

**Holy Cross College (Autonomous), Nagercoil**  
**Kanyakumari District, Tamil Nadu.**  
**Accredited with A<sup>+</sup> by NAAC - IV Cycle – CGPA 3.35**

Affiliated to  
**Manonmaniam Sundaranar University, Tirunelveli**



**Semester I - IV**

**PG Guidelines & Syllabus**

**DEPARTMENT OF COMMERCE**



**2023-2026**

**(With effect from the academic year 2023-2024)**

**Issued from**  
**THE DEANS' OFFICE**

**Vision**

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

**Mission**

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

**Graduate Attributes**

Graduates of our College develop the following attributes during the course of their studies.

**➤ Creative thinking:**

Equipping students with hands-on-training through skill-based courses and promote startup.

**➤ Personality development:**

Coping with increasing pace and change of modern life through value education, awareness on human rights, gender issues and giving counselling for the needful.

**➤ Environmental consciousness and social understanding:**

Reflecting upon green initiatives and understanding the responsibility to contribute to the society; promoting social and cultural diversity through student training and service-learning programmes.

**➤ Communicative competence:**

Offering effective communication skills in both professional and social contexts through bridge courses and activities of clubs and committees.

**➤ Aesthetic skills:**

Engaging mind, body and emotions for transformation through fine arts, meditation and exercise; enriching skills through certificate courses offered by Holy Cross Academy.

**➤ Research and knowledge enrichment:**

Getting in-depth knowledge in the specific area of study through relevant core papers; ability to create new understanding through the process of critical analysis and problem solving.

**➤ Professional ethics:**

Valuing honesty, fairness, respect, compassion and professional ethics among students. The students of social work adhere to the *National Association of Social Workers Code of Ethics*

**➤ Student engagement in the learning process:**

Obtaining extensive and varied opportunities to utilize and build upon the theoretical and empirical knowledge gained through workshops, seminars, conferences, industrial visits and summer internship programmes.

**➤ Employability:**

Enhancing students in their professional life through Entrepreneur development, Placement & Career guidance cell.

**➤ Women empowerment and leadership:**

Developing the capacity of self-management, team work, leadership and decision making through gender sensitization programmes.

**Programme Educational Objectives (PEOs)**

<b>PEOs</b>	<b>Upon completion of M.Com Degree Programme, the graduates will be able to:</b>
<b>PEO1</b>	utilize computational technology to solve social and financial issues and to pursue research.
<b>PEO2</b>	exercise professional skills, values, team spirit and leadership to face challenges and to contribute building the nation.
<b>PEO3</b>	continue to learn and advance their career in industry both public and private sectors, government and academia.

**Programme Outcomes (POs) - COMMERCE**

<b>POs</b>	<b>Upon completion of M. Com Degree Programme, the graduates will be able to:</b>
<b>PO1</b>	apply high level knowledge and skills in various fields of commerce
<b>PO2</b>	obtain opportunities in research, writing, communication, and Publication skills.
<b>PO3</b>	identify and analyse functional management issues at various levels of career advancement
<b>PO4</b>	develop competency and skills to pursue higher level programmes in commerce and industry
<b>PO5</b>	function effectively as a member or leader in teams by demonstrating soft skills, coping skills, and human values
<b>PO6</b>	sensitize professional ethics and societal needs which lead them for holistic development
<b>PO7</b>	learn independently for lifelong to execute professional, social, and ethical responsibilities promoting sustainable development

**Programme Specific Outcomes (PSOs)**

<b>PSOs</b>	<b>Upon completion of M.Com. Programme, the graduates will be able to:</b>	<b>Mapping with POs</b>
<b>PSO1</b>	design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organization towards growth and development.	PO1, PO2
<b>PSO2</b>	exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.	PO4, PO5
<b>PSO3</b>	practice different techniques of communication and research and apply them in business and progression.	PO2
<b>PSO4</b>	facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.	PO1, PO3
<b>PSO5</b>	practice business and professional ethics to embrace moral and ethical values in business and personal life.	PO6, PO7

**Mapping of POs and PSOs**

<b>POs</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>PO 1</b>	S	S	S	S	M
<b>PO 2</b>	M	S	S	M	S
<b>PO 3</b>	M	M	S	M	M
<b>PO4</b>	S	S	M	S	S
<b>PO5</b>	M	S	S	S	M
<b>PO6</b>	S	S	S	M	S
<b>PO7</b>	S	M	M	S	S

**Eligibility Norms for Admission**

A candidate who is a graduate of this college or any other recognized University in the main subject/subjects pass in B.Com. / Bank Management / Computer Applications/Financial Management / B.Com.(Applied) / CA- Operation / B.B.A. and other related Programmes equivalent to B.Com or who has passed an examination accepted as equivalent thereto by the Syndicate of Manonmaniam Sundaranar University, Tirunelveli, is eligible for admission.

**Duration of the Programme:** 2 years

**Medium of Instruction:** English

**Components****Part III (Core Course and Elective Course)**

Core Courses	(12x100)	1200
Elective Courses	(6x100)	600
Core Project	(1x100)	100
<b>Total Marks</b>		<b>1900</b>

**Course Structure**  
**Distribution of Hours and Credits**

**(i) Curricular Courses:**

Course	SEMESTER				Total	
	I	II	III	IV	Hours	Credits
Core Course & Core Lab Course	7(5) + 7(5) + 6(4)	6(5)+ 6(5) + 6(4)	6(5) + 6(5) + 6(5)	6(5) + 6 (5)+ 6(5)	74	58
Elective Course	5 (3) + 5 (3)	4 (3) + 4 (3)	4(3) -	4 (3) + 4(3)	30	21
Core Research Project		-	5(4)		5	4
Skill Enhancement Course		4 (2)	3 (2)	4 (2)	11	6
Internship			(2)		-	2
<b>Total</b>	<b>30 (20)</b>	<b>30 (22)</b>	<b>30 (26)</b>	<b>30 (23)</b>	<b>120</b>	<b>91</b>

**(ii) Co-curricular Courses**

Course	SEMESTER				Total
	I	II	III	IV	Credits
Life Skill Training –I	-	(1)	-	-	1
Life Skill Training –II	-	-	-	(1)	1
Field Project	(1)		-		1
Specific Value-Added Courses	(1)		(1)		2
Generic Value-Added Courses		(1)		(1)	2
Massive Open Online Courses (MOOCs)		(1)		(1)	2
Community Engagement Activity (UBA)		(1)			1

**Total Number of Credits = 91 + (10)**

**Total Number of Hours = 120**

**Total Number of Credits = 91 + (10)**

Non-academic courses are mandatory and conducted outside the regular working hours.

**Courses Offered  
SEMESTER I**

Course Code	Title of the Course	Credits	Hours
AP231CC1	Core Course I: Business Finance	5	7
AP231CC2	Core Course II: Digital Marketing	5	7
AP231CC3	Core Course III: Banking and Insurance	4	6
AP231EC1	Elective Course I: a) Security Analysis and Portfolio Management	3	5
AP231EC2	Elective Course I: b) Operations Research		
AP231EC3	Elective Course I: c) International Financial Management		
AP231EC4	Elective Course II: a) Labour Laws	3	5
AP231EC5	Elective Course II: b) Strategic Human Resource Management		
AP231EC6	Elective Course II: c) Insolvency Law and Practice		
	<b>Total</b>	<b>20</b>	<b>30</b>

**SEMESTER II**

Course Code	Title of the Course	Credits	Hours
AP232CC1	Core Course IV - Strategic Cost Management	5	6
AP232CC2	Core Course V - Corporate Accounting	5	6
AP232CC3	Core Course VI - Setting up of Business Entities	4	6
AP232EC1	Elective Course III: a) Business Ethics and Corporate Sustainability	3	4
AP232EC2	Elective Course III: b) Audit and Due Diligence		
AP232EC3	Elective Course III: c) Managerial Economics		
AP232EC4	Elective Course IV: a) Rural and Agricultural Marketing	3	4
AP232EC5	Elective Course IV: b) Logistics and Supply Chain Management		
AP232EC6	Elective Course IV: c) Total Quality Management		
AP232SE1	Skill Enhancement Course I: Professional Communication and Development	2	4
	<b>Total</b>	<b>22</b>	<b>30</b>

**SEMESTER III**

Course Code	Title of the Course	Credits	Hours / Week
AP233CC1	Core Course VII: Taxation	5	6
AP233CC2	Core Course VIII: Research Methodology	5	6
AP233CC3	Core Course IX: Computers in Business	5	6
AP233RP1	Core Research Project	4	5
AP233EC1	Elective Course V: a) Strategic Management	3	4
AP233EC2	Elective Course V: b) Financial Institutions and Markets		
AP233EC3	Elective Course V: c) Marketing Management		
AP233SE1	Skill Enhancement Course II: Modern Office Management	2	3
AP233IS1	Internship	2	-
	<b>Total</b>	<b>26</b>	<b>30</b>

**SEMESTER IV**

Course Code	Title of the Course	Credits	Hours / Week
AP234CC1	Core Course X: Corporate and Economic Laws	5	6
AP234CC2	Core Course XI: Enterprise Resource Planning	5	6
AP234CC3	Core Course XII: International Business	5	6
AP234EC1	Elective Course VI:a) Human Resource Development	3	4
AP234EC2	Elective Course VI:b) Consumer Behaviour		
AP234EC3	Elective Course VI: c) Sales and Distribution Management		
AP234EC4	Elective Course VII:a) Tourism Management	3	4
AP234EC5	Elective Course VII: b) Services Marketing		
AP234EC6	Elective Course VII: c) Organisational Behaviour		
AP234SE1	Skill Enhancement Course III: Executive Skill Development	2	4
	<b>Total</b>	<b>23</b>	<b>30</b>
	<b>Total</b>	<b>91</b>	<b>120</b>

**Co-curricular Courses**

Semester	Code	Title of the Course	Credit
I & II	PG23LST1	Life Skill Training: Ethics	1
II & IV	-	MOOC	1+1
II	PG232CE1	Community Engagement Activity (CEA)	1
III & IV	PG23LST2	Life Skill Training: Values	1
I	AP231FP1	Field Project	1
I & III	AP231V01/ AP233V01	Specific Value-added Course	1+1
II & IV	GVAC2401- GVAC24--	Generic Value-added Course	1+1

**Specific Value Added Course**

Semester	Course Code	Title of the Course	Credits	Hours
I	AP231V01	International Trade	1	30
I	AP231V02	Retail Management	1	30
III	AP233V01	Talent Management	1	30
III	AP233V02	E-Commerce	1	30

**Self Learning Course**

Semester	Course Code	Title of the Course	Credits
III	AP233SL1	Commerce for Lectureship Exams	1
IV	AP234SL1	Business Communication	1

**Examination Pattern****Curricular Courses:****i) Core Course / Elective Course**

Internal: External–25:75

Continuous Internal Assessment (CIA)

Internal Components and Distribution of Marks

Components	Marks
Internal test (2) (40 marks)	10
Quiz (2) (20 marks)	5
Seminar (10 marks)	5
Assignment: (Model Making, Exhibition, Role Play, Group Discussion, Problem Solving, Class Test, Open Book Test (Minimum three items per course) (30 marks)	5
<b>Total</b>	<b>25</b>

**Question Pattern**

Internal Test	Marks	External Exam	Marks
Part A 4 x 1 (No choice)	4	Part A 10 x 1 (No choice)	10
Part B 2 x 6 (Internal choice)	12	Part B 5 x 6 (Internal choice)	30
Part C 2 x 12 (Internal choice)	24	Part C 5 x 12 (Internal choice)	60
<b>Total</b>	<b>40</b>	<b>Total</b>	<b>100</b>

**ii) Core Lab Course:**

Ratio of Internal and External= 25:75

Total: 100 marks

**Internal Components and Distribution of Marks**

Internal Components	Marks
Performance of the Experiments	10
Regularity in attending practical and submission of records	5
Record	5
Model exam	5
<b>Total</b>	<b>25</b>

**Question pattern**

External Exam	Marks
Major Practical	75
Minor Practical / Spotters /Record	
<b>Total</b>	<b>75</b>

**iii) Core Research Project:**Ratio of Internal and External **25: 75**

Internal (Supervisor)	Marks
I Review	5
II Review	5
Report	15
<b>External (External Examiner)</b>	
Report	40
Viva-voce (individual, open viva-voce)	35
<b>Total</b>	<b>100</b>



**iv) Skill Enhancement Course**Ratio of Internal and External = **25: 75****Internal Components and Distribution of Marks**

Components	Marks
Internal test (2) – (40 marks)	10
Quiz (2) – (20 marks)	5
Assignment: (Model Making, Exhibition, Role Play, Album, Group Activity (Mime, Skit, Song) (Minimum three items per course)	10
<b>Total</b>	<b>25</b>

**Question Pattern**

Internal Test	Marks	External Exam	Marks
Part A 2 x 2 (No Choice)	4	Part A 5 x 2 (No Choice)	10
Part B 3 x 4 (Open choice <b>Three</b> out of <b>Five</b> )	12	Part B 5 x 4 (Open choice any <b>Five</b> out of <b>Eight</b> )	20
Part C 1 x 9 (Open choice <b>One</b> out of <b>Three</b> )	9	Part C 5 x 9 (Open choice any <b>Five</b> out of <b>Eight</b> )	45
<b>Total</b>	<b>25</b>	<b>Total</b>	<b>75</b>

**v) Internship**

Components	Marks
Industry Contribution	50
Report & Viva-voce	50
<b>Total</b>	<b>100</b>

**Co-Curricular Courses:****(i) Life Skill Training****Internal Component**

Components	Marks	
<b>Life Skill Training -I</b>	Album (20 pages)	30
	Group Activity (Group of 5 students)	20
	<b>Total</b>	<b>50</b>
<b>Life Skill Training -II</b>	Case Study (30 pages)	50
	<b>Total</b>	<b>50</b>

**External Component**

Written Test	Marks
Five out of Seven (5 x 10)	50
<b>Total</b>	<b>50</b>

**(ii) Field Project:**

Components	Marks
Field Work	50
Field Project Report & Viva-voce	50
<b>Total</b>	<b>100</b>

**(iii) Specific Value-Added Courses & Generic Value-Added Courses:**

Components	Marks
Internal	25
External	75
<b>Total</b>	<b>100</b>

**(iv) Community Engagement Activity-UBA**

Internal Component	
Component	Marks
Attendance (Field Work)	30
Participation	20
<b>Total</b>	<b>50</b>

  

External Component	
Component	Marks
Group Project Report/ Case Study (10-15 pages in print)	50
<b>Total</b>	<b>50</b>

**(v) Self-learning Course**

Semester	Internal Component		External Component	
	Component	Marks	Component	Marks
<b>III</b>	Objective Type Questions (25 x 1)	25	Objective Type Questions (75x1)	75
<b>IV</b>	<b>Part A</b> 10 x 1                      10 <b>Part B</b> 3 x 5                        15 (Open Choice - Any 3 out of 5)	25	<b>Part A</b> 25 x 1                      25 <b>Part B</b> 5 x 10                      50 (Open Choice - Any 5 out of 10)	75

**Outcome Based Education****(i) Knowledge levels for assessment of Outcomes based on Blooms Taxonomy**

S. No.	Level	Parameter	Description
1	K1	Knowledge/Remembering	It is the ability to remember the previously learned
2	K2	Comprehension/Understanding	The learner explains ideas or concepts
3	K3	Application/Applying	The learner uses information in a new way
4	K4	Analysis/Analysing	The learner distinguishes among different parts
5	K5	Evaluation/Evaluating	The learner justifies a stand or decision
6	K6	Synthesis /Creating	The learner creates a new product or point of view

**(ii) Weightage of K – levels in Question Paper Number of questions for each cognitive level:**

Assessment	Cognitive Level	K1			K2			K3			K4, K5, K6			Total
		A	B	C	A	B	C	A	B	C	A	B	C	
Internal Test	<b>Part</b>	A	B	C	A	B	C	A	B	C	A	B	C	
	No. of Questions	1	1	-	-	-	-	1	-	1	2	1	1	<b>8</b>
External Examination	<b>Part</b>	A	B	C	A	B	C	A	B	C	A	B	C	
	No. of Questions	3	-	1	3	1	1	1	2	1	3	2	2	<b>20</b>

The levels of assessment are flexible and it should assess the cognitive levels and outcome attainment.

**Evaluation**

- The performance of a student in each Course is evaluated in terms of percentage of marks with a provision for conversion to grade points.
- Evaluation for each Course shall be done by a Continuous Internal Assessment

- (CIA) by the Course teacher as well as by an end semester examination and will be consolidated at the end of the semester.
- iii. There shall be examinations at the end of each semester, for odd semesters in October / November; for even semesters in April / May.
  - iv. A candidate who does not pass the examination in any course (s) shall be permitted to re-appear in such failed course (s) in the subsequent examination to be held in October / November or April / May. However, candidates who have arrears in Practical Examination(s) shall be permitted to re-appear for their arrears only along with Regular Practical examinations in the respective semester.
  - v. Viva- voce: Each candidate shall be required to appear for Viva-voce Examination in defense of the Project.
  - vi. The results of all the examinations will be published in the College website.

### Conferment of the Master's Degree

A candidate shall be eligible for the conferment of the Degree of Master of Arts / Science/ Commerce only if the minimum required credits for the programme thereof (91 +10 credits) is earned.

### Grading System

#### For a semester examination:

#### Calculation of Grade Point Average for End Semester Examination:

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the course}}{\text{Sum of the credits of the courses (passed) in a semester}}$$

#### For the entire programme:

Cumulative Grade Point Average (CGPA)  $\frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_{ni} \sum_i C_{ni}}$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

where

$C_i$  - Credits earned for course  $i$  in any semester

$G_i$  - Grade point obtained for course  $i$  in any semester  $n$  - semester in which such courses were credited

### Final Result

#### Conversion of Marks to Grade Points and Letter Grade

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
00-49	0.0	U	Re-Appear
ABSENT	0.0	AAA	ABSENT

**Overall Performance**

<b>CGPA</b>	<b>Grade</b>	<b>Classification of Final Results</b>
9.5-10.0	O+	First Class – Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
0.0 and above but below 5.0	U	Re-appear

\*The candidates who have passed in the first appearance and within the prescribed semester are eligible.

**SEMESTER I**  
**CORE COURSE I: BUSINESS FINANCE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC1	7	-	-	-	5	7	105	25	75	100

**Pre – requisite**

Students should know the capital and credit funds invested in the business

**Learning Objectives**

1. To outline the fundamental concepts in business finance
2. To evaluate leasing as a source of finance and determine the sources of start-up financing

**Course Outcomes**

On the successful completion of the course, the students will be able to:		
1	remember the basic finance concepts	K1 &K2
2	understand the risk and determine its impact on return	K2 & K4
3	apply leasing methods and other sources of finance for startups	K3 &K5
4	apply cash receivable and inventory management techniques	K3 &K5
5	evaluate techniques of long-term investment decision incorporating risk factor	K5 &K6
6	understand the different criteria used to evaluate proposed investment	K2 & K4

**K1** -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** - Create

Units	Contents	No.of Hours
<b>I</b>	<b>Introduction to Business Finance and Time vale of money</b> 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.	<b>21</b>
<b>II</b>	<b>Risk Management</b> 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.	<b>21</b>
<b>III</b>	<b>Startup Financing and Leasing</b> Start-up 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.	<b>21</b>
<b>IV</b>	<b>Cash, Receivable and Inventory Management</b> 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.	<b>21</b>

<b>V</b>	<b>Multi National Capital Budgeting</b> Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	<b>21</b>
	<b>Total</b>	<b>105</b>

<b>Self-study</b>	Methods of Risk Management
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**Question pattern: Theory 40%; Problems: 60%**

**Text books**

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8<sup>th</sup> Edition, Tata McGraw Hill, New Delhi.
5. Pandey I. M., (2021), “Financial Management”, 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.

**Reference Books**

1. Kulkarni P. V. & Satyaprasad B. G., 2015. “Financial Management”, 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Rustagi R. P., 2022. “Financial Management, Theory, Concept, Problems”, 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
3. Arokiamary Geetha Rufus, Ramani N. & Others, 2017. “Financial Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. .Sharma F.C, . Singh R.U.,” “ Business Finance”, SBPD Publications, 1<sup>st</sup> Edition 2022.
5. .Gupta S.B, “ Business Finance, Sathya Bhawan Publications” , New Delhi.

**Web 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>
5. <https://emeritus-org.webpkgcache.com/doc/-/s/emeritus.org/in/learn/business-finance-definition-and-meaning/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	1	3	3	3	3	2	3	2	3	3
CO 2	3	3	2	3	3	3	2	3	3	3	2	3
CO 3	2	2	1	2	2	2	3	3	3	2	2	3
CO 4	2	2	1	2	2	2	2	2	3	2	2	2
CO 5	3	3	2	3	3	3	3	3	3	3	3	2
CO 6	3	3	2	3	3	3	3	3	3	3	3	2
TOTAL	15	16	12	16	16	16	16	16	18	15	15	15
Average	2.5	2.6	2	2.6	2.6	2.6	2.6	2.6	3	2.5	2.5	2.5

**Strong – 3**

**Medium – 2**

**Low – 1**

**SEMESTER I**  
**CORE COURSE II: DIGITAL MARKETING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC2	7	-	-	-	5	7	105	25	75	100

**Pre-requisite**

Students should know the concepts and functions of marketing.

