



AVS

COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

Attur Main Road, Ramalingapuram, Salem - 106.

(Recognized under section 2(f) & 12(B) of UGC Act 1956 and

Accredited by NAAC with 'A' Grade)

(Co - Educational Institution | Affiliated to Periyar University, Salem

ISO 9001 : 2015 Certified Institution)

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Syllabus for

M. Com.

CHOICE BASED CREDIT SYSTEM –

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK

(CBCS – LOCF)

(Applicable to the Candidates admitted from 2023-24 onwards)

VISION

- To attain excellence in the field of education by creating competent scholars with a touch of human values.

MISSION

- To accomplish eminence in the academic domain.
- To provide updated infrastructure.
- To educate value based education.
- To impart skills through efficient training programs.
- To cultivate culture and tradition with discipline and determination.

REGULATIONS

1. Eligibility for Admission:

Pass in an undergraduate program of a minimum of 3 years in any stream from a UGC recognized university

Candidates who are in the final semester of Bachelor program are also eligible to apply for the Online M.Com Courses.

2. Duration:

The course of study shall be on Semester System. The two year post graduate programme in M.Com. consists of four semesters under Choice Based Credit System (CBCS).

3. Eligibility for award of degree:

The degree of Master in Commerce will be awarded to any student who has completed the appropriate programme of study and passed examinations as a student at the College in accordance with such other Regulations for Students of the College as may be applicable.

4. Course of Study:

The course of study for the M.Com., degree shall comprise of the following

Subjects according to the syllabus and books prescribed from time to time. The Syllabus for Various subjects shall be demarcated into five units in each subject.

(i) Core Courses (Illustrative)

1. Business Finance
2. Digital Marketing
3. Banking and Insurance
4. Strategic Cost Management
5. Corporate Accounting
6. Setting up of Business Entities
7. Taxation
8. Research Methodology
9. Computer Applications in Business
10. International Business
11. Corporate and Economic Laws



12. Human Resource Analytics

(ii) Elective (Illustrative)

1. Security Analysis and Portfolio Management
2. Strategic Human Resources Management
3. Audit and Due Diligence
4. Rural and Agricultural Marketing
5. International Financial Management
6. Insolvency Law and Practice

5. Scheme of Examination:

There shall be four examinations - two in the first year and two in the second year. Candidates at failing in any subject / subjects will be permitted to appear for such failed subject / subjects Subsequent examinations.

The syllabus has been divided into four semesters.

6. Passing Rules:

Theory Course: For theory courses there shall be three tests conducted by the faculty concerned and the average of the best two can be taken as the Continuous Internal Assessment (CIA) for a maximum of 25 marks

i) Theory

A candidate who secures not less than 50% in the end semester (external) examination and 50% marks in the continuous internal assessment put together in any course shall be declared to have Passed the examination in the subject (theory or practical).

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

Program Specific Outcomes (PSOs)	
After the successful completion of M.Com programme the students are expected to	
PSO1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem Solving, decision making and leadership skill that will facilitate startups and high potential organizations.

PSO3	Research and Development: Design and implement HR systems and practices grounded in researches that comply with employment laws, leading the organization towards growth and development.
PSO4	Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

Programme Educational Objectives (PEOs)

The **M.Com** programme describe accomplishments that graduates are expected to attain within five to seven years after graduation.

PEO1	To impart advanced theoretical and practical knowledge in Commerce and allied fields.
PEO2	To provide domain knowledge and expertise for successful career in academics, research and industry.
PEO3	To develop ethically and socially responsible professionals with leadership and entrepreneurship skills
PEO4	Graduates of the programme will continue to develop their technical perspective View to accomplish the new technical innovations.
PEO5	Acquire the ability to engage in relevant conversations and have the ability to understand the views of society that would help initiate policy making.

CREDIT DISTRIBUTION FOR 2 YEARS M.Com PROGRAMME

Part	Course Type	Credits per Course	No. of Papers	Total Credits
Part I	Core Courses- Theory	5	9	45
	Core Courses- Theory	4	3	12
	Major Elective Courses- Theory	3	6	18
	Project with Viva	7	1	7
Total				82
Part II	Non Major Elective Courses	2	2	4
	Skill Enhancement Courses	2	1	2
	Human Rights	1	1	1
	Internship/Industrial Activity	2	1	2
	Extension Activity	1	1	1
Total				10
Total Credits				92



**CONSOLIDATED SEMESTER WISE AND COMPONENT WISE CREDIT DISTRIBUTION
FOR 2 YEARS M. COM PROGRAMME**

Parts	Semester I	Semester II	Semester III	Semester IV	Total Credits
Part I	20	20	22	20	82
Part II	-	3	4	3	10
Total	20	23	26	23	92

*Part I, II and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programmes and the other components IV and V have to completed during the duration of the programmes as per the norms, to be eligible for obtaining the UG degree.

METHOD OF EVALUATION

Evaluation	Components	Marks
Internal Evaluation	Continuous Internal Assessment Test	15
	Assignments	3
	Class Participation	2
	Distribution of marks for Attendance (in percentage) 96 – 100: 5 Marks 91 – 95: 4 Marks 86 – 90: 3 Marks 81 – 85: 2 Marks	5
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks

Note: 1.UG Programmes- A candidate must score minimum 10 marks in Internal and 30 marks

In External Evaluation.

2. PG Programmes- A candidate must score minimum 13 marks in Internal and 38 marks in

External Evaluation.

CONTINUOUS INTERNAL ASSESSMENT

Categorizing Outcome Assessment Levels Using Bloom's Taxonomy

level	Cognitive Domain	Description
K1	Remember	It is the ability to remember the previously learned concepts or ideas.
K2	Understand	The learner explains concepts or ideas.
K3	Apply	The learner uses existing knowledge in new contexts.
K4	Analyze	The learner is expected to draw relations among ideas and to compare and contrast.
K5	Evaluate	The learner makes judgments based on sound analysis.
K6	Create	The learner creates something unique or original.

