



Avinashilingam Institute for Home Science and Higher Education for Women

(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

Department of Commerce

B.Com

Programme Outcomes

The graduate will

- PO1:** Gain an in-depth and comprehensive knowledge of accounting, business & corporate law, finance, marketing, taxation, entrepreneurship and several other branches of commerce.
- PO2:** Be able to develop managerial knowledge and tactical dexterity with the broader skill sets.
- PO3:** Gain extreme and rigorous base for teaching, research and allied business administration.
- PO4:** Apply information and communication technology skills and digital applications in business practices.
- PO5:** Acquire ability to formulate business problem and to provide innovative solution through analytical reasoning and critical thinking.
- PO6:** Get first hand exposure of working in the real world and fit for employment through operational learning and team work.
- PO7:** Exhibit moral and professional ethics and norms in efficient business administration and Entrepreneurship.
- PO8:** Adopt scientific reasoning and reflecting thinking to build a concrete footing for advanced studies in commerce.
- PO9:** Mould their leadership quality to become a future visionaries and compassionate management leaders.
- PO10:** Engage in life-long and self-directed learning and adopt to dynamic changes in commerce and industries.

Programme Specific Outcomes

- PSO1:** Become a business leader and entrepreneur.
- PSO2:** Get opportunities to pursue professional courses in Accounting, Taxation and Business Administration.
- PSO3:** Enter into gainful employment in government and private sector.

B.Com
Scheme of Instruction & Examinations
(for the students admitted from 2023-2024 and onwards)

Part	Course Code	Title of the Course	Hours of instruction/ Week	Scheme Examination					
				Duration of exam	CIA	CE	Total	Credit	
	First Semester								
I	23BLT001/ 23BLH001/ 23BLF001	பொதுத்தமிழ்தாள்-I இக்காலஇலக்கியம் / Prose and Non Detailed Texts / French I	2+0+0	3	50	50	100	2	
II	23BAEEC1	Ability Enhancement Compulsory Course-I English for Communication	4+0+0	3	50	50	100	4	
III	Discipline Specific Core Courses								
	23BCOC01	Financial Accounting with Application Software	4+0+4	3	50	50	100	6	
	23BCOC02	Business Organisation and Management	5+1+0	3	50	50	100	6	
	23BCOC03	Principles of Marketing with Digital Applications	4+0+4	3	50	50	100	6	
IV	23BVBNC1/ 23BVBNS1/ 23BVBSP1	Skill Enhancement Course Value Based Courses Elective I - NCC/NSS/Sports	3/2	2	60	40	100	4/1/1	
	23BCOPD1	Professional Development Course Business Etiquette	1+0+0		100	-	100	Remarks	
		Games – Practical	1		-	-	-		
	Total		30						28/25
	Second Semester								
I	23BLT002/ 23BLH002/ 23BLF002	பொதுத்தமிழ்தாள் II - அறஇலக்கியம் / Grammar, Translation and General Essay / French II	2+0+0	3	50	50	100	2	
	23BLABC1	Business Communication	2+0+4	3	50	50	100	4	
II	23BAEES1	Ability Enhancement Compulsory Course-II Environmental Studies	4+0+0	3	50	50	100	4	
III	Discipline Specific Core Courses								
	23BCOC04	Corporate Accounting and Spread Sheet Applications	4+0+4	3	50	50	100	6	
	23BCOC05	Entrepreneurship Development	4+0+4	3	50	50	100	6	

Part	Course Code	Title of the Course	Hours of instruction/ Week	Scheme Examination				
				Duration of exam	CIA	CE	Total	Credit
IV	23BVBNC2/ 23BVBNS2/ 23BVBSP2	Skill Enhancement Course Value Based courses Elective I- NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
	23BCOPD2	Professional Development Course Fundamentals of Research	1+0+0		100	-	100	Remarks
		Games – Practical	1		-	-	-	
	Total		30	26/23				
	Third Semester							
I	23BLT003/ 23BLH003/ 23BLF003	பொதுத்தமிழ்தாள்I II - சமயஇலக்கியம் / Ancient and Modern Poetry / French III	2+0+0	3	50	50	100	2
	Skill Enhancement Course							
III	Skill Based Elective Course – I (Select any one of the following group)		2+0+2	2+0+4	50	50	100	3
	23BCOSE1A	Option A: Banking and Microfinance Financial Arithmetic and Basics of Microfinance and Lending						
	23BCOSE1B	Option B: Mutual Funds Financial Arithmetic and Basics of Mutual Fund						
	23BCOSE1C	Option C: Insurance Basic Financial Arithmetic and Basics of Insurance						
III	Discipline Specific Core Course							
	23BCOC06	Business Law	5+1+0	3	50	50	100	6
	23BCOC07	Banking Theory Law and Practice	4+0+4	3	50	50	100	6
	Discipline Specific Elective Course (Any one of the following)							
	23BCODE1A	Business Data Analytics	4+0+4	3	50	50	100	6
	23BCODE1B	Computer Applications in Business						
	23BCODE1C	Financial Statement Analysis						
	23BCODE1D	Financial Markets and Services						
	23BCODE1E	E-Business						
	23BCODE1F	Security Analysis and						

Part	Course Code	Title of the Course	Hours of instruction/ Week	Scheme Examination				
				Duration of exam	CIA	CE	Total	Credit
		Portfolio Management						
	23BCODE1G	Artificial Intelligence for Business						
	23BCODE1H	Communication and Documentation in Business						
		Skill Enhancement Courses						
IV	23BSBCS1	Skill Based Compulsory Course – I Communication Skill	0+0+4	3	50	50	100	2
	23BVBNC3/ 23BVBNS3/ 23BVBSP3	Value Based course Elective I- NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
		Value Based Course Elective II	2	-	100	-	100	2
	23BCOPD3	Professional Development Course Industry 4.0	2+0+0		100	-	100	Remarks
	Total		30					31/28
	Fourth Semester							
I	23BLT004/ 23BLH004/ 23BLF004	பொதுத்தமிழ்தாள் IV - சங்கஇலக்கியம் / Introduction to Functional Hindi and Journalism /French IV	2+0+0	3	50	50	100	2
	Skill Enhancement Course							
III	Skill Based Elective Course – II (Select any one of the following group)							
	23BCOSE2A	Option A: Banking and Microfinance Technical Knowledge about Banking Products and Processes	2+0+2	3	50	50	100	3
	23BCOSE2B	Option B: Mutual Funds Mutual Fund Market Research and Sales						
	23BCOSE2C	Option C: Insurance Selling Skills and Application Process						
III	Discipline Specific Core Courses							
	23BCOC08	Income Tax Law and Practice	4+0+4	3	50	50	100	6
	23BCOC09	Corporate Law and Practice	4+0+4	3	50	50	100	6
	Discipline Specific Elective Course (Any one of the following)							

Part	Course Code	Title of the Course	Hours of instruction/ Week	Scheme Examination				
				Duration of exam	CIA	CE	Total	Credit
	23BCODE2A	Business Economics	5+1+0	3	50	50	100	6
	23BCODE2B	Creativity and Innovation						
	23BCODE2C	Business Environment						
	23BCODE2D	Mind Management						
	23BCODE2E	Investment Banking						
	23BCODE2F	Financial Technology and Analytics						
	23BCODE2G	Business Incubation						
	23BCODE2H	Advanced Financial Accounting						
	Skill Enhancement Course							
IV	23BSBSS1	Skill Based Compulsory Course - II Soft Skill	0+0+4	3	50	50	100	2
	23BVBNC4/ 23BVBNS4/ 23BVBSP4	Value Based Course Elective I NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
		Value Based Course Elective III	2	-	100	-	100	2
	23BCOPD4	Professional Development Course Design Thinking	2+0+0		100	-	100	Remarks
	Internship during Summer Vacation*							
	Total		30					31/28
	Fifth Semester							
	Generic Elective							
	Generic Elective I							
II	23BENGE2A/ 23BENGE2B/ 23BENGE2C/ 23BENGE2D	Introduction to literature/ British Literature/ Modern Indian Literature/ New Literature in English	5+1+0 /4+0+4	3	5 0	50	100	6
	Skill Enhancement Course							
	Skill Based Elective Course – III (Select any one of following group)							
	23BCOSE3A	Option A: Banking and Microfinance Sourcing Customers, Application Process and Cross Selling of Products	2+0+2	3	50	50	100	3
III	23BCOSE3B	Option B: Mutual Funds Mutual Fund Operations, Distributions and Regulations						

Part	Course Code	Title of the Course	Hours of instruction/ Week	Scheme Examination				
				Duration of exam	CIA	CE	Total	Credit
	23BCOSE3C	Option C: Insurance Basics of Life and General Insurance and Sourcing Customers						
III	Discipline Specific Core Courses							
	23BCOC10	Financial Management	5+1+0	3	50	50	100	6
	23BCOC11	Auditing	5+1+0	3	50	50	100	6
	Discipline Specific Elective Courses (Any one of the following)							
	23BCODE3A	Indian Economy	5+1+0	3	50	50	100	6
	23BCODE3B	Organizational Behaviour						
	23BCODE3C	Industrial Relations and Labour Laws						
	23BCODE3D	Forensic Accounting						
	23BCODE3E	Human Resource Management						
	23BCODE3F	Yoga and Happiness						
	23BCODE3G	International Business						
	23BCODE3H	Internship / Project						
IV	23BVBNC5/ 23BVBNS5/ 23BVBSP5	Skill Enhancement Courses (SEC) Value Based courses Elective I NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
	23BCOPD5	Professional Development Course Event Management	1+0+1		100	-	100	Remarks
	Total		30/32					31/28
	Sixth Semester							
	Generic Elective							
II	Generic Elective II (Choose course offered by other Departments)		5+1+0/ 4+0+4	3	50	50	100	6
	Skill Enhancement Course							
III	Skill Based Elective Course - IV (Select any one of following group)							
	23BCOSE4A	Option A: Banking and Microfinance Disbursement, Regular Transactions and Collections	2+0+2	3	50	50	100	3
	23BCOSE4B	Option B: Mutual Funds Sales Process and Soft Skills						
	23BCOSE4C	Option C: Insurance Applications Process Claims and Customer Relationship Management						

Part	Course Code	Title of the Course	Hours of instruction/ Week	Scheme Examination				
				Duration of exam	CIA	CE	Total	Credit
III	Discipline Specific Core Course							
	23BCOC12	Cost and Management Accounting	4+0+4	3	50	50	100	6
	Discipline Specific Elective Course (Any one of the following)		4+0+4	3	50	50	100	6
	23BCODE4A	Corporate Tax Planning						
	23BCODE4B	Business Ethics and Human Values						
	23BCODE4C	Consumer Affairs						
	23BCODE4D	Goods and Services Tax						
	23BCODE4E	Investment Management						
	23BCODE4F	Advertising and Personal Selling						
	23BCODE4G	Leadership and Team Development						
	23BCODE4H	Business Research Methods and Project Work						
IV	23BVBNC6/ 23BVBNS6/ 23BVBSP6	Skill Enhancement Course Value Based Courses Elective I- NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
	23BCOPD6	Professional Development Course Securities Market Operations	2+0+2		100	-	100	Remarks
	Total		30 /32					25/22
	Total Credits							172/154

*** Internship during Summer Vacation for Four Weeks at the end of 4thSemester**

➤ **Generic Electives Courses** offered for other Disciplines/ Departments

- A Core Course offered in a Discipline / Subject may be offered as a Generic Elective for other Departments.

Sl. No.	Course Code	Title of the Generic Elective Course	Semester	Hours of Instruction per week L+T+P	Credits
1.	23BCOGE1	Principles of Management	1, 3, 4, 6	5+1+0	6
2.	23BCOGE2	Accounting with Computer Applications			
3.	23BCOGE3	Introduction to Personal Finance			
4.	23BCOGE4	Introduction to Investment Banking			
5.	23BCOGE5	Consumer Affairs			

- **Skill Enhancement Courses** are Skill Based and/ or Value Based which are aimed at providing hands on training – competencies – skills etc. and may be opted by the students from the electives offered by the departments or from SWAYAM MOOCs / NPTEL

Skill Based Courses

- **Skill Based Compulsory Course I – 23BSBCS1 – Communication Skill during 3rd Semester**
- **Skill Based Compulsory Course II – 23BSBSS1 – Soft Skill during 4th Semester**
- **Skill Based Elective Courses III, IV, V & VI offered by the Department of Commerce for Commerce Students**
- **Skill Based Courses offered by Commerce Department to other Under Graduate Students**

Skill Based Courses	Subject Code	Semester	Hours of Instruction	Credit/Course
1. Digital Marketing	23BCOSB1	3 &4	4 P	2
2. Digital Banking	23BCOSB2	3 &4	4 P	2

• **Value Based Courses – Elective I**

Value Based Courses – Elective I	Subject Code	Semester	No. of Credits
NCC/ NSS/ Sports	23BVBNC1 – 6/	1 – 6	24
	23BVBNS1 – 6/		6
	23BVBSP1 – 6		6

• **Value Based Courses – Elective II/III**

Value Based Courses – Elective II	Subject Code	Semester	No. of Credits
1. Professional Ethics	23BCOV B1	3	2
2. Corporate Social Responsibility	23BCOV B2	4	2

- **Discipline Specific Elective Courses** – should be related to their own core which may be from SWAYAM MOOCs / NPTEL also

Total Credits to earn the Degree

1. Part –I components – 12 Credits (Languages)
2. Part– II components – 20 Credits (Ability Enhancement Compulsory Courses – 8 Credits, and Generic Elective Courses – 12 Credits)
3. Part– III components – 108 Credits (Discipline Specific Core Courses – 72 Credits and Discipline Specific Elective Course – 24 Credits, Skill Based Electives Courses – 12 Credits)
4. Part –IV components – 32 / 14 Credits (Skill Enhancement Courses: Skill Based Courses – 4, Value Based Courses Elective I (NCC/NSS/Sports) – 24 / 6 / 6, Value Based Courses Elective II & III – 4)

1. Minimum One Course should be from SWAYAM MOOCs/ NPTEL.

One to 4 Courses may be from SWAYAM MOOCs/NPTEL for Credit Transfer in DSE ,
Generic Elective & / or Skill Enhancement Courses.