**Learning Objectives**

1. To assess and appraise the dimensions of digital marketing and its marketing mix
2. To infer the techniques of digital marketing and to interpret data from social media

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1.	explain the dynamics of digital marketing	<b>K1 &amp; K2</b>
2.	recognize online marketing mix	<b>K1 &amp; K3</b>
3.	illustrate digital media channels	<b>K3</b>
4.	criticize online consumer behavior	<b>K4</b>
5.	measure social media data	<b>K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Units	Contents	No. of Hours
I	<b>Introduction to Digital Marketing :</b> 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, Hyper local marketing - Opportunities for digital marketing professionals.	21
II	<b>Online marketing mix:</b> Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning– Consumers and onlineshopping issues website characteristics affecting online purchase decisions– Distribution and Implication on online marketing mix decisions- Digitization and implication on online marketing mix decisions.	21
III	<b>Digital media channels:</b> Digital media channels– Search engine marketing– ePR –Affiliate marketing– Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing –Campaign management using– Facebook, Twitter, Corporate Blogs–Advantages and disadvantages of digital media channels–Meta verse marketing	21
IV	<b>Online consumer behavior:</b> Online consumer behavior–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.	21
V	<b>Analytics and Gamification:</b> Digital Analytics –Concept– Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube,	21

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.	
<b>Total</b>	<b>105</b>

<b>Self-study</b>	Digital marketing channels. (Prepare E-Content)
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**Text books**

1. PuneetSinghBhatia,2019, Fundamentals of Digital Marketing (2<sup>nd</sup>Edition),Pearson Education PvtLtd, Noida.
2. DaveChaffey,FionaEllisChadwick,2019,DigitalMarketing,PearsonEducationPvtLtd,Noida.
3. ChuckHemann&KenBurbary,2019,DigitalMarketingAnalytics,PearsonEducationPvtLtd,Noida.
4. SeemaGupta,2022, Digital Marketing( 3<sup>rd</sup>Edition),McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, 2021, Digital Marketing: Complete Digital MarketingTutorial,Notion Press,Chennai.

**Reference Books**

1. VandanaAhuja,2016,DigitalMarketing,OxfordUniversityPress.London.
2. RyanDeiss,RussHenneberry,2017,DigitalMarketing,JohnWileyandSonsInc.Hoboken.
3. Alan Charlesworth, 2014, Digital Marketing - A Practical Approach, Routledge,London.
4. Simon Kingsnorth, Digital MarketingStrategy,2022,An Integrated approach to Online Marketing, Kogan Page Ltd.United Kingdom.
5. MaityMoutusy,2022, Digital Marketing(2<sup>nd</sup>Edition),Oxford University Press, London.

**Web 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>
4. <https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing>
5. <https://www.smartinsights.com/digital-marketing-strategy/what-is-digital-marketing/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	2	2	2	3	3	2	3	2	2	2
<b>CO2</b>	3	2	2	2	2	3	3	2	3	2	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2	2
<b>CO4</b>	3	2	3	2	3	2	3	2	3	2	2	2
<b>CO5</b>	3	2	3	2	3	2	3	2	3	2	2	2
<b>TOTAL</b>	15	10	13	10	13	12	15	10	15	10	10	10
<b>AVERAGE</b>	3	2	2.6	2	2.6	2.4	3	2	3	2	2	2

**3 – Strong, 2- Medium, 1- Low**



**SEMESTER I**  
**CORE COURSE III: BANKING AND INSURANCE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC3	6	-	-	-	4	6	90	25	75	100

**Pre-requisite**

Students should know the fundamental concepts in banking and Insurance.

**Learning Objectives**

- To understand the mechanism of banking and insurance.
- To analyse risk and its impact in banking and insurance industry.

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1.	relate the transformation in banking from traditional to new era of banking	<b>K1 &amp; K2</b>
2.	apply modern techniques of digital banking in business and day to day life	<b>K2 &amp; K3</b>
3.	evaluate the role of insurance sector	<b>K2 &amp; K5</b>
4.	examine the regulatory mechanism of customer service in insurance and the relevant regulations	<b>K1 &amp; K4</b>
5.	assess risk mitigation strategies and its impact in banking and insurance industry	<b>K2 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	<b>Introduction to Banking</b> 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.	18
II	<b>Contemporary Developments in Banking</b> Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - 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.	18
III	<b>Indian Insurance Market</b> 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 – InsuranceAgent-SurveyorsandLossAssessors-ThirdPartyAdministrators (Health Services) – Procedures-Code of Conduct.	18
IV	<b>Customer Services in Insurance</b> Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	18
V	<b>Risk Management</b> Risk Management and Control in banking and insurance industries – Methods of Risk	18

	Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	
	<b>Total</b>	<b>90</b>

<b>Self Study</b>	Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.
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**Text book**

1. Indian Institute of Banking and Finance 2021. “Principles & Practices of Banking”, 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, 2016. “Insurance Principles and Practice”, 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., 2013. “Fundamentals of Risk and Insurance”, 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, PierangeloRosati, Mark Cummins 2018. Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)
5. Sundharam K P M & Varshney P. N., 2020. “Banking Theory, Law and Practice”, 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Gordon &Natarajan, (2022), “Banking Theory, Law and Practice”, 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Gupta P. K. (2021), “Insurance and Risk Management” 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
4. S.Gurusamy, “ Banking Theory Law and Practice”, 3<sup>rd</sup> Edition, Vijay Nicolie Imprints Private Limited, Chennai
5. Padma Charan Dhal, “ Bank Management”, 1stEdition, Wisdom Press, New Delhi

**Web 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](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)
4. <https://irdai.gov.in/document-detail?documentId=366291>
5. <https://rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=1218>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	3	3	3	3	3	2	2	2	3
<b>CO2</b>	3	2	3	3	2	2	2	3	3	3	2	3
<b>CO3</b>	3	2	3	2	3	2	2	3	3	2	3	3
<b>CO4</b>	3	2	2	2	3	2	3	3	3	2	2	3
<b>CO5</b>	3	2	2	2	3	3	3	3	3	2	3	3
<b>TOTAL</b>	15	10	13	12	14	12	13	15	14	11	12	15
<b>AVERAGE</b>	3	2	2.6	2.4	2.8	2.4	2.6	3	2.8	2.2	2.4	3

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I****ELECTIVE COURSE I: a) SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC1	5				3	5	75	25	75	100

**Pre-requisite**

Should know the theories and practices of modern portfolio choice and investment decision.

**Learning Objectives**

1. To become familiar with various Investment avenues and Portfolio Construction
2. To analyse Portfolio theories and Portfolio performance methods.

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1	understand the investment options and structure of a portfolio	<b>K2</b>
2	assess the value of Equity Shares, Preference Shares and Bonds	<b>K5</b>
3	analyse stock performance through fundamental and technical analysis	<b>K4</b>
4	evaluate the portfolio performance.	<b>K5</b>
5	recall the various Portfolio Theories.	<b>K1</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Units	Contents	No. of Hours
<b>I</b>	<b>Investment and Portfolio Management</b> Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	<b>15</b>
<b>II</b>	<b>Valuation of Securities</b> Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.	<b>15</b>
<b>III</b>	<b>Fundamental Analysis and Technical Analysis</b> Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	<b>15</b>
<b>IV</b>	<b>Efficient Market Hypothesis</b> Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	<b>15</b>
<b>V</b>	<b>Portfolio Performance Evaluation</b> Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	<b>15</b>
	<b>Total</b>	<b>75</b>

<b>Self-study</b>	Prepare different chart patterns
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**Text Books**

1. Prasanna Chandra 2021. "Investment Analysis and Portfolio Management", 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP 2022. "Investment Analysis and Portfolio Management", 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. 2019. "Investment Management", 19<sup>th</sup> Edition, S.Chand & Co. Ltd., New Delhi
4. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan 2018. "Security Analysis Portfolio Management", 7<sup>th</sup> Edition, Pearson Publication Pvt.Ltd., India, Noida
5. Avadhani V.A. 2016. "Securities Analysis and Portfolio Management", 12<sup>th</sup> Edition, Himalaya Publishing House, Mumbai

**Reference Books**

1. Ranganathan M. and Madhumathi R 2012. "Security Analysis and Portfolio Management", 2<sup>nd</sup> Edition., Pearson Education India Pvt Ltd, Noida
2. Punithavathy Pandian 2019. "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
3. Subrata Mukherjee 2021. "Security Analysis and Portfolio Management", S.Chand & Co. Ltd, New Delhi
4. Preethi Singh 2018. "Investment Management Security Analysis and Portfolio Management", 20<sup>th</sup> Edition, Himalaya Publishing House, New Delhi
5. Avadhani, V.A 2017. Security Analysis and Portfolio Management, 12<sup>th</sup> Edition, Himalaya Publishing House, New Delhi

**Web Resources**

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](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>
4. <https://www.managementstudyguide.com/security-analysis-and-portfolio-management.htm>
5. [https://baou.edu.in/assets/pdf/PGDF\\_202\\_slm.pdf](https://baou.edu.in/assets/pdf/PGDF_202_slm.pdf)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	2	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	2	2	2	2	3	3	2	3
<b>CO3</b>	3	3	2	2	2	2	2	2	3	3	2	3
<b>CO4</b>	3	3	2	2	2	2	2	2	3	2	2	3
<b>CO5</b>	3	3	2	2	2	2	2	2	3	2	2	3
<b>TOTAL</b>	15	15	10	10	10	10	10	10	15	12	10	15
<b>AVERAGE</b>	3	3	2	2	2	2	2	2	3	2.4	2	3

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I**  
**ELECTIVE COURSE I: b) OPERATIONS RESEARCH**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC2	5	-	-	-	3	5	75	25	75	100

**Pre-requisite**

Students should have basic knowledge on Mathematics and Statistics.

**Learning Objectives**

1. To equip students with the tools and techniques of Operations Research.
2. To provide skills in improving business practices

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1	understand the application of operations research in business	<b>K1 &amp; K2</b>
2	application of transportation models to minimize the transportation cost	<b>K3</b>
3	apply the game theory and analyze mixed strategies to overcome the competitors	<b>K3 &amp; K4</b>
4	prioritize the net work analysis to enhance effectiveness	<b>K5</b>
5	construct the decision tree to select the best among the alternatives	<b>K5 &amp; K6</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction and Linear Programming Problem</b> Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	<b>15</b>
<b>II</b>	<b>Transportation and Assignment Problems</b> 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.	<b>15</b>
<b>III</b>	<b>Sequencing and Game Theory</b> 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).	<b>15</b>
<b>IV</b>	<b>Replacement and Network Analysis</b> Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	<b>15</b>
<b>V</b>	<b>Decision Tree Analysis and Queuing Theory</b> 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.	<b>15</b>
	<b>Total</b>	<b>75</b>

<b>Self-Study</b>	Uses and Limitations of Operations Research (Prepare E-content)
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**Text Books**

1. Gupta P.K. and Hira D.S., 2022 "Operations Research", 7<sup>th</sup> Edition, S.Chand, Noida (UP).
2. Kapoor V.K., 2014 "Operations Research", 9<sup>th</sup> Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramanian and Tamilarasi, 2014 "Operations Research", 2<sup>nd</sup> Edition, Pearson Education India, Noida.
4. Kothari C.R., 2022. "An Introduction to Operational Research", 3<sup>rd</sup> Edition, S.Chand, Noida (UP)
5. Tulsian P.C. and Bharat Tulsian, 2022. "Fundamentals of Operations Research (Theory and Practice)", 3<sup>rd</sup> Edition, S. Chand, Noida (UP).

**Reference Books**

1. Sharma J.K., 2016. "Operations Research", 6<sup>th</sup> Edition, Lakshmi Publications, Chennai.
2. Nagarajan N., 2017. "Text Book of Operations Research: A Self Learning Approach", New Age Publications, Chennai.
3. Rina Rani Rath, 2021. "Operations Research", 2<sup>nd</sup> Edition, Bhavya Books, New Delhi.
4. Hamdy A Taha, "OR- An Introduction", Pearson Publications, 10<sup>th</sup> Edition, 2018.
5. Bazara M.J, Jarvis and Sherali.H, "Linear Programming and Network Flows", John Wiley Publications, 2009, 3<sup>rd</sup> Edition, New Delhi.

**Web 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?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>
- 5) <https://www.ieor.columbia.edu/about>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	2	2	3	3	2	2	2	3	3
<b>CO2</b>	3	2	3	2	3	3	3	2	3	2	3	2
<b>CO3</b>	3	2	2	2	2	3	3	2	2	2	3	2
<b>CO4</b>	3	2	3	3	2	3	3	3	2	2	3	3
<b>CO5</b>	3	2	3	2	2	3	3	2	2	2	3	3
<b>TOTAL</b>	15	10	14	11	11	15	15	11	11	10	15	13
<b>AVERAGE</b>	3	2	2.8	2.2	2.2	3	3	2.2	2.2	2	3	2.6

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I**  
**ELECTIVE COURSE I: c) INTERNATIONAL FINANCIAL MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC3	5	-	-	-	3	5	75	25	75	100

**Pre-requisite**

Students should have basic knowledge on foreign exchange market.

**Learning Objectives**

1. To analyse the techniques of international investment decisions for building a better portfolio
2. To become familiar with various international instruments

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1	explain the importance and nature of international flow of funds	K2
2	analyse the fluctuations in exchange rate and impact on exchange markets	K4
3	analyse the techniques of international investment decisions for building a better portfolio	K4
4	explain the flow of funds in the international banks	K2
5	examine various international financial market instruments	K4

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze

Units	Contents	No. of Hours
<b>I</b>	<b>International Financial Management</b> International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	<b>15</b>
<b>II</b>	<b>Foreign Exchange Market</b> Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	<b>15</b>
<b>III</b>	<b>International Investment Decision</b> Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	<b>15</b>
<b>IV</b>	<b>International Financial Decisions</b> 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.	<b>15</b>
<b>V</b>	<b>International Financial Market Instruments</b> Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	<b>15</b>
	<b>Total</b>	<b>75</b>

**Text Books**

1. Vyuptakesh Sharan, 2010. "International Financial Management" 6<sup>th</sup> Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, 2000. "International Financial Management" 2<sup>nd</sup> Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, 2021. "International Financial Management" 3<sup>rd</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, 2006. "International Financial Management" 4<sup>th</sup> 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

**Reference Books**

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

**Web 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](https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTERNATIONAL_FINANCIAL_MANAGEMENT.pdf)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	2	2	3	3	2	3	3	3	2	2	3	2
<b>CO2</b>	2	2	3	3	3	3	3	3	2	2	2	3
<b>CO3</b>	2	2	3	2	2	3	3	3	2	2	2	2
<b>CO4</b>	2	3	3	3	2	3	3	3	3	2	3	2
<b>CO5</b>	2	2	3	3	2	3	3	3	2	2	3	2
<b>TOTAL</b>	<b>10</b>	<b>11</b>	<b>15</b>	<b>14</b>	<b>11</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>11</b>	<b>10</b>	<b>13</b>	<b>11</b>
<b>AVERAGE</b>	<b>2</b>	<b>2.2</b>	<b>3</b>	<b>2.8</b>	<b>2.2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.2</b>	<b>2</b>	<b>2.6</b>	<b>2.2</b>

3 – Strong, 2- Medium, 1- Low



**SEMESTER I**  
**ELECTIVE COURSE II: a) LABOUR LAWS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC4	5	-	-	-	3	5	75	25	75	100

**Pre-requisite**

Students should be familiar with various laws.

**Learning Objectives**

- To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
- To magnify employee welfare measures with respect to provident fund, gratuity and bonus

**Course Outcomes**

On the successful completion of the course, student will be able to:		
CO 1	recall the basic labour legislations pertaining to Trade Unions	<b>K1</b>
CO 2	discuss on various provisions of the Factory's Act and Equal Remuneration Act	<b>K2 &amp; K4</b>
CO 3	assess provisions relating to the workmen's compensations and state insurance.	<b>K4</b>
CO 4	examine provisions relating to payment of wages and minimum wages.	<b>K5</b>
CO 5	identify the provisions of provident fund, gratuity and bonus schemes.	<b>K4</b>

**K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create**

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction and The Trade Unions Act, 1926</b> Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	<b>15</b>
<b>II</b>	<b>The Factories Act, 1948 and Equal Remuneration Act, 1976</b> The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.	<b>15</b>
<b>III</b>	<b>The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948</b> The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.	<b>15</b>
<b>IV</b>	<b>The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948</b> The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.	<b>15</b>

<b>V</b>	<b>The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965</b> Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.	<b>15</b>
	<b>Total</b>	<b>75</b>

<b>Self-Study</b>	The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948
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**Text Book**

1. Mishra S.N. 2018. “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C 2022. “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND 2020. “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi
4. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini 2017. “Industrial Relations, Trade Unions and Labour Legislation”, 3<sup>rd</sup> Edition., Pearson Education India Pvt. Ltd., Noida
5. Piyali Ghosh, Shefali Nandan 2017. “Industrial Relations and Labour Laws”, 1<sup>st</sup> Edition, McGraw Hill, Noida

**Reference Books**

1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini 2017. “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan 2017. “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. 2018. “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Pvt. Ltd.
4. J.P. Mishra 2023. (New Industrial and Labour Laws” 1<sup>st</sup> Ed., Central Law Publications, New Delhi.
5. Dr.S.R. Mynei 2020. “Labour Law 1” 1<sup>st</sup> Edition, Asia Law House Private Limited, Chennai

**Web resources**

1. [https://www.icsi.edu/media/webmodules/Labour\\_Laws\\_&\\_Practice.pdf](https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf)
2. [https://www.icsi.edu/media/webmodules/LabourLaws&Practice\\_June\\_2020.pdf](https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf)
3. <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/102100/123307/F-pdf>
4. <https://www.esic.nic.in/Tender/ESIAct1948Amendedupto010610.pdf>
5. <https://www.scribd.com/presentation/479708162/The-Employees-Compensation-Act->

**Mapping of course outcomes with POs and PSOs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	3	3	2	2	3	3	2	2	3	2	3
<b>CO2</b>	3	3	2	2	2	3	2	3	3	3	2	2
<b>CO3</b>	2	3	3	2	2	3	3	2	2	3	2	3
<b>CO4</b>	2	3	3	3	3	3	2	2	2	3	3	2
<b>CO5</b>	2	3	3	3	1	3	3	1	2	3	2	3
<b>Total</b>	11	15	14	12	10	15	13	10	11	15	11	13
<b>Average</b>	2.2	3	2.8	2.4	2	3	2.6	2	2.2	3	2.2	2.6

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

**SEMESTER I****ELECTIVE COURSE II: b) STRATEGIC HUMAN RESOURCE MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC5	5	-	-	-	3	5	75	25	75	100

**Pre – requisite**

Students should have studied foundations of human resource management.

**Learning Objectives**

1. To understand the implication of HRM on Government regulations and corporate Decisions.
2. To apply the principles and techniques of HRM to major personnel issues.

**Course Outcomes**

**On the successful completion of the course, student will be able to:**

1	understand the fundamental strategic human resource management	<b>K1</b>
2	recognize the models of strategic human resource management	<b>K1</b>
3	integrate and apply the knowledge of various strategies in human resource Management in the corporate arena	<b>K3</b>
4	assess drafting of HR policies	<b>K5</b>
5	explore the latest trend in the strategic human resource management.	<b>K6</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to SHRM</b> SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	<b>15</b>
<b>II</b>	<b>Models of SHRM</b> Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance	<b>15</b>
<b>III</b>	<b>Strategic Planning and Compensation</b> Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.	<b>15</b>
<b>IV</b>	<b>Human Resource Policies</b> Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	<b>15</b>
<b>V</b>	<b>Latest trends in Strategic HRM</b> Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency	<b>15</b>

	based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	
	<b>Total</b>	<b>75</b>

<b>Self study</b>	Strategic Human Resource Development
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**Text Books**

1. Mathur, S P Strategic Human Resource Management 1<sup>st</sup> Edition 2015. New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher 2014. “Strategic Human Resource Management”, Oxford University Press, India.
3. Anuradha Sharma and Aradhana Khandekar 2006. “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.
4. Ekta Sharma 2019. Strategic Human Resource Management, 1<sup>st</sup> Edition, Pearson Education.
5. Anandhadhas Gupta 2020. Strategic Human Resource Management, 1<sup>st</sup> Edition, Productivity Press.

**Reference Books**

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta 2021. “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge
3. Michael Armstrong, 2008. ‘Strategic Human Resource Management’, 4<sup>th</sup> EKOGAN page Limited.
4. Dr. Ashvine Kumar, 2022. Strategic Human Resource Management, 1<sup>st</sup> Edition, Book revese publications
5. Katie, Truss, David Mankin , Clare Kelliher 2014. Strategic Human Resource Management, Oxford University Press (India), Private Limited.

