DIC, SIDCO, SIPCOT, PMMY, Development Banks, National Institution of Entrepreneurship and Small Business Development (NIESBUD), Atal Incubation Centres - Startups - PMFME Schemes Mahila Samirithi Yojana.

UNIT V: Entrepreneurship Development

12 Hours

Entrepreneurship and industrial development: Planning and growth of industrial central and state level promotional services. Intellectual property: Trademark, registration, infringement of Trademark, Passing-off, Copyright, Patents, Designs.

Learning Resources:**Text Book(s)**

1. Entrepreneurship: Rajeev Rai (2008); Oxford University Press, New Delhi.
2. Entrepreneurship and Small Business Management (2022): Dr. S.S. Khanka; S. Chand & Company Ltd. Delhi.
3. Entrepreneurship and Employment: S.B. Verma; Deep (2005) and Deep Publications Pvt. Ltd. Delhi.
4. Entrepreneurship Development Programmes & Practices: Jasmer Singh Saini (2002); Deep and Deep Publications Pvt. Ltd. Delhi.

5. References

6. Entrepreneurship Development and Project Management: Neeta Baporikar (2011); Himalaya Publishing House, New Delhi.
7. Business Communication: S.G. Krishnamacharyulu & R Lalitha (2008) Himalaya Publishing House, New Delhi.
8. Managerial and Skill Development: Puneet Varshney and Amita Dutta (2012); Alfa Publication, New Delhi.

Websites/ e- Learning resources

1. Entrepreneurship_Development.pdf (ddceutkal.ac.in)
2. Study-Materials-for-Entrepreneurship-Development.pdf (kamarajwomenscollege.ac.in)

Mapping of Courses with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	2	2	2	2	2	2	3	2	2	2
CO 2	2	2	2	2	2	2	2	2	2	2
CO 3	2	2	2	2	2	2	3	2	2	2
CO 4	2	2	1	1	2	2	2	1	2	2
CO 5	3	1	3	1	3	2	2	1	2	3
Average	2.2	1.8	2	1.6	2.2	2	2.4	1.6	2	2.2

Strong - 3**Medium-2****Low-1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4315	International Marketing	GE	4	3

Concepts in international marketing to provide the knowledge of marketing management in the international perspective to develop marketing strategies for the dynamic international markets.

Course Outcomes:

At the end of the course, students will be able to

- CO1:** identify the appropriate markets from local to global.
- CO2:** earmark various forums and international organizations
- CO3:** outline the documentation formalities and procedure related to import and export
- CO4:** design a framework for international marketing.
- CO5:** evaluate the international marketing strategies

UNIT I: International markets

12 Hours

Introduction, Definition, Basic modes of entry, Nature and Benefits of International Marketing, International Marketing Task, World Trade, India's Foreign Trade, Characteristics of MNCs, Global and Domestic marketing, International Product Life cycle, EPRG Framework, Institutional set up, Advisory bodies, Commodity organizations, Service Institutions, Government participation in Foreign Trade

UNIT II: International Marketing Environment

12 Hours

Business culture around the world, language, customs, attitudes, marketing strategy adjustments, product adaptations. Geographic Description of Market, Political risk, Political Environment, import quotas, tariffs, customs restrictions, required licenses, registrations, permits. Development and scope of International law, INCOTERMS, WTO, GATT, Current economic conditions of the countries involved, credit worthiness of the international buyer/seller, Regional economic groupings, its influences in market.

UNIT III: Policy Framework and Procedural Aspects

12 Hours

India's Export, import policy, Exim Policy, promotional measures, Export oriented Units, Deemed Exports, Export- Import Documentation, Kinds of Documents, Principal Export Documents, Auxiliary documents, Documents in Import Trade, Export Documentation and procedures, Demand Estimation, GDP, Producer consumer target, Market segmentation.

UNIT IV: International Marketing Planning**12 Hours**

International Market Selection, Factors influencing, Process, Strategies and approaches, Competition, International Marketing research, Global scene, international marketing research procedure, Techniques, survey, interview techniques, Analysis of field data, Research report, International Marketing Planning and Control, Framework, marketing control –Control sequence

UNIT V: International Marketing Mix**12 Hours**

Developing an International Product Line, Foreign Product Diversification, International Branding Decisions, International Packaging, International Warranties and Services. International Pricing Strategy, International Promotion Strategies, Promotion Mix, International Sales Negotiations, Patterns of Global Advertising, Global Advertising Regulations, Advertising Media, International Channels of Distribution, Retailing in International Scenario, International Physical Distribution, Technological Influences in international Marketing – Current trends in international Marketing.

Learning Resources:**Text Book(s)**

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04, 2019
2. BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai, 2019

References

1. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai, 2021
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi , 2010

Websites/ e- Learning resources

1. <https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>
2. <https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644>

Mapping of Courses with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10
CO 1	2	2	2	2	2	2	3	2	2	2
CO 2	2	2	2	2	2	2	2	2	2	2
CO 3	2	2	2	2	2	2	3	2	2	2
CO 4	2	2	1	1	2	2	2	1	2	2
CO 5	3	1	3	1	3	2	2	1	2	3
Average	2.2	1.8	2	1.6	2.2	2	2.4	1.6	2	2.2

Strong - 3

Medium-2

Low-1

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4402	Business Finance	Core	6	4

This course enables the students to learn the management of financial resources within a business or organization to achieve its goals and objectives. It involves decisions related to the acquisition, utilization, and management of funds to ensure the long-term sustainability and profitability of the business.

Course Outcomes:

At the end of the course, students will be able to

CO1: outline the fundamental concepts in finance

CO2: estimate and evaluate risk in investment proposals

CO3: evaluate leasing as a source of finance and determine the sources of startup financing

CO4: examine cash and inventory management techniques

CO5: appraise capital budgeting techniques for MNCs

UNIT I: Business Finance

18 Hours

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

UNIT II: Risk and Uncertainty

18 Hours

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise. Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

UNIT III: Startup Financing

18 Hours

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV: Cash Management

18 Hours

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

UNIT V: Multinational Capital Budgeting

18 Hours

Multinational Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay-Back Period, NPV, Profitability Index, Net

Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Learning Resources:

Text Book(s)

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2018), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

References

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

Websites/ e- Learning resources

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>

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	2	3	3	2	2	3	2	3	1
CO 3	3	3	2	2	2	3	3	2	3	2
CO 4	3	2	3	3	3	2	3	3	2	3
CO 5	2	3	3	3	3	3	2	3	3	2
Average	2.8	2.6	2.6	2.8	2.6	2.6	2.6	2.4	2.6	2.0

	Strong - 3	Medium – 2	Low - 1	
Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4404	Logistics and Supply Chain Management	Core	5	4

A Logistics and Supply Chain Management course is designed to provide students with a comprehensive understanding of the processes involved in the planning, implementation, and optimization of the flow of goods and services from the point of origin to the point of consumption

Course Outcomes:

At the end of the course, students will be able to

- CO1:** identify the primary differences between logistics and supply chain management
- CO2:** assess the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain
- CO3:** evaluate the management components of supply chain management
- CO4:** analyse the tools and techniques applied in implementing supply chain management.
- CO5:** explore the professional opportunities in supply chain management.