Professional Development Courses

Each of the Professional Development Courses is evaluated based on Assignment/Activity: 5 numbers and each carry 20 Marks – totalling 100 Marks. The marks secured by the students out of 100 are converted into remarks – as follows:

Criteria for Remarks for Professional Development Courses	
Range of Marks	Remarks
90 – 100	Excellent
75 – 89	Very Good
60 – 74	Good
40 – 59	Fair
Less than 40	Not Completed

- Industrial visits to enhance student's exposure towards the practical work environment of various sectors.

Discipline Specific Core Course
Financial Accounting with Application Software

Semester I
23BCOC01

Hours of Instruction/Week: 8 – L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements
2. To prepare the financial statements of sole proprietorship and partnership firms; acquire the skill on preparation of branch accounts and not for profit organization.
3. To acquire the skill on computing computerized accounting system.

Unit I: Introduction

12

Theoretical Framework

- (i) Accounting as an Information System - Users of Financial Accounting Information and their needs. Qualitative characteristics of accounting information – Functions -Advantages and limitations of accounting. Branches of accounting - Bases of accounting: cash basis and accrual basis.
- (ii) Financial Accounting Principles - Meaning and need - Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.
- (iii) Accounting Standards – Concept -Benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs - Convergence Vs. Adoption – Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – Meaning -Need and scope - Process of issuing IFRS.

Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments - Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

Unit II: Computerized Accounting Systems

8

Computerized Accounting Systems - Computerized Accounts by using any popular accounting software Creating a Company -Configure and Features settings - Creating Accounting Ledgers and Groups - Creating Stock Items and Groups - Vouchers Entry - Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement - Selecting and shutting a Company - Backup and Restore data of a Company.

Unit III: Business Income, Accounting for Depreciation and Inventory Valuation

12

- (i) Business Income - Concept of Revenue and Business Income - Measurement of business income – Relevance of accounting period - continuity doctrine and matching concept in the measurement of business income - Objectives of measurement of Business income.
- (ii) Revenue Recognition - Recognition of expenses and income - Recognition of expenses and income with a reference to AS 9 and Ind AS 18.
- (iii) Depreciation Accounting - Concept of depreciation - Factors in the measurement of depreciation – Methods of computing depreciation: Straight line method and Diminishing balance method – Disposal of depreciable assets - Change in method of Depreciation and its impact of on

measurement of business income.

- (iv) Inventories – Meaning - Significance of inventory valuation - Inventory Record Systems: periodic and perpetual, FIFO, LIFO and Weighted Average - Application of Accounting Standard in valuation of Inventory - Impact of inventory valuation on measurement of business income.

Unit IV: Financial Statements of Sole Proprietorship and Partnership Firms 12

Capital and revenue expenditures and receipts - **Preparation of financial statements of non-corporate business entities** - Sole Proprietorship and Partnership firms (both manual and using appropriate software).

Unit V: Accounting for Branch and Not for Profit Organisations 16

- (i) Accounting for Branch - Concept of Dependent branches - Branch Accounting - Debtors system, stock and debtors' system, branch final account system and wholesale basis system – Independent branches –Concept - Accounting treatment with necessary adjustment entries - Incorporation of Branch Trial Balance in Head Office Books for home branches.
- (ii) Accounting for Not-for-Profit Organisations - Meaning of Not-for-Profit Organisation - Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet - Difference between Profit and Loss Account and Income and Expenditure Account - Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Total Hours 60

Note:

1. The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standards/Accounting Standards would become applicable.

Distribution of Questions: Theory -20% and Problems- 80%

List of Practical:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.	3
2. Collect and examine the balance sheets of business organizations to study how these are prepared.	3
3. Examine the accounting policies and revenue recognition policies by collecting necessary Data from small business firms.	3
4. Prepare Trading and Profit and Loss Account and Balance Sheet collecting necessary data from small business firms.	3
5. Prepare Financial Statements manually and using appropriate software.	3
6. Prepare Accounts of Inland Branches.	3
7. Collect Data from an Institution and prepare Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.	3
8. Creation of New Company – Creating Groups and Ledger types	3
9. Creation of Accounting Voucher.	3
10. Entering transactions in Day Book.	3
11. Data and Security Management in Tally ERP	3
12. Display of Financial Statements.	3

13. Creation of Stock Groups and Categories.	3
14. Creation of Inventory Vouchers and Display of Stock Summary.	3
15. Creation of Purchase Order and Sales Order	3
16. Preparation of Bill-Wise details and calculation of Interest Overdue.	3
17. Creation of Accounting Voucher with Inventory details.	4
18. Creation of Godown	4
19. Purchase and sale of items subject to GST	4
Total Hours:	60

Text Books:

1. **Jain S.P., Narang K.L., Simmi Agrawal and Monika Sehgal. (2021), Advanced Accountancy,** Kalyani Publishers, New Delhi.
2. **Gupta R.L. (2018) , Advanced Accountancy,** Sultan Chand & Sons, New Delhi.

Books for Reference:

1. **Anthony R.N., Hawkins. D., and Merchant K.A. (2015), Accounting : Text and Cases.** Mc Graw-Hill Education India, New York.
2. **Tally Education(2018),Official Guide to Financial Accounting Using Tally ERP 9 with GST by Tally Education,** BPB Publications, Karnataka
3. **Horngren C.T. and Philbrick D.(2013), Introduction to Financial Accounting.** Pearson Education, London.
4. **Shukla M.C., Grewal T.S. and Gupta S.C. (2017), Advanced Accounts,** Sultan Chand & Sons, New Delhi.
5. **Maheshwari S.N., Maheshwari S.K. and Maheshwari S.K. (2018), Financial Accounting,** Vikas Publishing House Pvt. Ltd., New Delhi.
6. **Tulsian P.C. and Bharat Tulsian (2020), Financial Accounting,** Sultan Chand & Sons, New Delhi.

Course Outcomes:

- CO1:** Apply the Generally Accepted Accounting Principles while recording transactions and preparing financial statements.
- CO2:** Demonstrate Accounting Process under computerized accounting system.
- CO3:** Measure business income applying relevant Accounting Standards.
- CO4:** Evaluate the importance of depreciation, inventories in financial statements, cash book and other accounts necessary while running a business.
- CO5:** Prepare financial statements of Sole Proprietors, Partnership Firms, Inland Branches and Not-for-Profit organisations.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	H	H	L	M	H	H	L	H	H	M	H
CO2	H	M	H	H	H	H	H	H	L	H	H	H	H
CO3	H	H	H	H	L	M	H	H	L	H	M	H	H
CO4	H	M	H	H	H	H	H	H	L	H	H	M	H
CO5	H	H	H	H	H	H	H	H	M	H	H	M	H

Discipline Specific Core Course
Business Organisation and Management

Semester I
23BCOC02

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To gain knowledge on the basics of business concepts and functions, forms of business organization
2. To understand the basic principles and functions of management
3. To develop and strengthen the Business and managerial skills.

Unit I: Introduction

15

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct and Human Values. Forms of Business Organisation - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership – Kinds of Partners – Partnership Deed – Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.

Unit II: Joint Stock Company

15

Joint Stock Company- Meaning, Definition, Characteristics – Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies – Promotion – Stages of Promotion – Promoter-Characteristics Kinds – Preparation of Important Documents – Memorandum of Association – Clauses – **Articles Association – Contents – Prospectus – Contents – Red herring Prospectus- Statement In lieu Prospectus (as per Companies Act, 2013).**

Unit III: Principles and Functions of Management

15

Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

Unit IV: Planning and Organizing

15

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - steps in MBO - benefits –weaknesses. Organizing - Process of Organizing; Principles of Organisation - **Formal and Informal Organisations-Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.**

Unit V: Authority, Coordination and Control

15

Meaning of Authority, Power, responsibility and accountability - delegation of authority - Decentralization of Authority - Definition, importance, process and principles of Coordination techniques of effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current and pre-control). Requirements for effective control.

Total Hours

75

List of Tutorial:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations,etc.) and are asked to select the most

suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.

2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

Total Hour **15**

Text Books:

1. **Chhabra T.N.(2021). Business Organization and Management.** Sun India Publications. New Delhi.
2. **Bhushan Y.K. (2016) Business Organisation and Management,** Sultan Chand & Sons, New Delhi.

Books for Reference:

1. **Basu C.R.(2017). Business Organization and Management.** Mc Graw Hill Publishing House. India. New Delhi.
2. **Gupta C.B.(2017). Business Organization and Management.** Mayur Paperbacks. New Delhi.
3. **Koontz H., and Weihrich H.(2020). Essentials of Management: An International, Innovation and Leadership Perspective,** Mc Graw Hill Education. New York.
4. **Acharya and Govekar (2016), Business Organisation and Management,** Himalaya Publishing House, Bombay.
5. **Sherlaker S.A. and Sherlaker V.S. (2018), Modern business organization and Management,** Himalaya Publishing House, Mumbai.

Course Outcomes:

- CO1:** Distinguish and explain each form of business.
- CO2:** Prepare draft of Article of Association & Memorandum of Association for a business.
- CO3:** Apply principles and functions of management in the Organisation.
- CO4:** Identify and explain the managerial skills used in the business.
- CO5:** Analyse the concept of delegation of authority, coordination and control.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	H	H	H	H	H
CO2	H	H	H	-	H	H	H	H	H	H	H	H	H
CO3	H	H	H	-	H	H	H	H	H	H	H	M	H
CO4	H	H	H	-	H	H	H	H	H	H	H	H	H
CO5	H	H	H	-	H	H	H	H	H	H	H	H	H

Discipline Specific Core Course
Principles of Marketing with Digital Applications

Semester I
23BCOC03

Hours of Instruction/Week: 8 -L: 4, P: 4
No. of Credits:6

Course Objectives:

1. To gain basic knowledge of concepts, principles, tools and techniques of marketing and to provide Knowledge about various developments in the marketing
2. To familiarize marketing concepts and practices and to develop the students to grasp the marketing environment and consumer behavior
3. To acquire knowledge about modern marketing and product concept

Unit I: Introduction

12

Marketing-Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors-company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio-cultural.

Unit II: Understanding Consumer Behaviour and Market Selection

12

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – Concept and bases; Product differentiation-concept and bases. Customer strategy - Marking a website convert, Creating engaging web copy, Installing Google tag manager.

Unit III: Marketing Mix Decision–Product and Display marketing.

12

Product Decisions: Concept and classification; Level of Product. Designing value-Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development-concept and process. Display marketing.

Unit IV: Marketing Mix Decisions-Pricing and Distribution

12

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.

Unit V: Promotion Decisions and Developments in Marketing

12

Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: **Relationship Marketing - Concept and dimensions. Sustainable Marketing-concept and issues. Rural marketing- Characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing-Concept, tools and issues. Digital marketing-concepts, tools, and issues.**

Total Hours 60

List of Practical:

1. Analyse the impact of various environmental forces in the context of a given durable and non-durable product.	6
2. Analyse the marketing mix strategy of a durable and non-durable product.	6
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.	6
4. Analyse the case of product line extension and impact on business performance.	6
5. Analyse the distribution strategy of a given product.	6
6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to given product.	6
7. Create the Digital Marketing Webpage	6
8. Creating YouTube Channel for Marketing	6
9. Create an Email Marketing	6
10. Digital Marketing Final Analysis and Report	6
Total Hours	60

Text Books:

1. **Rajan Nair N. and Sanjith R.Nair (2018). Marketing**, Sultan Chand & Sons, New Delhi.
2. **Pillai R.S.N. and Bhagavathi (2016), Modern Marketing**, Sultan Chand and Sons, New Delhi.

Books for Reference:

1. **Grewal,D., &Levy, M. (2017).**Marketing. McGraw Hill Education. New York.
2. **Kotler, P., Armstrong, G., & Agnihotri, P. (2020).** Principles of Marketing. Pearson Education. London.
3. **Kotler,P., Keller,K.L., Koshy,A., & Jha, M.(2019).** Principles of Marketing: A South Asian Perspective. Pearson Education. London.
4. **Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing.** Delhi: Vikas Publications.
5. **Sharma,K.,& Aggarwal,S.(2018). Principles of Marketing.** Taxman Publication. Delhi.