**Web Resources**

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.
5. <https://www.bing.com/search?pglt=43&q=security+analysis&cvid=48afaf8d33534c6f9dbadfd8d6c9da80&aqs=edge..69i57j0l4j46j0l2j69i60.15327j0j1&FORM=ANNTA1&PC=HCTS#>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	2	2	3	2	2	3	2	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2	3	2	2
<b>CO3</b>	3	2	2	2	3	2	2	3	2	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	3	2	3	2	2
<b>CO5</b>	3	2	2	2	3	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	10	10	15	10	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	2	2	3	2	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I**  
**ELECTIVE COURSE II: c) INSOLVENCY LAW AND PRACTICE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC6	5	-	-	-	3	5	75	25	75	100

**Pre-requisite**

Students should be familiar with insolvency and bankruptcy.

**Learning Objectives**

1. To understand the legal, procedural and practical aspects of Insolvency and its resolution
2. To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code

**Course Outcomes**

**On the successful completion of the course, student will be able to:**

1	recall the concepts, need for the insolvency and bankruptcy code 2016.	<b>K1</b>
2	analyse the provisions relating to corporate insolvency resolution process, insolvency resolution of corporate persons and resolution strategies	<b>K1</b>
3	analyse the legal provisions of liquidation of corporate person, companies and adjudication and appeals for corporate persons	<b>K3</b>
4	summarise the provisions relating to Cross Border Insolvency	<b>K5</b>
5	examine the professional and ethical practices for insolvency practitioners	<b>K6</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Insolvency and Bankruptcy Code</b> Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.	<b>15</b>
<b>II</b>	<b>Corporate Insolvency Resolution Process</b> Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	<b>15</b>
<b>III</b>	<b>Liquidation and Adjudication of Corporate Persons</b> Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.	<b>15</b>
<b>IV</b>	<b>Cross Border Insolvency</b> Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights;	<b>15</b>

	ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.	
V	<b>Professional and Ethical Practices for Insolvency Practitioners</b> Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.	15
	<b>Total</b>	<b>75</b>

<b>Self study</b>	ADB principles of Corporate Rescue and Rehabilitation
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**Text Books**

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

**Reference Books**

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

**Web Resources**

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>CO3</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>CO5</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>TOTAL</b>	15	10	10	10	15	10	10	10	15	15	10	10
<b>AVERAGE</b>	3	2	2	2	3	2	2	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I****SPECIFIC VALUE-ADDED COURSE: INTERNATIONAL TRADE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231V01	2	-	-	-	1	2	30	25	75	100

**Learning Objectives**

1. To enable the students gain knowledge about the different aspects of international trade.
2. To enhance the students gain awareness towards global environment.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the evolution and growth of International Trade	<b>K1</b>
2.	explain the foreign exchange market	<b>K2</b>
3.	assess the components of balance of payments	<b>K3</b>
4.	provide knowledge on IMF and special Drawings Rights	<b>K3</b>
5.	evaluate the functions of multinational corporation	<b>K4</b>

**K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze**

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to International Trade:</b> Definitions – Evolution and Growth of International Trade – Differences between Domestic and International Trade – Features – Importance– Drivers of International Trade	<b>6</b>
<b>II</b>	<b>Foreign Exchange Market:</b> Functions – Transactions – Nature – Factors Influencing Exchange Rates - Exchange Rate System: Fixed Exchange Rate - Flexible Exchange Rate	<b>6</b>
<b>III</b>	<b>Balance of Payment:</b> Balance of payments – Nature – Components- Importance - BOP Disequilibrium - Types – Causes.	<b>6</b>
<b>IV</b>	<b>International Monetary Fund:</b> Origin – Membership of IMF – Special Drawings Rights – Objectives of IMF – Functions of IMF	<b>6</b>
<b>V</b>	<b>Multinational Corporation:</b> Features – Risks and Challenges faced by MNC's - Criticisms – Advantages	<b>6</b>
	<b>Total</b>	<b>30</b>

**Reference Books**

1. Balaji. 2018. *International Trade*. (1<sup>st</sup> ed). Chennai: Margham Publications .
2. Francis Cherunilam. 2004. *International Trade and Export Management*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
3. Sumati Varma. 2011. *International Business*. (1<sup>st</sup> ed). New Delhi: Ane Books Pvt. Ltd.
4. Aswathappa.K. 2014. *International Business*. (1<sup>st</sup> ed). New Delhi: McGraw Hill Education (India) Pvt. Ltd.
5. Justin Paul. 2014. *International Business*. (6<sup>th</sup> ed). New Delhi: PHI Pvt. Learning Ltd.

**Web Resources**

1. Evolution of international trade (slideshare.net)
2. <https://www.bing.com/ck/a?!&&p=00a85431d92ab76dJmltdHM9MTY5Mzk1ODQwMCZpZ3VpZD0wMzkxMWNiMy1jZjUzLTU4YzItMmEwNS0wZTNkY2VmZTY5NzkmaW5zaWQ9NTIx>
3. <https://www.bing.com/ck/a?!&&p=9d6787786209f3bcJmltdHM9MTY5Mzk1ODQwMCZpZ3VpZD0wMzkxMWNiMy1jZjUzLTU4YzItMmEwNS0wZTNkY2VmZTY5NzkmaW5zaWQ9NTIw>
4. <https://www.bing.com/ck/a?!&&p=41251bceed1c69caJmltdHM9MTY5Mzk1ODQwMCZpZ3VpZD0wMzkxMWNiMy1jZjUzLTU4YzItMmEwNS0wZTNkY2VmZTY5NzkmaW5zaWQ9NTIxMg&p=3&hsh=3&fclid=03911cb3-cf53-68c2-2a05>
5. <https://www.bing.com/0e3dcefe6979&psq=international+business+slideshare&u=a1aHR0cHM6>

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO2</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO3</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>TOTAL</b>	15	15	15	10	15	10	10	10	15	10	10	15
<b>AVERAGE</b>	3	3	3	2	3	2	2	2	3	2	2	3

**3 – Strong, 2- Medium, 1- Low**



**SEMESTER I**  
**SPECIFIC VALUE-ADDED COURSE: RETAIL MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231V02	2	-	-	-	1	2	30	25	75	100

**Prerequisite:**

Students should know the basic knowledge of marketing principles and business operations.

**Learning Objectives:**

1. To enable the students to understand the concepts and principles of retail management
2. To develop skills of students in relation with retail management

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the basic concepts and various retail formats.	<b>K2</b>
2	gain knowledge on consumer behaviour and retailing	<b>K2</b>
3	learn the technique of retail operation and visual merchandising	<b>K2</b>
4	understand the concept of e-retailing	<b>K2</b>
5	understand the concept of store location	<b>K4</b>

**K2 – Understand; K4 - Analyse**

Units	Contents	No. of Hours
I	<b>Introduction to Retailing</b> Retailing: Meaning- Definition- Functions - Formats of retailing- Wheel of retailing and Retailing life cycle- Retailing-in India –present scenario- International perspective in retail business.	6
II	<b>Consumer Behaviour in Retailing</b> Meaning-Features of consumer behaviour-Factors affecting consumer behaviour-Current trend in consumer behaviour- Buying decision process- Customer service satisfaction-Types of retail customer- Retail planning process.	6
III	<b>Retail Location</b> Determining factors- Market area analysis- Dimensions – Market Trends-Trade Area Analysis- Factors-Types-steps in site selection- Selection techniques Trends in location strategy – Site Evaluation.	6
IV	<b>Retail Operations</b> Meaning-store atmosphere-Store layout- Factors affecting store layout – Types of Layouts-Visual merchandising- store designing – space planning – Inventory Management-Methods-Merchandise Management- Factors affects retail merchandising function-Category management- Steps-benefits for retailers.	6
V	<b>E-Retailing</b> E-Retailing- meaning-types of E-Retailing- challenges- Information Technology in E- retailing- Impact of IT in retailing-Social and Ethical issues in retailing – Impact of Social Media in Retailing.	6
	<b>Total</b>	<b>30</b>

<b>Self-study</b>	E-Retailing
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**Textbooks:**

1. Appannaiah H.R., Ramanath H.R. (2018), *Retail Management*. (Edition:2008) Mumbai: Himalaya Publishing House.

- Natarajan L.(2008). *RetailMangement*,(second edition).Chennai:Margham publications.

### Reference Books:

- Swapna Pradhan(2009).*Retailing Mnagement*.(3<sup>rd</sup>edition).New Delhi:Tata McGraw-Hill publishing companylimited.
- Gilbert (2014).*Retail Marketing Management*, (Second Edition).India:Pearson.
- SujaR.Nair(2015).*RetailManagement*,1stedition).Mumbai: Himalaya Publishing House.
- Bajaj,Tuli(2016).*Retail Management*,(3<sup>rd</sup>edition).Oxford University Press.
- Agarwal R.C. Lakshmi Narain Agarwal. (2003). *Marketing Management*. (3<sup>rd</sup>edition).:Virinda Publication (P)limited Mumbai

### Web Resources:

- <https://www.bing.com/ck/a?!&&p=d0b00247853b3c4aJmltdHM9MTcxMjI3NTIwMC>
- <https://www.bing.com/ck/a?!&&p=5558035e3ebd5442JmltdHM9MTcxMjI3NTIwM>
- <https://www.bing.com/ck/a?!&&p=4ccfcc4cfb379093JmltdHM9MTcxMjI3NTIwMC>
- <https://www.bing.com/ck/a?!&&p=11235d9d23108cf5JmltdHM9MTcxMjI3NTIwMdg>
- <https://www.bing.com/ck/a?!&&p=a27a74d25fe06e8aJmltdHM9MTcxMjI3NTIwMCZ>

### MAPPING WITH PROGRAMME OUTCOMES AN PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	2	3	2	3	3	2
CO2	3	3	3	2	2	3	2	3	2	3	2	2
CO3	3	3	2	2	2	3	2	2	2	3	3	2
CO4	3	3	3	3	3	3	3	3	2	3	3	2
CO5	3	3	2	2	3	3	3	3	2	3	3	2
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>12</b>	<b>11</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>14</b>	<b>10</b>	<b>15</b>	<b>12</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2.4</b>	<b>2.2</b>	<b>2.6</b>	<b>3</b>	<b>2.4</b>	<b>2.8</b>	<b>2</b>	<b>3</b>	<b>2.4</b>	<b>2</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER II**  
**CORE COURSE IV: STRATEGIC COST MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC1	6	-	-	-	5	6	90	25	75	100

**Pre-requisite**

Students should have studied Cost and Management Accounting.

**Learning Objectives**

1. To understand the aspects of strategic and quality control management
2. To apply cost management techniques in various sectors

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1.	understand and apply strategic cost management and techniques	<b>K1 &amp; K3</b>
2.	apply the strategies for product Life Cycle and Budgeting	<b>K3</b>
3.	analyse activity-based costing in practice	<b>K4</b>
4.	apply transfer pricing methods and its relevance in decision making	<b>K3 &amp; K4</b>
5.	evaluate cost structure for Agriculture and IT sector	<b>K4 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Strategic Cost Management</b> 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	<b>18</b>
<b>II</b>	<b>Cost Control and Reduction</b> 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	<b>18</b>
<b>III</b>	<b>Activity Based Cost Management</b> Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems	<b>18</b>
<b>IV</b>	<b>Transfer Pricing</b> Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	<b>18</b>
<b>V</b>	<b>Cost Management in Agriculture and IT sector</b> 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.	<b>18</b>
	<b>Total</b>	<b>90</b>

<b>Self-study</b>	Transfer Pricing: Meaning, Benefits, Methods
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**Text book**

1. Ravi M Kishore, 2018, *Strategic Cost Management*, 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K, 2017, *Strategic Cost Management*, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K, 2020, *Strategic Cost Management and Performance Evaluation*, 1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.
4. John K Shank, Vijay Govindarajan, 2008, *Strategic Cost Management*, Simon & Schuster, Latest edition, UK.
5. Jawahar Lal, 2015, *Strategic Cost Management*, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Reference Books**

1. Arora M .N, 2021, *A Text Book of Cost and Management Accounting*, 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
2. A.Murthy S.Gurusamy, 2020, *Cost Accounting*, 2<sup>nd</sup> edition Vijay Nicolie imprint private limited, Chennai.
3. T.S.Reddy, Y. Hari Prasad Reddy, 2012, *Cost Accounting*, 4<sup>th</sup> Edition, Margham Publications, Chennai.
4. BHavesh. P. Chadamiya, Mital R. Menapara, 2013, *Cost Accounting*, Vittal Publications, Jaipur.
5. Dr.M.Wilson, 2015, *Cost Accounting*, Himalaya Publishing House, New Delhi.

**Web 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>
4. <https://www.investopedia.com/terms/c/cost-accounting.asp>
5. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	3	3	3	3	3	3	2	3	2
<b>CO2</b>	3	3	2	3	3	3	3	3	3	2	3	2
<b>CO3</b>	3	3	2	3	3	3	3	3	3	2	3	2
<b>CO4</b>	3	3	2	3	3	3	3	2	3	2	3	2
<b>CO5</b>	3	3	2	3	3	3	3	3	3	2	3	2
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.8</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>

**3 – Strong, 2- Medium, 1- Low**

**Semester II**  
**CORE COURSE V: CORPORATE ACCOUNTING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC2	6	-	-	-	5	6	90	25	75	100

**Pre-requisite**

Students should have the knowledge of Financial Accounting.

**Learning Objectives**

1. To understand the accounting treatment for various companies.
2. To improve the skills of CSR reporting

**Course Outcomes**

<b>On the successful completion of the course, students will be able to:</b>		
1.	prepare financial statements of companies as per schedule III of Companies Act,2013	<b>K2&amp;K4</b>
2.	apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of life insurance and general insurance companies.	<b>K1 &amp;K3</b>
3.	prepare consolidated financial statements of holding companies in accordance withAS21.	<b>K3&amp;K4</b>
4.	assess contemporary accounting methods	<b>K5</b>
5.	examine financial reporting based on appropriate accounting standards and provisions of Companies Act 2013 with respect to corporate social responsibility	<b>K4&amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Issue of Shares and Final Accounts of Companies</b> 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.	<b>18</b>
<b>II</b>	<b>Insurance Company Accounts</b> 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.	<b>18</b>
<b>III</b>	<b>Consolidated financial statements</b> 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.	<b>18</b>
<b>IV</b>	<b>Contemporary Accounting Methods</b> Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	<b>18</b>
<b>V</b>	<b>Financial reporting</b> 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.	<b>18</b>
	<b>Total</b>	<b>90</b>

<b>Self-study</b>	Financial reporting
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**Question pattern: Theory: 20%; Problems: 80%**

**Text Books**

1. Gupta R. L. & Radhaswamy M. (2021), *Corporate Accounting – Volume I & II*, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), *Advanced Accountancy - Volume I & II*, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), *Advanced Accountancy - Corporate Accounting – Volume - II*, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), *Corporate Accounting – Volume I & II*, 17th Edition, Margham Publications, Chennai.
5. Arulanandam M.A. & Raman K.S., (2021), *Advanced Accounting (Corporate Accounting – II)*, 8<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Reference Books**

1. Shukla M C, Grewal T S and Gupta S C, (2022), *Advanced Accounts Volume II*, 19<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Gupta R. L., (2022), *Problems and Solutions in Company Accounts*, 2<sup>nd</sup> Edition, Sultan Chand & Sons, New Delhi.
3. T. Joseph, (2014), *Corporate Accounting, 1<sup>st</sup> edition*, Tata Mc- Graw Hill Education Private Limited, New Delhi.
4. Dr. A.K. Singhal, (2010), *Corporate Accounting, 1<sup>st</sup> Edition*, VAYU Education of India, New Delhi.
5. Dr. A.K. Singhal & Dr. S.L. Gupta, 2011, *Corporate Accounting, 1<sup>st</sup> Edition*, VAYU Education of India, New Delhi.

**Web 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. <https://www.indeed.com/career-advice/career-development/cost-control-methods>
5. <https://www.lpcentre.com/articles/top-5-cost-control-techniques-you-can-implement-today>

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

	PO1	PO2	PO3	PO4	PO5	PO6	O7	SO1	PSO2	PSO3	PSO4	PSO5
<b>CO 1</b>	3	3	2	3	3	2	2	3	3	3	2	2
<b>CO 2</b>	2	2	3	3	3	3	3	2	3	3	2	3
<b>CO 3</b>	3	3	2	3	3	3	2	3	3	3	3	2
<b>CO 4</b>	3	3	2	3	2	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	2	3	3	2	3	3	3	3	2
<b>TOTAL</b>	14	14	12	14	14	14	12	14	15	14	13	12
<b>AVERAGE</b>	2.8	2.8	2.4	2.8	2.8	2.8	2.4	2.8	3	2.8	2.6	2.4

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER II**  
**CORE COURSE VI: SETTING UP OF BUSINESS ENTITIES**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC3	6	-	-	-	4	6	90	25	75	100

**Pre-requisite**

Students should have knowledge on Company and Business Laws.

**Learning Objectives**

1. To understand and analyse the formation and registration of Section 8 company
2. To determine the procedure for obtaining registration and license and to create awareness about the legal compliances governing business entities

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	recognize and determine the startups in India	<b>K1 &amp; K2</b>
2.	describe and identify legal requirements for section 8 company	<b>K2 &amp; K3</b>
3.	Examine the proceedings for LLP and joint venture	<b>K4</b>
4.	determine the registration and licensing procedure	<b>K5</b>
5.	examine and evaluate the compliance of regulatory framework	<b>K4 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Startups in India</b> Types of business organisations – Factors governing selection of an organization – Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowdfunding – Incubators – Mudrabanks – Successful Startups in India.	<b>18</b>
<b>II</b>	<b>Not-for-Profit Organisations</b> 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.	<b>18</b>
<b>III</b>	<b>Limited Liability Partnership and Joint Venture</b> 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.	<b>18</b>
<b>IV</b>	<b>Registration and Licenses</b> 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	<b>18</b>

	Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	
V	<b>Environmental Legislations in India</b> 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. Powers And Functions- Prevention and Control of Air Pollution-Penalties and Procedure.	18
	<b>Total</b>	<b>90</b>

<b>Self-study</b>	Differences between public and private trust (Prepare E-Content)
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**Text Books**

1. Kailash Thakur, 2007, *Environment Protection Law and Policy in India*, 2<sup>nd</sup> 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* Taxmann, Chennai.
4. Amit Vohra & Rachit Dhingra, 2022, *Setting Up Of Business Entities & Closure*, 6<sup>th</sup> Edition, Bharath Law House, New Delhi

**Reference Books**

1. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
2. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. Cliff Ennico, 2005, *Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success*, Adams Media, USA
4. Daniel Sitarz, 2011, *Sole Proprietorship: Small Business Start-up Kit*, 3<sup>rd</sup> Ed., Nova Publishing, USA
5. B.K.Sharma, 2020, *Water Pollution*, Goel Publishing House, Meerut.

**Web Resources**

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html3](https://www.mca.gov.in/MinistryV2/incorporation_company.html3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	2	3	3	2	3	3	2	3
<b>CO2</b>	3	3	2	3	3	3	3	2	3	3	2	3
<b>CO3</b>	3	3	3	2	2	3	3	2	3	3	2	3
<b>CO4</b>	3	3	3	3	2	2	3	2	3	3	3	3
<b>CO5</b>	3	3	3	2	2	3	3	2	3	3	2	3
<b>TOTAL</b>	15	15	14	12	11	14	15	10	15	15	11	15
<b>AVERAGE</b>	3	3	2.8	2.4	2.2	2.8	3	2	3	3	2.2	3

**3 – Strong, 2- Medium, 1- Low**



**SEMESTER II****ELECTIVE COURSE III: a) BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC1	4				3	4	60	25	75	100

**Pre requisite**

Students should be familiar with ethics in business and personal life.

**Learning Objectives**

- To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
- To analyse sustainability information and prepare reports

**Course Outcomes**

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

1.	understand the concepts of business ethics in practice	<b>K2 &amp; K4</b>
2.	demonstrate and recommend ethical decision making by applying various theories	<b>K4 &amp; K5</b>
3.	evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	<b>K5 &amp; K6</b>
4.	remember the concepts of corporate sustainability	<b>K1 &amp; K2</b>
5.	construct reports disclosing sustainability information	<b>K5 &amp; K6</b>

**K1** -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** - Create

Units	Contents	No. of hours
<b>I</b>	<b>Introduction to Business Ethics</b> 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.	<b>12</b>
<b>II</b>	<b>Ethical Theories</b> 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.	<b>12</b>
<b>III</b>	<b>Moral Issues in Business</b> Moral Issues in Business – Importance of moral issues and reasoning – Whistle Blowing – Kinds of Whistle Blowing – Ethical issues in functional areas of business. Marketing and Advertising – Truth in Advertising – Manipulation – Coercion – Trade Secrets – Corporate disclosure – Insider trading. Finance –Fairness’ and efficiency in Financial Market – Greenmail – Golden Parachute. HR: Workers Rights and Duties – Work place Safety – Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection – Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	<b>12</b>
<b>IV</b>	<b>Corporate Sustainability</b> Corporate Sustainability – Concepts of sustainability – Social, Environmental and Economic dimensions - Sustainability in a business context.	<b>12</b>

	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.	
V	<b>Sustainability Reporting</b> Sustainability Reporting – Investors, customers, government, and media- Disclosing sustainability information – report and website – Transparency and Accountability – One Report movement – Financial and non-financial together – Triple bottom line concept for Sustainable Business – Sustainability Reporting: Flavour of GRI, BRR, BRSR.	12
	<b>Total</b>	<b>60</b>

**Self-study**

Workers' Rights and duties

**Text Books**

1. Muraleedharan K P, Satheesh E K, 2021, *Fernando's Business Ethics and Corporate Governance*, 3<sup>rd</sup> Edition., Pearson India Education Services Pvt. Ltd, Noida.
2. John G. Cullen, 2022, *Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations*, Sage Publications Pvt. Ltd, New Delhi.
3. Khanka S S , 2013, *Business Ethics and Corporate Governance (Principles and Practice)*, 1<sup>st</sup> Edition, S.Chand & Co. Ltd., New Delhi
4. ICSI Study Material, 2020, *Governance, Risk Management, Compliances and Ethics*, New Delhi
5. R.V.Buddy, N.V.Bai, 2012, *Business Ethics*, Brinda Publications Limited, 1<sup>st</sup> ed., New Delhi.