UNIT I: Supply Chain Management

15 Hours

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

UNIT II: Global Perspectives

15 Hours

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

UNIT III: Introduction to Logistics

15 Hours

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

UNIT IV: Concept of Warehousing**15 Hours**

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

UNIT V: Supply Chain Management Planning**15 Hours**

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

Learning Resources:**Text Book(s)**

1. Christopher Martin, “Logistics and Supply Chain Management” (2022) 6th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V. (2018); Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Reference

Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2024), 5th Edition, McGraw-Hill Higher Education, Noida

Websites/ e- Learning resources

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbbc.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

Mapping of Courses PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	3	3	2	2	2	3	2	3	2
CO 3	3	3	2	2	3	3	3	2	3	2
CO 4	3	3	2	3	3	2	2	3	2	3
CO 5	3	3	2	2	2	3	2	3	3	2
Average	3	3	2.2	2.4	2.6	2.6	2.4	2.4	2.6	2.2
	Strong - 3			Medium - 2			Low - 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4406	Setting Up of Business Entities	Core	5	4

A course on Setting Up Business Entities provides aspiring entrepreneurs and business professionals with essential knowledge on the legal and practical aspects involved in establishing different types of business structures. The course covers key considerations for choosing the appropriate business entity, complying with legal requirements, and understanding the implications of each structure.

Course Outcomes:

At the end of the course, students will be able to

CO1: explore the startup landscape and its financing

CO2: analyse the formation and registration of Section 8 company

CO3: outline the concept of LLP and business collaboration

CO4: exhibit the procedure for obtaining registration and license

CO5: create awareness about the legal compliances governing business entities

UNIT I: Business Organisations

15 Hours

Types of business organisations – Factors governing selection of an organisation - Start-ups – 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 – Crowdfunding – Incubators - Mudra banks – Successful Start-ups in India.

UNIT II: Registration of NGOs

15 Hours

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

UNIT III: Limited Liability Partnership

15 Hours

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

UNIT IV: Registration and Licensing**15 Hours**

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

UNIT V: Goods (Registration and Protection) Act**15 Hours**

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.

Learning Resources:**Text Book(s)**

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

References

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

Websites/ e- Learning resources

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	3	3	3	2	2	2	3	3	2
CO 3	3	2	2	2	3	3	2	2	2	2
CO 4	3	2	3	2	2	2	3	3	2	3
CO 5	2	3	3	2	3	3	2	3	3	2
Average	2.8	2.6	2.6	2.4	2.6	2.6	2.2	2.6	2.4	2.2
	Strong - 3			Medium - 2			Low - 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4408	Quantitative Techniques	Core	6	4

The purpose of this course is to introduce both basic and advanced analytical tools for business disciplines. Beginning with simple statistical methods, the course builds to more robust analytical techniques such as multivariate linear regression. Emphasis is placed on theoretical understanding of concepts as well as the application of key methodologies used by industry. This course also aims to promote a critical perspective on the use of statistical and econometric information.

Course Outcomes:

At the end of the course, students will be able to

CO1: apply various statistical tools and techniques in business data processing.

CO2: compute the relationship between the different parameters

CO3: demonstrate basic concepts of probability and theorems.

CO4: execute parametric and non-parametric tests of significance.

CO5: apply the concept of mathematical models for decision making.

UNIT I: Quantitative Techniques

18 Hours

Quantitative Techniques: Introduction, Importance, Scope, Uses, Limitations, Applications and relevance in commerce, management, social science etc. Simple techniques, Solving Equations, exponential & logarithmic expressions, Set theory, Determination of X and Y Variables

UNIT II: Correlation Analysis

18 Hours

Correlation Analysis: Simple, Partial and Multiple Correlations. Regression analysis, Coefficient of determination, Testing Significance of ‘r’. Regression Equations: Introduction to Multivariate Analysis, Factor Analysis, and Cluster Analysis

UNIT III: Probability

18 Hours

Probability: Concept, Definitions, Addition, Multiplication Theorem of Probability, and Conditional Probability, Baye’s theorem and its applications.

UNIT IV: Theoretical distribution

18 Hours

Theoretical distribution: Binomial Distribution - Properties - Constants - Fitting a Binomial Distribution. Poisson Distribution: Constants - Role - Fitting a Poisson Distribution. Normal Distribution: Importance - Properties - Conditions for Normality - Area Under Normal Curve - Significance - Fitting Normal Curve.

UNIT V: Testing of significance**18 Hours**

Testing of significance: Mean, difference between means, ANOVA (One Way and Two Way)
Testing of Proportion, Difference between proportions, Chi-Square Test, Non-Parametric Tests.

Learning Resources:**Text Book(s)**

1. Muthiah, Quantitative Techniques, Tamilnadu Book House, 2012
2. S.P. Gupta, Statistical Methods, Sultan Chand & Co., New Delhi 2021

References

1. Dhareshwar, Business Statistics, Tamilnadu Book House, 2012
2. Reddy, Quantitative Techniques, Tamilnadu Book House, 2012
3. Richard I. Levin, Statistics for management, Prentice Hall, New Delhi, 2008

Websites/ e- Learning resources

1. Reading: Reading Free Ebooks | PDF Book | 2537297 Introduction To Quantitative Techniques (pdfkeys.com)
2. MP204.pdf (vmou.ac.in)
3. PG_M.B.A_English_317 14 _ Quantitative Techniques .pdf (alagappa university.ac.in)

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	2	3	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	2	3	3	2	3	2
CO 4	3	3	3	3	3	2	3	3	2	3
CO 5	2	3	3	3	3	3	2	3	3	2
Average	2.6	3	2.6	3	2.6	2.6	2.6	2.4	2.6	2.2

Strong - 3**Medium - 2****Low - 1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4410	Business Ethics and Corporate Sustainability	DSE	4	4

A course on Business Ethics and Corporate Sustainability aims to provide students with a comprehensive understanding of ethical considerations and sustainable practices in the business world. This course is essential for individuals pursuing careers in business management, corporate social responsibility, and sustainability.

Course Outcomes:

At the end of the course, students will be able to

CO1: gain the concept and importance of business ethics

CO2: enable ethical decision making based on various theories

CO3: gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection

CO4: measure the concepts of corporate sustainability

CO5: analyse sustainability information and prepare reports

UNIT I: Introduction to Ethics

12 Hours

Business Ethics - n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

UNIT II: Ethical Decision Making

12 Hours

Ethical Decision Making - Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

Unit III: Moral Issues in Business

12 Hours

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising - Manipulation – Coercion - Trade Secrets - Corporate disclosure - Insider trading. Finance -Fairness' and efficiency in the Financial Market – Greenmail - Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

UNIT IV: Corporate Sustainability

12 Hours

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V: Sustainability Reporting**12 Hours**

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.