Course Outcomes:

- CO1:** Develop understanding of basic concepts of marketing, marketing philosophies and Environmental conditions effecting marketing decisions of a firm.
- CO2:** Analyse the process of marketing decisions involving product development and learn digital marketing tools.
- CO3:** Analyse the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.
- CO4:** Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers.
- CO5:** Learn various developments in marketing and evaluate the performance of different social media in conjunction with over all digital marketing plan.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Professional Development Course

Business Etiquette

Semester I

Hours of Instruction/Week: 1 , L: 1

23BCOPD1

No of Credits : Remarks

Course Objectives:

- 1.To identify basic concepts related to business etiquette
- 2.To create a professional, mutually respectful atmosphere and improve communication
- 3.To know various culture challenges in Business Etiquette

Unit I: Introduction

3

Business Etiquette: Meaning, importance and types – Minimum standards required by etiquette practice
- Examples of organizational culture - Knowledge and appreciation of courtesy and good manners at work.

Unit II: Professional and Cultural Expectations

3

The Values and Expectations of different cultures – Application of business etiquette to different culture
- Effective verbal communication - letter and email etiquette and Phone etiquette.

Unit III: Greetings

3

Guidelines for receptionists - Making Introduction and Greeting people, Greeting Components, Protocol of shaking hands, addressing Individuals.

Unit IV: Business Attire and Professionalism

3

Business Style and Professional Image, Dress Codes, Guidelines for appropriate Business Attire, Grooming for Success and Multi-Cultural Dressing

Unit V: Multi-Cultural Challenges

3

Multi - Cultural Etiquette, Examples of Cultural insensitivity, Cultural differences and effects on Business etiquette - Cultural Highlight: India, China and UAE.

Total Hours

15

Text Books:

1. Myka Meler (2020), **Business Etiquette Made Easy-The Essential Guide to Professional Success**, Skyhorse Publishing. New York.

Books for Reference:

1. Nella Braddy Henney (2021), **The Book of Business Etiquette**, Lector House., Delhi
2. Barbara Pachter (2013), **The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success**, Mc Graw- Hill Education. New Delhi.
3. Tim Rayborn (2020), **This Book Will Teach your Business Etiquette: The Insider's Guide to Workplace Courtesy and Customs**, Cider Mill Press. Newyork.

Course Outcomes:

- CO1:** Adoption of Business Etiquette in different Profession situations
- CO2:** Demonstrate appropriate Etiquette Styles suitable for different Business Culture
- CO3:** Exhibition of Good Manners and Curtsey in business
- CO4:** Ability to decide Right Attire for Right Occasion
- CO5:** Professional conduct in diversity of Culture

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	L	H	H	L	H	H	H	L	H	H	H	L	H
CO2	L	H	H	L	H	H	H	L	H	H	H	L	H
CO3	L	H	H	L	H	H	H	L	H	H	H	H	H
CO4	L	H	H	L	H	H	H	L	H	H	H	L	H
CO5	L	H	H	L	H	H	H	L	H	H	H	L	H

Business Communication

Semester II

Hours of Instruction/Week: 6 – L: 2, P:4

23BLABC1

No. of Credits:4

Course Objectives:

1. To obtain skills in reading, writing, comprehension, and communication in business field, especially using electronic media
2. To enable appropriate grammatical constructions and vocabulary to communicate effectively
3. Ability to prepare effective business correspondence and documentations

Unit I: Introduction

6

Business Communication - Nature, Process and Importance; Types of Communication : Verbal and Non – Verbal, Written Communication and Oral Communication - Communication Process - Features of Effective Communication - Communication Barriers: Linguistic, Psychology, Interpersonal, Cultural and Physical - Organisational Group Discussion, Initiating a Discussion, Sharing Opinions and Views, Polite Ways of Agreeing and Disagreeing Voicing Agreements and Disagreements, Closing a Discussion - Interpersonal Communication, Decision Making, Leadership Skills and Negotiation Skills.

Unit II: Business Correspondence

6

Letter Writing, Notices, Sales Letter, Claims and Adjustment Letter, Notices and Social Correspondence - Meeting Agenda – Memorandum - Office Memo- Minutes of Meeting - Job Application Writing and Resume Writing.

Unit III: Report Writing

6

Objectives and Importance of Report Writing, Types of Reports - Report Formats - Types of Report Writing - Process of Report Writing: Use of Pictures, Charts, and Tables in the Report - Citation Styles and Rules.

Unit IV: Business Language and Presentation

6

Business Language: Importance, Business Vocabulary - Oral Presentation: Importance, Characteristics and Plan - PowerPoint Presentation: Style and Visual Aids.

Unit V: Technology and Business Communication

6

Technology in Business Communication: Role, Effects and Advantages - E-Mail, Text Messaging, Instant Messaging - Modern Technologies: Video Conferencing and Social Networking - Strategic Importance of E-Communication.

Total Hours

30

List of Practical:

1. Interview employees of an Organisation to find out communication issues and challenges at work place. 6
2. Document the vocabularies used in business correspondence. 6
3. Draft application letters, Resume, Bio data and Curriculum Vitae for employment 6
4. Prepare trade correspondence: Draft Complaints from customers and suitable reply from business relating to adjustments, collection letters to debtors, circular letters and sales letters. 6
5. Draft Bank correspondence letters - customers requisition to open a bank account, applying for loan/OD, bank guarantee etc., 6

6.	Group Discussion on any topics like: Policy of Globalization, E-Commerce, Business Process Outsourcing, Privatisation, Foreign Direct Investment (FDI), Industry 4.0 etc.,	6
7.	Prepare the correspondence of company secretary to directors, shareholders and others.	6
8.	Draft sample letters for offering agencies and relating application for an agency etc.,	6
9.	Draft Import- Export correspondence incorporating Inco-terms.	6
10.	Collect some samples of business correspondence and documentations and find out their effectiveness.	6

Total Hours 60

Text Books:

- Rajendra Pal and Korlahalli. J.S. (2020), Essentials of Business Communication**, Sultan Chand & Sons, New Delhi.
- Sharma R.C. and Krishna Mohan (2022), Business Correspondence and Report Writing**, Tata McGraw Hill Publishing House, New Delhi.

Books for Reference:

- Marry Ellen (2018), Essentials of Business Communication**, Guffey South Western College Publishing House, New Delhi.
- Urmila Rai (2015), Business Correspondence and Report Writing**, Himalaya Publishing House, New Delhi.
- Sanjay Gupta (2019), Business Communication**, SBPD Publications, Uttar Pradesh.
- Mathukar P.K. (2018), Business Communication**, Sultan Chand & Sons, New Delhi

Course Outcomes:

- CO1:** Expertise in various forms of Communications and Interpersonal Skills.
- CO2:** Comprehend a variety of Business correspondence and respond appropriately.
- CO3:** Effective Writing Skills for various commercial activities.
- CO4:** Acquire Efficacy in the Business Language Skills.
- CO5:** Equip with Business Vocabulary and Presentations.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Semester II
23BCOC04

No. of Credits - 6

1. To acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies
2. To understand the rules relating to issues of shares, debentures and valuation of shares
3. To understand the accounting procedure and concepts of the various forms of companies.

12

Unit II : Preparation of Financial Statements of Companies Including One Person Company

12

Unit III : Internal Reconstruction and Profit or Loss Prior to Incorporation

12

Unit IV: Amalgamation of Companies

12

Unit V: Corporate Financial Reporting

12

Total Hours

60

Note:

21

List of Practical:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares 3
2. Examine the annual reports of Business Organizations to find out whether applicable standards (AS and Ind AS) are complied with or not. 3
3. Collect information from business newspapers and periodicals on Amalgamation of companies and prepare a report. 3
4. Prepare Financial Statements using appropriate software. 3
5. Download company annual reports of reputed companies from the websites and shall analyze the voluntary and mandatory information contained in these statements. 3
6. Create an employee database with following input field: employee name, Employment ID, Designation, Department, Basic pay, DA, HRA, TA, ESI, IT and PF. Calculate total pay of an employee, average pay for each department, rank the employee based on his pay-scale by using arithmetic and logical functions. 3
7. Create a worksheet in Excel named Employee: Name, Employee Code, Address, Designation, Grade, Date of Join, and Salary: Basic DA, HRA, TA and various deductions). Fix Basic pay based on the employee designation and calculate all other allowances and deductions based on basic pay using logical and arithmetic functions 3
8. Create a worksheet in Excel named Employee details as employee Name, Gender, employee ID, Department Name, address, date of joining, date of retirement and Net pay and generate various reports using advanced filter options and graphs 3
9. Create a table for a departmental store with the fields Stock ID. Stock item, Price, Quantity, date of manufacturing and expiry date. Apply date function to calculate expiry period and list the product based on manufacturing and expiry date. 4
10. Create an Excel Sheet with Full name, Last Name, First Name and E-mail (Lastname_Firstname@gmail.com). Get the last name from the full name, Get the first name from the full name and Generate an e-mail for each person. The e-mail takes the form of LastName_FirstName@gmail.com and apply LOOKUP and references to validate data. 4
11. Create a worksheet in Excel Order Id, Product, Unit Price, Quantity, Discount, and Rank. Highlight product(s) with cheapest price, highlight product(s) with highest price, Calculate the total quantity of the product with Order ID and Count the products with Order ID. Count the products with their unit prices > 40 and their quantities >30. Calculate the average of unit prices of products with Order ID =10250. Use rank function to rank the products bases on their unit prices. 4
12. Create a sales report using Excel sheet with the details as customer name, stock item, Quantity, Discount, total amount date of sales, salesperson and branch name. Calculate the revenue for each stock item, each branch and total revenue. Generate items, salesman wise and branch wise sales report using PIVOT table and graphs. 4
13. Create a excel sheet for sales and purchase vouchers of a company with the details of customer and supplier name, date of purchase and sales, stock item, quantity, price and Create a dropdown menu, Use Conditional Formatting to Dynamically Highlight Rows of Data of customer and supplier. 4
14. Create a database of a bank for housing loan; the principal amount is Rs.20, 00,000, rate of interest 12%. Generate EMI values for 20 years, 30 years and 50 years. 4
15. Apply yield functions on mutual fund data to construct a portfolio using excel 4
16. Use investment value functions on shares of various companies and generate report. 4
17. Calculate various ratio by using profit and loss account and balance sheet of a company 4

Total Hours 60

Text Books:

1. **Jain S.P. and Narang K.L. (2021), Advanced Accountancy**, Kalyani publishers, New Delhi.
2. **Maheshwari, S.N., Maheshwari, S.K., and Maheshwari, S. K. (2018) Corporate Accounting.** Vikas Publishing House. New Delhi.

Books for Reference:

1. **Manmeet Singh Mehta .C.A (2022), Microsoft Excel Professional 2021 Guide**, BPB Publications, Karnataka.
2. **Monga. J. R. (2022). Fundamentals of Corporate Accounting.** Mayur Paperbacks, New Delhi.
3. **Mukherjee.A. and Hanif, M. (2017), Corporate Accounting.** Tata McGraw Hill, Education. New Delhi.
4. **Shukla,M.C , Grewal,T.S.,and Gupta,S.C.(2017),Advanced Account**, S.Chand Publishing. New Delhi.
5. **Tulsian, P.C., and Tulsian, B. (2020),Corporate Accounting.** S.Chand Publishing. New Delhi.
6. **Arulanandham and Raman,K.S. (2019),Advanced Accountancy**, Himalaya Publishing House, New Delhi.

Course Outcomes:

- CO1:** Ability to adopt Accounting Standards in Issue of Shares and Debentures.
- CO2:** Well-versed in Preparation of Financial Statement using Manual and Online Software.
- CO3:** Understand the procedures of Internal Reconstruction of the Company.
- CO4:** Ability to analyze the Amalgamation of Companies in India.
- CO5:** Ability to analyze the Annual Report of Companies and e-Filing of Annual Report and applications of spread sheet functions in select business operations.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	M	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Core Course
Entrepreneurship Development**

**Semester II
23BCOC05**

**Hours of Instruction/Week: 8 -L: 4, P: 4
No. of Credits: 6**

Course Objectives:

1. The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.
2. To provide exposure on entrepreneurial culture and industrial growth.
3. To develop the skill for project analysis and appraisal.

Unit I: Introduction

12

Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intra entrepreneurship, techno entrepreneurship, cultural entrepreneurship, international entrepreneurship, net entrepreneurship, eco entrepreneurship and social entrepreneurship.

12

Unit II: Entrepreneurship in India

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship-Start Up India, Stand Up India, Make in India, etc.

12

Unit III: Entrepreneurship Ecosystem

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit IV: Sources of business ideas and tests of feasibility

12

Significance of writing the business plan/project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

12

Unit V: Mobilizing Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Total Hours 60

List of Practical:

1	Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.	10
2	Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited and similar organisations.	10
3	Analyse and present the key initiatives of Government of India for promoting	5

	entrepreneurship in the country for any one business area.	
4	Develop a business idea and conduct a feasibility analysis of the same.	10
5	Participate in Business Plan Competition- designing a business plan proposal and identifying alternative sources of raising finance for startup.	5
6	Identify any incubation centre and get required training and develop entrepreneurial skill.	10
7	Develop products and services and market those products and services	10
Total Hours:		60

Text Books:

1. **Gupta C.B., and Srinivasan M.P., (2020). Entrepreneurial development**, Sultan Chand, Publications New Delhi.
2. **Khanka S.S., (2021). Entrepreneurial Development**, S.Chand & Co., Ltd, New Delhi.