Question Paper Blue Print for Continuous Internal Assessment – I & II

Duration: 2 Hours		Maximum: 50 marks					
Section	K level						Marks
	K1	K2	K3	K4	K5	K6	
A (no choice)	10						10 X 1 =10
B (no choice)		1	1				2 X 5 =10
C (either or choice)				3			3 x 10 = 30
Total							50 marks

Note: K4 and K5 levels will be assessed in the Model Examination whereas K5 and K6 Levels will be assessed in the End Semester Examinations.

Question Paper Blue Print for Continuous Internal Assessment - I

Time: 2 Hours

Total Marks: 50 Marks

Minimum Pass: 20 Marks

Unit	Section – A	Section - B	Section – C
I	Q.N. 1, 2, 3, 4, 5	Q.N. 11	Q.N. 13 A, 13 B
I or II	-	-	Q.N. 14 A, 14 B
II	Q.N. 6, 7, 8, 9, 10	Q.N. 12	Q.N. 15 A, 15 B

SECTION – A (10 X 1 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – C (3 X 10 = 30 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Continuous Internal Assessment - II

Time: 2 Hours

Total Marks: 50 Marks

Minimum Pass: 20 Marks

Unit	Section – A	Section - B	Section – C
III	Q.N. 1, 2, 3, 4, 5	Q.N. 11	Q.N. 13 A, 13 B
III or IV	-	-	Q.N. 14 A, 14 B
IV	Q.N. 6, 7, 8, 9, 10	Q.N. 12	Q.N. 15 A, 15 B

SECTION – A (10 X 1 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – C (3 X 10 = 30 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Model Examination & End Semester Examination

Duration: 3 Hours		Maximum: 75 marks						
Section	K level						Marks	
	K1	K2	K3	K4	K5	K6		
A (no choice, three questions from each unit)		15						15 X 1 =15
B (choice, one question from each unit)			1	1				2 X 5 =10
C (either or choice & two questions from each unit)	<i>Courses with K4 as the highest cognitive level</i>				4	1		5 x 10 = 50
	<i>Course with K5 as the highest cognitive level wherein three K4 questions and two K5 questions are compulsory.</i>				3	2		
	<i>Course with K6 as the highest cognitive level wherein two questions each on K4, K5 and one question on K6 are compulsory.</i>				2	2	1	
Total								75 marks



Question Paper Blue Print for Model Examination & End Semester Examination

Time: 2 Hours

Total Marks: 75 Marks

Minimum Pass: 30 Marks

Unit	Section – A	Section - B	Section – C
I	Q.N. 1, 2, 3	Q.N. 16	Q.N. 21 A, 21 B
II	Q.N. 4, 5, 6	Q.N. 17	Q.N. 22 A, 22 B
III	Q.N. 7, 8, 9	Q.N. 18	Q.N. 23 A, 23 B
IV	Q.N. 10, 11, 12	Q.N. 19	Q.N. 24 A, 24 B
V	Q.N. 13, 14, 15	Q.N. 20	Q.N. 25 A, 25 B

SECTION – A (15 X 1 = 15 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ANY TWO QUESTIONS

SECTION – C (5 X 10 = 50 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Scheme of Examination for M.Com

First Year – Semester - I

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23PCM01	Core - I Business Finance	6	5	25	75	100
	23PCM02	Core - II Digital Marketing	6	5	25	75	100
	23PCM03	Core - III Banking and Insurance	5	4	25	75	100
	23PCME01	Elective - I Security Analysis and Portfolio Management	4	3	25	75	100
	23PCME02	Elective - II Strategic Human Resource Management	4	3	25	75	100
Total			25	20	125	375	500

First Year – Semester - II

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23PCM04	Core - IV Strategic Cost Management	5	5	25	75	100
	23PCM05	Core - V Corporate Accounting	6	5	25	75	100
	23PCM06	Core - VI Setting up of Business Entities	5	4	25	75	100
	23PCME03	Elective - III Audit and Due Diligence	3	3	25	75	100
	23PCME04	Elective - IV Rural and Agricultural Marketing	3	3	25	75	100
II	23PCANE02	Non Major Elective Course – Fundamentals of Computers and Communication	2	2	25	75	100
	23PSOCCC01	Fundamentals of Human Rights	1	1	25	75	100
Total			25	23	175	525	700

Second Year – Semester - III

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23PCM07	Core - VII Taxation	5	5	25	75	100
	23PCM08	Core - VIII Research Methodology	5	5	25	75	100
	23PCM09	Core - IX Computer Applications in Business	5	5	25	75	100
	23PCM10	Core - X International Business	5	4	25	75	100
	23PCME05	Elective - V International Financial Management	3	3	25	75	100
II	23PENEC02	Non Major Elective Course - Functional English	2	2	25	75	100
	23PCMTR1	Internship/Industrial Activity (Credits)	-	2	-	-	-
Total			25	26	150	450	600

Second Year – Semester - IV

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23PCM11	Core - XI Corporate and Economic Laws	6	5	25	75	100
	23PCM12	Core - XII Human Resource Analytics	6	5	25	75	100
	23PCMPR1	Project with Viva	8	7	-	-	-
	23PCME06	Elective - VI Insolvency Law and Practice	3	3	25	75	100
II	23PCMSE01	Skill Enhancement – Executive Communication	2	2	-	-	-
	23PCMEX01	Extension Activity	-	1	-	-	-
Total			25	23	75	225	300

****Ins. Hrs** – Instructional Hours, **CIA**- Continuous Internal Assessment, **ESE**- End Semester Examination

Semester: I	Course Code: 23PCM01	Hours/Week: 6	Credit: 5
COURSE TITLE: CORE - I BUSINESS FINANCE			