**Reference Books**

1. David Chandler, 2016, *Strategic Corporate Social Responsibility: Sustainable Value Creation*, 4<sup>th</sup> Edition., Sage Publications Pvt. Ltd, New Delhi
2. Mandal S K , 2017, *Ethics in Business and Corporate Governance*, 2<sup>nd</sup> Edition., McGraw Hill Education, India
3. Khanka S S , 2013, *Business Ethics and Corporate Governance (Principles and Practice)*, 1<sup>st</sup> Edition, S.Chand & Co. Ltd., New Delhi
4. Roy C.K., 2011, *Corporate Governance values and ethics (2<sup>nd</sup> edition)*, New Delhi, Vaya Education of India.

**Web Resources**

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	2	2	2	2	1	3	2	2
<b>CO2</b>	3	3	3	2	2	2	3	2	1	2	3	2
<b>CO3</b>	3	3	3	2	2	2	2	2	1	3	2	3
<b>CO4</b>	2	2	2	3	3	2	3	3	3	2	3	2
<b>CO5</b>	2	2	2	3	3	3	2	3	3	2	1	2
<b>CO 6</b>	2	2	2	2	3	3	3	3	3	3	2	1
<b>TOTAL</b>	15	15	15	14	15	14	15	15	12	15	13	12
<b>AVERAGE</b>	3	3	3	2.8	3	2.8	3	3	2.4	3	2.6	2.4

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

**SEMESTER II**  
**ELECTIVE COURSE III: b) AUDIT AND DUE DILIGENCE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC2	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students should have the basic knowledge on auditing principles and practices

**Learning Objectives**

1. To understand the basics of due diligence
2. To analyse different types of due diligence

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the types and process of secretarial audit	<b>K1 &amp; K4</b>
2.	evaluate the provisions relating to secretarial audit	<b>K3 &amp; K5</b>
3.	analyse the basics and techniques of due diligence	<b>K1 &amp; K4</b>
4.	applicability of secretarial audit under the Companies Act 2013	<b>K4 &amp; K5</b>
5.	apply the diligence for take overs and to prepare report	<b>K2 &amp; K3</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
I	<b>Introduction to Audit</b> Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.	12
II	<b>Secretarial Audit</b> 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.	12
III	<b>Introduction to Due Diligence</b> Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence	12
IV	<b>Types of Due Diligence</b> Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	12
V	<b>Due Diligence for Take overs and Due Diligence Report</b> Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.	12
	<b>Total</b>	<b>60</b>

<b>Self-study</b>	Techniques of Due-diligence
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**Text books**

1. 1.AnoopJainC. S, 2022, *Secretarial Audit, Compliance Management and Due Diligence*, 19<sup>th</sup> Edition, A J Publications Chennai, Tamil Nadu.

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, 1<sup>st</sup> Edition, New Delhi
4. AnoopJainC S ,2022, *Governance, Risk Management, Compliance and Ethics*” 15<sup>th</sup> Edition, A J Publications, Chennai, Tamilnadu.
5. .National Institute of Securities Market ,April 2022, *Depository Operations, An educational initiative of SEBI*”,Taxmann Publications, New Delhi

### Reference Books

- 1.Chatterjee B.D ,2020, *A Practical Guide to Financial Due diligence*, Bloomsberry Publications, 1<sup>st</sup> Edition, New Delhi
- 2.Anoop Jain C S ,2022, *Governance, Risk Management, Compliance and Ethics* 15<sup>th</sup> Edition, A J Publications, Chennai, Tamilnadu.
- 3.National Institute of Securities Market ,April 2022, *Depository Operations, An educational initiative of SEBI* ,Taxmann Publications, New Delhi
- 4.Peter Howson, 2003, *Commercial Due Diligence*, Gower Publications, England
- 5.Justin J Camp ,2002, *Venture Capital Due Diligence*, Wiley & Sons, Incorporated, John, New Jersey.

### Web 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](https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html)
4. [https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE% 20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf](https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf)
5. <https://dealroom.net/faq/due-diligence-audit>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2	2

3 – Strong, 2- Medium, 1- Low

**SEMESTER II**  
**ELECTIVE COURSE III: c) MANAGERIAL ECONOMICS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC3	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students should have the basic knowledge on managerial economics

**Learning Objectives**

1. To offer expertise and knowledge on the application of economic theories
2. To understand the concepts of business decisions

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the scope and methods of managerial economics	<b>K1 &amp; K4</b>
2.	evaluate the demand forecasting for goods	<b>K3 &amp; K5</b>
3.	analyse the concept in resource allocation	<b>K1 &amp; K4</b>
4.	applicability of market structure in different time periods	<b>K4 &amp; K5</b>
5.	apply the different pricing methodologies of products	<b>K2 &amp; K3</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>The Scope and Methods of Managerial Economics</b> Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm.	<b>12</b>
<b>II</b>	<b>Demand analysis</b> Basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods.	<b>12</b>
<b>III</b>	<b>Concepts in resource allocation</b> cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output – analysis.	<b>12</b>
<b>IV</b>	<b>Market structure</b> Pricing and output; general equilibrium. Product policy, rates, promotion, and market strategy -Advertising rates model- Advertisement budgeting.	<b>12</b>
<b>V</b>	<b>Pricing objectives</b> Pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination - Measurement of economic concentration -Policy against monopoly and restrictive trade practices.	<b>12</b>
	<b>Total</b>	<b>60</b>

<b>Self-study</b>	Advertisement budgeting
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**Text Books**

1. Peterson, 2020, *Managerial Economics* ,4th Ed. Pearson Education, New Delhi,
2. Spencer, 2 M.H. 2019, *Managerial Economics, Text Problems and Short Cases* , New Delhi.



**SEMESTER II**  
**ELECTIVE COURSE IV: a) RURAL AND AGRICULTURAL MARKETING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC4	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students should know the principles and practices of marketing

**Learning Objectives**

- To gain knowledge on strategies relating to rural marketing.
- To analyse the functioning of food processing industry including distribution and promotion in the rural market.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the concepts of rural marketing, buyer behavior and product strategy.	<b>K2</b>
2.	analyse the factors affecting product innovation strategies.	<b>K2 &amp; K4</b>
3.	apply the strategies relating to rural product, branding and packaging.	<b>K3 &amp; K5</b>
4.	evaluate the distribution and promotional mix relating to food processing industry.	<b>K1 &amp; K5</b>
5.	analyse the principles and functioning of co-operative marketing.	<b>K4 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Rural marketing</b> 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.	<b>12</b>
<b>II</b>	<b>Rural buyer behaviour</b> 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.	<b>12</b>
<b>III</b>	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.	<b>12</b>
<b>IV</b>	<b>Food processing industry infrastructure in India</b> 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.	<b>12</b>

<b>V</b>	<b>Cooperative marketing</b> 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.	<b>12</b>
	<b>Total</b>	<b>60</b>

<b>Self-study</b>	Marketing communication challenge in rural markets
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**Text books**

1. Acharya S.S Agarwal N.L., 2019, *Agricultural Marketing in India*, 6<sup>th</sup> 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 Chakraborty, Soumya Kanti Dhara, Adrinil Santra ,2021, *Rural Marketing in India: Texts and Cases*, Atlantic Publishers and Distributors Pvt Ltd, Chennai
4. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai.
5. Dogra Balram and Karminster Ghuman ,2007, *Rural Marketing: Concepts and Practices*, McGraw Hill Education, Noida.

**Reference Books**

1. Arya R.L., Sonam Arya Renu Arya Janardhan Kumar, 2020, *Fundamentals of Agriculture*, (1<sup>st</sup> Edition), Scientific Publishers, India.
2. Singh K.P, 2011, *Agricultural Marketing and Rural Development* (1<sup>st</sup> Edition), DPS Publishing House, New Delhi.
3. Hardcover, Savita Mishra, Shreshail M. Khot, 2022, *Agricultural Marketing and Rural Management*, (1<sup>st</sup> Edition), ABS books, New Delhi.
4. Partha Senapath, 2015, *Rural and Agricultural Marketing* Educreation Publishing, Chhattisgarh.
5. Badrinath M.N , Venkatesh S Shastri, 2017, *Rural and Agricultural Marketing*, Thakur Publications Pvt. Ltd, Karnataka.

**Web Resources**

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_RM\\_NOTES\\_2.pdf](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>
4. <https://vikaspedia.in/agriculture/market-information/market-information-related-websites>
5. <http://ieeexplore.ieee.org/document/7801211/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2	2

**3 – Strong, 2- Medium, 1- Low**



**SEMESTER II**  
**ELECTIVE COURSE IV: b) LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC5	4				3	4	60	25	75	100

**Pre-requisite**

Students should have studied the Principles of Management

**Learning Objectives**

1. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
2. To create awareness on the professional opportunities in the supply chain management sector.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	recall the concepts and features of SCM	<b>K1</b>
2.	assess global and Indian perspectives of SCM	<b>K2 &amp; K3</b>
3.	examine changing logistics environment pertaining to materials management, warehousing and distribution	<b>K4</b>
4.	assess strategic warehousing for SCM including global level	<b>K5</b>
5.	assess the role of internet in SCM	<b>K5</b>

**K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate**

Unit s	Contents	No. of Hours
<b>I</b>	<b>Supply Chain Management</b> 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.	<b>12</b>
<b>II</b>	<b>Global perspectives</b> 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.	<b>12</b>
<b>III</b>	<b>Framework of Logistics</b> Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	<b>12</b>
<b>IV</b>	<b>SCM-Warehousing</b> Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership	<b>12</b>

	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.	
V	<b>SCM-Plan</b> 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.	12
	<b>Total</b>	<b>60</b>

<b>Self- Study</b>	Framework of Logistics
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**Text Books:**

1. Christopher Martin, 2016, *Logistics and Supply Chain Management 5th Edition*, FT Publishing International, India.
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; *Supply Chain Management: Strategy, Planning and Operation*; Pearson Education Pvt. Ltd, Noida.
3. Natarajan L., 2019, *Logistics and Supply Chain Management*, Margham Publications.
4. Saikumari, 2020, *Logistics and Supply Chain Management*, Sultan chand & Sons
5. Kultheep Singh, A Handbook on Supply Chain Management, Notion Press.

**Reference Books:**

1. Sahay, B.S., 2019, *Supply Chain Management*, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. 2020, *Business Logistics Management*, Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J., Bixby Cooper. M., 2002, *Supply Chain Logistics Management*, 9th Edition, McGraw-Hill Higher Education, Noida.
4. Vijayaraghavan T.S., 2020, *Supply Chain Analytics*, Asia Pacific Holdings Limited
5. Bowersox, 2018, *Supply Chain Logistics Management*, MaGraw Hills Education.

**Web references:**

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management->
2. <http://www.marketing91.com/logistics-activitiesw/>
3. [https://www.fcbo.com/services/warehouse-strategies.](https://www.fcbo.com/services/warehouse-strategies)
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>
5. <https://www.youtube.com/watch?v=cJkCcceqwT0>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	2	2	3	2	3	2	3	2	3
<b>CO2</b>	3	3	2	2	3	3	3	3	2	3	2	2
<b>CO3</b>	2	2	2	3	2	2	2	2	2	3	3	3
<b>CO4</b>	2	3	2	2	3	2	3	2	2	2	2	3
<b>CO5</b>	3	2	3	3	2	2	3	2	3	2	3	3
<b>Total</b>	13	13	11	12	12	12	14	12	11	13	12	14
<b>Average</b>	2.6	2.6	2.2	2.2	2.2	2.2	2.8	2.4	2.2	2.6	2.2	2.8

Strong - 3

Medium - 2

Low - 1

**SEMESTER - II**  
**ELECTIVE COURSE IV: c) TOTAL QUALITY MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC6	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students should have studied the total quality management

**Learning Objectives**

- 1.To provide expert knowledge in the emerging Total Management techniques.
- 2.To build conceptual clarity and skill of concept applications

**Course Outcome**

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

1.	understand the concept of quality control applications	<b>K2 &amp;K4</b>
2.	assess quality control techniques in TQM	<b>K2 &amp; K3</b>
3.	examine sampling inspection and diagnosis	<b>K4</b>
4.	assess different techniques of TQM	<b>K5</b>
5.	evaluate the ISO model and implementation	<b>K5 &amp;K6</b>

**K1** -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** – Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Quality Control</b> Quality and Cost Considerations - Statistics and its Applications in QualityControl	<b>12</b>
<b>II</b>	<b>Sampling Inspection in Engineering Manufacture</b> Statistical Quality Control by the Use of Control Charts- Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis	<b>12</b>
<b>III</b>	<b>Theory of Sampling Inspection</b> Standard Tolerancing - ABC Analysis - Defect Diagnosis and Prevention	<b>12</b>
<b>IV</b>	<b>Quality Improvement</b> Recent Technique for Quality Improvement - Zero Defect - Quality Motivation Techniques - Quality Management System and Total Quality Control	<b>12</b>
<b>V</b>	<b>Selection of ISO Model ad Implementation of ISO 9000</b> Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control	<b>12</b>
	<b>Total</b>	<b>60</b>

<b>Self-study</b>	Quality Management System and Total Quality Control
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**Text Books**

- 1.Srinivasa Gupta and Valarmathy, 2019, *Total Quality Management*, Vijay NicoleImprints.
- 2.Dahlgaard Jens J., Kristensen K., Kanji Gopal K,2020 *Fundamentals Of Total Quality Management*, Bross Chapman & Hall, London.

**Reference Books**

1. George, Stephen and Weimerskirch, Arnold, 2019, *Total Quality Management - Strategies and Techniques Proven*, Mohit Publications
- 2.Hakes, Chris (editor), 2018, *Total Quality Management: The Key to Business Success*”, NY: Chapman and Hall, New Delhi

3. Fox, Roy, 2021, *Making Quality Happen. Six Steps to Total Quality Management*, McGraw-Hill, New Delhi
4. Jain, 2021, *Quality Control And Total Quality Management*, Tata McGraw Hill, New Delhi
5. Lal H, 2019, *Total Quality Management: A Practical Approach*, New Age International Private Ltd
6. Rao, Ashok, 2020, *Total Quality Management: A Cross Functional Perspective*, Wiley & Sons

#### Web Resources

1. <https://www.bing.com/ck/a?!&&p=e986c3ddc77b8e78Jmltd>
2. <https://www.bing.com/ck/a?!&&p=7c586214bc3448e4Jmltd>
3. <https://www.bing.com/ck/a?!&&p=9337bd87594884b1Jmltd>
4. <https://www.bing.com/ck/a?!&&p=271bedd9fa1665f0Jmltd>
5. <https://www.bing.com/ck/a?!&&p=42ea9d03e75ee693Jmltd>

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2	3	2	2	1	3	2	2
CO2	3	3	3	2	2	3	3	2	1	3	3	2
CO3	3	3	3	2	2	3	2	2	1	3	2	3
CO4	2	2	2	3	3	3	3	3	3	3	3	2
CO5	2	2	2	3	3	3	2	3	3	3	1	2
CO6	2	2	2	2	3	3	3	3	3	3	2	1
<b>Total</b>	15	15	15	14	15	18	15	15	12	18	13	12
<b>Average</b>	2.5	2.5	2.5	2.3	2.5	3	2.5	2.5	2	3	2.4	2

Strong - 3

Medium - 2

Low - 1

**SEMESTER II**  
**SKILL ENHANCEMENT COURSE: PROFESSIONAL COMMUNICATION AND DEVELOPMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232SE1	4	-	-	-	2	4	60	25	75	100

**Pre-requisite**

Students should have basic knowledge in communication.

**Learning Objectives**

1. To introduce students the effective ways of improving communication skills
2. To recognize the importance of improving one's self-image.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the impact of communication.	<b>K1 &amp; K3</b>
2.	remember the tips to handle the fear of public speaking.	<b>K2 &amp; K4</b>
3.	apply the ways to make first impression.	<b>K3 &amp; K4</b>
4.	evaluate the ways to manage emotional intelligence	<b>K4 &amp; K5</b>
5.	apply the neuromarketing for success in life.	<b>K3 &amp; K4</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Communication Skills</b> Communication- Importance- Avoiding Miscommunication- Learning High Impact Communication-7 C's of Communication- Do's and Dont's of Communication	<b>12</b>
<b>II</b>	<b>Public Speaking</b> Concept-Dealing with lack of confidence- Tips to tackle fear of public speaking. Becoming a confident public speaker-Perseverance-Pleasure-Personality-Projection-Passion-Progress.Perfecting: Delivery- Eye Contact-Enthusiasm-Energetic- Wow factor-Humour-Effective- Persuasive- Brief.	<b>12</b>
<b>III</b>	<b>Self-Image Management</b> Parts-Types-Effects-Self-image and First impression- Factors that affect one's self-image-Ways to make the best first impression.	<b>12</b>
<b>IV</b>	<b>Emotional Intelligence</b> Essentials- Components- Applying Emotional intelligence at home and work-Ways to improve emotional intelligence.	<b>12</b>
<b>V</b>	<b>Neuromarketing: The art of promoting yourself:</b> Concept- Steps to use neuromarketing for life success-Ways to recognize and capitalize on opportunities before others.	<b>12</b>
	<b>Total</b>	<b>60</b>

<b>Self-study</b>	Ways to improve Emotional Intelligence
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**Text Books**

1. Francis Peter S.J. 2012, *Soft Skills and Professional Communication*, Tata McGraw Hill Education Private Limited, Chennai.
2. Prashant Sharma. 2019, *Soft Skills Personality Development for life success*, BPB publications, New Delhi.
3. NiraKonar, 2022, *Communication Skills for Professionals*, PHILearning Private Limited. New Delhi.
4. BarunMitra, 2012, *Personality Development and SoftSkills*, Oxford University Press, England.

- Shikha Kapoor, 2018, *Personality Development and Soft Skills*, I.K. International Publishing House Pvt. Limited, New Delhi.

#### Reference Books

- Prachi. S. K. Singh, 2015, *Professional Communication*, Vayu Education of India, New Delhi.
- Narula S.S, 2013, *Personality Development and Communication Skills*, Taxmann Publications, New Delhi.
- Nikunj Verma, 2013, *Professional Communication*, (1<sup>st</sup> Edition), JBC Press, New Delhi.
- Barun Mitra. 2016. *Personality Development and Soft Skills*,. Oxford University Press, England
- Amitabh Kishor Dwivedi,, 2019 , *Communication Skills for Professionals and Students*, Notion Press, Chennai..

#### Web Resources

- <https://www.makeuseof.com/tag/improve-communication-skills-7-websites/>
- <https://virtualspeech.com/blog/improve-communication-skills>
- <https://lightpdf.com/self-development-websites.html>
- <https://www.scienceofpeople.com/personal-development-blogs/>
- <https://www.quora.com/What-are-the-best-websites-for-personality-development>

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO2</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO3</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>TOTAL</b>	15	15	15	10	15	10	10	10	15	10	10	15
<b>AVERAGE</b>	3	3	3	2	3	2	2	2	3	2	2	3

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I & II****LIFE SKILL TRAINING I: ETHICS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
PG23LST1	1				1	1	15	50	50	100

**Prerequisites:** Value education-its purpose and significance in the present world

**Learning Objectives:**

1. To familiarize students with values of the individual, society, culture, one's own health and life philosophy,
2. To impart knowledge of professional ethical standards, codes of ethics, obligations, safety, rights, and other worldwide challenges.