Books for Reference:

1. **Deshpande M.V., (2018). Entrepreneurship of Small Scale Industries**, Deep and Deep Publication, Allahabad.
2. **Prasanna Chandra. (2019), Project Preparation, Appraisal, Implementation**, Tata McGraw Hill, New Delhi.
3. **Srivastava S.B. (2016), A Practical guide to Industrial Entrepreneurs**, Sultan Chand and Sons, New Delhi.
4. **Vasant Desai (2018), Dynamics of Entrepreneurial Development and Management**, Himalaya Publishing House, Mumbai.

Course Outcomes:

CO1: Discern distinct entrepreneurial traits;

CO2: Identify the parameters to assess opportunities and constraints for new business ideas;

CO3: Develop a business idea by adopting systematic process;

CO4: Design strategies for successful implementation of ideas;

CO5: Create a Business Plan.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Professional Development Course
Fundamentals of Research**

**Semester II
23BCOPD2**

**Hours of Instruction/Week: 1-L:1
No. of Credits: Remarks**

Course Objectives:

1. To introduce the importance of research.
2. To impart knowledge on the methods of data collection and analysis.
3. To give basic foundation of statistics.

Unit I: Introduction

3

Research Meaning-Definition- significance-Types-Scope. Identifying research problem- Formulating research problem- Research Objectives- Research protocol- Outcomes of research- Constructs and variables.

Unit II: Tools for Collection of Data

3

Data: Meaning-types-**Methods of data collection: Survey method, Interview method, Observation method-** Population and sampling- Sampling Design-Sampling methods.

Unit III: Data Processing and Analysis

3

Basis of data analysis- Measurement Scales, Sources of error in measurement. Measures of central tendency (Mean, Median, Mode), measure of dispersion (Range, Mean, Deviation, Standard Deviation) - Diagrammatic and Graphical representation of Data.

Unit IV: Inferential Statistics

3

Hypothesis-Meaning-Types of hypothesis- Testing of Hypothesis- Type I and Type II error- Testing the difference between means (z& t-test), ANOVA and chi square test (basics only)

Unit V: Report Writing

3

Report generation- Report writing- Bibliography- Importance of Research Ethics and Integrity- Misconduct in research and consequence of misconduct.

Total Hours: 15

Text Books:

1. **Kothari C.R and Gaurav Garg (2019), Research Methodology**, New Age International Publishers Pvt. Ltd., New Delhi.
2. **Krishnaswami O.R and Ranganatham M (2016), Methodology of Research in Social Science**, Himalaya Publishing House, New Delhi

Books for Reference:

1. **Paneerselvam. R (2016), Research Methodology**, PHI learning, New Delhi.
2. **Deepak Chawla and Neena Sodhi (2016), Research Methodology**, Vikas Publishing House, New Delhi.

Course Outcomes:

- CO1:** Understand the importance of research in business.
- CO2:** Identify business problems solved through research.
- CO3:** Create research design for effective problem solving.
- CO4:** Apply statistical tools and techniques in arriving solutions and interpretations.
- CO5:** Develop research reports.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	L	H	H	H	H
CO2	H	H	H	-	H	H	H	H	H	H	H	H	H
CO3	H	H	H	-	H	H	H	H	H	H	H	H	M
CO4	M	L	H	L	H	L	H	H	H	H	H	M	H
CO5	M	L	H	M	H	L	H	H	H	H	H	H	H

Skill Based Elective Course - I
Option A: Banking and Microfinance
Financial Arithmetic and Basics of Microfinance and Lending

Semester III
23BCOSE1A

Hours of Instruction/Week: 4 -L: 2, P: 2
No. of Credits:3

Course Objectives:

1. To gain knowledge on applications of financial arithmetic in banking
2. To understand Microfinance model and the Structure of Micro Finance Industry
3. To acquire knowledge on the basics of lending by Banks and Micro Finance Institutions.

Unit I: Introduction

6

Basic Financial Arithmetic – Percentages – Simple Interest and Compound Interest – Rate of return on investment – Financial and Economic concepts – Present and Future value of money – Present and Future value of annuity.

Unit II: Basics of Microfinance

6

Meaning- Definition – Evolution – Concept of Microfinance – Importance of Microfinance – Difference between Microfinance and Microcredit - Microfinance models: Generic model – Grameen Banking – Co-operatives – NABARD - SHG – SIDBI model – SGSY model – NMDFC model – Credit unions – MSME segment and its contribution - Self-Help Groups and their mission.

UNIT III: Micro Finance Operations

6

Microfinance Operations: Operational Aspects- Financial products and services, financial accounting and reporting - Revenue models of Microfinance - Risk management - Compliance to various regulations.

Unit IV: Micro Finance Institutions (MFIs)

6

MFI's – Fund structure – Value added services – Growth of Commercial Microfinance – Evaluating MFIs : Social and performance metrics - transforming NGO's – Structure of Microfinance Industry and Constraints on MFIs growth – Partnership Model – MFI as the service provider - Financial Viability and Sustainability in Microfinance Institutions in India.

Unit-V: Basics of Lending

6

Concepts of lending: Interest rate, LTV, EMI – Secured and unsecured loans – Different loan products of banks and microfinance institutions – Different types of collateral security –Regulatory authorities of banks and microfinance Institutions.

Total Hours 30

List of Practical:

1. Computation of Future value of a current sum of money at period.	3
2. Calculations of Future value of a current sum of money at period n, with the help of compound factor table.	3
3. Computation of Future value series of payments made at different time periods.	3
4. Calculation of Future value of an annuity	3
5. Amount of equal installment to be paid to discharge a specified amount of loan.	2
6. Calculation of compound value of annuity due.	2
7. Calculation present value of annuity due.	2
8. Interpreting Credit Lending Models.	2
9. Report on working regularity of Self Help Group Model and Credit Union Model	2

10. Learn on Co-operative Model of Microfinance & Grameen Joint Liability Group Model.	2
11. Workout loan Application process and cost of borrowings for Micro Credit.	2
12. List out various Microfinance products and services.	2
13. Understanding of performance analysis of micro finance Institutions.	2
Total Hours:	30

Text Books:

1. **Joanna Ledgerwood (2013), Microfinance Hand Book - An Institutional and Financial Perspective**, The World Bank, Washington, D.C.
2. **Beatriz Armendariz and Jonathan Morduch (2015), Economics of Micro finance**, Prentice – Hall of India Pvt. Ltd. Delhi.
3. **Todd A Watkins.Y (2020), Introduction to Microfinance**, World Scientific Publishing Co Pte.Ltd.Singapore.
4. **Rana.O.C and Hem Raj (2016), Microfinance**, Himalaya Publishing House.

Books for Reference:

1. **Malcolm Harper (2003), Practical Microfinance - A Training Guide for South Asia**, Vistaar Publication, New Delhi.
2. **Prahalad C.K (2006), The Fortune at the Bottom of the Pyramid**, Dorling Kindersley Pvt. Ltd, Noida, Uttar Pradesh.
3. **Joanna Ledger wood(2020), Sustainable Banking with the Poor Microfinance an Institutional and Financial Perspective Handbook**, The World Bank, Washington , D .C.

Course Outcomes:

CO1: Understanding the basics of financial arithmetic.

CO2: Analyze the structure and need of Microfinance in the market.

CO3: Obtain the knowledge on concepts, types and ideology behind Microfinance.

CO4: Acquire knowledge on different loan products.

CO5: Appreciate the role of regulatory authorities of MFIs.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	L	H
CO3	H	H	H	H	L	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	M
CO5	H	H	H	H	H	H	M	H	H	H	H	L	H

Skill Based Elective Course - I
Option B: Mutual Funds

Financial Arithmetic and Basics of Mutual Fund

Semester III
23BCOSE1B

Hours of Instruction/Week: 4-L:2, P:2
No. of Credits: 3

Course Objectives:

1. To understand different products of mutual fund investment
2. To know the regulations, research, types, process and sales strategies for mutual fund market in India
3. To understand management of Mutual funds.

Unit I: Introduction

6

Basic Financial Arithmetic: Financial Arithmetic: Percentages- Simple Interest and compound Interest- Rate of return on investment-Financial and economic concepts- Present and Future value of money-Present and Future value of annuity.

Unit II: Basics of investment and Mutual Fund

6

Concepts of Investment, Inflation, Debt Instruments, Equity Shares,-Classification of Assets into Physical and Financial Asset-Modes of Investment-Concept of Mutual Fund- Types of Mutual funds Advantages and Limitations-Unit Capital-Investment objective and Risk Appetite-Difference between Mutual Funds and Bank deposits.

Unit III: Mutual Fund Operations

6

Mutual fund-Structures and constituents – Mutual Fund Products – Net Asset Value and Cut off time – Purchases, Redemption and Systematic Transitions -Time stamping, Assets under Management and Return on investment.

Unit IV: Mutual Fund Taxation

6

Tax on mutual funds and their implications on income tax- Taxation of Dividend – Taxation of Capital Gains of Equity Funds and Debt Funds – Securities Transaction Tax- Hybrid Equity –Oriented Funds.

Unit V: Contemporary problems in mutual fund in India

6

Current Developments in Mutual Fund Industry- Challenges and problems in Mutual Funds Industry- Difficulties of Managing Mutual Funds-Issues With Respect To Debt Servicing and Liquidity–Role of technology in Resolving the Issues in the Mutual Fund Industry.

Total Hours: 30

List of Practical:

1. Computation of Future value of a current sum of money at period.	2
2. Calculations of Future value of a current sum of money at period n, with the help of compound factor table.	2
3. Computation of effective rate of interest in case of multi- period compounding.	2
4. Computation of Future value series of payments made at different time periods.	2
5. Calculation of Future value of an annuity.	2
6. Calculation of present value of an infinite life annuity.	2
7. Amount of equal installment to be paid to discharge a specified amount of loan.	2
8. Calculation of compound rate of growth.	2
9. Calculation of compound value of annuity due.	2
10. Calculation present value of annuity due.	2
11. Determination of NAV of select funds.	2

12. Computation of returns of select funds. 2
13. Calculations of normal returns based on unit cum dividend. 2
14. Calculations of returns based on actual cash flows. 2
15. Rating funds based on the Sharp, Treynor, Jensen, Fama and Morning star models. 2

Total Hours: 30

Textbooks:

1. **Sankaran. S. (2019) Indian Mutual Fund Handbook**, Vision Books, New Delhi.
2. **Shashi K.Gupta, Sharma R.K and Neeti Gupta (2017), Financial Management**, Kalyani Publishers, New Delhi.

Books for Reference:

1. **Madhu Vij & Swati Dhavan (2011), Merchant Banking and Financial Services**, McGraw Hill Publications, New York City.
2. NISM series V-A Mutual funds distributor's certification.
3. AMFI Mutual Fund Testing Programme Workbook (2021), Free Press House, New York City.
4. National Institute of Securities Markets, An Educational Initiative of SEBI (2022)
5. Mutual Funds: Products & Services, IIBF, Taxmann Publications, New Delhi.
6. NSE Mutual Funds (Advanced) Module.

Course Outcomes:

CO1: Explain basics of financial arithmetic.

CO 2: Understand the concepts value of money with regards to investment.

CO 3: List the different investment products of Mutual Funds.

CO 4: Evaluate the taxation of Mutual Funds.

CO 5: Describe the scenario of Mutual fund industry.

CO-PO Mapping

CO/PO	PO1	PO 2	PO3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO2	PSO 3
CO1	H	H	H	L	H	H	H	M	L	M	M	H	H
CO2	H	H	H	L	H	M	H	M	L	M	M	H	H
CO3	H	H	H	L	H	M	H	M	L	M	M	H	H
CO4	H	H	H	L	H	H	H	M	L	M	M	H	H
CO5	H	H	H	L	H	H	H	M	L	M	M	H	H

Skill Based Elective Course – I
Option C: Insurance
Basic Financial Arithmetic and Basics of Insurance

Semester III

Hours of Instruction/Week: 4-L-2:P-2

23BCOSE1C

No. of Credits: 3

Course Objectives:

1. To understand the structure of Indian Insurance Industry
2. To comprehend the basics of financial arithmetic and execute the financial planning
3. To know the money concepts with regards to insurance and investment.

Unit I: Introduction

6

Basic Financial Arithmetic: Percentages- Simple Interest and Compound Interest-Rate of return on investment- Financial and economic concepts- Present and Future value of money-Present and Future value of annuity.

Unit II: Basics of Insurance

6

Concept of Primary and Secondary Risk Management- Insurance- Concept –Principles - Advantages -Types of Insurance - Risk Pooling-Insurance Premium Calculation-Insurance Policy Structure-Life and Non-Life Insurance. Life Insurance- Human Life Value and Mortality - Principles of Life Insurance- Financial Planning-Advantages of Life Insurance.

Unit III - Legal and Regulatory aspects of Insurance

6

Relevant Provisions of Various - Act and their applicability to Insurance- Motor Vehicles Act 1988- Marine Insurance Act 1963- Consumer Protection Act 1986- Insurance Act 1938-Insurance Regulatory and Development Authority (IRDA) Act-1999 , Insurance Regulations and Guidelines - Protection of Policyholder's Interest Regulations and guidelines, IRDA (Detection and Monitoring of Insurance Frauds) Guidelines - Anti-Money Laundering (AML) and Combating the Financing of Terrorism (CFT) guidelines in Insurance Sector and updated guidelines from IRDA - Redressal of Policy-holders' Grievances - Role of Ombudsman, **Integrated Grievance Management System(IGMS)** of IRDA.