Course Overview:

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

Learning Objectives:

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

Unit - I	Introduction to Business Finance and Time value of money	18 Hours
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Business Finance: Meaning, Objectives, Scope - Time Value of money: Meaning, Causes Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

Unit - II	Risk Management	18 Hours
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Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to Minimize Risk(Single Asset and Portfolio) – Methods of Risk Management – Hedging

Unit - III	Startup Financing and Leasing	18 Hours
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Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund)
- Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

Unit - IV	Cash, Receivable and Inventory Management	18 Hours
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Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance – Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable – Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis

Unit - V	Multi National Capital Budgeting	18 Hours
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Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multinational 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

Theory 40%; Problems: 60%

Text Book(s):

1. Maheshwari S.N. (2019),“Financial Management Principles and Practices”,15thEdition,Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P. K, (2011),“Financial Management: Text, Problems and Cases”,8thEdition,Mc Graw Hill Education, New Delhi.
3. Prasanna Chandra, (2019),“Financial Management, Theory and Practice”,10thEdition, Mc Graw Hill Education, New Delhi.
4. Apte P.G, (2020),“International Financial Management”8th Edition, Tata Mc Graw Hill, New Delhi.
5. Srinivasan. T (2023), Financial Management, 1stEdition, Vijay Nicole Imprints Private Limited, Chennai.



Reference Books:

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

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>

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Explain the important finance concepts	K1
CO2	Estimate risk and determine its impact on return	K2
CO3	Examine leasing and other sources of finance for startups	K3
CO4	Summarize cash, receivable and inventory management techniques	K4
CO5	Evaluate techniques of long term investment decision incorporating risk factor	K5

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

S - Strong, M – Medium, L – Low

Semester: I	Course Code: 23PCM02	Hours/Week: 6	Credit: 5
COURSE TITLE: CORE - II DIGITAL MARKETING			

Course Overview:

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

Learning Objectives:

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

Unit – I	Introduction to Digital Marketing	18 Hours
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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.

Unit – II	Online marketing mix	18 Hours
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Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions
Digitization and implication on online marketing mix decisions.

Unit – III	Digital media channels	18 Hours
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Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt – in - email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Met averse marketing - Advantages and disadvantages of digital media channels – Met averse marketing.

Unit – IV	Online consumer behavior	18 Hours
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Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – We band consume decision making process – Database marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

Unit – V	Analytics and Gamification	18 Hours
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Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Face book, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Text Book(s):

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2ndEdition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019)“Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt

Ltd, Noida.

4. SeemaGupta, (2022) “DigitalMarketing”3rdEdition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021)“DigitalMarketing”,EmpirePublicationsIndiaPrivateLtd,NewDelhi.

Reference Books:

1. Vandana Ahuja, (2016)“Digital Marketing”, Oxford University Press. Lond on.
2. Ryan Deiss & Russ Henne berry, (2017)“Digital Marketing”, John Wiley and SonsInc. Hoboken.
3. AlanCharlesworth,(2014),“DigitalMarketing-APracticalApproach”,Routledge,London.
4. Simon Kings north, Digital Marketing Strategy,(2022)“An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing”2ndEdition, 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>

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Explain the dynamics of digital marketing	K2
CO2	Examine online marketing mix	K4
CO3	Compare digital media channels	K4
CO4	Explain online consumer behavior	K2
CO5	Analyze social media data	K4
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		



Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

S - Strong, M – Medium, L – Low

Semester: I	Course Code: 23PCM03	Hours/Week: 5	Credit: 4
COURSE TITLE: CORE - III BANKING AND INSURANCE			

Course Overview:

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

Learning Objectives:

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

Unit – I	Introduction to Banking	18 Hours
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Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift – Fintech Overview - Fin tech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems – Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT – SFMS – SWIFT.

Unit – II	Contemporary Developments in Banking	18 Hours
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Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain-Benefits of Block chain and DLT - Un locking the potential of Block chain – Cryp to currencies, Central Bank Digital Currency (CBDC) – Role of DLT in financial services, AI in Banking: Future of Alin Banking - Applications of Alin Banking - Importance of Alin banking - Banking reimaged with AI. Cloud banking – Meaning - Benefits in switching to Cloud Banking.

Unit – III	Indian Insurance Market	18 Hours
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History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organization – Insurance organization structure .Insurance Inter mediaries: Insurance Broker – Insurance Agent - Survey or sand Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.

Unit – IV	Customer Services in Insurance	18 Hours
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Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent’s Communication and Customer Service – Ethical Behavior in Insurance – Grievance Redressed System in Insurance Sector – Integrated Grievance Management System - Insurance Ombudsman man - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

Unit – V	Risk Management	18 Hours
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Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Text Book(s):

1. Indian Institute of Banking and Finance (2021),“Principles & Practices of Banking”,5thEdition,Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra MN & Mishra SB,(2016),“Insurance Principles and Practice”,22ndEdition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett,Vaughan,ThereseVaughanM.,(2013),“FundamentalsofRiskandInsurance”,11thEdition,Wiley&Sons,NewJersey,USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance:Fin Tech and Strategy in the21st Century(Palgrave Studies in Digital Business & Enabling Technologies),Macmillan Publishers, New York(US)

**Reference Books:**

1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web Resources:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Relate the transformation in banking from traditional to new age	K2
CO2	Apply modern techniques of digital banking	K3
CO3	Evaluate the role of insurance sector	K5
CO4	Examine the regulatory mechanism	K2
CO5	Assess risk mitigation strategies	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create



Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3

S - Strong, M – Medium, L – Low

Semester: I	Course Code: 23PCME01	Hours/Week: 4	Credit: 3
COURSE TITLE: ELECTIVE - I SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			

Course Overview:

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

Learning Objectives:

1. To become familiar with various Investment a venues and Portfolio Construction
2. To understand the Equity Shares, Preference Shares and Bonds valuation models
3. To learn about long-term and short-term investment analysis tools.
4. To analyze with Portfolio theories.
5. To gain knowledge in Portfolio performance methods.