Learning Resources:**Text Book(s)**

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2014), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand& Co. Ltd., New Delhi

References

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2022), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi

Websites/ e- Learning resources

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

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	3	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	2	3	3	3	2	3
CO 5	3	3	3	3	3	2	2	3	3	2
Average	3	3	2.6	3	2.6	2.6	2.6	2.4	2.6	2.2

Strong - 3**Medium – 2****Low – 1**

Course Code	Name of the Course	Category	Hours/ Wk.	Credits
24PCO4412	Legal Aspects of Business	DSE	4	4

To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. Also, to understand the applications of these laws to practical commercial situations.

Course Outcomes:

At the end of the course, students will be able to

CO1: know rights and duties under various legal Acts

CO2: measure consequences of applicability of various laws on business situations

CO3: develop critical thinking by law cases.

CO4: gain knowledge of the branches of law which relate to business transactions

CO5: explain the applications of these laws to practical commercial situations.

UNIT I: The Indian Contract Act 1872

12 Hours

Meaning and Essentials of contract; Kinds of contract based on validity, formation & performance; law relating to offer and acceptance, consideration, competency to contract, free consent, void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract; Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

UNIT II: Sale of Goods Act 1930

12 Hours

Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller. Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

Unit III: The Companies Act 2013

12 Hours

Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings. The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent, and limitation of liability.

UNIT IV: Consumer Protection Act 1986

12 Hours

Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers. The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO

UNIT V: Information Technology Act 2000

12 Hours

The rationale behind the act, Digital signature and Electronic signature, Electronic Governance

Learning Resources:**Text Book(s)**

1. Kucchal M. C. & Kucchal Vivek (2018), Business Legislation for Management, 5th Edition Vikas
2. Kapoor G. K. & Dhamija Sanjay (2022), Company Law and Practice-A comprehensive text book on Companies Act 2013,

References

1. Kucchal M. C., Kucchal Vivek (2017), Business Law/Mercantile Law, Vikas Publishing House (P) Ltd., 5th edition.
2. Kucchal M. C. & Kucchal Vivek (2018), Business Legislation for Management, Vikas Publishing House (P) Ltd., 5th edition

Websites/ e- Learning resources

1. <https://www.drnishikantjha.com/papersCollection/Legal%20Aspects%20of%20Business.pdf>
2. DEBSL605_LEGAL_ASPECTS_OF_BUSINESS.pdf (lpude.in)
3. <https://www.himpub.com/documents/Chapter1161.pdf>

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	2	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	2	3	3	2	3
CO 5	3	3	3	3	2	3	2	3	3	2
Average	3	2.8	2.6	3	2.6	2.6	2.6	2.4	2.6	2.2

Strong - 3**Medium – 2****Low – 1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4414	Rural and Agricultural Marketing	GE	4	3

A course on Rural and Agricultural Marketing is designed to equip students with the knowledge and skills to understand the unique challenges and opportunities in marketing agricultural products and addressing the needs of rural markets.

Course Outcomes:

At the end of the course, students will be able to

- CO1:** measure the concepts of Rural marketing and its environments.
- CO2:** specify the buying behaviour of rural consumers
- CO3:** gain knowledge on strategies relating to rural products, branding, packaging, etc.
- CO4:** analyse the functioning of the food processing industry including distribution and promotion in the rural market.
- CO5:** evaluate the principles and functioning of cooperative marketing

UNIT I: Introduction Rural Marketing

12 Hours

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

UNIT II: Buyer Behaviour

12 Hours

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

UNIT III: Product Strategy

12 Hours

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

UNIT IV: Industry infrastructure in India

12 Hours

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

UNIT V: Cooperative Marketing**12 Hours**

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

Learning Resources:**Text Book(s)**

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

References

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Dogra Balram and Karminder Ghuman (2018), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Websites/ e- Learning resources

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Mapping of Courses with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10
CO 1	3	3	3	2	2	2	2	1	2	1
CO 2	2	3	3	2	2	1	2	2	2	2
CO 3	3	2	3	2	1	2	3	2	2	1
CO 4	3	2	3	3	2	2	3	2	2	2
CO 5	3	2	3	2	1	2	3	1	1	2
Average	2.8	2.4	3	2.2	1.6	1.8	2.6	1.6	1.8	1.6

Strong - 3**Medium-2****Low-1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4416	Human Resource Management	GE	4	3

This course equips student to work in the field of human resource management. Key functional areas are considered within a strategic and contextualized framework, with an underlying objective of searching for ways to strengthen organizations for all stakeholders. This course builds the necessary knowledge base for working in employment relations, but the emphasis is knowledge in

Course Outcomes:

At the end of the course, students will be able to

CO1: discuss the recent trends and practices in HRM

CO2: adopt HR planning

CO3: undertake HR training and development

CO4: administer wage and salary computation and disbursement

CO5: evaluate the factors influencing job satisfaction and retention

UNIT I: Introduction to HRM

12 Hours

Nature and scope of HRM, Organizing of HRM, HRM in India, Personnel policies.

UNIT II: Human Resource Planning

12 Hours

Procurement of Human Resources, Job analysis, Job evaluation, Recruitment and Selection, Placement and Induction.

UNIT III: Human Resource Development

12 Hours

Training and Development, Training of Operatives, Executive development, Career planning and development

UNIT IV: Compensation, Wage and salary Administration

12 Hours

Incentive plans and profit sharing, Appraisal and Job Changes, Performance appraisal: Traditional Vs Modern methods, Job changes, Transfers, Promotions and Separations, Absenteeism and Labour Turnover. Maintenance: Health and Safety, Employee's Welfare, Social Security

UNIT V: Integration

12 Hours

Work environment, Discipline and grievance, Morale, Collective bargaining, Worker's participation in management, Industrial relations and industrial disputes, Trade unions, Job satisfaction, Human relations: Quality of work life – Management of Stress and burnout.