Unit IV: Insurance Company

6

Insurance Company in the Indian Context – Internal Organization – Appointment of Agents - Functions of Agents – Continuance of Agency – Remuneration to Agents – Distribution Channels – Premiums and Bonuses – Risk – Net and Pure Premium – Premium Calculation -Actuarial Valuation – Bonus – Simple Reversionary Bonus – Compound Reversionary Bonus – Interim Bonus.

Unit V: Insurance Legislation

6

The Insurance Act, 1938 : Registration – Accounts and Returns – Investments – Limitation On Expenses of Management – Prohibition of Rebates – Powers of Investigation – Other Provisions – Insurance Regulatory and Development Authority Act, 1999: General Insurance Council – Amendment of Insurance Act – Amendments of the Life Insurance Corporation Act, 1956 – Amendments of General Insurance Business (Nationalization) Act, 1972- The Insurance (Amendment) Act, 2002.

Total Hours: 30

List of Practical:

1. Calculations of Future value of a current sum of money at period “n” with the help of Compound factor table.	2
2. Computation of effective rate of interest in case of multi- period compounding.	2

3. Computation of Future value series of payments made at different time periods.	2
4. Calculation of Future value of an annuity.	2
5. Compute Present value of future sums.	2
6. Evaluate Present value of an infinite life annuity.	2
7. Calculation of Compound rate of growth.	2
8. Calculation of Compound value of annuity due.	2
9. Calculation present value of annuity due.	2
10. Calculation of Normal return based on unit cum dividend.	2
11. Comparison of Effective Yields of return.	2
12. Computation of Interim Bonus.	2
13. Calculation Annual Rate of returns under Dividend Re -Investment Plan, Bonus Plan, Growth	2
14. Calculation of level annual benefit premiums.	2
15. Calculation of Simple reversionary bonus.	2
Total Hours	30

Text books:

1. Mishra Kaninika,(2016),Fundamentals of Life Insurance Theories and Applications, PHI Learning, New Delhi.
2. George E., (2017) , Principles of Risk Management and Insurance, Pearson Publications, Noida.

Books for Reference:

1. Mishra.M.N and Mishra S.B (2016),Insurance Principles and Practice, S.Chand Publications, New Delhi
2. Annamaria Olivieri, Ermanno Pitacco.(2011),Introduction to Insurance Mathematics: Technical and Financial Features of Risk Transfers, Springer Science & Business Media, Delhi
3. Mishra Kaninika,(2010),Fundamentals of Life Insurance Theories and Applications, PHI Learning, New Delhi.
4. Bodla.B.S., Garg. M.C. and Singh. K.P. (2004), Insurance Fundamentals, Environment and Procedures, Deep and Deep Publications, New Delhi.

Course Outcomes:

CO 1:Gain knowledge on the basics of financial arithmetic.

CO 2: Understand the core concept of insurance to know the personal risk management.

CO 3: Obtain skill for calculating insurance premium and investment.

CO 4: Gain knowledge on Life insurance products and organisation.

CO 5: Acquire knowledge on Insurance legislation.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8	PO 9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	H	H	H	M	H
CO2	H	H	H	-	H	M	H	H	H	H	H	H	H
CO3	H	H	H	-	H	M	H	H	H	H	H	H	H
CO4	H	H	H	-	H	M	H	H	H	H	H	H	H
CO5	H	H	H	-	H	M	H	H	H	H	H	H	H

Discipline Specific Core Course

Business Law

Semester III

23BCOC06

Hours of Instruction/Week:6-L:5,T:1

No. of Credits: 6

Course Objectives:

1. To understand the important aspects of legal environment of business.
2. To understand how various special contracts are brought into force and
3. To understand legal agreement and acquaint with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of parties.

Unit 1: Introduction

20

Indian Contract Act, 1872-Nature of Contract and its essentials- Void, Valid and Voidable contracts - Consent- Consideration and its impact on contract-Agreements in restraint of trade- Performance-Breach- Revocation and Termination of contract. Agency and Bailment Contract of Indemnity-Contract of Guarantee and Pledge.

Unit II: Sale of Goods Act, 1930

10

Formation of Contract-Nature of sale- Contract of sale – Formalities of the contract – Subject matter of the contract – Price - Conditions and Warranties. Performance of Contract of sale – Effects of the Contract of sale: Transfer of property between seller and buyer – Transfer of title. Rights of unpaid seller against the goods: Unpaid seller's lien – Stoppage in transit.

Unit III: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008

15

Partnership: Meaning and nature - Rights and duties of Partners- Reconstitution of Firm and Registration and Dissolution. Formation and incorporation of Limited Liability Partnership - Partners and their relations- Financial disclosures- Conversion of firm into LLP- Foreign LLP- Winding up and Dissolution.

Unit IV: Competition Act, 2002 and Consumer Protection Act, 2019

20

Competition Act, 2002: Objectives and Basic concepts- Consumer- Goods- Services. Prohibition of Anti-competitive agreements-Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions-Consumer Disputes-Redressal Commission-Measures to Prevent Unfair Trade Practices- Offences and Penalties.

Unit V: Foreign Exchange Management Act, 1999

10

Important definition- Regulation and Management of Foreign Exchange– Dealings in foreign exchange - Holding of foreign exchange - Current account transactions - Capital account transactions - Export of Goods and Services - Realisation and Repatriation of foreign exchange - Exemption from realisation and repatriation– RBI Guidelines on KYC - Authorized person: Reserve Bank's power to issue directions to authorized person- Powers of Reserve Bank to inspect authorized person.

List of Tutorial:

1. List steps involved in execution of contract.	3
2. List the steps involved in agreement to sale.	3
3. List steps involved in discharge of contract.	3
4. Collect details required for an agreement to sale and contract related to sale of movable	3

- property, pledging of property, indemnity & guarantee bond etc.
5. Collect the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc. 3

Total Hours 15
Total Hours 75

Text Books

1. **Kapoor N.D.(2020), Elements of Mercantile Law**, Sultan Chand & Sons (P) Ltd, New Delhi.
2. **Bharat Bhushan, Kapoor N.D., Rajni Abbi and Rajiv Kapoor (2020), Elements of Business Law**, Sultan Chand & Sons (P) Ltd, New Delhi.

Books for Reference:

1. **Singh A. (2021), Business Law**, Eastern Book Company, Delhi.
2. **Chopra, R. K. (2015), Business Laws**, Himalaya Publishing House New Delhi.
3. **Kuchhal, M.C., & Kuchhal, V. (2018), Business Laws**. Vikas Publishing New Delhi.

Course Outcomes:

- CO1:** Examine various aspects of entering into a contract and implications of different types of Contract.
- CO2:** Interpret the regulation governing the Contract of Sale of Goods.
- CO3:** Interpret the laws governing partnership and examine contractual obligations and provisions governing limited liability partnership
- CO4:** Acquire knowledge on the significant provisions of the Competition Act and Consumer Protection Act.
- CO5:** Gain knowledge on law governing regulation and management of Foreign Exchange under FEMA.

CO-PO Mapping

CO/PO	PO1	PO2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO10	PSO 1	PSO 2	PSO 3
CO1	H	H	H	L	H	H	H	M	L	M	M	H	H
CO2	H	H	H	L	H	M	H	M	L	M	M	H	H
CO3	H	H	H	L	H	M	H	M	L	M	M	H	H
CO4	H	H	H	L	H	H	H	M	L	M	M	H	H
CO5	H	H	H	L	H	H	H	M	L	M	M	H	H

**Discipline Specific Core Course
Banking Theory Law and Practice**

Semester: III

Hours of Instruction/Week: 8-L: 4, P: 4

23BCOC07

No. of Credits:6

Course Objectives:

1. To understand the role and functions of banking system in India.
2. To give an insight on bankers practice in lending of loans and advances
3. To be familiar with digital banking services

Unit I: Introduction to Banking

12

Introduction, definition – Banking system in India, The banking structures in India, Types of banks, Commercial Banks, Functions, Changing role of commercial banks, Regulation of commercial banks in India, RBI, its Powers and functions – Recent changes in banking industry

Unit II: Customers

12

Contract between banker and customer, Relationship between banker and customer, Rights and obligations; opening of a new account, Savings, Current and fixed deposits, Recurring deposits; Pass book; Types of customers, Minor, Married women, Trustees, Executors and administrators, Joint account, Attorney, Partnership and Joint stock companies

Unit III: Cheques

12

Definition, Legal elements, Features, Crossing, Endorsements, Payment and collection of cheques, Payment in due course; Precautions taken by the paying banker, protection given; Collecting banker as agent, Holder for value, Negligence, Conversion, Protection given to collecting banker, Duties of collecting bank

Unit IV: Loans and Advances

12

Loans, Forms of loans, principles of lending; Secured and unsecured loans, secured advances; Modes of creating charges, Pledge, Hypothecation, Mortgage, Rights and duties of mortgagor-Type of securities, Goods, Documents of title to goods, Securities of joint stock companies

Unit V: Electronic Banking

12

Electronic Banking Services, Benefits, Risk management for E-Banking; Internet banking, major issues, Indian scenario; NEFT, RTGS, UPI, IMPS, Mobile banking, Features, Security issues; ATM, Credit cards, Features, Types, Recent trends in banking services

Total Hours

60

List of Practical :

1. Visit RBI Head Office branch at any metropolitan cities to know the mile stone of banking functions and its regulations.	3
2. Visit RBI Head Office branch to gain knowledge on practical procedures.	3
3. Collection of various banking forms such as pay in slips, Demand Drafts, Withdrawal slips, Address updation form, Loan Forms rules	3
4. Collect the KYC norms, understand its significance and create awareness	3
5. Visit Rural banks and create awareness on banking technology products such as Banking apps to understand its functions and how rural people are benefited out of it.	3
6. Learn the procedure Opening of savings account for Special category customers	3
7. Learn the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C.	3
8. Practice online savings account opening,	3
9. Availing of government schemes and fulfilling procedures in any Public, Private, Foreign or Rural banks	3
10. Request for cheque book through mobile banking Apps or Internet Banking facilities	3
11. Fill a cheque and use different types of crossing.	3
12. Draft the format of Endorse a cheque and Explain	3
13. Collect the Loan application Format and its Procedure to apply for personal and educational loans through online	3
14. Practice to apply for Mortgage Loans, personal and educational loans through online	3
15. Practice E-banking operations	3
16. Draft the Flow chart for the functions of E-Banking Operations in India	3
17. Procedure to link the Pancard, Aadhaar Card with your Bank Account	3
18. Practice Fintech Applications	3
19. Apply for ATM card – debit and credit cards.	3
20. Practice NEFT, RTGS and IMPS through mobile banking	3
Total Hours	60

Text Books:

1. **Sundharam.K.P.M and Varshney P.N. (2021). Banking Theory Law and Practice**, Sultan Chand Sons, New Delhi.
2. **Gordon E. and Natarajan K. (2021). Banking Law and Practice**, Himalaya Publishing House, New Delhi.

Books for Reference:

1. **Gulshan S.S. and Gulshan Kapoor K. (2020). Banking Law and Practice**, S.Chand and Company Ltd., New Delhi.
2. **Gurusamy S. (2016). Banking Theory law and practice**, Vijay Nicole Imprints Pvt ltd, Chennai, First Edition.
3. **Nirmala Prasad K and Chandradass J. (2015). Banking and Financial System**, Himalaya Publishing House, Bombay,
4. **Shekar and Shekar (2016), Banking Theory and Practice** Vikas Publishing House Pvt. Ltd., New Delhi.

Course Outcomes:

CO1: Incorporate the banking services to industrial requirement.

CO2: Acquire the knowledge to loan procedures.

CO3: Handle the queries regarding cheques effectively.

CO4: Employ the application of e-banking services.

CO5: Undertake research work on evaluating the performance and services of banking sector.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	M	H	H	H	H	H	M	M
CO2	H	H	M	M	M	H	M	M	-	H	H	M	M
CO3	H	H	H	H	M	H	H	M	H	M	H	M	M
CO4	H	H	H	H	H	H	H	H	H	H	H	H	M
CO5	H	H	H	M	H	H	H	M	H	H	H	M	M

**Discipline Specific Elective Course
Business Data Analytics**

Semester III

Hours of Instruction/Week: 8-L: 4, P: 4

23BCODE1A

No. of Credits:6

Course Objectives:

1. To impart knowledge on data analytics
2. To understand the Analytics of Unstructured Data and Data Warehouse
3. To know the applications of Predictive and Emerging Analytics

Unit I: Introduction 15

Business Data Analytics: Data & Data Science – Data Analytics and Data Conclusion using MS-Excel – Classification of Analytics – Introduction of Big Data – 5V of Big Data – Big Data as Solution in Current Business – Traditional Business Intelligence versus Big Data Technology – Challenges for Big Data Analytics – Data Driven Decision Making.

12

Unit II: Data Analytics

Data relevance – Data representation – Types of Data: Structured Data, Unstructured Data & Semi-structured Data: Characteristics – Analysis – Issues – Storage – Querying

12

Unit III: Data Warehouse

Data Warehouse Architecture - features – types – factors- Data Warehouse Design - criteria – Data Warehouse Implementation- Data Warehouse Development.

12

Unit IV: Predictive Analytics

Introduction – Meaning – growth – factors – Implementation of Predictive Analytics – Applications – Limitations – Emergence of Predictive Analytics.