Unit – I	Investment and Portfolio Management	12 Hours
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Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs .Passive portfolio management-Strategic Vs. Tactical asset allocation- Factors Affecting Investment Decisions in Portfolio Management.

Unit – II	Valuation of Securities	12 Hours
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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.

Unit – III	Fundamental Analysis and Technical Analysis	12 Hours
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Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, And Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis –Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

Unit – IV	Efficient Market Hypothesis	12 Hours
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Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Mode (CAPM).

Unit – V	Portfolio Performance Evaluation	12 Hours
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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.

Text Book(s):

1. Prasanna Chandra (2021),“Investment Analysis and Portfolio Management”,6thEdition, Mc Graw Hill, Noida, UP
2. Rustagi RP(2022),“Investment Analysis and Portfolio Management”,5thEdition,Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S. Chand & Co. Ltd., New Delhi
4. Gurusamy.S (2018),“Security Analysis and Portfolio Management”,1stEdition,Vijay Nicole Imprints Private Limited, Chennai
5. Natarajan .L (2014),“Investment Management”.2ndEdition,Margham Publications, Chennai.

**Reference Books:**

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

Web Resources:

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Examine investment options and structure a portfolio	K4
CO2	Assess the value of Equity Shares , Preference Shares and Bonds	K5
CO3	Examine stock performance through fundamental and technical analysis	K4
CO4	Examine the various Portfolio Theories.	K4
CO5	Evaluate the portfolio performance.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

S - Strong, M – Medium, L – Low

Semester: I	Course Code: 23PCME02	Hours/Week: 4	Credit: 3
COURSE TITLE: ELECTIVE - II STRATEGIC HUMAN RESOURCE MANAGEMENT			

Course Overview:

1. Recall the fundamentals of strategic Human Resource Management
2. Examine the conceptual frame work of strategic Human Resource Management, Models
3. Apply the knowledge of various strategies in Human Resource Management in the corporate area
4. Illustrate drafting of HR policies
5. Analyze the latest trend in the strategic Human Resource Management.

Learning Objectives:

1. To appreciate the importance of HRM as a field of study and as a central management function
2. To understand the implication of HRM on Government regulations and corporate Decisions
3. To analyze the key elements of the HR functions
4. To gain knowledge about the elements, key concepts and terminology of HRM
5. To apply the principles and techniques of HRM

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

Unit – II	Models of SHRM	12 Hours
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Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges - Linking SHRM and Business Performance.

Unit – III	Strategic Planning and Compensation	12 Hours
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Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

Unit – IV	Human Resource Policies	12 Hours
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Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organization, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

Unit – V	Latest trends in Strategic HRM	12 Hours
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Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Text Book(s):

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

Reference Books:

1. Jean MPhillips & Stan MGully, “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;1stedition,Routledge

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/>

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Recall the fundamentals of strategic Human Resource Management	K1
CO2	Examine the conceptual frame work of strategic Human Resource Management Models	K4
CO3	Apply the knowledge of various strategies in Human Resource Management in the corporate area	K3
CO4	Illustrate drafting of HR policies	K2
CO5	Analyze the latest trend in the strategic Human Resource Management.	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping (COs vs POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	2	3	2	3
CO4	3	3	3	3	3	2	3	2	3
CO5	3	3	3	3	3	2	3	2	3

S - Strong, M – Medium, L – Low

Semester: II	Course Code: 23PCM04	Hours/Week: 5	Credit: 5
COURSE TITLE: CORE - IV STRATEGIC COST MANAGEMENT			

Course Overview:

1. Explain strategic cost management and QC
2. Choose the appropriate technique for cost control
3. Make use of activity based costing in practice
4. Choose transfer pricing methods to solve problems
5. Construct cost structure for Agriculture and IT sector

Learning Objectives:

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

Unit – I	Introduction to Strategic Cost Management	18 Hours
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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 Standard²¹ on Quality Control - Introduction to Lean System – Benefits of Lean System – Justin Time (JIT) – Kaizen Costing.

Unit – II	Cost Control and Reduction	18 Hours
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Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

Unit – III	Activity Based Cost Management	18 Hours
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Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

Unit – IV	Transfer Pricing	18 Hours
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Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems

Unit – V	Cost Management in Agriculture and IT sector	18 Hours
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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.

Text Book(s):

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

Reference Books:

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

Web 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>



Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:		
Upon successful completion of this course, the student will be able to:		
COs	Statements	Bloom's Level
CO1	Explain strategic cost management and QC	K2
CO2	Choose the appropriate technique for cost control	K3
CO3	Make use of activity based costing in practice	K3
CO4	Choose transfer pricing methods to solve problems	K3
CO5	Construct cost structure for Agriculture and IT sector	K3
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

S - Strong, M – Medium, L – Low

Semester: II	Course Code: 23PCM05	Hours/Week: 6	Credit: 5
COURSE TITLE: CORE - V CORPORATE ACCOUNTING			

Course Overview:

1. Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act,2013
2. Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.
3. Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.
4. Analyze contemporary accounting methods
5. Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013with Respect to Corporate Social Responsibility

Learning Objectives:

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

Unit – I	Issue of Shares and Final Accounts of Companies	18 Hours
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Issue of Shares: ESOPs – ESPS - Sweat Equity Shares - Book Building – Buy - back of Shares - Conversion of debentures in to shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

Unit – II	Insurance Company Accounts	18 Hours
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Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies - Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit – III	Consolidated financial statements	18 Hours
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Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter - company holdings - Preparation of consolidated Balance Sheet.

Unit – IV	Contemporary Accounting Methods	18 Hours
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Accounting for price level changes - Social responsibility accounting – Human resource accounting - Forensic Accounting.