Learning Resources:**Text Book(s)**

1. Gupta. C. B, Human Resource Management Text and Cases, Sultan Chand & Sons, 2017
2. Aswathappa. K, Human Resource Management, McGraw Hill Education, 2017

References

1. G.R. Basotia, Human Resource Management, Tamil Nadu Book House, 2013
2. Kausal Kumar, Human Resource Management, Tamil Nadu Book House, 2013
3. Kandula Srinivas R., “Strategic Human Resource Development”, Prentice Hall of India, New Delhi 2012

Websites/ e- Learning resources

1. <https://www.wgu.edu/blog/leadership-theories-styles2004>
2. <https://www.managementstudyguide.com/theory-x-y-motivation.htm>
3. <https://www.complianceprime.com/blog/2022/03/02/what-is-the-difference-between-functional-and-dysfunctional>

Mapping of Courses with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	3	2	2	2	2	1	2	1
CO 2	2	3	3	2	2	1	2	2	2	2
CO 3	3	2	3	2	1	2	3	2	2	1
CO 4	3	2	3	3	2	2	3	2	2	2
CO 5	3	2	3	2	1	2	3	1	1	2
Average	2.8	2.4	3	2.2	1.6	1.8	2.6	1.6	1.8	1.6
	Strong - 3			Medium-2			Low-1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5401	Taxation	Core	6	4

Objective of this course is to provide adequate knowledge of various concepts and their applications relating to direct and indirect tax laws with a view to integrating the relevance of these laws with financial planning and management decisions and to make the students to understand various indirect tax law provisions to build up and maintaining business concern

Course Outcomes

Students will be able to:

CO1: estimate taxable income

CO2: file returns and plan taxes

CO3: illustrate the nuances of international business taxation

CO4: apply the provisions of GST

CO5: assess the provisions of Customs Act

UNIT I: Exempted Income

18 Hours

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

UNIT II: Return of Income

18 Hours

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

UNIT III: International Taxation

18 Hours

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

UNIT IV: Goods and Services Tax

18 Hours

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.

	Strong - 3	Medium – 2	Low – 1		
Course Code	Name of the Course		Category	Hours/Wk.	Credits
24PCO5403	Strategic Cost Management		Core	6	4

The strategic cost management course offers a range of costing techniques to ensure accurate cost allocation, integrating cost management into strategic planning and decision-making processes. It focuses on measuring and controlling performance using both financial and non-financial metrics and adapting cost management strategies to various industries.

Course Outcomes

Students will be able to

CO1: discuss strategic cost management and QC

CO2: choose the appropriate technique for cost control

CO3: utilise activity-based costing in practice

CO4: adopt transfer pricing methods

CO5: build cost structure for Agriculture and IT sector

UNIT I: Introduction to SCM

18 Hours

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

UNIT II: Cost Management Techniques

18 Hours

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

UNIT III: Activity Based Cost Management

18 Hours

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

UNIT IV: Transfer Pricing

18 Hours

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

UNIT V: Cost Management in Agriculture**18 Hours**

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.

Learning Resources:**Text Book(s)**

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

References

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

Websites/ e- Learning resources

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

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	3
CO 2	2	2	3	3	2	2	3	2	3	3
CO 3	3	3	3	3	3	3	3	2	3	3
CO 4	2	2	3	3	3	2	3	3	2	3
CO 5	3	3	3	3	2	3	2	3	2	3
Average	2.6	2.6	2.8	3	2.6	2.6	2.6	2.4	2.4	3

Strong - 3**Medium – 2****Low - 1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5405	Computers in Business	Core	4	4

The learning objectives encompass understanding the fundamentals of SPSS, comparing values obtained from t-tests and ANOVA, and performing both regression and non-parametric tests. Additionally, they include creating companies, groups, and ledgers, as well as generating financial statements using Tally Prime, and comprehending inventory management and accounting for goods and services tax (GST).

Course Outcomes

Students will be able to:

CO 1: create data file in SPSS

CO 2: examine Means of samples

CO 3: conduct non-parametric tests

CO 4: create a company, form groups and get automated financial statements

CO 5: automate inventory management and GST filing

UNIT I: Introduction to SPSS

12 Hours

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

UNIT II: Parametric Test

12 Hours

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

UNIT III: Non-Parametric Test

12 Hours

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

UNIT IV: Tally Prime

12 Hours

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

UNIT V: Inventory Management in Tally**12 Hours**

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.

Learning Resources:**Text Book(s)**

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, 6th Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi

References

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

Websites/ e- Learning resources

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Mapping of Course with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3	2	3
CO 5	3	3	3	3	3	3	2	3	2	2
Average	3	3	3	3	3	2.8	2.8	2.8	2.6	2.8

Strong - 3**Medium – 2****Low – 1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5407	Management Accounting and Financial Control	Core	6	4

This course is being introduced for making the students oriented with various tools and techniques of management Accounting. Also, this course enlightens them on Financial Statement Analysis with the emphasis on financial decision making.

Course Outcomes

Students will be able to:

CO 1: communicate the major concepts accounting, accounting principles and Standards.

CO 2: analyse and interpret the financial statements.

CO 3: differentiate the fund flow and cash flow statements

CO 4: demonstrate the variance analysis and prepare various budgets

CO 5: apply knowledge of Marginal costing in profit planning and managerial decision making

UNIT I: Introduction to Management Accounting **18 Hours**

Management accounting – Nature and Scope: Development of Accounting – Functions – Classification – Utility– Limitations – Installation – Tools – The Management Accountant: Functions – Duties. Management Accounting Principles – Management Accounting VS Financial Accounting and Cost Accounting. Financial Accounting Principles, Accounting Standards and International Accounting Standard Committee, Accounting Principles and the Institute of Chartered Accountant of India. Basic Cost Concepts.

UNIT II: Marginal Costing **18 Hours**

Marginal Costing and Profit Planning: Absorption Costing – Marginal Costing – Advantages and Limitations – Profit Planning – Cost – Volume – Profit Analysis – Break Even Analysis – Key Factor – Break Even Chart – Angle of Incidence – Utility of CVP Analysis. Decisions Involving alternative choices: Steps – Determination of Sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decision – Equipment replacement Decision – Change Vs Status QUO – Expand or contract – Shutdown or continue. Pricing Decision: Types – Factors affecting pricing – Pricing methods – Divisional performance – Intra, Company transfer pricing. Management Reporting: Management reporting system –Modes– Requisites – Steps for effective reporting – Kinds– Review of report.

UNIT III: Budgetary Control **18 Hours**

Budgetary Control: Meaning – Objectives – Advantages – Limitations – Classification– Preparation of Budgets – Production Budget, Sales Budget, Cash budget and Flexible budget.

UNIT IV: Financial Statement Analysis **18 Hours**

Financial Statement – Analysis and Interpretation: Meaning of financial statements – Nature – Functions – Analysis and Interpretation: Objectives– Procedure– Types– Tools and Techniques – Limitations. Ratio Analysis: Meaning of Ratios – Classification – Profitability, Activity, Coverage and Financial ratios – Calculation– Reconstruction of Trading and Profit and Loss Account and Balance Sheet.

UNIT V: Cash Flow Statement**18 Hours**

Preparation. Cash Flow Statement: Meaning – Difference between cash flow statement and fund flow statement – Advantages – Limitations – Preparation, Accounting standard 3 (Revised).