9

Unit V: Emerging Analytics

Facial Analytics – Applications – Retail analytics- social media Analytics – Tools and Techniques – Big data- current scenario – Hadoop – Advantages – components.

Total Hours 60

List of Practical:

1. Identify how the retail stores are analysing data and present a report on merchandise, customer relation and personnel. 6
2. Choose a sector and then make an assignment, discussing past, present and future of analytics in that sector 8
3. Choose a MNC and try to identify the unstructured and semi-structured data which need to be considered for developing appropriate marketing strategies. 8
4. Design a data warehouse for a company, choose an architecture design and implementation approach suitable for the company 8
5. Submit report on the data handling system of a library 6
6. Identify the Key Performance Indicators (KPI) to measure the performance of an industry and report the same by using KPI- based Dashboard in Ms- Excel. 8
7. Identify the Indian organisations, which are applying predictive analytics in their business and present a detailed report. 8
8. Identify the real-time applications of facial, social media and Hadoop analytics 8

Total Hours 60

Text Books:

1. **Dinesh Kumar. U. (2021) Business Analytics**, Wiley India Pvt. Ltd., New Delhi
2. **Sahil Raj (2015), Business Analytics**, Cengage Learning India Pvt. Ltd., New Delhi

Books for Reference:

1. **Prasad R. N. and Seema Acharya (2016), Fundamentals of Business Analytics**, Wiley India Pvt. Ltd., New Delhi.
2. **Alexander M. Decker J & Wehbe B. (2020), Business Intelligence Tools for Excel Analysts**, Wiley, New Jersey.
3. **Subhashini Chellappan Seema Acharya (2019), Big Data and Analytics**, Wiley India Pvt. Ltd., New Delhi.

Course Outcomes:

- CO1:** Competent to handle data and take data driven decisions
- CO2:** Ability to classify the structure of the data
- CO3:** Capable to design data warehouse architecture
- CO4:** Able to apply predictive analytics in the business process
- CO5:** Capable to apply emerging analytical tools in the real-time applications

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Elective Course
Computer Applications in Business**

Semester: III

23BCODE1B

Hours of Instruction/Week: 8-L:4, P:4

No. of credits: 6

Course Objectives:

1. To gain knowledge on computer and skills to operate.
2. To enhance the usefulness of Information Technology tools for business operations.
3. To know importing data from accounting and other application system.

12

Unit I: Introduction

Introduction to Computer: Characteristics- The Computer System - Parts of Computers; Computer Hardware Setup: Configuration – Networking - Mobile Hardware Device and types wireless Networking; Operating System: Introduction to Operating Systems - Data and information – types of Computers and Mobile Operating System and Application - Usage of Payment Gateways - Applications of Computers in Business.

Unit II: Introduction to Essential Tools I

12

Introduction to facilities and commonly used features of Word, PowerPoint, Excel - Word Processing - Working with Word document - Mail Merge - Creating Macros – Sending Email from Word - Referencing - Creation of Bibliography - Manage Sources and Citations - Review Documents; PowerPoint: Preparing Presentations - Slides, Handouts - Speaker's Notes – Outlines – Media Clips – Charts – Graphs, Adding the Transitions to the Slide Show – Special Effects in Detail – Setting Slide Timings.

12

Unit III: Introduction to Essential Tools II

Spreadsheet: Creating a Workbook - Charts and Graphs, Mathematical, Statistical and Financial Functions–Consolidation of Data and Data Analysis - Sorting List – Filter– Consolidate data in Multiple Worksheets; Data Validation; Pivot Table and Pivot Chart. Using Spreadsheet for Analysis of Business Data and making Reports - Ratio Analysis - Payroll Statements - Capital Budgeting - Depreciation Accounting; Graphical Representation of Data - Frequency Distribution and its Statistical Parameters Correlation and Regression.

12

Unit IV: RDBMS Concepts and Actions

RDBMS Concepts: Terminology and Models – RDBMS, Data Modeling using ERD - DB Designing Normalization - Access Creating Databases – Event Handling & Report Generation Using Macros.

Unit V: Computer Aided Audit Tools

12

Capabilities and Importing Data from Accounting and other Application Systems – An Introduction: Analytical Reports - Duplicates / Gaps; Sorting and Charting – Stratification – Summarization - Statistics and Aging – An Introduction to Sampling, Macros and Audit Trail.

Total Hours 60

List of Practical:

1. Create an article for news paper regarding different Mobile Payment Apps.	7
2. Create a program to send a mail for many people using mail merge option.	7
3. Create an item table in word document.	7

4. Create a program for interest calculation.	6
5. Create a program for NPV and IRR calculation.	7
6. Create a program for preparing frequency distribution, graphs and calculate statistical measures like correlation and regression between variables.	10
7. Prepare a Power Point presentation with all functions therein.	6
8. Create a database for library books.	10
Total Hours	60

Text Book:

1. **Bharihoka D, (2012), Fundamentals of Information Technology**, Excel Book, New Delhi.

Books for Reference:

1. **James A. Hall, (2011), Accounting Information System**, South-Western Cengage Learning, USA.
2. **Marshall Romney and Paul Steinbart, (2020), Accounting Information Systems**, Pearson Publications, New Delhi

Course Outcomes:

- CO1:** Know about operating system, computer and mobile operating system and applications.
- CO2:** Ability to perform various features of word processing, and prepare a business presentation on MS PowerPoint.
- CO3:** Analyze and report various mathematical, logical and other functions on a large set of data using MS Excel.
- CO4:** Demonstrate skills to use RDBMS and MS Access in business processes.
- CO5:** Handling various functionalities of computer aided audit tools.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	H	H	H	M	H	M	L	M	H	H	H	H
CO2	M	H	M	H	M	H	L	L	H	H	M	M	H
CO3	H	H	H	H	H	H	M	H	H	H	H	H	H
CO4	M	M	H	H	M	M	L	M	M	H	M	H	H
CO5	H	M	H	M	M	H	M	M	M	H	M	H	H

**Discipline Specific Elective Course
Financial Statement Analysis**

**Semester III
23BCODE1C**

**Hours of Instruction/Week: 8-L:4, P:4
No. of Credits: 6**

Course Objectives:

1. To understand the financial statement information.
2. To learn the various techniques of financial statement analysis.
3. To analyze the quality of accounting information from the annual report of the companies.

Unit I: Introduction

12

Meaning of Financial Statement as per Companies Act 2013; Components and constituents of basic financial statements; Financial / Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis. Parties demanding Financial Information- Factors affecting demand for Financial Statement Information – Supply of Financial Statement Information – Cost Associated with Disclosure.

Unit II: Financial Statement and Reporting

12

Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & Loss and Balance Sheet; Corporate Financial Reporting – Meaning, need and objectives; Contents of annual report, mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis; Analysis of the quality of accounting information from the annual report of select companies; Audit as formal analysis of financial statements.

Unit III: Financial Statement Analysis

12

Cross Sectional Techniques : Comparative Statement , Common-size Statement, Financial Ratio Analysis - Classification of Accounting Ratio and Ratio Analysis; Advantages and Limitations of Ratio Analysis; Computation and Application of Accounting Ratios for Evaluation of Performance (Activity and Profitability Analysis), Evaluation of Financial Health (Liquidity, Solvency and Structural Analysis). Ratio Analysis using Appropriate Software; Inter Firm Comparison. Time Series Techniques : Trend Statement, Variability Measures. Combining Financial Statement and Non Financial Statement Information.

Unit IV: Cross Sectional Analysis of Financial Statement Information

12

Criteria used to Select Comparables – Aggregation Options in Cross-Sectional Analysis - Data Availability issues in Cross- Sectional Analysis : Non availability of Data, Non synchronous Reporting Periods and Non uniformity in Accounting Methods. Line of Business Information – Industry Comparison of Financial Ratios - International Comparison of Financial Ratios.

Unit V: Cash Flow Analysis

12

Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per Accounting Standard 3 and Accounting Standard 7. Cash Flow Analysis using Cash Flow Reporting Software.

Total Hours: 60

List of Practical:

1. Download annual reports of reputed companies from the websites and analyse the information contained in the financial statements to examine the quality of information supplied. Also analyze the information provided in the Report of the Board of Directors. 12
2. Examine the Director's Report and Auditors Report with reference to compliance with the provisions of Companies Act, 2013. 12
3. From the Financial Statements, compute accounting ratios to examine the operating efficiency, profitability, liquidity and solvency of the company. 12
4. Analyze working capital from the information available in the Financial Statement 12
5. Prepare cash flow statement from the information available in the financial statements. 12

Total Hours 60**Text Book:**

1. **Shasi K.Gupta and Sharma R.K. Neeti Gupta. (2018), Financial Management Theory & Practice.** 9th Revised Edition Kalyani Publishers New Delhi.
2. **Martin S, Fridson & Fernando Alvarez (2021) Financial Statement Analysis,** Wiley Publication, New Delhi.

Books for Reference:

1. **Hanif M. and Mukherjee A. (2020), Financial Reporting and Financial Statement Analysis,** Tata McGraw Hill Education New Delhi.
2. **Subramanyam K.R. (2020), Financial Statement Analysis,** Tata McGraw Hill Education, New Delhi.

Course Outcomes:

- CO1:** Analyse and interpret the qualitative features of information provided in the financial statements of a company.
- CO2:** Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.
- CO3:** Compute and analyze financial performance of a company using Accounting Ratios.
- CO4:** Conduct Cross Sectional analysis of Financial Statement in Firms.
- CO5:** Conduct cash flow analysis using cash flow reporting software.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Elective Course
Financial Markets and Services**

Semester: III
23BCODE1D

Hours of Instruction/Week:8-L:4,P:4
No. of Credits: 6

Course Objectives:

- 1.To acquire knowledge on the capital market participation
2. To gain knowledge on asset classes
3. To understand about the Equities, Fixed Income Securities and Derivatives.

Unit I: Introduction

12

Capital Market: Meaning – Features – Functions - Primary Market – Secondary Market - Reasons for the sale of securities by Government and companies – Why do investors buy securities? – Return on investment – Who invest in securities – Market participants – Issuers – Investors – Regulators - Intermediaries – Stock Exchange - Stock Broker – Sub-Broker - Prime Broker – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository and Depository Participants – Custodian - Clearing Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices.

Unit II Asset Classes

12

Introduction to Financial Securities–Equity–Fixed Income – Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – Open Ended Fund , Closed Ended Fund, Exchange traded fund – Pension Fund – Insurance Fund - Hedge fund – Private equity – Foreign Exchange – Spot Vs Forward Market – Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

Unit III: Equities

12

Introduction, Features and Benefits – Types of Equity Capital - Common stock and Preferred stock – Risk of Owning shares – Corporate Action – Mandatory corporate action, Voluntary corporate action and mandatory with choice – Corporate Action Dates – Declaration date, CUM Date, Ex-date, Record Date and Payment Date – Introduction to EPS and PE Ratio – Procedures to invest in stock based on Price-Earnings ratio (PE) : Overvalued or Undervalued – Depository Receipts : Introduction – American Depository Receipt (ADR) – Global Depository Receipt (GDR). Securities identifiers: Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - Stock Exchange Daily Official List (SEDOL) - International Securities Identification Numbering system (ISIN) – Types of Order – Market, Limit and Stop order - Equity Trade Ticket.

Unit IV: Fixed Income Securities

12

Introduction–Features and benefits of bond–Why do people Invest in Bond?–Who will issue Bonds? - Types of Bonds, Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up and step-down, Government, Corporate, Asset-backed securities (ABS) and Mortgage-backed securities (MBS). Influence of market interest rate on the bond price– Introduction to risk–Types of risk, Interest Rate, credit, liquidity, inflation etc. – Accrued Interest of the Bond – Day Count Convention - Present Value of a Single payment received or paid in Future -Present Value of an Annuity- Basic Relationships for Premiums and Discounts - Selling Price of a Bond - Components of Bond Trade Ticket.

Unit V: Derivatives

12

Introduction – Spot Vs Derivative Market – Players in Derivative Market – Hedgers , Speculators , Arbitrageurs – Forwards – Non-deliverable forward, Deliverable forward, Sample trade – Futures – Underlying instruments – Market to market margin – Sample Trade - Futures Trade Ticket – Option – Types of Option – Call and Put Option – Exchange Traded Vs OTC Option – Swaption – Option on futures – Interest Rate Option – Option Exercising – Option Strategies – Option Trade Ticket – Swaps – Interest rate, Currency and Credit Default Swaps.

Total Hours 60

List of Practical:

1. Calculate Return on Investment of select companies	5
2. Analyse the stock market indices viz., NIFTY, Sensex and its composition	5
3. Calculate risk and returns of equities of select companies	5
4. Valuation of Bonds of Private and Government companies.	5
5. Valuation of Equity shares of select companies	5
6. Calculate Risk and Returns of Mutual Funds of select companies	5
7. Analyse factors influencing foreign exchange fluctuations	5
8. Analyse impact of risks viz., interest rate risks, inflation risk etc., on bond prices	5
9. Calculate Present and Future value of an annuity	5
10. Analyse Risk and Returns of investment in Derivatives	5
11. Knowing the awareness level of investors in Derivatives market through surveys	5
12. Opening of Demat account and Trading account with Depository Participants	5
Total Hours	60

Text Books:

1. **Bharathi V Pathak (2018), Indian Financial System**, Pearson Education, Uttar Pradesh.
2. **Punithavathy Pandian (2013), Security Analysis and Portfolio Management**, Vikas Publication House Pvt. Ltd. Mumbai.
3. **Manohar V Dansingani (2016), Understanding Financial Derivatives**. ACMA, CSCA, CSSBBP.