**Course Outcome**

On completion of this course the student will be able to		
1	understand deeper insight of the meaning of their existence.	K1
2	recognize the philosophy of life and individual qualities	K2
3	acquire the skills required for a successful personal and professional life.	K3
4	develop as socially responsible citizens.	K4
5	create a peaceful, communal community and embrace unity.	K3

**K1** - Remember; **K2** - Understand; **K3** - Apply

Units	Contents	No. of Hours
I	<b>Goal Setting:</b> Definition - Brainstorming Session – Setting Goals – Few components of setting goals.	3
II	<b>Group Dynamics:</b> Definition - Nature of Groups – Types of Groups – Determinants of group behavior	3
III	<b>Conflict Resolution:</b> Definition – What is a conflict resolution – Why should conflicts be resolved? - Lessons for life	3
IV	<b>Decision Making:</b> Definition – 3C's of decision making – Seven Steps to effective decision making – Barriers in effective decision making	3
V	<b>Anger Management:</b> Effects of anger – Tips to reduce anger – Anger warning signs – Identify your triggers – Ways to cool down your anger.	3
<b>TOTAL</b>		<b>15</b>

<b>Self-Study</b>	Salient values for life, Human Rights, Social Evils and how to tackle them, Holistic living, Duties and responsibilities.
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**Textbooks**

Life Skill Training – I Ethics, Holy Cross College (Autonomous), Nagercoil

**Reference Books**

1. Foundation Course Life's Challenges. Sipca Computers. Holy Cross College (Autonomous), Nagercoil 2007.
2. Mathew, Sam (2010). Self Help Life Book. Opus Press Publisher.
3. Swati Mehrotra. (2016). Inspiring Souls Moral Values and Life Skills (1st ed.) [English]. Acevision Publisher Pvt. Ltd.
4. Irai Anbu, v. (2010, August). Random Thoughts (1st ed.) [English]. THG Publishing Private Limited, 2019.

5. Foundation Course Life's Challenges. Sipca Computers. Holy Cross College (Autonomous), Nagercoil (2007).

**Web Resources**

1. <https://positivepsychology.com/goal-setting-exercises/>
2. [https://www.gov.nl.ca/iet/files/CCB\\_GroupDynamicsGuide.pdf](https://www.gov.nl.ca/iet/files/CCB_GroupDynamicsGuide.pdf)
3. [https://en.wikipedia.org/wiki/Conflict\\_resolution](https://en.wikipedia.org/wiki/Conflict_resolution)
4. <https://asana.com/resources/decision-making-process>
5. <https://www.mayoclinic.org/healthy-lifestyle/adult-health/in-depth/anger-management/art-20045434>



**SEMESTER III**  
**CORE COURSE VII: TAXATION**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233CC1	6	-	-	-	5	6	90	25	75	100

**Pre-requisite:**

Students should know the basic principles of accounting and familiarity with relevant tax laws and regulations.

**Learning Objectives:**

- 1 To know the taxable income and filing returns of different class of assesses.
- 2 To assess and compute the indirect taxes

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	identify deductions from gross total income and computation of income for other than individuals.	<b>K1</b>
2.	compute taxable income for different classes of persons other than individual	<b>K2</b>
3.	understand the procedure for filing of returns and tax planning	<b>K3</b>
4.	assess Goods and Services Tax and Assessment of GST	<b>K4</b>
5.	compute customs duty as per Customs Act	<b>K5</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Assessment of persons</b> Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.(Theory & Problems)	<b>18</b>
<b>II</b>	<b>Tax Returns and Tax planning</b> 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.(Theory only)	<b>18</b>
<b>III</b>	<b>International business taxation</b> 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.(Theory only)	<b>18</b>
<b>IV</b>	<b>Goods and Services Tax</b> 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.(Theory only)	<b>18</b>

V	<b>Customs Act, 1962</b> Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.(Theory & Problems)	<b>18</b>
	<b>Total</b>	<b>90</b>

<b>Self-study</b>	Goods and Services Tax
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**Textbooks:**

1. Mehrotra.H.C, Goyal.S.P., 2024, *Income Tax Law and Accounts*, 65<sup>th</sup> Edition, Sahithya Bhawan Publications, Agra
2. Saha.R.G., Divyesh Shah, Usha Devi.N.,2020, *GST (Indirect Taxes)*, 2<sup>nd</sup> Revised Edition, HimalayaPublishing House, Mumbai

**Reference Books:**

1. Vinod Singhania and Kapil Singhania, *Direct Taxes Law & Practice Professional Edition*, TaxmannPublications, New Delhi
2. .Sha R. G.and Usha DeviN., (2022)“*Income Tax*”(Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
3. Girish Ahuja and Ravi Gupta, “*Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST*”, Wolters Kluwer India Private Limited Swetha Jain, *GST Law& Practice*,TaxmannPublishersPvt.Ltd,Chennai.
4. Anurag Pandey, “*Law & Practices of GST and Service Tax*”-Sumedha Publication House, New Delhi.

**Web Resources:**

1. <https://cleartax.in/s/80c-80-deductions>
2. <https://taxguru.in/income-tax/assessment-association-persons-body-individuals.html>
3. <https://tax2win.in/guide/what-is-tax-planning>
4. <https://www.investopedia.com/terms/t/taxreturn.asp>
5. [https://www.taxmanagementindia.com/Site-Map/Customs/List\\_Act\\_CA.asp](https://www.taxmanagementindia.com/Site-Map/Customs/List_Act_CA.asp)

**MAPPING WITH PROGRAMME  
OUTCOMESAND PROGRAMME  
SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO2</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO3</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER III**  
**CORECOURSE VIII: RESEARCH METHODOLOGY**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233CC2	6	-	-	-	5	6	90	25	75	100

**Pre-requisite:**

Students should be proficiency in critical thinking, data analysis, and academic writing skills.

**Learning Objectives:**

1. To construct theoretical design and formulate hypotheses
2. To enhance report writing skills and develop ethical conduct in research

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	recall the research concepts and recognise the research problem	<b>K1</b>
2	formulate research hypothesis and determine the sample size	<b>K2</b>
3	select appropriate method for data collection	<b>K3</b>
4	make inferences based on statistical tests	<b>K4</b>
5	draft a research report avoiding plagiarism	<b>K4 &amp; K6</b>

**K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse; K6 - Create**

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Research Methodology</b> 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.	18
<b>II</b>	<b>Hypothesis Testing and Research Design</b> 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.	18
<b>III</b>	<b>Data Collection</b> Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.	18
<b>IV</b>	<b>Data Analysis</b> 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.	18
<b>V</b>	<b>Preparation of Research Report</b> Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.	18
	<b>Total</b>	90

<b>Self-study</b>	Data Collection
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**Question pattern: Theory: 80%; Problems: 20%**

**Textbooks:**

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

**Reference Books:**

1. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.
2. Donald R. Cooper, Pamela S. Schindler and J.K. Sharma, “Business Research Methodology”, 12<sup>th</sup> Edition, Tata Mcgraw Hill, Noida (UP).
3. Sashi K .Guptha and Parneet Rangi,(2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
4. Sharma R D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi.
5. Devendra Thakur, “Research Methodology in Social Sciences”, Deep & Deep Publications Pvt. Ltd, New Delhi.

**Web Resources:**

1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/ln\\_research\\_method\\_final.pdf](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/](https://prog.lmu.edu.ng/colleges_CMS/document/books/)
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>
5. What Is a Research Methodology? | Steps & Tips (scribbr.com)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	1	2	3	4	5	6	1	2	3
<b>CO2</b>	3	3	3	2	2	3	2	3	3
<b>CO3</b>	3	3	3	2	2	3	2	3	3
<b>CO4</b>	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	3	3	2	2	3	2	3	3
<b>TOTAL</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>12</b>	<b>13</b>	<b>18</b>	<b>9</b>	<b>14</b>	<b>15</b>
<b>AVERAGE</b>	<b>2.6</b>	<b>2.8</b>	<b>3</b>	<b>2.4</b>	<b>2.6</b>	<b>3.6</b>	<b>1.8</b>	<b>2.8</b>	<b>3</b>

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER III**  
**CORE COURSE IX: COMPUTERS IN BUSINESS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233CC3	2	-	4	-	5	6	90	25	75	100

**Pre-requisite:**

Students should have the basic knowledge of computer operation and software applications.

**Learning Objectives:**

1. To make the students to understand the research analysis with the help of SPSS
2. To enable the students the various techniques of statistics with the help of Tally Prime.

**Course Outcomes**

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

1	create data file in SPSS	<b>K2</b>
2	conduct non-parametric tests	<b>K3</b>
3	examine Means of samples	<b>K4</b>
4	automate inventory management and GST filing	<b>K5</b>
5	create a company, form groups, and get automated financial statements	<b>K6</b>

**K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** – Evaluate; **K6** - Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to SPSS</b> 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.	<b>18</b>
<b>II</b>	<b>Parametric Tests in SPSS</b> Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.	<b>18</b>
<b>III</b>	<b>Non-parametric Tests in SPSS</b> 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.	<b>18</b>
<b>IV</b>	<b>Introduction to Tally Prime</b> Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.	<b>18</b>
<b>V</b>	<b>Inventory and GST in Tally Prime</b> 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.	<b>18</b>
	<b>Total</b>	<b>90</b>

Self-study	Inventory and GST in Tally Prime
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**Textbooks:**

1. Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi

**Reference Books:**

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

**Web Resources:**

1. <https://www.bing.com/ck/a?!&p=5682daff0f4e1230JmltdH>
2. <https://www.bing.com/ck/a?!&p=4ee2af2000183e70JmltdHM9MTcxMzQ4N>
3. <https://www.bing.com/ck/a?!&p=99c31721df16e3c8JmltdHM9MTcxMzQ4NDg>
4. <https://www.bing.com/ck/a?!&p=790ea4161af865b3JmltdHM9MTcxMzQ4NDgwM>
5. <https://www.bing.com/ck/a?!&p=87d7eac8681b6c81JmltdHM9MTcxMzQ4NDgw>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO2</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO3</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER III  
CORE RESEARCH PROJECT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233RP1	-	-	-	5	4	5	75	25	75	100

**Pre-requisite:**

Students should know the basic analytical skills in research methodology course.

**Learning Objectives:**

1. To gain knowledge towards research design and data collection.
2. To enable students to define research problem, analyse data and interpret results

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	define the research problem	K1
2	review the concepts, theories and formulate hypothesis	K2
3	formulate the research design	K5
4	understand the methods of data collection and collect the data	K2
5	analyse the collected data with the statistical tools, interpret it and summarize the findings	K4

**K1** - Remember; **K2** - Understand; **K4** – Analyse; **K5** - Evaluate

**Guidelines**

All the students must undertake individual project work in the II year (III semester).

Font Style -Times New Roman

Heading – Fontsize 14 (Bold )- Uppercase

Subheadings-Font size 12(Bold)–Lower case; should be numbered.

(Eg: Introduction 1; Sub heading 1.1; 1.2 ....)

Text, the content of the project– Font size – 12 (Normal).

One soft copy (PDF format in CD)

Three hard copies (soft binding) duly signed and endorsed by the Supervisor and the Head should be submitted on or before the date of submission.

**The report of the project will have three main parts:**

**I.** Initial Pages -in the following sequence

- i. Title Page
- ii. Certificate from the Supervisor
- iii. Declaration by the candidate endorsed by the Supervisor and HOD.
- iv. Acknowledgement (within one page-signed by the candidate).
- v. Table of Contents

**II. Main body of the project**

- i. Introduction with Literature review and Objectives
- ii. Methodology
- iii. Results
- iv. Discussion
- v. Summary
- vi. References

**III. The guidelines for References**

Journal Article: with Single Author

Waldron, S 2008, „Generalized Welch bound equality sequences are tight frames“, IEEE Transactions on Information Theory, vol.49, no.9, pp. 2307-2309.

Journal Article: with Two Authors

Conley, TG & Galeson, DW 1998, „Nativity and wealth in mid-nineteenth century cities“, Journal of Economic History, vol. 58, no. 2, pp.468-493.

Journal Article: with more than two Authors

Alishahi, K, Marvasti, F, Aref, VA & Pad, P 2009, „Bounds on the sum capacity of synchronous binary CDMA channels“, Journal of Chemical Education, vol.55, no. 8,3577-3593.

Books : Holt, DH1997, Management Principles and Practices, Prentice-Hall, Sydney.  
E-book

Aghion, P & Durlauf, S (eds.) 2005, Handbook of Economic Growth, Elsevier, Amsterdam. Available from: Elsevier books. [4 November2004].

Conference Proceeding Paper with editors

Riley, D 1992, Industrial relations in Australian education“, in Contemporary Australasian industrial relations: proceedings of the sixth AIRAANZ conference, ed.

D.Blackmur, AIRAANZ, Sydney, pp. 124-140

Conference Proceeding Paper without editors

Fan, W, Gordon, MD & Pathak, R 2000, „Personalization of search engine services for effective retrieval and knowledge management“, Proceedings of the twenty - first international conference on information systems, pp. 20-34.

#### Web references

[http://www.asx.com.au/professionals/market\\_information/index.htm](http://www.asx.com.au/professionals/market_information/index.htm)>.[5 July 2009].

#### Thesis:

Unpublished Hos, JP 2005, Machaon chemically synthesized nanomaterials for intermediate temperature solid oxide fuel cell membranes. Ph.D. thesis, University of Western Australia.

Newspaper: Print

Ionesco, J 2001, 'Federal election: new Chip in politics', The Advertiser23October

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO2</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO3</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

3 – Strong, 2- Medium, 1- Low



**SEMESTER III**  
**ELECTIVE COURSE V: a) STRATEGIC MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233EC1	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should have comprehensive understanding of basic management principles.

**Learning Objectives:**

1. To understand strategic management and its levels and phases
2. To familiarize with the business and functional level strategies

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand strategic management and its levels and phases	<b>K2</b>
2	analyse the dynamics of competitive strategic management techniques	<b>K2 &amp; K4</b>
3	familiarize with the business and functional level strategies	<b>K2 &amp; K4</b>
4	apply latest concepts in strategy implementation and control	<b>K3</b>
5	gain knowledge on organisational and strategic leadership	<b>K2 &amp; K5</b>

**K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	<b>Introduction to Strategic Management</b> Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	12
II	<b>Techniques for Strategic Management</b> Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.	12
III	<b>Different Levels of Strategies</b> Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.	12
IV	<b>Organisation and Strategic Leadership</b> Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.	12
V	<b>Strategy Implementation and Control</b> Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.	12
	<b>Total</b>	60

Self-study	Techniques for Strategic Management
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**Textbooks:**

1. Prasad L. M., (2018), "Strategic Management", 7<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), "Strategic Management" 8<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Reference Books:**

- 1 Ghosh P.K. (2014), "Strategic Management", 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
- 2 Jeyarathanam M., 2021, *Strategic Management*, 7<sup>th</sup> Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
- 3 Gupta C.B. 2022, *Strategic Management*, Latest Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
- 4 Chandan J.S. and Nitish Sen Gupta 2022, *Strategic Management*, Vikas Publishing House Pvt. Ltd., New Delhi
- 5 John A. Pearce, Richard B. Robinson and Amita Mital, 2018 *Strategic Management*, (14<sup>th</sup> ed), McGraw Hill Education, New Delhi.

**Web Resources:**

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO3	PSO4	PSO 5
CO1	3	3	3	2	3	2	2	2	3	2	2	3
CO2	3	3	3	2	3	2	2	2	3	2	2	3
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	2	3	2	2	2	3	2	2	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER III**  
**ELECTIVE COURSE V: b) FINANCIAL INSTITUTIONS AND MARKETS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233EC2	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should have the fundamental knowledge of economics, finance, and banking systems.

**Learning Objectives**

1. To help the students to understand the structure of financial markets in India.
2. To enable the students to utilize various financial systems.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the functions of financial markets	<b>K2</b>
2	analyse the types of deposits	<b>K2</b>
3	analyse the functioning of development banks	<b>K3</b>
4	evaluate the performance of mutual fund	<b>K5</b>
5	analyse the eligibility condition of derivatives	<b>K4 &amp; K5</b>

**K2 - Understand; K3 – Apply; K4 - Analyse; K5 – Evaluate**

Units	Contents	No. of Hours
<b>I</b>	<b>Financial System and Financial Markets</b> Financial system – Functions - Financial concepts - Financial assets - Financial intermediaries - Financial markets - Financial rates of return - Financial instruments - Financial system and economic development - Money market – Features – Importance - Features of a developed money market -Deficiencies of Indian money market -Recent developments -Money market Vs. Capital market.	12
<b>II</b>	<b>Commercial Banks</b> Commercial Banks-Management of reserves – Creation of credit – Special role of banks - Liabilities of banks - Types of deposits - Factors affecting composition of bank deposits – Other liabilities -Banking assets-Investments-Bank credit- Recent policy developments regarding bank credit-Factoral and occupational distribution of bank credit.	12
<b>III</b>	<b>Development Banks</b> Industrial Financial Corporation of India (IFCI) - Industrial Credit and Investment Corporation of India (ICICI) - Industrial Development Bank of India (IDBI) – Industrial Reconstruction Bank of India (IRBI) -Small Industries Development Bank of India (SIDBI) - Export. Import Bank of India (EXIM Bank) - State Financial Corporation's (SFCs).	12
<b>IV</b>	<b>Mutual Funds</b> Concept– Scope– Importance –Organization -Operation of the fund- Types/ Classification of funds -Performance evaluation of mutual funds - Risk involved in mutual funds - Mutual funds in India - Mutual funds abroad – Reasons for slow growth of mutual funds.	12
<b>V</b>	<b>Derivatives</b> Kinds of Financial Derivatives – Forwards– Futures– Options– Swaps- Importance of Derivatives -Inhibiting factors - Recent developments – Eligibility conditions - Investors protection - Currency derivatives - Indian scenario.	12
	<b>Total</b>	<b>60</b>

Self-study	Development Banks
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**Textbooks:**

1. Gordon, E., Natarajan, K, 2014. *Financial Markets and Services*. (9<sup>th</sup> ed). Himalaya Publishing House. Mumbai.
2. Bhole, L.M. 2006. *Financial Institutions and Markets*. (6<sup>th</sup> ed). Tata Mc Graw Hill.

Delhi.

**Reference Books:**

1. Frederic S., Mishkin Stanley Eakins 2017. *Financial Markets and Institutions*, (8<sup>th</sup> ed). Pearson Education, London.
2. Saunders., Marcia 2020. *Financial Markets and Institutions*, (7<sup>th</sup> ed). McGraw Hill. New Delhi.
3. Kaur Paramjeet, 2023. *Financial Markets and Institutions*, Sultan Chand & Sons, New Delhi.
4. Bhole 2017. *Financial Institutions and Markets*, (6<sup>th</sup> ed). TataMcGraw Hill. Delhi
5. Maria Inigo, R. 2012. *Financial Markets and Services*. (1<sup>st</sup> ed). TataMcGrawHill. Delhi.

**Web Resources:**

- <https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf>  
<https://www.distanceeducationju.in/pdf/mcom%20FE%203.pdf>  
[https://www.tiu.edu.iq/business/wp-content/uploads/2018/10/Chapter\\_12/Financial%20Markets%20and%20Institutions\\_1.pdf](https://www.tiu.edu.iq/business/wp-content/uploads/2018/10/Chapter_12/Financial%20Markets%20and%20Institutions_1.pdf)  
<https://www.sultanchandandsons.com/book/663/financial-markets-and-institutions>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	2	2	3	2	2	3
CO2	3	3	3	2	3	2	2	2	3	2	2	3
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	2	3	2	2	2	3	2	2	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3
TOTAL	<b>15</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>
AVERAGE	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER III**  
**ELECTIVE COURSE V: c) MARKETING MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233EC3	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should know the fundamentals of marketing concepts, consumer behavior, and market analysis.

**Learning Objectives:**

1. To familiarize with the basic concepts, and techniques of marketing management.
2. To analyse and solve marketing problems in the complex and fast changing business environment.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the nature, scope of marketing management	<b>K1</b>
2	analyse the target market and position the product	<b>K2</b>
3	identify the product and pricing decisions	<b>K2</b>
4	apply the ethics in marketing	<b>K3</b>
5	analyse the market research and positioning the market	<b>K4</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** – Analyse

Units	Contents	No. of Hours
I	<b>Nature and Scope of Marketing</b> Core marketing concepts- meaning of marketing – Features of marketing – Importance of Marketing- Scope of Marketing – Approaches to the study of marketing – Evolution of marketing concepts - Marketing functions and role; Marketing management process- a strategic perspective.	12
II	<b>Market Segmentation, Targeting and Positioning</b> Customer demand – Variable Factors of customer demand – Market Segmentation – Approaches to Market Segmentation – People oriented Approach – Market segmentation strategies – Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases, and process.	12
III	<b>Product Decision and Pricing Decisions</b> Major product decisions - New product development; Consumer adoption and innovation diffusion, Product life cycle – concept and appropriate strategy to be adopted at different stages. Objectives of pricing; Factors affecting price of a product; Procedure for setting price; Pricing policies and strategies.	12
IV	<b>Ethics in Marketing</b> Ethics – Unfair Marketing Practices – Unfair Advertising Practices – Advertising Standards Council of India (ACSI) – Council for Fair Business Practices (FBP)- Issues, salient features, and their applications in India.	12
V	<b>Marketing Information Research</b> Marketing Information System (MIS) – Marketing Research – Managerial Decision areas covered by Marketing Research – Product Research, Sales Research, consumer Research, Promotion Research – Marketing Research in India – Ethical issues in Marketing Research	12
	<b>Total</b>	<b>60</b>

Self-study	Marketing Information Research
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**Text Books:**

1. Sherlekar.S.A, Krishnamoorthy.R, 2019, *Marketing Management*, (19<sup>th</sup> Edition), Himalaya Publishing House,New Delhi.
2. Philip Kotler. (2009)., *Marketing Management*. (8<sup>th</sup> edition). New Delhi: Prentice Hall of India private Ltd ,New Delhi.