Learning Resources:**Text Book(s)**

1. Dr. S. N. Maheshwari, C. A. Sharad K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons, 2018.

References

1. Gowda, Management Accounting, Tamil Nadu Book House, 2005
2. Agrawal M.R, Management Accounting, Tamil Nadu Book House, 2004
3. Ravi M. Kishor. Management Accounting, Taxmann Publications (P) Ltd., 2003

Websites/ e- Learning resources

1. [https://www.drnishikantjha.com/booksCollection/Management%20Accounting%20\(%20PDF Drive%20\)%20\(2\).pdf](https://www.drnishikantjha.com/booksCollection/Management%20Accounting%20(%20PDF%20Drive%20)%20(2).pdf)
2. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

Mapping of Courses with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	2	3	3	2	2	2	2	3	2
CO 3	3	2	2	3	2	3	3	2	3	2
CO 4	2	3	2	3	3	2	3	3	2	3
CO 5	3	3	3	2	2	2	2	3	2	2
Average	2.8	2.6	2.4	2.8	2.4	2.4	2.4	2.4	2.4	2.2
	Strong - 3			Medium – 2			Low – 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5409	Customer Relationship Management	Core	4	4

This course aims to make the students understand their role in achieving good customer relationship management with a customer and/or stakeholder. This course is also designed to understand the key skills needed to carry out successful customer relationship management, in order to build more productive & mutually rewarding relationships with customers and/or stakeholders.

Course Outcomes

Students will be able to:

CO 1: explain concept of relationship marketing, evolution of CRM and its importance in the current scenario.

CO 2: analyse the customer profile and discuss the profitable customer segment.

CO 3: communicate the CRM elements and its process.

CO 4: develop various CRM models.

CO 5: handle a database system for CRM solutions.

UNIT I: Introduction to CRM

12 Hours

Introduction: Definitions, Concepts and Context of relationship Management, Evolution, Transactional Vs Relationship Approach, CRM as a strategic marketing tool, CRM significance to the stakeholders.

UNIT II: Customer Profile Analysis Hours

12

Understanding Customers: Customer information Database, Customer Profile Analysis, Customer perception, Expectations analysis, Customer behaviour in relationship perspectives, individual and group customer's, Customer lifetime value, Selection of Profitable customer segments.

UNIT III: CRM Structures

12 Hours

CRM Structures: Elements of CRM, CRM Process, Strategies for Customer acquisition, Retention and Prevention of defection, Models of CRM, CRM road map for business applications

UNIT IV: CRM Planning and Implementation

12 Hours

CRM Planning and Implementation: Strategic CRM planning process, Implementation issues, CRM Tools, Analytical CRM, Operational CRM, Call centre management, Role of CRM Managers.

UNIT V: Trends in CRM

12 Hours

Trends in CRM: e-CRM Solutions, Data Warehousing, Data mining for CRM, an introduction to CRM software packages.

Learning Resources:**Text Book(s)**

1. G.Shainesh, Jagdish, N.Sheth, Customer Relationships Management Strategic Perspective, Macmillan, 2011
2. Alok Kumar et al, Customer Relationship Management: Concepts and applications, Biztantra, 2008

References

1. H.Peeru Mohamed and A. Sahadevan, Customer Relation Management, Vikas Publishing, 2014
2. Jim Catheart, The Eight Competencies of Relationship selling, Macmillan India, 2010

Websites/ e- Learning resources

1. https://tnou.ac.in/wp-content/uploads/2023/01/MCOSE-31-E-SLM_merged_compressed.pdf
2. https://ebooks.lpude.in/management/bba/term_6/DMGT308_CUSTOMER_RELATIONSHIP_MANAGEMENT.pdf

Mapping of COs and PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	2	3	3	2	2	3	2	3	1
CO 3	3	3	2	2	2	3	3	2	3	2
CO 4	3	2	3	3	3	2	3	3	2	3
CO 5	2	3	3	3	3	3	2	3	3	2
Average	2.8	2.6	2.6	2.8	2.6	2.6	2.6	2.4	2.6	2.0
	Strong - 3			Medium – 2			Low – 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5311	Audit and Due Diligence	DSE	4	4

This course outline ensures a comprehensive understanding of advanced audit and due diligence processes, preparing students for careers in auditing, compliance, and corporate governance.

Course Outcomes

Students will be able to:

CO 1: identify different types of audits

CO 2: gain knowledge on secretarial audit

CO 3: recognize the basics of due diligence

CO 4: analyse different types of due diligence

CO5: realize due diligence for take overs and due diligence report

UNIT I: Introduction to Audit

12 Hours

Audit: Meaning – Types of Audits: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.

UNIT II: Secretarial Audit

12 Hours

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

UNIT III: Introduction Due Diligence

12 Hours

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

UNIT IV: Operations of Due Diligence

12 Hours

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Environmental, and Human Resource.

UNIT V: Due diligence for Mergers and Amalgamation

12 Hours

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

Learning Resources:

Text Book(s)

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.

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

References

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

Websites/ e- Learning resources

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. [https://www.icsi.edu/media/webmodules/publications/FULL% 20BOOK-PP-DD&CCM-PDF%20FILE.pdf](https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf)
3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html

Mapping of COs and PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	2	2	3	2	2	3	2	3	1
CO 3	3	3	2	2	2	3	3	2	3	2
CO 4	2	2	3	3	3	2	2	3	2	3
CO 5	2	2	3	2	3	3	2	3	3	2
Average	2.6	2.4	2.4	2.6	2.6	2.6	2.4	2.4	2.6	2.0
	Strong - 3			Medium – 2			Low – 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5313	Small Business Management	DSE	4	3

This course enables the students to have entrepreneurial motivation by providing them with basic ideas of entrepreneurship, start-up business ideas, project writing and new venture creation.

Course Outcomes

Students will be able to:

CO 1: acquire a concept of Small-Scale Industry and development of entrepreneurship in India.

CO 2: aware of the Problems of SSI and Policy Support.

CO 3: seek the business opportunity and commence the commercial production

CO 4: formulate the proposal and submission of the project report.

CO 5: trace the funding agencies and training institutes

UNIT I: Entrepreneur and Entrepreneurship

12 Hours

Entrepreneur and Entrepreneurship: Entrepreneur – Entrepreneurship – importance and his role of economic development – Functions – Qualities of an entrepreneur – types – Entrepreneur Vs Manager – Intrapreneur – Entrepreneurship and economic development – growth and development of entrepreneurship in India – Growth and development of women entrepreneurship – problems – Women entrepreneurship in India.

UNIT II: Small Scale Industry

12 Hours

Small Scale Industry: Introduction – Evolution of the concept of Small-Scale Industry – importance of Small-Scale Industry – Policy Support for SSI – Problems of SSI – Incentives – Subsidy – Tax concession – Marketing and Export Assistance – Technical Assistance.