Unit – V	Financial reporting	18 Hours
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Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS5, AS10, 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.

Theory:20%;Problems:80%

Text Book(s):

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

Reference Books:

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

**Web Resources:**

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K5
CO4	Analyze contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with Respect to Corporate Social Responsibility	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping (COs vs POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

S - Strong, M – Medium, L – Low

Semester: II	Course Code: 23PCM06	Hours/Week: 5	Credit: 4
COURSE TITLE: CORE - VI SETTING UP OF BUSINESS ENTITIES			

Course Overview:

1. Compare the various avenues of acquiring finance to set up a business entity
2. Recall the legal requirements for Section 8 Company
3. Examine the provisions for LLP and joint venture
4. Analyze the registration and licensing procedure
5. Examine the compliance of regulatory frame work regarding environment

Learning Objectives:

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

Unit – I	Start ups in India	18 Hours
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Types of business organizations – Factors governing election of an organization - Startups – Evolution – Definition of a Startup – Start up landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for start – ups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

Unit – II	Not-for-Profit Organizations	18 Hours
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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 trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

Unit – III	Limited Liability Partnership and Joint Venture	18 Hours
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Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.

Unit – IV	Registration and Licenses	18 Hours
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Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

Unit – V	Environmental Legislations in India	18 Hours
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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.

Text Book(s):

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

Reference Books:

1. Setting up of Business Entities and Closure(2021),Module1,Paper3,TheInstitute of Company Secretaries of India, MP Printers, Noida
2. The Air(Prevention and Control of Pollution) Act,1981,BareAct,2022Edition,Universal/Lexis Nexis, Noida
3. The Water (Prevention and Control of Pollution) Act,1974, Bare Act, 2022Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005)“Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. DanielSitarz,(2011)“SoleProprietorship:SmallBusinessStart-upKit”, 3rdEdition,NovaPublishing,USA

Web Resources:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html3
3. [https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20 Act,%202008.pdf](https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf)

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Compare the various avenues of acquiring finance to set up a business entity	K2
CO2	Recall the legal requirements for Section 8 Company	K1
CO3	Examine the provisions for LLP and joint venture	K4
CO4	Analyze the registration and licensing procedure	K4
CO5	Examine the compliance of regulatory frame work regarding environment	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

S - Strong, M – Medium, L – Low

Semester: II	Course Code: 23PCME03	Hours/Week: 3	Credit: 3
COURSE TITLE: ELECTIVE - III AUDIT AND DUE DILIGENCE			

Course Overview:

1. Compare different types of audit
2. Assess the provisions relating to secretarial audit
3. Recall the basics of due diligence
4. Explain the various types of due diligence
5. Examine due diligence for take overs and prepare due diligence Report

Learning Objectives:

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

Unit – I	Introduction to Audit	12 Hours
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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.

Unit – II	Secretarial Audit	12 Hours
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Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

Unit – III	Introduction to Due Diligence	12 Hours
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Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while Conducting due diligence – Process of due diligence – Techniques of due diligence.

Unit – IV	Types of Due Diligence	12 Hours
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Types of Due Diligence: Operational, Strategic, Financial Technical, Legal, Management, Technical, Environmental, Human Resource.

Unit – V	Due Diligence for Take overs and Due Diligence Report	12 Hours
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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.

Text Book(s):

1. AnoopJain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th 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”, Blooms berry Publications, 1st Edition, New Delhi
4. AnoopJainC S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamil nadu.

Reference Books:

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

Semester: II	Course Code: 23PCME04	Hours/Week: 3	Credit: 3
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Web Resources:

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Compare different types of audit	K2
CO2	Assess the provisions relating to secretarial audit	K5
CO3	Recall the basics of due diligence	K1
CO4	Explain the various types of due diligence	K2
CO5	Examine due diligence for takeovers and prepare due diligence Report	K4

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping (COs vs POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

S - Strong, **M** – Medium, **L** – Low

COURSE TITLE: ELECTIVE - IV RURAL AND AGRICULTURAL MARKETING

Course Overview:

1. Recall the concepts of rural marketing
2. Analyze the buying behavior of rural consumers
3. Develop the strategies relating to rural product, branding, packaging, etc.
4. Construct distribution and promotional mix in the rural market relating to food processing industry
5. Explain the principles and functioning of cooperative marketing

Learning Objectives:

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

Unit – I	Introduction to Rural marketing	12 Hours
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Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.

Unit – II	Rural buyer behavior	12 Hours
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Rural buyer behavior – Aspects of rural buyer behavior – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

Unit – III	Rural product strategy and pricing	12 Hours
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Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.

Unit – IV	Food processing industry infrastructure in India	12 Hours
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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 – Organized rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

Unit – V	Cooperative marketing	12 Hours
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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.

Text Book(s):

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

Reference Books:

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Web Resources:

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Recall the concepts of rural marketing	K2
CO2	Analyze the buying behavior of rural consumers	K4
CO3	Develop the strategies relating to rural product, branding, packaging, etc.	K3
CO4	Construct distribution and promotional mix in the rural market relating to food processing industry	K3
CO5	Explain the principles and functioning of cooperative marketing	K3

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

Mapping (COs vs POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	3

S - Strong, M – Medium, L – Low

Semester: II	Course Code: 23PCMNE02	Hours/Week: 2	Credit: 2
COURSE TITLE: NON MAJOR ELECTIVE COURSE - BUSINESS COMMUNICATION			

Course Overview:

1. Introductory programming course in Python providing a foundational background for programming in a mathematical setting.

Learning Objectives:

1. To demonstrate Problem Solving Techniques, Algorithmic Problem Solving, Understanding of basic Python and Python functions in mathematical problem solving. To develop the students to understand about trade enquiries.

Unit – I	Introduction to Business Communication	09 Hours
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Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout.