Books / Materials for Reference:

1. **Bhole I. M (2017), Financial Markets and Institutions**, Tata McGraw Hill, New Delhi.
2. **Financial Market Beginner's Module** – Published by National Stock Exchange of India.
3. **Understanding Different Asset Classes**– Published by NSDL (National Securities Depository Ltd).
4. **Securities Market (Basic) Module**– Published by National Stock Exchange of India Limited.
5. **Securities Operations and Risk Management** – Published by National Institute of Securities Markets.
6. **Capital Market (Dealers) Module** – Published by National Stock Exchange of India.
7. **Debt Market (Basic) Module** – Published by National Institute of Securities Markets.
8. **Derivative Market (Dealers) Module** – Published by National Stock Exchange of India.

Course Outcomes:

CO1: Acquire knowledge on the Capital Market.

CO2: Gain knowledge on Asset classes.

CO3: Understand about Investment Funds and Foreign Exchange.

CO4: Know about the Equities and Bonds.

CO5: Understand about the Derivatives.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	M
CO2	M	M	H	H	M	M	M	M	M	H	H	H	H
CO3	M	M	M	M	M	M	M	M	M	H	M	H	M
CO4	H	M	M	H	M	M	M	M	M	H	H	H	M
CO5	M	M	M	M	H	M	M	M	M	H	H	H	M

Discipline Specific Elective Course

E-Business

Semester: III

Hours of Instruction/Week: 8 -L: 4, P: 4

23BCODE1E

No. of Credits: 6

Course Objectives:

1. To gain knowledge on E-business mechanism for conducting business through electronic mode.
2. To understanding various E- commerce opportunities in business
3. To get insights on electronic payment system and the securities and legal aspects of E-business

Unit I: Introduction

E-business : Meaning, Scope, salient features, factors affecting e-business - Emerging trends and technologies in e-business, e-business model; e-market and its types, e-government services - management - challenge and opportunities - impact of e-commerce in business - enterprise system- Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.

12

Unit II: Website Designing and Publishing

Internet services, elements, URLs and internet – protocols (shipping cart, cookies) Internet - Service Protocols (ISP), World Wide Web (WWW), PROTOCOLS - Steps in designing and developing, e-commerce website. Introduction to HTML tags and attributes; text formatting, fonts hypertext links, tables, images, lists, forms, cascading style sheet. Online publishing strategies and approaches.

12

Unit III: E-Commerce Activities and Operations

E-Commerce activities; manpower associates with E-Commerce activities – types of e-commerce Providers and Vendors: Modes of operation is associated with e-commerce; e-commerce types. E-commerce business models – key elements of business categories; E-Commerce system and pre-requisites. E-Commerce applications in various industries (Banking, Insurance Payment of Utility Bills and others) E-Marketing, e-tailing, Online services, e-auctions, Online portal, Online learning, e-publishing and e-entertainment - Online shopping.

12

Unit IV: Payment Gateways Management

Electronic Payment System, Electronic cash, Smart cards, Risk of electronic payment system, Unified Payment Interface, Mobile Wallets, Applications and Management, Role of National Payments Corporation of India.

12

Unit V: Security and Legal aspects of E-Business

E-Commerce security: meaning and issues. Security threads in e-commerce environment security intrusions and breaches - security channels of communication - protecting networks, servers and clients. Information Technology Act, 2000: Provisions related to offences, Secure electronic records - Digital signatures - Penalties and Adjudication.

12

Total Hours 60

List of Practical:

1. Develop a business plan for an E-commerce venture.	5
2. Make a case study on CRM and SCM in E-business platforms.	5
3. Design a homepage for E-commerce website.	5
4. Design a webpage for hypothetical – business model.	5
5. Prepare a report on various E-business models for vendors.	5
6. Create a module for payment of insurance utility bills.	5
7. Develop your own business and apply E-marketing and E-publishing in any of the E- business platform.	5
8. Prepare a report on the role of National Payments Corporation of India in managing electronic payment system.	5
9. Open an internet banking account and operate it.	5
10. Analyze the E-business operations against the legal requirements to determine compliance gaps.	5
11. Prepare a report on security threats in E-commerce business.	5
12. Draft a report on secure electronic records.	5
	60

Text Books:

1. **Rizwan Ahmed. P (2020), E-Business & E-Commerce**, Margham Publications, Chennai.
2. **Bajaj K.K., Debjani Nag (2017), E-Commerce**, Tata McGraw Hill Education, New Delhi.
3. **Dave Chaffey (2011), E-Business and E-Commerce Management Strategy, Implementation and Practice**, Person Education Limited, New Delhi.

Books for Reference:

1. **Harvey M Deitel (2011), E-Business and E-Commerce for Managers**, Person Education Limited, New Delhi.
2. **Marilyn Greenstein & Todd M. Feinman (2001), Electronic Commerce: Security, Risk Management, and Control**, Tata McGraw Hill Education, New Delhi.

Course Outcomes:

CO1: Acquire knowledge on the concepts and various aspects of E-Business.

CO2: Get insights on the skills of Website designing for E-Business.

CO3: Ability to understand the E-Commerce activities and its applications.

CO4: Familiarise in generating report from database in visual environment.

CO5: Interpret the functions and modules for developing a program.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	L	M	M	M	M	M	M	H	H	L	H
CO2	H	M	H	M	H	H	M	L	M	M	M	M	M
CO3	M	H	M	H	M	M	M	L	L	M	M	L	M
CO4	M	H	M	H	M	L	M	M	M	L	M	L	M

CO5	H	H	M	H	M	M	M	L	M	M	M	L	H

Discipline Specific Elective Course
Security Analysis and Portfolio Management

Semester III
23BCODE1F

Hours of Instruction /Week: 8 – L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To understand the basic concepts of investment
2. To learn the tools and techniques of investment analysis
3. To understand the portfolio construction and evaluation

Unit I: Introduction

15

Basics of Investment – Nature and Scope of Investment analysis – Elements of Investment –Approaches of Investment – Concepts of Risks and Returns – Types of Risk – Measurement of Risks and Returns – Measurement of Risks and Returns through CAPM – Elements of the Models – Financial assets.

Unit II: Valuation of Equity Shares

10

Equity – Risk and Return – Capitalization of Dividend – Earning and Cash Flows – Profit Earning Approach(PE) Valuation of Debt Securities: Types of bonds – Interest Rate Risk and Purchasing Power Risk – Yield Curves – Risk Management in Bonds – Bonds Duration (simple problems only).

Unit III: Fundamental and Technical Analysis

15

Fundamental Analysis: Economic, Industry and Company Analysis – Sources of Information for Analysis. Technical Analysis – Types of Charts – Dow Theory, Elliot Wave Theory, Odd Lot Theory and Random Walk Theory – Moving Average Analysis – Efficient Market Hypothesis.

Unit IV: Portfolio Process and Management

10

Portfolio – Basis Principles – Planning and Implementation. Portfolio Objectives- Portfolio Monitoring– Constraints – Portfolio Types and their Needs – Statements of Investment Policy. Portfolio Management: Portfolio Analysis – Traditional Vs Modern – Rationale of Diversification – Markowitz Theory – Effects of Combining Two Securities – Portfolio Selection Measurement of Risk and Return (simple problems only).

Unit V: Portfolio Analysis

10

Sharpe Single Index Model – Capital Market Line – Constructing Optimal Portfolio-Evaluation of Portfolio Performance: Measures – Rewards to Variability and Rewards to Volatility – Sharpe's, Treynor's, Jensen's Performance Indices – Portfolio Reviews(simple problems only).

Total Hours 60

List of Practical:

1. Understand the elements, investment principles and risk return model through exercise.	6
2. Acquisition of knowledge on cash flow and profits earning approach through a case study	6
3. Develop the skill to understand the technical analysis using financial information of a company.	6
4. Construct a suitable portfolio for risk free investors.	6
5. Application of different measures for portfolio evaluation.	6
6. Investment analysis of any selected companies and evaluate its risk factors	6
7. Collect any company Bond Certificate and Calculate the Interest Rate Risks	6
8. Application of Dow Theory in the Current Capital Market – Illustrate	6
9. Application of diversification of Markowitz theory in the Current Market Situation	6
10. Workout the CML for any Corporate sector.	6

Text Books:

1. **Prasanna Chandra (2021), Investment Analysis and Portfolio Management**, Tata McGraw Hill, New Delhi.
2. **Bhalla V. K. (2014), Security Analysis and Portfolio Management**, Sultan Chand Publisher, New Delhi.

Books for Reference:

1. **Ronald Fisher & Jordan (2009), Investment Management**, Tata Mc Grawl Publication, New Delhi.
2. **Punithavathy Pandian (2013), Security Analysis and Portfolio Management**, Vikas Publishing House Pvt. Ltd, New Delhi.
3. **Gerald R. Jensen, Charles P. Jones (2019), Investments: Analysis and Management**, Wiley
4. **Frank K.Reilly (2019), Investment Analysis & Portfolio Management**, Cengage AU.
5. **Ranganathan. M and Madhumathi. R (2010), Investment Analysis and Portfolio Management**, Pearson Education Press, New Delhi.
6. **Avadhani V.A. (2016), Security Analysis and Portfolio Management**, Himalaya Publication, New Delhi.

Course Outcomes:

CO1: Understand the elements, investment principles and risk return model.

CO2: Acquisition of knowledge on cash flow and profits earning approach.

CO3: Develop the skill to understand the technical analysis.

CO4: Comprehensive know – how of modern portfolio management techniques and measures.

CO5: Application of different measures for portfolio evaluation.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Artificial Intelligence for Business

Semester: III

Hours of Instruction/Week: 8-L: 4, P: 4

23BCODE1G

No. of Credits: 6

Course Objectives:

- 1.To familiarize the concept of Artificial Intelligence
- 2.To equip knowledge on the technical components of Artificial Intelligence
- 3.To understand the applications of Artificial Intelligence in Business

Unit I: Introduction

12

Artificial Intelligence (AI): Concept, Benefits and Scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers; AI strategy for the enterprise- Considerations for an AI strategy, AI and start-ups. Internet of Things (IOT), Introduction to mobile computing and Cloud computing.

Unit II: AI Led Strategic Interventions

12

Algorithm: New member in the board room, Accelerated decision making with real time analytics, AI in operational models in an organization, AI: future of AI in HR, Talent sciences, Algorithms and Talent Acquisitions (TA), AI and transformation in Finance and Accounting, changing role of Chief Information Officer (CIO)- Industry 4.0.

Unit III: AI in Banking and Insurance

12

Redefined banking industry - adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI driven transformation in Insurance, Digital based Insurance model.

Unit IV: AI in Retail

12

AI interventions in Retail Outlets- Emergence of smart customers- ad content predictions- Evolution of smart retailers- Omni channel experience- AI in Consumer Packaged Goods and Retailing -Fluid supply chain transformation with AI. AI-Led marketing transformations- Data to Clusters Ad content prediction- AI based Ad buy and CPC Optimization, AI driven Campaign management, AI for sales: Data to Classes- Insides sales Rep workflow automation- Improved Lead, Opportunity Ranking and Reminder.

Unit V: Exponential Technologies

12

Beating Cyber attacks with Analytics, AI in Automotive industry: Driverless Cars and Drones, IOT Analytics: extracting value and transforming business, Real Time Streaming Analytics, Crypto-currency Analytics, AI for Customer Service- Data to scores, AI for Portfolio Management, Call Centre Representative Automation.

List of Practical:

1. Identify a start-up using AI and prepare a report on how it is leveraging AI for its business processes. 10
2. Analyse, interpret and present key learning's of case study titled Making the business case for AI in HR (Al temeyer, 2019) 10
3. Observe and report on simulation exercise of a board room meeting. 10
4. Identify a bank providing AI powered services and prepare a report on the facilities available for the customers through AI. 10
5. The learners are divided into groups and each group to represent a retail brand. With the use of AI, the group has to show case how it has brought transformation in the business and customer experience. 10
6. Identify the success stories (at least five) of AI driven businesses (different sectors) across the globe and prepare a case study on the basis of your analysis of the same. 10

Total Hours: 60

Text Books:

1. **Russell S.J., and Norvig, P.(2022). Artificial Intelligence: A Modern Approach**, Pearson, Uttar Pradesh.
2. **Akerkar R. (2019). Artificial Intelligence for Business**. Basingstoke: Springer Briefs in Business, New York.

Books for Reference:

1. **Dhanrajani S. (2018). AI & Analytics: Accelerating Business Decisions**. Wiley India Pvt Ltd., New Delhi.
2. **David Brown (2020). Artificial Intelligence**. 17 Books Ltd, United Kingdom.

Course Outcomes:

- CO1:** Able to identify how the AI is being leveraged by start-ups as a success tool
- CO2:** Capable to analyse and interpret the applicability of AI in Human Resource and Finance functions
- CO3:** Able to Comprehend the Customer services provided by various Banks using AI
- CO4:** Skillful to demonstrate the role of AI in transforming the retail sector
- CO5:** Competent to provide an insight on AI Automation and Cyber attacks

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H

CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Communication and Documentation in Business

Semester: III
23BCODE1H

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To understand the significance of effective communication in business.
2. To enhance written and verbal communication and presentation skills.
3. To acquire the knowledge on framing effective documentation both in digital and non-digital Environment.