UNIT III: Starting a Small-Scale Industry

12 Hours

Starting a small-scale industry: Business Idea – Identifying Business Opportunity – Forms of Ownership – Location – Procurement of Land – Registration – Term loan and working capital – Subsidy – Insurance – government clearances – Trail runs – Commence of Commercial production

UNIT IV: Project Management

12 Hours

Project Identification, Formulation & Implementation and Report: Meaning – Definition – Project classification – Project life cycle – Project Appraisal – Project Report – components of project report – contents – importance – model project Report

UNIT V: Institutional Supports to Entrepreneur

12 Hours

Institutional Support to entrepreneurs – EDI – District Industries Centre – National Small Industry Corporation limited – Small Industries Development Corporation – SIDO – SIPCOT – National Institute for Entrepreneurship and Small Business Development – National Alliance of Young Entrepreneurs – National Institute of Small Industries Extension Training.

Learning Resources:**Text Book(s)**

1. Jose Paul, N. Ajith Kumar, Paul.T. Mampilly, Entrepreneurial Development, Himalaya Publishing House, 2009.
2. E. Gorden. Natarajan, Entrepreneurship Development, Himalaya Publishing House, 2011

References

1. T.R. Banga, Project Planning and Entrepreneurial Development, Himalaya Publishing House, 2009.
2. K.K. Menon, Hand book for Small Industries Management, Sultan Chand &Co, 2010
3. C.B. Gupta, NP.Srinivasan, Entrepreneurial Development, Sultan Chand & sons, 2012

Websites/ e- Learning resources

1. https://ddceutkal.ac.in/Syllabus/MCOM/Entrepreneurship_Development.pdf
2. <https://www.bimkadapa.in/materials/ED-5-UNITS-PDF.pdf>
3. https://baou.edu.in/assets/pdf/BBA_602_slm.pdf

Mapping of COs and PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	2	2	3	2	2	3	2	3	1
CO 3	3	3	2	2	2	3	3	3	3	2
CO 4	2	2	3	3	3	2	2	3	2	3
CO 5	2	2	3	2	3	3	3	3	3	3
Average	2.6	2.4	2.4	2.6	2.6	2.6	2.6	2.6	2.6	2.2
	Strong - 3			Medium – 2			Low – 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO4233	Internship	Core	---	2

The students should undergo institutional training in any Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions during II Semester holidays and submit the report in III Semester. The internship report submitted by the students will be evaluated in department by panel of internal examiners.

Course Outcomes

Students will be able to:

CO 1: gain first-hand experience in the functioning and operations of banks, insurance companies, trading, manufacturing, and service organizations, auditor offices, and other financial institutions.

CO 2: apply the theoretical concepts learned in their coursework to real-world scenarios within various financial institutions, enhancing their understanding and practical skills.

CO 3: develop essential professional skills, including communication, teamwork, and problem-solving, by working in a real-world business environment

CO 4: observe and understand the internal dynamics and processes of different organizations, including management practices, operational workflows, and client interactions.

CO 5: enhance their research and analytical skills by preparing a comprehensive internship report, which will be evaluated by a panel of internal examiners, fostering critical thinking and reflective learning.

Mapping of Course with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	2	2	3	2	2	3	2	3	1
CO 3	3	3	2	2	2	3	3	3	3	2
CO 4	2	2	3	3	3	2	2	3	2	3
CO 5	2	2	3	2	3	3	3	3	3	3
Average	2.6	2.4	2.4	2.6	2.6	2.6	2.6	2.6	2.6	2.2

Strong - 3

Medium – 2

Low – 1

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5402	International Financial Management	CORE	6	4

This course is designed to provide a comprehensive understanding of international financial management, focusing on the key aspects of financial operations in a global context. Students will gain insights into the mechanisms, strategies, and instruments that underpin international finance, preparing them for careers in multinational corporations, financial institutions, and other entities involved in global financial activities.

Course Outcome

Students will be able to

CO1: comprehend the importance and nature of international flow of funds

CO2: gain knowledge on the various features and transactions in the foreign exchange market

CO3: analyse the techniques of international investment decisions for building a better portfolio

CO4: appreciate the flow of funds in the international banks

CO5: become familiar with various international instruments

UNIT I: International Financial Management

18 Hours

An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

UNIT II: Foreign Exchange Market **18 Hours**

Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

Unit III: Foreign Direct Investment **18 Hours**

International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

UNIT IV: International Financial Market **18 Hours**

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

UNIT V: Funding for International Market **18 Hours**

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

Learning Resources:**Text Book(s)**

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

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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

Websites/ e- Learning resources

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTERNATIONAL_FINANCIAL_MANAGEMENT.pdf

Mapping of Course with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	3	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	3	3	3	2	3
CO 5	3	3	3	3	3	3	2	3	3	2
Average	3	3	2.6	3	2.8	2.8	2.6	2.4	2.6	2.2
	Strong - 3			Medium – 2			Low – 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5404	International Business	Core	5	4

This course provides an in-depth understanding of international business, covering its various aspects including theoretical foundations, legal frameworks, and the role of multinational companies. Students will explore the methods of entering foreign markets, analyze the international business environment, and understand the complexities of operating on a global scale. This course aims to equip students with the knowledge and skills required to navigate the dynamic field of international business.

Course Outcome

Students will be able to

CO 1: identify the concepts of International Business and International Business Environment

CO 2: analyse the different theories of International Business.

CO 3: comprehend the legal procedures involved in International Business.

CO 4: evaluate the different types of economic integrations.

CO 5: analyse the operations of MNCs through real case assessment.

UNIT I: International Business**15 Hours**

Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances-Subsidiaries and Acquisitions - Framework for analyzing international business environment-Domestic, Foreign and Global Environment-Recent Developments in International Business.

UNIT II: Foundations of International Business**15 Hours**

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach - Dunning's Eclectic Theory of International Production.

Unit III: Legal framework of International Business**15 Hours**

Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.

UNIT IV: Multilateral Agreements and Institutions**15 Hours**

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

UNIT V: Multinational Companies (MNCs) and Host Countries**15 Hours**

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.

Learning Resources:**Text Book(s)**

1. Charles W.L. Hill, (2023) International Business: Competing in the Global Market Place, 13th Edition, Mc Graw Hill, NewYork
2. Charles W. L. Hill, (2012) Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective, 7th Edition - Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

References

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

Websites/ e- Learning resources

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

Mapping of Course with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	3	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	3	3	3	2	3
CO 5	3	3	3	3	3	3	2	3	3	2
Average	3	3	2.6	3	2.8	2.8	2.6	2.4	2.6	2.2

Strong - 3 Medium – 2 Low – 1

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5406	Corporate And Economic Laws	Core	5	4

This course provides a comprehensive understanding of the legal framework governing commerce, with a focus on various significant acts and regulations in India. It covers the Foreign Exchange Management Act, Competition Act, Consumer Protection Act, laws related to intellectual property rights, the Prevention of Money Laundering Act, and the Real Estate (Regulation and Development) Act. Students will gain insights into the legal intricacies that affect business operations and will be equipped to navigate and comply with these laws effectively.