**Reference Books:**

1. Agarwal R.C. Lakshmi Narain Agarwal. (2003). *Marketing Management*. (3<sup>rd</sup> edition).:Virinda Publication (P)limited Mumbai,.
2. Pillai R.S.N. and Bagavathi. (2007). *Modern Marketing Principles and Practice*. (1<sup>st</sup> edition), S.Chand &Company Limited, New Delhi.
3. Ramaswamy and Namakumari.S., (2009). *Marketing Management*. (1st ed),MacMillan India, New Delhi.
4. Nain Banerjee, Agarwal, (2018), *Marketing Management*, (10<sup>th</sup> edition), Pragathi Pragasana Publications, Meerut.
5. Jain . J.N, Singh. P.P, (2017), *Modern Marketing Management* (9<sup>th</sup> edition), Regal Publications, New Delhi.

**Web Resources:**

1. <https://www.gktoday.in/nature-and-scope-of-marketing/>
2. <https://www.smartinsights.com/digital-marketing-strategy/customer-segmentation>
3. <https://www.shiksha.com/online-courses/articles/global-marketing-meaning-advantages->
4. <https://www.invitererrals.com/blog/marketing-ethics/>
5. <https://blog.hubspot.com/marketing/market-research-buyers-journey-guide>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO2</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO3</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER III**  
**SKILL ENHANCEMENT COURSE II: MODERN OFFICE MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233SE1	3	-	-	-	2	3	45	25	75	100

**Pre-requisite:**

Students should have the proficiency in office technology and communication skills.

**Learning Objectives:**

1. To introduce the students the functioning of modern office.
2. To familiarize the students about latest information technologies in offices.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the various aspects of office management	<b>K1 &amp; K2</b>
2.	know the methods of filing system	<b>K2</b>
3.	identify the methods of system design and planning	<b>K3</b>
4.	analyse the principles and new trends in office layout	<b>K4</b>
5.	appraise techniques and devices in data communication and computer systems	<b>K5</b>

**K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse; K5 - Evaluate**

Units	Contents	No. of Hours
<b>I</b>	<b>Office Management</b> Meaning- Definition-Functions- Importance - The evolving role of AI in office management-- Office Manager- Qualification- Function- Roles- Duties and Responsibilities.	<b>9</b>
<b>II</b>	<b>Office Systems and Work Simplification</b> Meaning- Need- Planning and Principles of Office System - System Design and Planning – Work Simplification: Meaning – Objectives – Advantages – Factors to be considered for Work Simplification.	<b>9</b>
<b>III</b>	<b>Office Accommodation</b> Importance- Location-Office Layout- Principles- System Approach to Layout- Types- New Trends in Office Layout.	<b>9</b>
<b>IV</b>	<b>Record Management</b> Meaning- Significance of Record Management- Filing- Different Methods of Filing System- Indexing- Meaning and Objectives- Office Forms-Types- Forms Design and Forms Control.	<b>9</b>
<b>V</b>	<b>Computer and Information Technology</b> Techniques and Devices in Data Communication and Computer Systems-Value-Electronic Data Processing (EDP)- Integrated Data Processing (IDP)-Wide Area Network (WAN)	<b>9</b>
<b>Total</b>		<b>45</b>

<b>Self-study</b>	Record Management
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**Textbooks:**

1. Sahai I.M. (2019), Office Management, 3<sup>rd</sup> Edition, Sahitya Bhawan Publications, Agra.
2. Bhatia R.C. (2023), Modern Office Management, 1<sup>st</sup> Edition, Sterling Publications.

**Reference Books:**

1. Pillai, R.S.N. Bagavathi, & Uma. (2012). Office Management, Vol. 1 (3<sup>rd</sup> edition), Sultan Chand Publication, New Delhi:
2. Moorthy Krishna (2012). Office Management, Vol. 1 (3<sup>rd</sup> edition). New Delhi: Sultan Chand Publication.
3. Jain, S.P. & Singh P.P (2010). Modern Office Management (16<sup>th</sup> edition). New Delhi: Regal Publications.
4. Gupta C.B (2009). Office Organisation and Management, (1<sup>st</sup> edition). Sultan Chand Publications, New Delhi:
5. Lavika Joel (2023), Artificial Intelligence: Concepts and Applications, 3<sup>rd</sup> Edition, Wiley publications, New Jersey

**Web Resources:**

1. <https://thereceptionist.com/blog/the-evolving-role-of-ai-in-office-management/>
2. <https://www.bitrix24.in/articles/ai-powered-administration-revolutionizing-office-management->
3. <https://thereceptionist.com/blog/the-evolving-role-of-ai-in-office-management/>
4. <https://www.linkedin.com/pulse/office-management-artificial-intelligence-era-elene-rizikianou>
5. <https://trainingindustry.com/articles/content-development/leveraging-ai-to-revolutionize-learning>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	2	3	3	2	3	2	3	3	2
<b>CO2</b>	3	3	3	2	2	3	2	3	2	3	2	2
<b>CO3</b>	3	3	2	2	2	3	2	2	2	3	3	2
<b>CO4</b>	3	3	3	3	3	3	3	3	2	3	3	2
<b>CO5</b>	3	3	2	2	3	3	3	3	2	3	3	2
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>12</b>	<b>11</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>14</b>	<b>10</b>	<b>15</b>	<b>12</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2.4</b>	<b>2.2</b>	<b>2.6</b>	<b>3</b>	<b>2.4</b>	<b>2.8</b>	<b>2</b>	<b>3</b>	<b>2.4</b>	<b>2</b>

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



**SEMESTER III**  
**SPECIFIC VALUE-ADDED COURSE: TALENT MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233V01	2	-	-	-	1	2	30	25	75	100

**Pre-requisite:**

Students should be familiar with human resource management principles.

**Learning Objectives:**

1. To enable the students gain knowledge about the different aspects of international trade.
2. To enhance the students gain awareness towards global environment.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the process, factors, and key elements of talent management	K2
2.	analyze the talent management landscape in the public service	K3
3.	evaluate the meaning and benefits of performance management	K3
4.	examine the role of human talent in marketing consumer services	K4
5.	integrate business strategy with talent management by understanding marketing objectives	K5

**K2- Understand; K3-Apply; K4 –Analyze; K5 - Evaluate**

Units	Contents	No. of Hours
I	<b>Introduction to Talent Management:</b> Talent Management – Process – Factors – Key Elements of Talent Management – Essential Pieces of Talent Management	6
II	<b>Talent Management Landscape in the Public Service:</b> Public Service Reform Efforts – Promotion of Effective and Efficient utilization of Resources – Impartial and Equitable Services – Fostering Transparency – Good Human Resource Management	6
III	<b>Performance Management:</b> Meaning –Benefits of Performance Management –Performance Feedback – Performance Audit – Performance Management in SMMEs	6
IV	<b>Human Talent in Marketing Consumer Services:</b> Introduction – Evolution of Management – Three Key Success Factor - The Employee Satisfaction System (ESP) – Employee Satisfaction System Managerial Tools .	6
V	<b>Business Strategy and Talent Management:</b> Marketing Objectives – 4ps of Marketing – Strategies that are based upon features – Promoting your Business – Product Description	6
	<b>Total</b>	30

<b>Self-study</b>	Performance Management
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**Textbooks:**

1. Ganesh T. Patil & Deepti Bhargava, 2013, Talent Management, Deepak Offset Press, New Delhi
2. Thorne, K and Pellant, A, 2007, *The Essential Guide to Managing Talent*, Kogan Page, London.

**Reference Books:**

1. Dr. Natarajan, L. (2012). *Consumer Behaviour*. (1<sup>st</sup> edition). Chennai: Margham Publications.
- Pillai, R.S.N. & Bagavathi. (2015). *Modern Marketing*. (4<sup>th</sup> edition). New Delhi: S.Chand & Company Pvt. Ltd.
2. Schweyer, A., 2010. Talent management systems: Best practices in technology solutions for recruitment, retention and workforce planning, (1<sup>st</sup> Ed), John Wiley & Sons, London.
3. Michaels, E., Handfield-Jones, H. and Axelrod, B, 2001, *The war for talent*, (1<sup>st</sup> Ed) , Harvard Business Press, London.
4. Legge, K. 1995, Human resources management: Rhetorics and realities, The Macmillan Press, London.

**Web Resources:**

1. <https://www.questionpro.com/blog/talent-management>
2. [https://www.researchgate.net/publication/353199506\\_Talent\\_Management\\_and\\_Performance\\_in\\_the\\_Public\\_Sector](https://www.researchgate.net/publication/353199506_Talent_Management_and_Performance_in_the_Public_Sector)
3. <https://www.investopedia.com/terms/p/performance-management.asp>
4. <https://www.gartner.com/en/customer-service-support/insights/talent-management-strategy>
5. <https://managementstudyguide.com/talent-management-and-corporate-strategy.htm>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMMES PECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	2	3	2	3	3	2
CO2	3	3	3	2	2	3	2	3	2	3	2	2
CO3	3	3	2	2	2	3	2	2	2	3	3	2
CO4	3	3	3	3	3	3	3	3	2	3	3	2
CO5	3	3	2	2	3	3	3	3	2	3	3	2
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>12</b>	<b>11</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>14</b>	<b>10</b>	<b>15</b>	<b>12</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2.4</b>	<b>2.2</b>	<b>2.6</b>	<b>3</b>	<b>2.4</b>	<b>2.8</b>	<b>2</b>	<b>3</b>	<b>2.4</b>	<b>2</b>

**3– Strong, 2-Medium, 1-Low**

**SEMESTER III**  
**SPECIFIC VALUE-ADDED COURSE: E-COMMERCE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233V02	2	-	-	-	1	2	30	25	75	100

**Pre-requisite:**

Students should know the basics internet technology and business fundamentals..

**Learning Objectives:**

1. To understand thee-commerce technologies in business
2. To know the legal issues of E-Commerce.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	identify electronic application services	<b>K1</b>
2	understand various electronic payment technologies	<b>K1</b>
3	understand the basic concepts of e- commerce	<b>K2</b>
4	describe the techniques of electronic data interchange	<b>K3</b>
5	analyse various legal issues of e- commerce	<b>K4</b>

**K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse**

Units	Contents	No. of Hours
I	<b>Introduction of E-commerce</b> Electronic commerce -Technology and prospects– Comparison between Traditional Commerce and E-Commerce –Architectural framework of E-Commerce - Applications of E-Commerce.	<b>6</b>
II	<b>Electronic Commerce and World Wide Web</b> Electronic Commerce Application Services – Supply Chain Management – Information Brokerage and Data Chain Management – Secure Messaging – Middleware Services.	<b>6</b>
III	Electronic Data Interchange Electronic Data Interchange –EDI layered Architecture – EDI Vs E- mail- Benefits of EDI –Application of EDI – Customer Relationship Management	<b>6</b>
IV	<b>Electronic Payment Systems</b> A Layered Protocol model- Types of Electronic Payment Systems –Digital token based electronic payment systems –Smart Card readers and Smart Phones- Credit card based electronic payment systems	<b>6</b>
V	<b>Legal issues for E- Business</b> Legal issues for e-business- Important Ethical e- business Legal Business Legal Issues – Cyber Security – Cyber Crime – Conventional Crime – Prevention of cybercrime – Legal Problems or Legal Insecurities Drivers	<b>6</b>
	<b>Total</b>	<b>30</b>

<b>Self-study</b>	Electronic Payment Systems
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**Textbooks:**

1. Munesh Chandra Triveni, Electronic Commerce- A Simplified Approach,
2. Rizwan Ahmed P. (2015), Reprint–2016. *E-Business&E-Commerce*, (1<sup>st</sup> Edition) Chennai. Margham Publications.

**Reference Books:**

1. Srinivasa Vallabhan S.V(2015), *E-Commerce*, (1<sup>st</sup>edition), Chennai. Vijay Nichole Imprints Pvt.Ltd.
2. David Whitely, (2009),*E-Commerce Strategy*, Technologies and Applications, New Delhi, Tata McGraw-Hill Publishing Company limited.
3. Sanjeev Sarkar,(2011),*E-CommerceandDigitalModelsforBusiness*,NewDelhi,Arise Publishers &Distributors.
4. Abirami Devi, K & Alagammai. M (2012), *E-Commerce*. (1<sup>st</sup>edition)Chennai Margam Publications.
5. Gary P. Schneider, (2005), *Electronic Commerce* (FourthAnnualEdition),Thomson Course Technology.

**Web Resources:**

1. <https://www.bing.com/ck/a?!&&p=685e2864e2e8b12bJmltdHM9MTcxMjI3NTIwMCZpZ3VpZD0yYzRk>
2. <https://www.bing.com/ck/a?!&&p=baeeac2c3a4b5b87JmltdHM9MTcxMjI3NTIwMCZpZ3VpZD0yYzRk>
3. <https://www.bing.com/ck/a?!&&p=31cf0f360f0d88f8JmltdHM9MTcxMjI3NTIwMCZpZ3VpZD0yYzRk>
4. <https://www.bing.com/ck/a?!&&p=fc9fd267d6bc0763JmltdHM9MTcxMjI3NTIwMCZpZ3VpZD0yYzRk>
5. <https://www.bing.com/ck/a?!&&p=3e9f328e277c10b2JmltdHM9MTcxMjI3NTIwMCZpZ3VpZD0yYzRk>

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	2	3	3	3	3	2	3	2	3	3
CO2	3	3	2	3	3	3	2	3	3	3	2	3
CO3	2	2	2	2	2	2	3	3	3	2	2	3
CO4	2	2	2	2	2	2	2	2	3	2	2	2
CO5	3	3	2	3	3	3	3	3	3	3	3	2
<b>TOTAL</b>	<b>12</b>	<b>12</b>	<b>10</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>12</b>	<b>13</b>
<b>AVERAGE</b>	<b>2.4</b>	<b>2.4</b>	<b>2</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>3</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER III**  
**SELF-LEARNING COURSE: COMMERCE FOR LECTURESHIP EXAMS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233SL1		-	-	-	1	-	-	25	75	100

**Pre-requisite:**

Students should have comprehensive knowledge of commerce subjects and teaching methodologies.

**Learning Objectives:**

1. To enable the students to familiarize with national eligibility.
2. To enable the students to gain an in-depth knowledge towards commerce.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the various elements of the business environment.	<b>K2</b>
2.	understand the valuation of shares and the process of business liquidation and reconstruction.	<b>K2</b>
3.	analyse different organizational structures, cultures, and the dynamics between formal and informal organizations.	<b>K4</b>
4.	analyse the consumer behavior, perform market segmentation, and target appropriate market segments.	<b>K4</b>
5.	evaluate the cost of capital and make informed capital budgeting decisions to optimize financial performance.	<b>K5</b>

**K2 - Understand; K3 – Apply; K4 – Analyse; K5 - Evaluate**

Units	Contents
<b>I</b>	<b>Business Environment</b> Meaning and elements of Business Environment. Economic environment. Economic policies. Economic planning. Legal environment of business in India. Competition policy. consumer protection. environment protection. Policy environment: Liberalization. Privatization and globalization. second generation reforms. industrial policy and implementation. Industrial growth and structural changes.
<b>II</b>	<b>Financial and Management Accounting</b> Basic accounting concepts. capital and revenue. financial statements Partnership accounts: Admission. Retirement. death. dissolution and cash distribution . Advanced Company accounts: Issue. forfeiture. Purchase of Business. Liquidation. Valuation of shares. Amalgamation. absorption and reconstruction. Holding Company accounts. Cost and Management Accounting: Ratio Analysis. Fund Flow Analysis. Cash Flow Analysis. Marginal costing and Break –even analysis. Standard costing. Budgetary control. costing for decision. making Responsibility accounting.
<b>III</b>	<b>Business Management</b> Principles of management. Planning. Objectives. strategies. Planning process. Decision. making. Organizing. Organizational structure. Formal and informal organization. organizational culture. Staffing. Leading: Motivation. Leadership. committees. communication. controlling. Corporate governance and Business ethics.
<b>IV</b>	<b>Marketing Management</b> The evolution of marketing. concepts of marketing. marketing mix. marketing environment. consumer behaviour market segmentation. Product decisions.

	Pricing decisions. Distribution decisions. promotion decisions. Marketing planning. Organizing and control.
V	<b>Financial Management</b> Capital structure. Financial and operating leverage. Cost of capital. capital budgeting. Working capital management. Dividend Policy.

**Question Pattern: Objective type questions only Textbooks:**

1. Koli.L.N.,& Madan Singh. (2009). UGC NET/JRF/SET Commerce. 1st ed. Agra: UpkarPrakashan Publishers
2. Koli.L.N., 2015. UGC NET/JRF/SET Commerce. 1st ed. Agra:Upkar PrakashanPublishers.

**Reference Books:**

1. Stephen J. Skripak, 2023, 4 th Edition, Fundamentals of Business – Virginia Tech Mandal s.K  
Fundamentals of Business: Principles and Practice 2008, 4th Edition, Published by Jaico Publishing House
2. Vineet Kaushik. 2015. UGC NET/JRF/SET Commerce. 1st ed, Jaipur: ArihantPublishers.
3. Parveen Kataira. Anusha Kataria. & Shivani. 2009. UGC NET/JRF/SET Commerce. 1sted.  
New Delhi: Trueman publication book.
4. Gupta. R. 2015. UGC NET/JRF/SET Commerce. 1st ed. New Delhi: Ramesh

**MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	3	3	3	2	3	2	3	3
CO2	3	3	2	3	3	3	2	3	3	3	2	3
CO3	2	2	2	2	2	2	3	3	3	2	2	3
CO4	2	2	2	2	2	2	2	2	3	2	2	2
CO5	3	3	2	3	3	3	3	3	3	3	3	2
<b>TOTAL</b>	<b>12</b>	<b>12</b>	<b>10</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>12</b>	<b>13</b>
<b>AVERAGE</b>	<b>2.4</b>	<b>2.4</b>	<b>2</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>3</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER IV**  
**CORE COURSE X: CORPORATE AND ECONOMIC LAWS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234CC1	6	-	-	-	5	6	90	25	75	100

**Pre-requisite**

Students should have basic understanding of business law and economics principles.

**Learning Objectives:**

1. To analyse current and capital account transactions and dealings in foreign currency under FEMA
2. To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	recall important provisions of FEMA	<b>K1 &amp; K2</b>
2	recall the process relating to obtaining copyrights and patents.	<b>K3</b>
3	examine the provisions of Money Laundering Act	<b>K4</b>
4	analyse the provisions relating to regulation of real estate.	<b>K4</b>
5	evaluate the provisions of the Competition Act, 2002 and Consumer protection Act to govern commercial competition and protect a consumer	<b>K5</b>

**K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse; K5 - Evaluate**

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Foreign Exchange Management Act, 1999</b> 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.	<b>18</b>
<b>II</b>	<b>Competition Act, 2002 and Consumer Protection Act, 2019</b> Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.	<b>18</b>
<b>III</b>	<b>Law relating to intellectual property rights</b> Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.	<b>18</b>
<b>IV</b>	<b>Prevention of Money Laundering Act, 2002</b> 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.	<b>18</b>

V	<b>Real Estate (Regulation and Development) Act, 2016</b> Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	18
	<b>Total</b>	

<b>Self-study</b>	Law relating to intellectual property rights
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**Textbooks:**

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33<sup>rd</sup> Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18<sup>th</sup> Edition, Bharat Book House, Siliguri

**Reference Books:**

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, 15<sup>th</sup> Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)
4. Kapoor G.K and Sanjay Dhamija (2019), Corporate Laws, 3<sup>rd</sup> Edition, Sulthan Chand and Sons, New Delhi
5. Ramanujam.s (2018), Corporate Restructuring, 4<sup>th</sup> Edition, Lexis Nexis, Hyderabad.

**Web 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>
5. <https://www.indiafilings.com/learn/tamil-nadu-rera-registration-agent>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	2	3	3	2	3	2	3	3	2
<b>CO2</b>	3	3	3	2	2	3	2	3	2	3	2	2
<b>CO3</b>	3	3	2	2	2	3	2	2	2	3	3	2
<b>CO4</b>	3	3	3	3	3	3	3	3	2	3	3	2
<b>CO5</b>	3	3	2	2	3	3	3	3	2	3	3	2
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>12</b>	<b>11</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>14</b>	<b>10</b>	<b>15</b>	<b>12</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2.4</b>	<b>2.2</b>	<b>2.6</b>	<b>3</b>	<b>2.4</b>	<b>2.8</b>	<b>2</b>	<b>3</b>	<b>2.4</b>	<b>2</b>

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



**SEMESTER IV**  
**CORECOURSE XI: ENTERPRISE RESOURCE PLANNING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234CC2	6	-	-	-	5	6	90	25	75	100

**Pre-requisite:**

Students should have knowledge in business processes and information technology fundamentals.