Unit - II	Trade Enquiries	09 Hours
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Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.

Unit - III	Banking Correspondence	09 Hours
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Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence.

Unit - IV	Secretarial Correspondence	09 Hours
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Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.

Unit - V	Application Letters	09 Hours
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Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech.

Text Book(s):

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
1. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
2. K.P. Singha, Business Communication, Taxmann, New Delhi.
3. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
4. M. S. Ramesh and R. Pattanshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
5. Sundar. K and Kumararaj.A, Business Communication, Vijay Nicole Imprints Private Limited, Chennai

Reference Books:

1. V.K. Jain and Om Prakash, Business communication, S. Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Web Resources:

1. <https://accountingseekho.com/>, <https://bachelors.online.nmims.edu/degree-programs>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Acquire the basic concept of business communication.	K1
CO2	Exposed to effective business letter	K2
CO3	Paraphrase the concept of various correspondences.	K3
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K4
CO5	Acquire the skill of preparing an effective resume.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)									
	POs						PSOs		
	1	2	3	4	5	6	7	8	9
CLO1	S	S	S	S	S	S	S	S	S
CLO2	S	M	M	L	M	M	S	M	S
CLO3	S	S	S	M	S	S	S	S	S
CLO4	S	L	S	S	S	S	S	M	S
CLO5	S	M	S	S	S	S	S	S	S

S - Strong, M – Medium, L – Low

Semester: II	Course Code: 23PCANE02	Hours/Week: 3	Credit: 2
COURSE TITLE: NON MAJOR ELECTIVE COURSE - FUNDAMENTALS OF COMPUTERS AND COMMUNICATION			

Course Overview:

1. Know the basics of Computers
2. Learn the internal Components of Computers
3. Understand the OS and its types

Learning Objectives:

1. Study the basics of networks and Internet
2. Get a clear idea on DBMS and its concepts

Unit - I	Introduction	12 Hours
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What is computer – Components of Computers – Advantages and Disadvantages of using computers – Computer Software – Categories of Computers - Elements of information systems? The Components of the Systems Unit: Processor – Data representation – Memory – Mobile Computers and Devices.

Unit - II	Input and Output Device	12 Hours
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What is input – what are input devices – keyboard – pointing device – mouse – other pointing devices – Voice input – Digital Cameras – Video input – Scanners and Reading devices Terminals – Biometric input - Input devices for physically challenged users - Output: What is output – display devices – Monitors – Printers – Speakers, Headphones and Ear phones – output device for physically challenged users – Storage devices

Unit - III	Operating Systems and Utility Programs	12 Hours
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System software – Operating system – Operating system functions – types of operating systems – standalone operating systems – network operating systems – embedded operating system. Application Software: Application software – Business software – Graphics and Multimedia Software – Application software for Communication

Unit - IV	Internet and World Wide Web	12 Hours
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Internet – History of the Internet – How the Internet works – WWW – E-commerce – Communications and Networks: Communications – Uses of Computer Communications – Networks – Communication software – Communication devices – Communications Channel – Physical transmission media and Wireless transmission media.

Unit - V	Database Management	12 Hours
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Databases, Data and Information, The Hierarchy of data – Maintaining data – File processing versus databases – database management systems – relational, object oriented and multi - dimensional databases – web databases – database administration. Computer Security: Computer security risks – Internet and network attacks – Unauthorized access and use.

Text Book(s):

1. Gary B. Shelly, Thomas. Cushman, Misty E. Vermaat, "Introduction to Computers, "Cengage Learning, 2008

Reference Books:

1. Reema Tarija, "Fundamentals of Computers", Oxford Univ. Press, 2015
2. Deborah Morley, Charles Sparker, "Understanding Computers-Today and Tomorrow", 14th Edition, Thomson Course Technology, 2012 Alexis Leon, Mathew's Leon, "Fundamentals of Computer Science and Communication Engineering", Vikas Publishing House, New Delhi, 1998.

Web Resources:

1. <https://nptel.ac.in/noc/courses/noc20/SEM1/noc20-cs17/>
2. [https://www.mooc-list.com/tags/fundamentals of computer](https://www.mooc-list.com/tags/fundamentals%20of%20computer)

<p>Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning</p>

Learning Outcomes:		
Upon successful completion of this course, the student will be able to:		
COs	Statements	Bloom's Level
CO1	Know the basics and internal parts of Computers	K1
CO2	Gain the knowledge on OS and its types	K2
CO3	Understand the basics of networks and Internet	K2
CO4	Learn the databases and DBMS concepts	K4
CO5	Understand the role of RDBMS in IT	K2
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	S	S	S	S	S	S	S	M	S
CO2	S	S	S	S	S	S	S	M	S
CO3	S	S	S	S	S	S	S	M	S
CO4	S	S	S	S	S	S	S	M	S
CO5	S	S	S	S	S	S	S	M	S

S - Strong, M – Medium, L – Low

Semester: III	Course Code: 23PCM07	Hours/Week: 5	Credit: 5
COURSE TITLE: CORE - VII TAXATION			

Course Overview:

1. Apply the provisions of income tax to determine taxable income
2. Plan taxes
3. Illustrate the nuances of international business taxation
4. Apply the provisions of GST
5. Summarise the provisions of Customs Act

Learning Objectives:

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

Unit – I	Assessment of persons	18 Hours
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Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co - operative society.

Unit – II	Tax Returns and Tax planning	18 Hours
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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 Ownor lease, Retain or replace, Shut down or continue.

Unit – III	International business taxation	18 Hours
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International business taxation - Taxation of Non – resident - Double taxation relief - Transfer pricing and other anti - avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

Unit – IV	Goods and Services Tax	18 Hours
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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 un registered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering - Filing of Returns-Penalties – Prosecution – Appeal and Revision.