Course Outcome

Students will be able to

CO 1: Analyse current and capital account transactions and dealings in foreign currency under FEMA

CO 2: Recognize unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act

CO 3: Realize the procedure for obtaining patents and copyright under The Copyright and Patents Act

CO 4: Evaluate offences and punishment for money laundering under Prevention of Money Laundering Act

CO 5: Explain the registration and related procedures under Real Estate Act

UNIT I: Introduction to FEMA**15 Hours**

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

UNIT II: Competition Act, 2002**15 Hours**

Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

Unit III: Competition Act, 2002**15 Hours**

Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT IV: Anti Money Laundering**15 Hours**

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

UNIT V: Real Estate (Regulation and Development) Act, 2016**15 Hours**

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.

Learning Resources:**Text Book(s)**

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

References

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

Websites/ e- Learning resources

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>

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	3	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	3	3	3	2	3
CO 5	3	3	3	3	3	3	2	3	3	2
Average	3	3	2.6	3	2.8	2.8	2.6	2.4	2.6	2.2
	Strong - 3			Medium - 2			Low - 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
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24PCO5408	Human Resource Analytics	Core	4	4
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This course provides an in-depth exploration of Human Resource (HR) Analytics, focusing on the application of data and analytics to improve HR decision-making processes. Students will learn about the evolution, benefits, and challenges of HR analytics, along with practical tools and techniques for data collection, analysis, and predictive modelling. The course will enable students to leverage HR data to enhance organizational performance and employee management.

Course Outcome

Students will be able to

CO 1: explore the concept and framework of human resource analytics

CO 2: evaluate the process of human resource analytics and the relevant research tools

CO 3: illustrate the evolution, types and design of HR metrics

CO 4: deal with data collection and transformation

CO 5: adopt tools and techniques for predictive modelling

UNIT I: Human Resource Analytics

12 Hours

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

UNIT II: Business Process and HR Analytics

12 Hours

Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research.

Unit III: HR Metrics

12 Hours

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

UNIT IV: HR Analytics and Data

12 Hours

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

UNIT V: HR Analytics and Predictive Modelling

12 Hours

Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

Learning Resources:

Text Book(s)

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

References

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.

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

Mapping of Course with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	2	2	2	2
CO 2	3	2	3	3	2	2	3	2	3	2
CO 3	2	2	2	3	3	3	3	2	3	2
CO 4	2	3	3	3	3	3	3	3	2	3
CO 5	2	2	3	3	3	3	2	3	3	2
Average	2.4	2.4	2.6	3	2.8	2.8	2.6	2.4	2.6	2.2
Round Off	2	2	3	3	3	3	3	2	3	2
	Strong - 3			Medium – 2			Low – 1			

Course Code	Name of the Course	Category	Hours/Wk.	Credits
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24PCO5310	Security Analysis and Portfolio Management	DSE	4	3
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This course delves into the principles and practices of investment and portfolio management, providing students with a comprehensive understanding of how to manage investments effectively. It covers a wide range of topics, including the valuation of securities, fundamental and technical analysis, the efficient market hypothesis, and portfolio performance evaluation. Students will learn to apply various models and techniques to make informed investment decisions and manage portfolios successfully.

Course Outcome

Students will be able to

CO 1: become familiar with various Investment avenues and Portfolio Construction

CO 2: assess the Equity Shares, Preference Shares and Bonds valuation models

CO 3: learn about long-term and short-term investment analysis tools.

CO 4: analyse with Portfolio theories.

CO 5: gain knowledge in Portfolio performance methods.

UNIT I: Investment

12 Hours

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

UNIT II: Bonds

12 Hours

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

Unit III: Fundamental Analysis

12 Hours

Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis –Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT IV: Efficient Market Hypothesis

12 Hours

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

UNIT V: Portfolio Performance Evaluation

12 Hours

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.

Learning Resources:

Text Book(s)

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

References

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

Websites/ e- Learning resources

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

Mapping of Course with PSOs

		PSOs									
	1	2	3	4	5	6	7	8	9	10	
CO 1	3	3	2	3	3	3	2	2	2	2	
CO 2	3	3	3	3	2	2	3	2	3	2	
CO 3	3	3	2	3	3	3	3	2	3	2	
CO 4	3	2	3	3	2	3	3	3	2	3	
CO 5	2	2	3	3	2	3	2	3	3	2	
Average	2.8	2.6	2.6	3	2.4	2.8	2.6	2.4	2.6	2.2	

Strong - 3

Medium – 2

Low – 1

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5312	Mechanized Accounting	DSE	4	3

The course covers the fundamentals of accounting software, automation of accounting processes, and implementation of various accounting systems. Students will gain practical skills in using accounting software, understanding data management, and applying mechanized accounting techniques to enhance business efficiency.

Course Outcome

Students will be able to

CO 1: know the principles and fundamentals of mechanized accounting.

CO 2: gain proficiency in using accounting software for various accounting functions.

CO 3: learn about the automation of accounting processes and its benefits.

CO 4: realize the implementation and management of computerized accounting systems.

CO 5: analyze the impact of mechanized accounting on business operations and decision-making.

UNIT I: Concept of mechanized accounting

12 Hours

Definition and concept of mechanized accounting- Evolution of accounting systems: From manual to mechanized-Importance and benefits of mechanized accounting-Types of accounting software and their features-Overview of accounting information systems (AIS).

UNIT II: Introduction to Accounting Software

12 Hours

Introduction to popular accounting software (e.g., Tally, QuickBooks, wings, Zoho) Installation and setup of accounting software-Data entry and management: Recording transactions, creating ledgers, and managing accounts-Generating financial statements: Balance sheet, income statement, and cash flow statement-Customizing reports and analyzing financial data.

Unit III: Automation in accounting

12 Hours

Concepts of automation in accounting-Automating accounts payable and receivable. Payroll processing and management-Inventory management and control-Benefits of automation: Efficiency, accuracy, and cost reduction.

UNIT IV: Computerized Accounting System

12Hours

Planning and designing a computerized accounting system-System requirements and selection of appropriate software-Data migration: Transferring data from manual to computerized systems-Security and control measures in computerized accounting-Training and support for accounting personnel.

UNIT V: Integration of accounting software**12 Hours**

Integration of accounting software with other business systems (e.g., ERP, CRM)-Use of cloud-based accounting solutions-Real-time financial reporting and analysis-Compliance and regulatory considerations in mechanized accounting-Future trends in mechanized accounting: AI, machine learning, and blockchain technology.