**Learning Objectives:**

1. To facilitate the students to understand about ERP and its related technologies
2. To enable the students to gain knowledge about Business modules

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the role of ERP in business transactions through various business processes.	<b>K2</b>
2	understand the risks and benefits of ERP.	<b>K1 &amp; K2</b>
3	analyze the ERP implementation life cycle.	<b>K2 &amp; K4</b>
4	analyze the integration of ERP modules.	<b>K1 &amp; K4</b>
5	evaluate related technologies of ERP.	<b>K3 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Framework of ERP</b> Business Functions and Business Processes - Integrated Management Information - Business Modeling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths- Reasons for the Growth of ERP Market - Advantages of ERP.	<b>18</b>
<b>II</b>	<b>Risks of ERP</b> People Issues – Process Risks - Technological Risks - Implementation Issues- Operation and Maintenance Issues -Unique Risks of ERP Projects- Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs – Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision-Making Capability - Use of Latest Technology.	<b>18</b>
<b>III</b>	<b>ERP and Related Technologies</b> Business Process Reengineering (BPR) – Business Intelligence (BI)- Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management(CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.	<b>18</b>

<b>IV</b>	<b>ERP Market Place</b> Market Overview -ERP Market Tiers. Business Modules of an ERP Package: Functional Modules of ERP Software: Financial Module – Manufacturing Module -HR Module–Material Management Module - Production Planning Module - Plant Maintenance Module - Purchasing Module - Marketing Module - Sales and Distribution Module.	<b>18</b>
<b>V</b>	<b>ERP Implementation</b> Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation- Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.	<b>18</b>
<b>Total</b>		<b>90</b>

Self-study	ERP Implementation
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**Textbooks:**

1. Alexis Leon. 2019. *Enterprise Resource Planning*. (4<sup>th</sup>ed).Tata Mc Graw Hill Publishing Company Limited. Chennai.
2. Rahul V Altekar. 2011.*Enterprise-Wide Resource Planning- Theory and Practice*. (7<sup>th</sup> ed). Prentice Hall Pvt Ltd. New Delhi.

**Reference Books:**

1. Sumner Mary. 2006 *Enterprise Resource Planning*. (1<sup>st</sup> ed). Pearson Education, Chennai.
2. Vinod Kumar Gargand N.K. Ventitakrishnan. 2011.*Enterprise Resource Planning- Concepts and Practice*. (2<sup>nd</sup> ed).Prentice Hall Pvt Ltd. New Delhi.
3. Ellen F. Monk and Bret J. Wagner.2009. *Concepts in Enterprise Resource Planning*.(3<sup>rd</sup> ed) Cenage Learning Publication. USA.
4. Daniel E.O Leary. 2000. *Enterprise Resource Planning*. (1sted). Cambridge University Press. New York.
5. Venkateshwaran.2009, *Enterprise Resource Planning*, (1<sup>st</sup>ed,) SciTech Publications Pvt. Ltd. Chennai

**Web Resources:**

1. <https://www.investopedia.com/terms/e/erp.asp>
2. [https://en.wikipedia.org/wiki/Enterprise\\_resource\\_planning](https://en.wikipedia.org/wiki/Enterprise_resource_planning)
3. <https://www.oracle.com/in/erp/what-is-erp/>
4. <https://www.coursera.org/articles/what-is-erp>
5. <https://webcreativity.com/blog/?Enterprise-Resource-Planning&id=121>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	2	3	2	1	3	3	3	3	2	2	3
<b>CO3</b>	3	2	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	2	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	<b>15</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>13</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14</b>	<b>14</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>2.4</b>	<b>2.8</b>	<b>2.8</b>	<b>2.6</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.8</b>	<b>2.8</b>	<b>3</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER IV**  
**CORE COURSE XII: INTERNATIONAL BUSINESS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234CC3	6	-	-	-	5	6	90	25	75	100

**Pre-requisite:**

Students should be familiar with global economics.

**Learning Objectives:**

1. To understand the concepts of international business and international business environment
2. To analyse the different theories of international business.

**Course Outcomes**

<b>On the successful completion of the course, students will be able to:</b>		
1	recall the concepts of international business and international business environment	<b>K1</b>
2	analyze different theories of international business	<b>K4</b>
3	evaluate the legal procedures involved in international business.	<b>K5</b>
4	explain the different types of economic integrations.	<b>K2</b>
5	identify the operations of MNCs through real case assessment	<b>K6</b>

**K1** - Remember; **K2** - Understand; **K4** - Analyse; **K5** - Evaluate; **K6** – Create

Units	Contents	No. of Hours
I	<b>Introduction to International Business</b> International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business - Methods of entry into foreign markets: Licensing – Franchising - Joint Ventures - Strategic Alliances - Subsidiaries and Acquisitions - Framework for analyzing international business environment - Social, Cultural and Technological Environment - Recent Developments in International Business.	18
II	<b>Theoretical Foundations of International Business</b> Theoretical Foundations of International Business: Theory of Mercantilism - Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost – Heckscher - Ohlin Theory Leontiel Paradox - Product Life Cycle Approach - National Competitive Advantage: Porter's Diamond Model	18
III	<b>Foreign Exchange Market</b> Meaning, Nature and Functions – Factors Determining exchange rates – Forecasting of Exchange Rate - Currency Markets – Structure of Forex Market - Trade Finance – Foreign Currency Loan - Foreign Exchange Risk - Risk Management	18
IV	<b>Multi-Lateral Agreements and Institutions</b> Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.	18
	<b>Multinational Companies (MNCs)</b> Multinational Companies (MNCs): Nature and characteristics – Advantages and Disadvantages - Factors contributing for the growth of MNCs – Control over MNCs – Organisational Structure of MNCs – MNCs in India - Technology	18

V	Transfer - Employment and labour relations - Management Practices - International Business and Developing countries: Motives of MNC operations in Developing Countries - Challenges posed by MNCs.	
	<b>Total</b>	90

Self-study	Multinational Companies
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**Textbooks:**

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, McGraw Hill, New York
2. Subba Rao P. International Business (Text and Cases), Himalaya Publishing House, Mumbai.

**Reference Books:**

1. Justin Paul, International Business, PHL Learning Public Limited, Delhi.
2. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York.
3. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore.
4. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York.
5. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

**Web 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](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>
4. <https://www.businessmanagementideas.com/international-business/international-business/20412>
5. International Business - Meaning, Types & Factors (efinancemanagement.com)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
<b>CO1</b>	1	2	3	4	5	6	1	2	3
<b>CO2</b>	1	3	1	2	2	2	3	1	2
<b>CO3</b>	3	2	3	1	3	3	2	2	1
<b>CO4</b>	2	1	2	3	2	2	3	3	3
<b>CO5</b>	1	3	1	2	1	1	2	2	2
<b>TOTAL</b>	<b>8</b>	<b>11</b>	<b>10</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>AVERAGE</b>	<b>1.6</b>	<b>2.2</b>	<b>2</b>	<b>2.4</b>	<b>2.6</b>	<b>2.8</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER IV**  
**ELECTIVE COURSE VI: a) HUMAN RESOURCE DEVELOPMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234EC1	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should have basic knowledge on human resource management principles.

**Learning Objectives:**

1. To understand the conceptual frame work of human resource development.
2. To help the students to analyze and evaluate the system of human resource development system.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the concept and significance of human resource management	<b>K1</b>
2	discuss the executive development and organizational development	<b>K3</b>
3	describe the Competency based human resource management	<b>K4</b>
4	understand the work life of employees and talent management	<b>K2</b>
5	analyse the human resource information system	<b>K5</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	<b>Evolution and Development of HRD:</b> Human Resource management – Meaning and Definition – Difference between Personnel management and human resource management – Evolution and Development of HRM – HRM in India: An Overview – Recent trends in HRM Practices	12
II	<b>Executive Development and Organisational Development:</b> Importance of Executive development – Process– Methods – Reasons for failure of Executive Development, Organisational development – Definition and Characteristics – Methods of Organisation Development- Factors influencing choice of an Organisation Development Intervention	12
III	<b>Competency based Human Resource Management:</b> Introduction – Competency – Difference between competence and competency – Competency mapping – Competency based Human Resource Processes	12
IV	<b>Work – Life Balance Management and Talent Management:</b> Wok -Life balance – Factors causing work life balance – Consequences of work life balance – Benefits of work life balances, Talent Management: Objectives-Importance– Talent management tips in HR Professionals – Problems of talent Management in India	12
V	<b>Human Resource Information System:</b> Human Resource Information System: Definition and meaning – Need, Objectives, Advantages and Disadvantages - Designing Human Resource Information System – Computerized Human Resource Information System	12
	<b>Total</b>	60

Self-study	Competency based Human Resource Processes
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**Textbooks:**

IIBF (2023), Human Resource Management, 1<sup>st</sup> edition, Macmillan publications, London.

Sudan Rakesh Kumar (2023), Human Resource Development, 1<sup>st</sup> edition, New Century Publications, New Delhi.

**Reference Books:**

1. Khanka, S. S. (2012), Human Resource Management, 2<sup>nd</sup> Edition, Chand and.Ltd, New Delhi.
2. Aswathappa, K. (2023). Human Resource Management ,10<sup>th</sup> Edition, Tata Mc Graw Hills Publishing Co. Ltd, New Delhi.
3. Memoria, C. B. (1985). Personal Management, 7<sup>th</sup> Edition, Himalaya Publishing House, New Delhi.
4. Rao, V. S. P. (2010), Human Resource Management -Test and Cases 1<sup>st</sup> Edition, Excel Books publications, New Delhi.
5. Kothari C.R (2008), Human Resource Management. 1<sup>st</sup> Edition, Viswa Prakashan publications, New Delhi.

**Web Resources:**

1. <https://www.indeed.com/career-advice/career-development/what-is-human-Resource-development>
2. [https://nscpolteksby.ac.id/ebook/files/Ebook/Business%20Administration/Human%20Resource%20Management%20Practice%2010th%20\(2006\)/11%20-%20Competency-based%20HRM.pdf](https://nscpolteksby.ac.id/ebook/files/Ebook/Business%20Administration/Human%20Resource%20Management%20Practice%2010th%20(2006)/11%20-%20Competency-based%20HRM.pdf)
3. <https://www.betterup.com/blog/how-to-have-good-work-life-balance>
4. <https://www.techtarget.com/searchhrsoftware/definition/HRIS>
5. <https://unstop.com/blog/executive-development>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	2	3	3	2	3	2	3	3	2
<b>CO2</b>	3	3	3	2	2	3	2	3	2	3	2	2
<b>CO3</b>	3	3	2	2	2	3	2	2	2	3	3	2
<b>CO4</b>	3	3	3	3	3	3	3	3	2	3	3	2
<b>CO5</b>	3	3	2	2	3	3	3	3	2	3	3	2
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>12</b>	<b>11</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>14</b>	<b>10</b>	<b>15</b>	<b>12</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2.4</b>	<b>2.2</b>	<b>2.6</b>	<b>3</b>	<b>2.4</b>	<b>2.8</b>	<b>2</b>	<b>3</b>	<b>2.4</b>	<b>2</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER IV**  
**ELECTIVE COURSE VI: b) CONSUMER BEHAVIOUR**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234EC2	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should have the foundation in marketing principles and psychology.

**Learning Objectives:**

- To gain knowledge towards the influencing actors that affects the consumer decision making.
- To enable the students to gain in – depth knowledge about consumers behaviour in India.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the concept of consumer behaviour in Indian perspective	<b>K2</b>
2	remember the implications in decision making process	<b>K1</b>
3	evaluate the influences towards the consumer attitudes	<b>K5</b>
4	analyse the buying behaviour of industries and business	<b>K4</b>
5	apply knowledge on the facets of E-commerce	<b>K3</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Overview of Consumer Behaviour</b> Meaning- Definition- Factors Influencing Consumer Behaviour – Scope. Application of Consumer Behaviour: Profit Making – Strategic Marketing. Consumer Needs and Motivation: Concept of Motivation– Needs, Goals and Motives–Maslow’s Hierarchy of Human Needs	<b>12</b>
<b>II</b>	<b>Influences on Consumer Behaviour</b> Consumer Attitudes: Nature – Functions – Models. Social & Economic Classes: Meaning –Definition – Different Social Classes in India: Weaker Section - Low Income Group – Middle Income Group-High Income Group– Family Influence: Definition–Role-Function– Socialisation of family Members – Life Style of Family	<b>12</b>
<b>III</b>	<b>Culture of Indian Consumer Markets</b> Definition – Characteristics of Different Indian Cultures- Indian core values vs. Core Values of other Markets- Age and Culture, Sex and Culture– Interaction between Different Sub-Cultures	<b>12</b>
<b>IV</b>	<b>Consumer Decision Making Process</b> Buying Motives – Buying Roles – Consumer Involvement: Definition– Antecedents–Information Searching and Processing -Need Recognition– Factors Influencing Consumer Decision Making – Process of Decision Making - Levels of Consumer Decision Making – Models of Consumer Decision Making	<b>12</b>
<b>V</b>	<b>E-Commerce and Consumer Behaviour</b> E-commerce: Meaning - Features – Merits and Demerits – Operations – Types of E-commerce - Methods of Sales in E-commerce System – Consumer Behaviour in E-commerce Sales	<b>12</b>
	<b>Total</b>	<b>60</b>

Self-study	Interaction between Different Sub-Cultures
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**Textbooks:**

1. Jain, P.C. and Monika Bhatt. (2013). *Consumer Behaviour in Indian Context*. (2<sup>nd</sup>ed). S. Chand & Co Pvt Ltd.
2. Schiffman, Leon, G. Kanuk, Leslie Lazar and Kumar Ramesh, S. (2012). *Consumer Behaviour*. (10<sup>th</sup>ed). Pearson Education.

**Reference Books:**

1. David L. Mothersbaugh, Del I. Hawkins, Susan Bardi Kleiser and Amit Mookerji, (2022) *Consumer Behavior: Building Marketing Strategy*, 14th Edition, Tata McGraw Hill Education Pvt Ltd, India
2. Gupta, S.L. and Pal Sumitra. (2011). *Consumer Behaviour: An Indian Perspective Text and Cases*. (2<sup>nd</sup>ed). Sultan Chand.
3. Solomon, M.R. (2011). *Consumer Behavior: Buying, Having, and Being*. (9<sup>th</sup>ed). PHI Learning.
4. Peter Paul, J. And Olson Jerry, C. (2009). *Consumer Behavior and Marketing Strategy*. Irwin/McGraw Hill Higher Education.
5. David Loudon and Bitta Albert Della, (2001). *Consumer Behaviour: Concepts and Applications*; (4<sup>th</sup> Edition) Tata McGraw Hill Education Pvt Ltd,

**Web Resources:**

1. <https://www.marketingtutor.net/>
2. Consumer Decision-Making Process Explained (With Real-Life Examples & Templates) (visme.co)
3. [https://biz.libretexts.org/Bookshelves/Marketing/Principles\\_of\\_Marketing](https://biz.libretexts.org/Bookshelves/Marketing/Principles_of_Marketing)
4. Online Consumer Behavior & Ecommerce Expectations [2021] (shipbob.com)
5. India's consumer market and culture (eyeonasia.gov.sg)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	2	2	3	1	3	2
CO2	3	3	1	3	3	2	2	3	1
CO3	2	2	2	2	3	1	2	2	2
CO4	1	1	3	3	2	2	1	3	2
CO5	3	3	2	2	3	3	3	3	1
<b>TOTAL</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>13</b>	<b>11</b>	<b>9</b>	<b>14</b>	<b>8</b>
<b>AVERAGE</b>	<b>2.2</b>	<b>2</b>	<b>2</b>	<b>2.4</b>	<b>2.6</b>	<b>2.2</b>	<b>1.8</b>	<b>2.8</b>	<b>1.6</b>

3 – Strong, 2- Medium, 1- Low



**SEMESTER IV**  
**ELECTIVE COURSE VI: c) SALES AND DISTRIBUTION MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234EC3	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should have basic understanding of marketing strategies and distribution channels.

**Learning Objectives:**

1. To analyze the evolution, role, and importance of sales management, including differentiating between various types of personal selling
2. To enhance effectiveness in engaging with customers and closing sales deals.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the evolution, role, and importance of sales management in the context of modern business environments.	<b>K2</b>
2	analyze the sales management process, including its stages and emerging trends, to effectively plan, execute, and evaluate sales activities.	<b>K4</b>
3	apply the stages of the selling process, from pre-sale preparation to follow-up actions, to effectively engage with customers and close sales deals.	<b>K3</b>
4	evaluate the importance of distribution channels	<b>K5</b>
5	explore customer-oriented logistics management principles	<b>K5</b>

**K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
I	<b>Introduction to Sales Management</b> Evolution of Sales Management –Role of Sales Management –Importance of Sales Management – Types of Personal Selling - Difference between Selling and marketing –Sales Management Process – Emerging Trends in Sales Management	12
II	<b>Selling Skills and Selling Strategies:</b> Selling Skills –Essential Skills for successful selling –Communication Skills –Listening Skills – Conflict Management and Resolution Skills – Negotiation Skills –Problem-solving skills	12
III	<b>The Selling Process:</b> Stages of Selling Process – Pre-sale Preparation –Prospecting – Pre-approach before selling –Approach to the Customer – Sales Presentation – Handling Customer Objections – Closing the Sale – Follow up action	12
IV	<b>Distribution Channel Management:</b> Distribution Channels: Why are they required? –Distribution Channel Strategy – Major element of Distribution Strategy -Setting Distribution Objectives – Finalizing Channel Activity - Organizing the Channel Activity –Developing Policy Guidelines for Day-to-day Operations.	12
V	<b>Customer – Oriented Logistics Management:</b> Introduction – Objectives of Logistics –Logistics Planning – Components of the Logistics Planning Process – Facilities Decisions –Inventory Management Process –Transportation Decisions	12
	<b>Total</b>	60

<b>Self-study</b>	Distribution Channel Management
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**Text Books:**

1. Tapan K. Panda & Sunil Sahadev, 2008, *Sales and Distribution Management*, OxfordUniversity Press, NewDelhi.
2. Gupta S.L., Rampal M.K.,2009,*Cases in Sales and Distribution Management*, HPH, Chennai

**Reference Books:**

1. Dinesh kumar, 2012, *Marketing Channels* , Oxford ,New Delhi
2. Richard R Still, Edward W Cundiff, Norman A P Govoni, 2011, *Sales and Distribution Management*, 5 thedition, Pearson, Chennai.
3. Anne T Coughlan, Erin Anderson, Louis W Stern, Adel I Ei Ansary, R.C. Natarajan,2011, *MarketingChannels*, 7th edition, Pearson,Chennai.
4. Mark W Johnston, Greg W Marshall, 2009, *Sales Force Management*, 9th edition, TMH, Chennai.
5. .Guptha S.L, 2010, *Sales and Distribution Management*, 2nd edition, Excel books, Kerala.

**Web Resources:**

1. <https://open.lib.umn.edu/principlesmarketing/chapter/13-2-customer-relationships-andselling>
2. [.https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/2069-selling-process.html](https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/2069-selling-process.html)
3. <https://www.investopedia.com/terms/d/distribution-channel.asp>
4. <https://www.zendesk.com/in/blog/customer-oriented-support/>
5. <https://www.coursera.org/in/articles/sales-management>

**MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC  
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>TOTAL</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>15</b>	<b>13</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2.6</b>	<b>2.2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER IV**  
**ELECTIVE COURSE VII: a) TOURISM MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234EC4	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should have basic knowledge of hospitality industry operations and tourism trends.

**Learning Objectives:**

- To provide knowledge to students on travel, tourism and travel management  
2. To make the students aware of tourist destination and impact of tourism.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	remember the historical development of tourism, from its early origins to its modern manifestations.	<b>K1</b>
2	understand the features tourism as a dynamic industry	<b>K2</b>
3	understand the accommodation sector and classification	<b>K2</b>
4	apply the information technology in the tourism industry.	<b>K4</b>
5	analyse the economic dimensions of tourism.	<b>K5</b>

**K1 - Remember; K2 - Understand; K4 - Analyse; K5 – Evaluate**

Units	Contents	No. of Hours
I	<b>Introduction :</b> Tourism : an Industry – Tourism is a growth Industry – Sustainable Tourism – New Moral Tourism – Purposes and Types of Tourism – Different Perspective on the Study of Tourism - Tourism and Development .	12
II	<b>Historical Development :</b> Early Developments – Travel and religious purposes – Travel Accounts –Early Pleasure travel – The grand Tour – Annual Holiday – Seaside Resort Development – Development of Air Transport	12
III	<b>Information Technology in tourism :</b> Networking – Modern media Techniques - Internet and Tourism Industry – Computer in Air cargo Industry – Computer s in Airlines -Computer Reservation System - Computer in Hotels –Computer in Railways.	12
IV	<b>Accommodation Industry:</b> Early History – The Emergence of Hotels –Categories of Accommodation – Supplementary Accommodation - Resort Condominiums –Registration of Accommodation – Classification – International Hotel Association	12
V	<b>Economic Dimensions of Tourism:</b> Economic significance – Tourism Multiplier – Tourism income Multiplier – Infrastructural Development - Regional Development – Employment generation – Employment Multiplier – Economic Impact of Tourism	12
	<b>Total</b>	60

Self-study	Information Technology in tourism
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**Textbooks:**

1. Bhatia, A.K. (2001). International Tourism Management. (1st ed). New Delhi: Sterling Published Private Limited.

2. Ratandeep Singh. (2004). Tourism Marketing. (1st edition )New Delhi: Kanishika Publishers Distributors.

**Reference Books:**

1. Annap Pant 2018.Fundamental of Tourism Management Theory and Practice (1st ed). Random Publications,New Delhi
2. Singh.S.P 2006. Travel and Tourism Management (1st ed). ABD Publishes, Jaipur,India. Mohammed Zulfikar. (2005). Tourism and Hotel Industry. (1st ed). New Delhi: VikasPublishing House pvt ltd
3. Sharma., K.K., (2005). Tourism and Development. (1st ed). New Delhi: Sarup and Sons
4. .Bhaita, A.K. (1991). International Tourism. (1st ed). New Delhi: Sterling Published Private Limited.