Unit – V	Customs Act, 1962	18 Hours
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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.

Text Book(s):

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

Reference Books:

1. ShaR.G.andUshaDeviN.,(2022)“IncomeTax”(DirectandIndirectTax),Himalaya Publishing House, Mumbai.
2. Girish Ahujaand Ravi Gupta,“Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Daty V.S.,“GST-Input Tax Credit”, Taxmann Publishers, Chennai
5. Anurag Pandy,“ Law &Practices of GST and Service Tax”-Sumedha Publication House, New Delhi.
6. Chaarlas.L.J.,“Essentials of Goods and Services Tax”(2022),VijayNicoleImprints Private Limited, Chennai.

**Web Resources:**

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:		
Upon successful completion of this course, the student will be able to:		
COs	Statements	Bloom's Level
CO1	Apply the provisions of income tax to determine taxable income	K3
CO2	Plan taxes	K3
CO3	Illustrate the nuances of international business taxation	K2
CO4	Apply the provisions of GST	K4
CO5	Summarise the provisions of Customs Act	K2
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3

S - Strong, M – Medium, L – Low

Semester: III	Course Code: 23PCM08	Hours/Week: 5	Credit: 5
COURSE TITLE: CORE – VIII RESEARCH METHODOLOGY			

Course Overview:

1. Recall the research concepts and recognize the research problem
2. Construct research hypothesis and determine the sample size
3. Select appropriate method for data collection
4. Interpret the results of statistical tests
5. Construct research report avoiding plagiarism

Learning Objectives:

1. To understand the fundamentals of research
2. To construct theoretical design and formulate hypotheses
3. To evaluate the data collection techniques
4. To perform parametric and non- parametric tests
5. To enhance report writing skills and develop ethical conduct in research

Unit – I	Introduction to Research Methodology	18 Hours
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Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

Unit – II	Hypothesis Testing and Research Design	18 Hours
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Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

Unit – III	Data Collection	18 Hours
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Variable: Meaning and types - Techniques of data collection - Primary data: Meaning, Advantages and limitations - Techniques: Interview, Schedule, Questionnaire, Observation - Secondary Data: Meaning and sources

Unit – IV	Data Analysis	18 Hours
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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 – Will codons singe drank 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 Modeling (SEM), Multiple Discriminant Analysis.

Unit – V	Preparation of Research Report	18 Hours
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Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, and Harvard) – Mechanics of report writing Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Text Book(s):

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

Reference Books:

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

Web Resources:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:		
Upon successful completion of this course, the student will be able to:		
COs	Statements	Bloom's Level
CO1	Recall the research concepts and recognize the research problem	K1
CO2	Construct research hypothesis and determine the sample size	K3
CO3	Select appropriate method for data collection	K3
CO4	Interpret the results of statistical tests	K3
CO5	Construct research report avoiding plagiarism	K3
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	2	2	3	2	3	3
CO3	3	3	3	2	2	3	2	3	3
CO4	3	3	3	2	2	3	2	3	3
CO5	3	3	3	2	2	3	2	3	3

S - Strong, M – Medium, L – Low

Semester: III	Course Code: 23PCM09	Hours/Week: 5	Credit: 5
COURSE TITLE: CORE – IX COMPUTER APPLICATIONS IN BUSINESS			

Course Overview:

1. Construct data file in SPSS
2. Examine Means of samples
3. Apply non-parametric tests
4. Construct a company, form groups and get automated financial statements
5. Plan for automation of inventory

Learning Objectives:

1. To understand the fundamentals of SPSS
2. To compare the values obtained in t-test and ANOVA
3. To perform regression and non-parametric tests
4. To create company, groups and ledgers and obtain financial statements using Tally Prime
5. To understand inventory management and account for goods and services tax

Unit – I	Introduction to SPSS	18 Hours
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Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file – Table creation – Descriptive statistics: Percentile values. Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test. Charts and graphs - Editing and copying SPSS output.

Unit – II	Parametric Tests in SPSS	18 Hours
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Compare means: One-sample t-test, Independent Samples t-test, Paired - samples t-test One-way ANOVA, Two-way ANOVA – Correlation Bi-variate, Partial and Multiple. Simple linear regression.

Unit – III	Non-parametric Tests in SPSS	18 Hours
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Chi-square test - Mann Whitney’s test for independent samples. Wilcoxon matched pairs sample test – Friedman’s test. Wilcoxon signed rank test – Kruskal Wallis test.

Unit – IV	Introduction to Tally Prime	18 Hours
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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 organization. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems.

Unit – V	Inventory and GST in Tally Prime	18 Hours
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Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of God own – 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.

Text Book(s):

1. Sundara Pandian.P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Rout ledge, 6th Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi

Reference Books:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analyzing 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

Web Resources:

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



Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:		
Upon successful completion of this course, the student will be able to:		
COs	Statements	Bloom's Level
CO1	Construct data file in SPSS	K3
CO2	Examine Means of samples	K4
CO3	Apply non-parametric tests	K3
CO4	Construct a company, form groups and get automated financial statements	K3
CO5	Plan for automation of inventory	K3
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	2	3	3	2	3	3
CO2	3	3	2	2	3	3	2	3	3
CO3	3	3	2	2	3	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

S - Strong, M – Medium, L – Low

Semester: III	Course Code: 23PCM10	Hours/Week: 5	Credit: 4
COURSE TITLE: CORE – X INTERNATIONAL BUSINESS			

Course Overview:

1. Recall the concepts of International Business and International Business Environment
2. Analyze different theories of International Business,
3. Explain the legal procedures involved in International business
4. Explain the different types of economic integrations.
5. Explain the different types of economic integrations.

Learning Objectives:

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

Unit – I	Introduction to International business	18 Hours
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International Business -Meaning, Nature, Scope and Importance - Stages of internationalization of Business - Methods of entry into foreign markets: Licensing. Franchising - Joint Ventures - Strategic Alliances - Subsidiaries and Acquisitions – Framework for analyzing international business environment. Domestic, Foreign and Global Environment - Recent Developments in International Business.