Learning Resources:**Text Book(s)**

1. Sahaj Enterprises (2021), ""Computerized Accounting Using Tally.ERP 9" by Tally Education Pvt. Ltd.
2. George H. Bodnar and William S. Hopwood (2022), Accounting Information Systems,Pearson Publications

References

1. Andrew Okungbowa, SAP ERP Financial Accounting and Controlling: Configuration and Use Management, Apress Publications.
2. Jo Ann M. Wiegenstein, Computerized Accounting Systems and Applications, Glencoe/McGraw-Hill

Websites/ e- Learning resources

1. <https://ncert.nic.in/textbook/pdf/leca101.pdf>
2. <https://www.scribd.com/doc/178012149/Introduction-to-Computerised-Accounting>
3. https://egrove.olemiss.edu/cgi/viewcontent.cgi?article=1255&context=dl_hs

Mapping of Course with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	2	2	2	3	3	3	2	2	2	3
CO 2	2	3	3	3	2	2	3	2	3	3
CO 3	2	2	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	3	3	3	2	3
CO 5	3	2	3	2	3	3	2	3	3	2
Average	2.4	2.4	2.6	2.8	2.8	2.8	2.6	2.4	2.6	2.8

Strong - 3**Medium – 2****Low – 1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO5414	Project	Project	6	4

Students typically undertake a comprehensive research project that allows them to apply the theoretical knowledge they have acquired throughout their course to a practical business problem or research question.

Course Outcome

Students will be able to

CO 1: develop strong research skills, including the ability to formulate research questions, conduct literature reviews, and apply appropriate methodologies to gather and analyse data in the field of commerce.

CO 2: apply theoretical knowledge to real-world business problems, making informed strategic decisions that enhance business performance and competitiveness.

CO 3: integrate ethical principles and sustainable practices into business operations, ensuring responsible management and long-term sustainability.

CO 4: demonstrate the ability to conduct comprehensive financial analysis using various financial tools and techniques, enabling them to interpret and evaluate financial statements effectively

CO 5: exhibit proficiency in communicating complex business concepts and research findings clearly and persuasively, both in written reports and oral presentations

Mapping of Course with PSOs

PSOs										
	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	3	3	3	3	2	2	2	2
CO 2	2	3	3	3	2	2	3	2	3	2
CO 3	3	2	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	2	2	3	3	2	3
CO 5	3	2	3	2	3	3	2	3	2	2
Average	2.8	2.6	2.8	2.8	2.6	2.6	2.6	2.4	2.4	2.2

Strong - 3

Medium – 2

Low - 1

Value Added Courses
w.e.f. 2024-2025

Sem	Course Code	Course Title	Hours/ Wk	Credits
2	24PCO422V	Business Planning and Project Management	2	2
3	24PCO521V	Personality and Professional Development	2	2

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO422V	Business Planning and Project Management	Value Added Course	2	2

To provide insights into business planning and project management techniques and to equip the students in preparing the business projects.

Course Outcomes:

At the end of the course, students will be able to

CO1: Identify suitable avenues to small scale business.

CO2: Assess the strengths and weaknesses of the proposed business opportunities.

CO3: Determine the detailed business plan

CO4: Analyze the organizational structure and project life cycle

CO5: Design project control systems

UNIT I: Business Planning (6 Hours)

Introduction – Definition – Nature - Identifying Customers and Markets - Sources of Funding – Institutional Support: DIC, SIPCOT, KVIC, SIPO, SSIDCs, NIESBUD, EDI - Setting Up of Strategies and Tactics - Planning Devices - Limitations.

UNIT II: Project Organization (6 Hours)

Definition-Functions- Organizational Structure-Merits and Limitations -Matrix Organization-Nature of Negotiation - Project Life Cycle

UNIT III: Business Plan Development (6 Hours)

Process of Forecasting - Techniques of Forecasting – Feasibility Study – Meaning – Importance – Types. Business Planning- Strategic Planning - Tactical Planning – Preparation of Project Proposal

UNIT IV: Project Management (6 Hours)

Meaning-Objectives-Features-Functions-Organizational Structure-Project Management Maturity-Project Selection-Model-Types

UNIT V: Project Control (6 Hours)

Meaning-Fundamental Purposes - Design of Control Systems. Project Audit- Meaning-Essentials of an Audit -Varieties of Project Termination – Process of termination

Learning Sources:**Text Book(s)**

1. Vasant Desai, Project Management, Himalaya Publishing House, New Delhi, 2019

References:

1. Jack R. Meredith, Samuel J. Mantel Jr., Project Management- A Managerial Approach, Wiley India Pvt. Ltd, New Delhi, 2015
2. Ramasamy.T, Principles of Management, Himalaya Publishing House, New Delhi, 2016.

Websites/ E-Contents

1. https://www.academia.edu/31586958/Subject_Name_Business_Planning_and_Project_Management_Course_Code_601

Mapping of Courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO 1	3	3	2	3	2	2	2	2	2	2
CO 2	3	3	3	3	2	2	3	2	3	2
CO 3	3	3	2	3	3	3	3	2	3	2
CO 4	3	3	3	3	3	3	3	3	2	3
CO 5	3	3	3	3	3	3	2	3	3	2
Average	3	3	2.6	3	2.6	2.6	2.6	2.4	2.6	2.2

Strong – 3 Medium – 2 Low – 1

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24PCO422V	Personality and Professional Development	Value Added Course	2	2

The objective of this course is to help the students groom their personality and prove themselves as good Samaritans of the society, through class presentations pertaining to the applications of concepts, theories, or issues in human development.

Course Outcomes:

At the end of the course, students will be able to

CO1: identify the factors influencing attitudes

CO2: apply the theories of personality in practice

CO3: create effective resumes

CO4: develop innovative stress management techniques

CO5: create an effective team

UNIT I: Foundation of Individual Behaviour (6 Hours)

Causes of Human Behaviour – Attitude - Concept - Significance – Types - Factors affecting Attitude. Motivation- Concept – Need - Significance – Types-Factors affecting Motivation - Significant Theories of Motivation

UNIT II: Personality (6 Hours)

Definition – Determinants – Types of Personality - Personality Traits. Personality Development – Meaning – Need- Importance - Theories of Personality

UNIT III (6 Hours)

Meaning – Types - Mock Interview Sessions- Resume Building - The Art of Participating in Group Discussion - Psychometric Analysis

UNIT IV Development Techniques (6 Hours)

Body Language – Developing Good Manners and Etiquette – Problem Solving - Conflict and Stress Management – Decision Making Skills - Time Management - Work Ethics

UNIT V: Team Building**(6 Hours)**

Meaning – Types of Teams – Importance of Team Building- Creating Effective Team. Leadership – Definition – Leadership Style - Theories of Leadership – Qualities of an Effective Leader.

Learning Sources:**Text Book(s)**

1. Hurlock, E.B, Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill, 2016
2. 2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi,2016

References:

1. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2018
2. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2016

Mapping of Courses with POs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	3	3	2	2	3	2	3	3
CO 2	3	2	3	3	2	3	2	2	2	3
CO 3	3	3	2	3	2	3	2	3	3	3
CO 4	2	2	3	3	3	3	2	3	3	2
CO 5	3	3	2	3	3	2	2	2	2	3

Strong – 3 Medium – 2 Low – 1