**Web Resources:**

1. <https://study.com/academy/lesson/what-is-tourism->
2. <https://www.st-patricks.ac.uk/blog/posts/2019/april/what-is-the-difference-between-hospitality>
3. [https://www.tutorialspoint.com/tourism\\_management/tourism\\_management\\_introduction.htm](https://www.tutorialspoint.com/tourism_management/tourism_management_introduction.htm)
4. <https://en.wikipedia.org/wiki/Accommodation>
5. <https://www.vocabulary.com/dictionary/accommodatiSon>

**MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	2	1	1	3	2	3	3	1	1	2	3	3
<b>CO2</b>	1	1	1	3	2	2	3	1	1	2	3	3
<b>CO3</b>	1	1	2	3	2	3	3	1	1	2	3	3
<b>CO4</b>	2	1	1	3	2	2	3	1	1	2	3	3
<b>CO5</b>	2	1	2	3	2	2	3	1	1	2	3	3
<b>TOTAL</b>	<b>8</b>	<b>5</b>	<b>7</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>15</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>15</b>
<b>AVERAGE</b>	<b>1.6</b>	<b>1</b>	<b>1.4</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER IV**  
**ELECTIVE COURSE VII: b) SERVICES MARKETING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234EC5	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should know the basic concept of marketing and service industry dynamics.

**Learning Objectives:**

1. To impart an in-depth knowledge of Service Marketing.
2. To help the students to develop effective service marketing strategies.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the features, concept and marketing mix in service marketing	<b>K2</b>
2	develop the knowledge, skills, and critical thinking abilities necessary to navigate the complex and dynamic field of bank marketing.	<b>K2</b>
3	apply marketing concepts effectively in the insurance industry and contribute to organizational success.	<b>K3</b>
4	analyse mutual fund services concepts, strategies, and practices in the Indian context	<b>K4</b>
5	examine place mix strategies in portfolio management services, including the design and management of distribution channels	<b>K4</b>

**K2 - Understand; K3 – Apply; K4 - Analyse**

Units	Contents	No. of Hours
I	<b>Introduction to Service Marketing Services:</b> concept – Goods and services: A comparative analysis - Myths-features - Reason why marketing of services - Service marketing Mix – Significance of service marketing - The behavioural profile of user – Marketing Information System – Emerging key services..	12
II	<b>Bank Marketing:</b> Concept – Users of Banking Services – MIS for banks significance of MIS to the Banking organization – Market Segment – Marketing Mix for the Banking Service – product mix - promotional mix- price mix – place mix -the people – Bank Marketing in Indianperspective.	12
III	<b>Insurance Marketing:</b> Concept – Users of Insurance Services – The behavioural profile of users – Market segmentation in insurance organization - Significance – Impact of Technology on the Insurance sector - E-Insurance – MIS for Insurance organizations - Insurance Product – Formulation of Marketing Mix for Insurance organizations - Product mix – Promotion mix – Place mix - Price mix – Extended Marketing mix in Insurance	12
IV	<b>Mutual Funds Marketing:</b> Concept - Mutual funds services - Types of Mutual Funds - Mutual Funds Marketing - Users of MF Services and theirbehavioural profile - Market segments for Mutual Funds – Managing Information for Mutual Funds services	12
V	<b>Portfolio Management Services:</b> The Portfolio Managers – Market segmentation - Information for Portfolio – Decisions - Marketing Mix - product mix - promotional mix – pricing/ fee – place mix - Portfolio services marketing in Indian perspective.	12
	<b>Total</b>	<b>60</b>

Self-study	Mutual Funds Marketing
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**Text Books:**

1. Jha, S.M. (2011). Services Marketing. (1st ed). Himalaya Publishing House, New Delhi:
2. Christopher Hove lock., Jochen Wirtz., Jayanta Chalteryje. (2011). Services Marketing (People, Technologies, Strategy). (7th ed). Pearson Education, ). New Delhi:

**Reference Books:**

1. Rama Mohana Rao K.(2011)Services Marketing (2nd ed) Pearson Education,I ndia.
2. Valarie Zeithamal A, Mary Jo Bitene (2018) Services Marketing (7<sup>th</sup> ed) McGraw Hill Education.
3. Gupta, C.B., Rajan Nair, N. (2009). Marketing Management. (13th ed). Sultan Chand & Sons, New Delhi:
4. Ravi Shankar. (2008). Services Marketing. (6th ed) Excel Book, New Delhi.
5. Natarajan, L. (2014). Services Marketing. (1st ed). Margham Publications, Chennai

**Web Resources:**

1. <https://www.pixel506.com/insights/services-marketing-characteristics-innovations-and-more#:~:text=Service%20marketing%20is%20a%20type,providing%20value%20to%20the%20customer.>
2. <https://sabpaisa.in/blog/service-marketing/>
3. <https://www.shiksha.com/online-courses/articles/service-marketing-mix/>
4. <https://ebooks.inflibnet.ac.in/mgmt14/chapter/services-marketing/>
5. <https://sondhelmpartners.com/13-considerations-for-stronger-mutual-fund-marketing-and-sales/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	1	2	3	3	3	1	2	2	3	3
<b>CO2</b>	3	1	2	2	3	3	3	1	2	2	3	3
<b>CO3</b>	3	1	2	2	3	3	3	1	1	2	3	3
<b>CO4</b>	3	1	1	2	2	3	3	1	1	2	3	3
<b>CO5</b>	3	1	1	2	2	3	3	1	1	2	3	3
<b>TOTAL</b>	<b>15</b>	<b>5</b>	<b>7</b>	<b>10</b>	<b>13</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>7</b>	<b>10</b>	<b>5</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>1</b>	<b>1.4</b>	<b>2</b>	<b>2.6</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1.4</b>	<b>2</b>	<b>1</b>	<b>3</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER IV**  
**ELECTIVE COURSE VII: c) ORGANISATIONAL BEHAVIOUR**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234EC6	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:**

Students should know the basic knowledge of psychology, sociology, and management principles.

**Learning Objectives:**

1. To impart an in-depth knowledge of Management
2. To help the students to develop their professional ethics

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the various aspects of human behaviour at work.	<b>K2</b>
2.	understand the role of motivation and job satisfaction in organizational commitment	<b>K2</b>
5.	gain knowledge on recent trends in organisational change and development.	<b>K3</b>
3.	analyse different forms of organizational structure and contemporary communication tools.	<b>K4</b>
4.	analyse the importance of transactional analysis in facilitating negotiations and conflict management.	<b>K4</b>

**K2 - Understand; K3 – Apply; K4 - Analyse**

Units	Contents	No. of Hours
I	<b>Introduction to Organizational Behaviour and Learning</b> Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.	12
II	<b>Motivation and Job Satisfaction</b> Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler) – Job Satisfaction- Organisational commitment.	12
III	<b>Organisational structure and Communication</b> Organisational structure- Factors, Forms. Importance of virtual organisations - Organisational communication- Importance, Forms, Functions. Organisational Climate and Culture. Business communication: Harnessing Business Emails and Corporate Communication tools.	12
IV	<b>Transactional Analysis and Organizational Conflicts</b> Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation– Types and Process - Introduction to Workplace Spirituality.	12
V	<b>Contemporary practices in Organisational Change and Development</b> International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.	12
	<b>Total</b>	60

Self-study	Organisational structure and Communication
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**Text Books:**

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7<sup>th</sup> Edition, Himalaya Publication, Mumbai.
2. Subba Rao, (2021) “Organizational Behaviour”, 6<sup>th</sup> Edition, Himalaya Publication, Mumbai.

**Reference Books:**

1. Khanka S.S., (2021) “Organizational Behaviour (Text and Cases)”, 4<sup>th</sup> Edition, S.Chand, Noida (UP).
2. Prasad L.M., (2016) “Organizational Behaviour”, 6<sup>th</sup> Edition, Sultan Chand, New Delhi.
3. Elizabeth Kavitha Singh, (2022) “Organizational Behaviour (Text and Cases)”, 3<sup>rd</sup> Edition, Sulthan.Chand New Delhi.
4. Fred Luthans, (2017) “Organizational Behaviour”, 12<sup>th</sup> Edition, McGraw Hill International Edition, New York (USA).
5. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18<sup>th</sup> Edition, Pearson Education, London.

**Web Resources:**

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	1	3	3	3	3	1	3	2	3	3
<b>CO2</b>	3	1	2	3	3	3	3	1	3	2	3	3
<b>CO3</b>	3	1	2	3	3	3	3	1	3	2	3	3
<b>CO4</b>	3	1	1	3	2	3	3	1	3	2	3	3
<b>CO5</b>	3	1	1	3	2	3	3	1	3	2	3	3
<b>TOTAL</b>	<b>15</b>	<b>5</b>	<b>7</b>	<b>15</b>	<b>13</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>10</b>	<b>5</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>1</b>	<b>1.4</b>	<b>3</b>	<b>2.6</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>

**3 – Strong, 2- Medium, 1- Low**



**SEMESTER IV**  
**SKILL ENHANCEMENT COURSE III: EXECUTIVE SKILL DEVELOPMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234SE1	4	-	-	-	2	4	60	25	75	100

**Pre-requisite:**

Students should have the basic understanding of leadership and management concepts.

**Learning Objectives:**

1. To help the students to develop soft skill for overall personality development.
2. To motivate the students to achieve extraordinary performance.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	recognize the significance of a positive attitude and learn strategies for developing and maintaining it despite obstacles.	<b>K1 &amp;K4</b>
2	identify attributes regarded as soft skills and understand their importance in personal and professional development	<b>K2</b>
3	identify different types of personalities, and understand the components of personality analysis	<b>K2</b>
4	acquire knowledge of time management principles	<b>K3</b>
5	apply guidelines for choosing a suitable career path	<b>K3</b>

**K1-Remember; K2 - Understand; K3 – Apply; K4 - Analyse**

Units	Contents	No. of Hours
I	<b>Soft Skills&amp; Self Discovery</b> Introduction -Attributes regarded as soft skills Identifying your Soft Skills- Practicing Soft Skills - Measuring Attitude - Process of knowing yourself – SWOT Analysis – Benefits.	12
II	<b>Developing Positive Attitude</b> Introduction- Meaning- Features of attitudes- Formation of attitude- Attitude in a work place- The power of positive attitude-Developing positive attitude- Obstacles in developing positive attitude.	12
III	<b>Time &amp; Stress Management</b> Introduction- Rules- Examine your work– Sense of time management - Features of time –Three secrets of time management- -Time management tips to students - Stress Management- Effects of Stress - Kinds- Sources- Behaviour identified with stress- Tips to overcome stress.	12
IV	<b>Personality Development</b> Personality Development- Definition - Types – SWEAR Analysis- Good behaviour- Will & Determination-Smartness- Moral values -Personal values- Social values -Inspiration- Intelligence- Tips for personality development.	12
V	<b>Career Planning</b> Introduction- Career Planning Cycle- Benefits- Guidelines for choosing career-Myths about choosing a career- Tips for successful career planning.	12
<b>Total</b>		60

Self-study	Developing Positive Attitude
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**Text Books:**

1. Alex,K.(2009).*Soft skills*. (3<sup>rd</sup> edition), S.Chand Publishing(P) Ltd, New Delhi.

2. BhaskaraReddi. (2004). *Soft Skills & Life Skills*. (1<sup>st</sup> edition), BSC Publishers & Distributors, Hyderabad.

**Reference Books:**

1. Singh, S.R. (2012). *Time management*. (1<sup>st</sup> edition), Aph Publishing Corporation, New Delhi.
2. Hariharan, N., Sundararajan, S.P., & Shanmugapriya. (2010). *Soft Skill*. (1<sup>st</sup> edition). Chennai: MYP Publishers.
3. Jeff Butterfield. (2013). *Soft Skills For Every One*. (1<sup>st</sup> edition), Cengage Learning India Limited, New Delhi.
4. Dawson, P., & Duare, R. (2010). *Executive Skills in Children and Adolescents: A Practical Guide to Assessment and Intervention* (2nd Ed.). The Guilford Press, New York.
5. Meltzer, L. (Ed.). (2007). *Executive Function in Education: From Theory to Practice*. The Guilford Press, New York.

**Web Resources:**

1. <https://www.indeed.com/career-advice/career-development/self-discovery>
2. <https://positivepsychology.com/positive-minds>
3. [https://www.mcgill.ca/library/files/library/time\\_and\\_stress\\_management\\_2012\\_final\\_0.pdf](https://www.mcgill.ca/library/files/library/time_and_stress_management_2012_final_0.pdf)
4. [https://en.wikipedia.org/wiki/Personality\\_development](https://en.wikipedia.org/wiki/Personality_development)
5. <https://www.theforage.com/blog/careers/career-planning-process>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	3	3	3	2	3	2	3	3
CO2	3	3	2	3	3	3	2	3	3	3	2	3
CO3	2	2	2	2	2	2	3	3	3	2	2	3
CO4	2	2	2	2	2	2	2	2	3	2	2	2
CO5	3	3	2	3	3	3	3	3	3	3	3	2
<b>TOTAL</b>	<b>12</b>	<b>12</b>	<b>10</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>15</b>	<b>12</b>	<b>12</b>	<b>13</b>
<b>AVERAGE</b>	<b>2.4</b>	<b>2.4</b>	<b>2</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>3</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>

3 – Strong, 2- Medium, 1- Low

**SEMESTER III & IV**  
**LIFE SKILL TRAINING – II - VALUES**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
<b>PG23LST2</b>	<b>1</b>				<b>1</b>	<b>1</b>	<b>15</b>	<b>50</b>	<b>50</b>	<b>100</b>

**Pre-requisites:** Value education-its purpose and significance in the present world

**Learning Objectives**

1. To guide students in making wise choices and decisions, and to help them discover the true purpose of their lives.
2. To ensure students not only grasp the concept of values but also incorporate them into their actions and attitudes.

**Course Outcomes**

On completion of this course the student will be able to		
1	recognize the perception of life and lead a positive life	<b>K1</b>
2	understand relationship with family, friends and the society	<b>K2</b>
3	develop as socially responsible citizens.	<b>K3</b>
4	assess goals, fix targets and value life	<b>K4</b>
5	create a peaceful, communal community and embrace unity.	<b>K6</b>

**K1-Remember; K2-Understand; K3-Apply; K4 – Analyse; K6- Create**

Units	Contents	No. of Hours
<b>I</b>	<b>Positive Thinking</b> - Why you should change your thinking? – How to become a better thinker- Putting yourself in the right place to think- Portrait of the good thinker. <b>Habits-</b> Habits vs. Addiction- Why are life styles changes so difficult to hold on to? - Habit Swapping.	<b>3</b>
<b>II</b>	<b>Art of Listening-</b> Many faces of speech- To be truly present- Valuing the other- Activating the subconscious. <b>Leadership-</b> Introduction- Who is a better leader? - Qualities of a Leader- You too can be a leader.	<b>3</b>
<b>III</b>	<b>Interpersonal Relationship-</b> Introduction - Factors that build trust- Steps to build a positive personality. <b>Managing Emotions-</b> 7 ‘Root’ emotions- Importance of managing emotions- Why is it important to manage emotions?	<b>3</b>
<b>IV</b>	<b>Stress Management</b> – Highly effective tips for relieving stress- Fast-Acting Self Relief Strategies. <b>Anger Management:</b> Effects of anger – Tips to reduce anger – Anger warning signs – Identify your triggers – Ways to cool down your anger.	<b>3</b>
<b>V</b>	<b>Forgiveness-</b> What is forgiveness- Value of forgiveness- Benefits of forgiving- Self-forgiveness. <b>Gratitude</b> – What is gratitude? – How gratitude arises? – Features of gratitude – Gratitude is recognizing and acknowledging.	<b>3</b>
<b>TOTAL</b>		<b>15</b>

**Self-Study** Salient values for life, Human Rights, Social Evils and how to tackle them, Holistic living, Duties and responsibilities.

**Textbooks**

Life Skill Training – II, Holy Cross College (Autonomous), Nagercoil

**Reference Books**

1. Holy Cross College (Autonomous), Nagercoil (2007). Foundation Course Life's Challenges. Sipca Computers.
2. Mathew, Sam (2010). Self Help Life Book. Opus Press Publisher.
3. Romuald Andrade. (2015). *Habit Triggers: How To Create Better Routines And Success Rituals To Make Lasting Changes In Your Life*. Kindle Edition.
4. William Fergus Martin. (2014). *Four Steps to Forgiveness: A Powerful Way To Freedom, Happiness And Success*. Findhorn Press.
5. Robert A. Emmons and Joanna Hill (2001). *Words Of Gratitude for Mind, Body, and Soul*. USA: Templeton Foundation Press.

**Web Resources**

1. <https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/positive-thinking/art-20043950>
2. <https://jamesclear.com/habits>
3. <https://www.skillsyouneed.com/ps/managing-emotions.html>
4. <https://emeritus.org/in/learn/what-is-leadership/>
5. <https://www.verywellmind.com/how-to-maintain-interpersonal-relationships-5204856>

**SEMESTER IV**  
**SELF-LEARNING COURSE: BUSINESS COMMUNICATION**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP234SL1		-	-	-	1	-	-	25	75	100

**Pre-requisite:**

Students should know the fundamentals of language skills and basic understanding of business etiquette.

**Learning Objectives:**

1. To study the effective communication in the day to day lives.
2. To enhance the students to develop their communication skills.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand various media and types of communication.	<b>K2</b>
2.	understand the meeting process, and comparing effective meetings with video conferences for better decision-making.	<b>K2</b>
3.	apply strategies to improve their listening skills, overcoming barriers to effective listening.	<b>K3</b>
4.	analyse different types of interviews and identify factors contributing to successful interviews.	<b>K4</b>
5.	gain knowledge of various IT tools	<b>K5</b>

**K2** - Understand; **K3** – Apply; **K4** – Analyse; **K5** - Evaluate

Units	Contents
<b>I</b>	<b>Nature and Scope of Communication</b> Communication – Definition – Objectives – Principles – Media – Types – Barriers.
<b>II</b>	<b>Effective Listening and Speeches</b> Introduction – Poor listening habits – Types of listening – Effective & ineffective listening skills – Strategies for effective listening – Barriers to effective listening. Speeches: Introduction – characteristics of a good speech – profile of a good speaker –planning to speak.
<b>III</b>	<b>Committees. Conferences &amp; Meetings</b> Committees – Different types – advantages – disadvantages. Conferences – planning– web conference Meetings – planning – meeting process – effective meeting Vs. Videoconferences.
<b>IV</b>	<b>Interviews and Group Discussions</b> Interview: Principles. Techniques – Types – Effective interviewer – Success of an interview. Group discussion: Guidelines – role and functions – improving group performance.
<b>V</b>	<b>Information Technology of the Future</b> Introduction. Word processor – Telex – Facsimile (Fax) – E.Mail – voice mail. Internet – Multimedia – Tele conferencing – telephone answering machine.

**Textbooks:**

1. Jain V.K., & Om Prakash Biyani 2007. *Business communication*, 1<sup>st</sup> ed. New Delhi S. Chand & Co.
2. Rithika Motwani, (2006). *Business communication*, 1<sup>st</sup> ed, Taxmann, New Delhi

**Reference Books:**

1. Pillai,R.S.N., & Bagavathi. 1973. *Modern Commercial Correspondence*. 1<sup>st</sup> ed. New Delhi: Sultan Chand & co.
2. Meenakshi Raman &Prakashsingh. 2006. *Business Communication*. 1<sup>st</sup> ed. New Delhi:Oxford Publication.
3. Raghunathan,N.S., &Santhanam,B. 2006. *Business Communication*. 3<sup>rd</sup> ed. Chennai: Margham Publications.
4. Sundar,K., Kumara Raj, A. 2012. *Business Communication*. 1<sup>st</sup> ed. Chennai: Vijay Nicole Imprints Pvt.ltd.
5. Randolph,H., Hudson & Bernard,J., Selzler. 2012. *Business Communication*. 5<sup>th</sup> ed. Mumbai: Jaico Publishing House.

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	1	3	3	3	3	1	3	2	3	3
<b>CO2</b>	3	1	2	3	3	3	3	1	3	2	3	3
<b>CO3</b>	3	1	2	3	3	3	3	1	3	2	3	3
<b>CO4</b>	3	1	1	3	2	3	3	1	3	2	3	3
<b>CO5</b>	3	1	1	3	2	3	3	1	3	2	3	3
<b>TOTAL</b>	<b>15</b>	<b>5</b>	<b>7</b>	<b>15</b>	<b>13</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>10</b>	<b>5</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>1</b>	<b>1.4</b>	<b>3</b>	<b>2.6</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>

**3 – Strong, 2- Medium, 1- Low**