Unit – II	Theoretical Foundations of International business	18 Hours
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Theoretical Foundations of International Business: Theory of Mercantilism - Theory of Absolute and Comparative Cost Advantage. Haberler's Theory of Opportunity Cost – Huckster - Ohlin Theory Market Imperfections Approach – Product Life Cycle Approach - Transaction Cost Approach Dunning's Eclectic Theory of International Production.

Unit – III	Legal framework of International Business	18 Hours
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Legal framework of International Business: Nature and complexities. Code and common laws and their implications to Business - International Business contract. Legal provisions, payment terms.



Unit – IV	Multi-Lateral Agreements and Institutions	18 Hours
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Multi - Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union. Regional Blocks: Developed and Developing Countries – NAFTA – EU - SAARC, ASEAN – BRICS – OPEC - Promotional role played by IMF. World Bank and its affiliates - IFC, MIGA and ICSID – ADB Regulatory role played by WTO and UNCTAD.

Unit – V	Multinational Companies (MNCs) and Host Countries	18 Hours
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Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making - Intra Firm Trade and Transfer Pricing. Technology Transfer- Employment and labour relations - Management Practices - Host Country Government policies. International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies) - Challenges posed by MNCs.

Text Book(s):

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

Reference Books:

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

Web Resources:

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





Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes: Upon successful completion of this course, the student will be able to:		
COs	Statements	Bloom's Level
CO1	Recall the concepts of International Business and International Business Environment	K1
CO2	Analyze different theories of International Business,	K4
CO3	Explain the legal procedures involved in International business	K2
CO4	Explain the different types of economic integrations.	K2
CO5	Explain the different types of economic integrations.	K3
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

S - Strong, M – Medium, L – Low

Semester: III	Course Code: 23PCME05	Hours/Week: 3	Credit: 3
COURSE TITLE: ELECTIVE – V INTERNATIONAL FINANCIAL MANAGEMENT			

Course Overview:

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

Learning Objectives:

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

Unit – I	International Financial Management	12 Hours
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International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

Unit – II	Foreign Exchange Market	12 Hours
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Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

Unit – III	International Investment Decision	12 Hours
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Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

Unit – IV	International Financial Decisions	12 Hours
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Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

Unit – V	International Financial Market Instruments	12 Hours
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Short - term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

Text Book(s):

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

Reference Books:

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

Web 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_INTER
4. NATIONAL_FINANCIAL_MANAGEMENT.pdf

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to:

COs	Statements	Bloom's Level
CO1	Explain the importance and nature of international flow of funds	K2
CO2	Analyze the fluctuations in exchange rate and impact on exchange markets	K4
CO3	Analyze the techniques of international investment decisions for building a better portfolio	K4
CO4	Explain the flow of funds in the international banks	K2
CO5	Examine various international financial market instruments	K4
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	3	2	2	2	1	2
CO2	1	2	2	3	2	2	1	1	2
CO3	2	3	2	3	2	2	1	2	2
CO4	1	2	2	3	2	2	2	1	2
CO5	2	3	2	3	2	2	2	2	2

S - Strong, M – Medium, L – Low

Semester: III	Course Code: 23PENEC02	Hours/Week: 3	Credit: 2
COURSE TITLE: EDC - FUNCTIONAL ENGLISH			

Course Overview:

1. Functional English relates to the use of the English language to perform a specific function. However, in certain cases, a particular form of English may be required for a specific profession, vocation or purpose. This is commonly known as English for Specific Purposes (ESP).

Learning Objectives:

1. To expose the learners towards the organizing and delivery of speech
2. To train the learners in various language skill in Public Speaking
3. Creating awareness about using language according to the situation
4. Helping learners overcome common problems of Indian speakers of English
5. Introducing major features of spoken English

Unit - I	Public Speaking	03 Hours
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Characteristics of a good speaker

Methods of Speaking

Preparation and Delivery of Speech

Unit - II	Speech for Situations	03 Hours
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Speech to inform

Speech to Persuade

Speeches for Special occasions

Unit - III	Occupational Skills	03 Hours
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Email

Resume

Official memo

Unit - IV	Interview Skills	03 Hours
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Prepare and practice for Interviews

Some General Questions in an Interview

Profile Writing for a Job

Presentation Skills

Unit - V	Interpersonal Skills	03 Hours
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Team Development

Relationship and Communication

Negotiation

Text Book(s):

1. Mohan, Krishna, teal. Developing Communication Skills. Macmillan Publishers India Ltd., 2009.

Reference Books:

1. Sudha, S. Job Fair Keys, Jayalakshmi Publications, 2017.
2. Functional English Grammar: An Introduction for Second Language Teachers(Cambridge Language Education)

Web Resources:

1. <https://in.indeed.com/career-advice/interviewing/interviewing-skills>
2. <https://careerwise.minnstate.edu/careers/occupational-skills.html>

Teaching Methodology: Videos, Audios, PPT, Role Play, Quiz, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:		
Upon successful completion of this course, the student will be able to:		
COs	Statements	Bloom's Level
CO1	Define communicative skills	K1
CO2	Utilize the nuances of English language in public speaking	K2
CO3	Evaluate language skills in day to day life	K3
CO4	Develop different styles of occupational skills	K4
CO5	Ability to analyze the usage of English words in different contexts and acquire considerable flair in using broad range of vocabulary.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

Mapping (COs vs POs)										
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	M	S	S	S	M	S	S	M	M	M
CO3	S	S	S	M	S	M	S	M	S	M
CO4	S	S	S	S	M	S	S	M	S	M
CO5	S	M	S	S	S	S	M	M	M	S

S - Strong, M – Medium, L – Low