Unit I: Introduction **12**

Communication: Meaning, Importance, Cost, rewards and Process of Communication (with reference to Mintzberg's Managerial roles) and Documentation in Business.

Unit II: Business Language and Presentation **12**

Business, Commercial and Managerial Vocabulary – terms used in Trade, Business Plans/ Proposals, Presenting Business Plans, Multimedia Corporate Presentations.

Unit III: Business Correspondence **12**

Inviting quotations – Sending Quotations – Placing Orders – Social and Public Relations. Correspondence; Reading and Writing Shorter Business Messages – Invitations, Thank You Notes, Greetings and Congratulations.

Unit IV: Technology and Business Communication **12**

Use of Digital Platforms in Business Communication – Handling Online Orders – Complaints and other Sales Correspondence – Use of Social Media Tools for Advertising, Buying and Selling; Publicizing Business Ideas through Blogs, Web pages etc, – Online Business Communities – Webinars and Conference calls. Privacy and Data Security Issues in Business Communication.

Unit V: Business Documentation **12**

Drafting Simple Contracts and Deeds (non-legal), Project on Legal Documentation for Bank Transactions, Property Documentation, Contract of employment etc, – Note sheet – Creating, Storing/archiving and Retrieving Folders / Documents. Document sharing and Collaborative working; Privacy and Data Security Issues in Business Documentation.

Total Hours 60

List of Practical:

1. Prepare a memorandum permitting an employee to pursue his/her postgraduate degree in management through distance learning programme. 6
2. Write a correspondence to the service department for the allotment of registration number providing brief background activates about your service activities. 6
3. Draft an order to promote an employee. 6
4. Requesting a quotation for bulk purchase of products. 6
5. Prepare a presentation promote a product for MNC. 6
6. Design an invitation for 50th anniversary of the company. 6
7. Design a blog to showcase the art and craft. 6
8. Writing an authorization letter to bank manager for accounts statement. 6
9. Prepare a correspondence for offer and acceptance. 6
10. Prepare a report on the need to introduced some incentive schemes to boost the sale of a company. 6

Total Hours 60**Text Book:**

1. **Sanjay Gupta, (2022).Business Communications (According to NEP - 2020):** SBPD Publications, Uttar Pradesh.
2. **Locker K and Kaczmarek S.(2013). Business Communication: Building Critical Skills.** Graw Hill Education, New York.

Books for Reference:

1. **Shirley T.(2005). Communication for Business- A Practical Approach,** Pearson Education, London.
2. **Smallwood, R.F and Williams, R.F.(2013). Managing Electronic Records: Methods Best Practices and Technologies.** John Wiley and Sons. New Jersey
3. **Newman, Amy, Scot Ober (2016). Business Communication:** in Person, in Print, Online. cengage Learning, Boston, United States of America.
4. **Wilson K and Wauson J. (2010). The AMA Handbook of Business Documents: Guidelines and Sample Documents that make Business Writing Easy.** AMACOM, New York.

Course Outcomes:

CO1: Realize the significance of effective communication business.

CO2:Learn business vocabulary and understand varied ways and methods to present business plans.

CO3:Gain knowledge on drafting of official letters and documents.

CO4:Develop appropriate skills for report writing and different ways of documentation.

CO5:Explain the role of information technology for enabling business communication and documentation.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	M	H
CO2	M	M	H	H	H	H	M	M	M	M	H	M	H
CO3	H	H	H	H	H	H	M	M	M	M	H	M	H
CO4	H	M	H	H	H	H	M	M	M	M	M	M	H
CO5	M	M	H	H	M	H	M	M	M	M	H	M	H

**Professional Development Course
Industry 4.0**

**Semester III
23BCOPD3**

**Hours of Instruction/Week: L:2
No. of Credits: Remarks**

Course Objectives:

1. To acquire knowledge on the basic concepts of Industry 4.0, Artificial Intelligence, Big Data and Internet of Things.
2. To learn the tools and applications in Industry 4.0 and Human Robot Interface.
3. To gain knowledge on Safety and Security aspects in Industry 4.0.

Unit I: Introduction

6

Definition of Industry 4.0: Comparison of Industry 4.0 - Factory and Today's Factory- Difference between Conventional automation and Industry 4.0, Developments in USA, Europe, China, India and other countries - Globalization - Fourth Revolution - LEAN Production Systems.

Unit II: Basic Principles and Technologies of a Smart Factory

6

Internet of Things (IOT) and Industrial Internet of Things (IIOT) and Internet of Services- Big Data - Cyber-Physical Systems -Value chains in Manufacturing companies -Customization of products, Digital Twins, Cloud Computing and Cloud Manufacturing - Features, Benefits, impact and challenges - **Artificial Intelligence in Production: Machine Learning Application - Basics of Machine Learning -The Machine Learning Process. Augmented Reality in Manufacturing- Uses-future applications.**

Unit III: Cyber-Physical Systems (CPS) and Cyber-Physical Production Systems (CPPS)

6

Cyber-Physical Systems-Definition, Core elements of Cyber-Physical Systems and Cyber-Physical Production Systems -Control theory and Real-time requirements-Cyber-Physical Systems and new Business Models-Applications for cyber-physical systems in the field of manufacturing, traffic and medical technology, etc.

Unit IV: Human-Robot Collaboration

6

Human-Robot Collaboration in Industry-Types of Human-Robot Collaboration-Safety of Human-Robot Collaboration-Applications with Collaborative Robots in the field of manufacturing.

Unit V: Safety and Security in Networked Production Environments

6

Safety with Industry 4.0 -Safety for connected Machines and Systems - How Industry 4.0 can optimize Safety, Security and Security Risks with Industry 4.0 - Security and privacy risks in AI-Approach to Cyber-Physical Security in Industry 4.0.

Total Hours 30

Text Books:

1. **Kaliraj P., Devi T., (2022) Industry 4.0 and Education: Transformative Technology and Applications**, CRC Press, Taylor & Francis Group, New York.
2. **Kaliraj P., Devi T., (2022) Big Data Applications in Industry 4.0**, CRC Press, Taylor & Francis Group, New York.

3. **Alasdair Gilchrist (2016) Industry 4.0: The Industrial Internet of Things**, A press Publisher, New York.

Books for Reference:

1. **Miller M (2015) The Internet of Things**, Pearson Education, New Delhi.
2. **Diego Galar Pascual & Pasquale Daponte, Uday Kumar (2020) Book of Industry 4.0 and Smart Systems**, Taylor and Francis, New York.
3. **Ovidiu Vermesan & Peer Friess (2017) Designing the Industry-Internet of Things connecting the Physical, Digital and Virtual Worlds**, Rivers Publishers, Denmark.

Course Outcomes:

- CO1:** Understand the basic concepts of Industry 4.0.
- CO2:** Familiarize with the technologies of a Smart factory.
- CO3:** Understand the applications of Cyber-Physical Production Systems.
- CO4:** Able to know the opportunities for a Human Robot Interfaces in Industry 4.0.
- CO5:** Acquire knowledge on Safety and Security in Networked Production Environments.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	M	M	H	M	H	H	M	M
CO2	H	H	H	M	M	M	M	H	L	H	H	M	L
CO3	M	H	H	M	M	M	M	H	L	H	H	M	L
CO4	H	M	H	M	M	M	M	H	L	H	H	M	L
CO5	H	H	H	M	M	M	H	H	L	H	H	M	L

Skill Based Elective Course - II
Option: A:Banking and Microfinance
Technical Knowledge about Banking Products and Processes

Semester IV
23BCOSE2A

Hours of Instruction/Week: 4 -L: 2, P: 2

No. of Credits:3

Course Objectives:

1. To understand the banking and micro finance industry from an operational perspective.
2. To interpret the regulations for banking products and processes.
3. To know about banking products for deposits and lending and Government schemes.

Unit I: Introduction

Banking system in India – Functions of Banks - Reserve Bank of India – Special types of customers – Opening and operation of accounts – Nomination – KYC requirements – Investment in Securities – Modes of creating charge on securities.

6

Unit II: Banking Products

Deposit Products – Credit Products - Third Party Products –Gold Loan products- Premium service – Insurance service - e payment of Direct and Indirect taxes – Debenture trustee. Certificate of deposit- Consumer and Ccorporate banking.

6

Unit III: Lending Loans

Credit Procedures- Difference between Loans and Advances. Lien, Pledge, Hypothecation and Advance against the documents of title to goods. Credit Appraisal Techniques: Financial analysis techniques for bank lending – Assessment of credit needs for fixed assets and working capital – Monitoring of advances – renewal and recovery of advances.

6

Unit IV: Regulations Applicable for Products and Processes

Banking Regulations Act, 1949 – Payment and Settlement Systems Act, 2007 - The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. (SARFAESI ACT).

6

Unit V: Governement Schemes Implementation by Banks

Pradhan Mantri Jan- Dhan Yojana – Pradhan Mantri Mudra Yojana-Micro Enterprise Development Programme (MEDPs)-Self Help Group – Bank Linkage Programme (SHG-BLP)- Pradhan Mantri Mudra Yojana- Pradhan Mantri Jeevan Jyoti BimaYojana (PMJJBY).

6

Total Hours: 30

List of Practical:

1	Filling of Savings Bank Account Opening form.	2
2	Completion of nomination procedure for deposits.	2
3	Opening of Savings Bank account for special category customers.	2
4	Apply for Customer identification number and fulfilling KYC norms.	2
5	Apply for ATM card, Debit and Credit cards through banking and Mobile banking.	2
6	Document the Procedures for availing of Government schemes.	2
7	Availing of various credit products of private and public sector Banks.	2
8	Knowing procedures for applying gold loans.	2
9	Filling of E-payment of taxes.	2

10	Submit report on third party products and services by commercial banks.	2
11	Submit report on agency services provided by banks.	2
12	Understanding credit management and recovery process adopted by banks.	2
13	Identification of target beneficiaries for Government schemes and guide them to avail the benefits. Narrate your experience.	2
14	Reviewing and monitoring mechanism adopted by banks for repayment of loan.	2
15	Calculation of Cost of borrowings and knowing interest rates of borrowings.	2

Total Hours 30

Text Books:

1. **Gordon E and Natarajan K. (2022), Banking: Theory, Law and Practice**, Himalaya Publishing House, New Delhi.
2. **Varshney P.N. and Sundharam K.P.M. (2017), Banking: Theory, Law and Practice**, Sulthan Chand & Sons, New Delhi.

Books for Reference:

1. **Reddy and Appanniah (2019), Banking Theory and Practice**. Himalaya Publishing House, New Delhi.
2. **Toor N. S.(2022), Handbook of Banking Information**, Skylark Publications, Delhi.

Course Outcomes:

CO1: Identify the various functions of the banks.

CO 2: List all banking products and regulations associated with banking products.

CO 3: List out the different government initiatives in lending loan.

CO 4: Able to understand the Regulations applicable for banking products and processes.

CO 5: Analyze the growth of various government schemes for implementation by banks and micro finance companies.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	M
CO2	M	M	H	H	M	M	M	M	M	H	H	H	H
CO3	M	M	M	M	M	M	M	M	M	H	M	H	M
CO4	H	M	M	H	M	M	M	M	M	H	H	H	M
CO5	M	M	M	M	H	M	M	M	M	H	H	H	M

Skill Based Elective Course - II
Option-B Mutual Funds
Mutual Fund Market Research and Sales

Semester IV
23BCOSE2B

Hours of Instruction/Week: 4-L:2, P:2
No. of Credits: 3

Course Objectives:

1. To understand different products of mutual fund process and sales strategies to mutual fund market in India.
2. To execute sale in the mutual fund market.
3. To carry out financial planning in mutual fund investment.

Unit I: Evaluation of Performance of Mutual Funds

6

Measuring fund performance-Measuring return-Measuring risk-Risk-adjusted returns-Comparing fund performance with a reference various standardized performance systems-Limitations of performance and evaluation.

Unit II: Research on Mutual Fund Market

6

Analysis of top performing mutual funds and factors influencing selection of mutual fund-Develop profile of target customers based on research of market and mutual funds. Mapping appropriate mutual funds to customer goals.

Unit III: Selling Mutual Funds

6

Approaches in sell products and services-Educate and inform customers about product and services-assess customer needs and share research information to customers- System Investment Plans(SIP)- Risk profiling, Dividend calculation-Market context.

Unit IV: Financial Disclosure and Governance

6

Transparency and disclosure - Limits on fees and expenses - Internal governance in mutual fund complexes - The Effect of Information Disclosure on Corporate Governance and Mutual Funds.

Unit: V: Mutual Fund and Financial Planning

6

Financial Planning: Basics of financial planning-Financial Goals, Investment Horizon-Objective, Benefits ,Need for financial planning- Life cycle and Wealth cycle in financial planning- Tools to categorize investors needs- Risk profiling- Asset allocation and types-Importance and steps for developing a model portfolio- Recommending Model Portfolios.

Total Hours 30

List of Practical:

1. Measuring performance of mutual funds	3
2. Calculation of risk adjusted returns of mutual fund scheme	3
3. Comparison of risk and returns of various schemes	3
4. Profile of target customers of mutual funds	3
5. Conduct survey to understand customer goals in mutual funds	3
6. Comparison of Disclosure practices and Governance in mutual fund companies	3
7. Analysis asset allocation by mutual fund companies	2
8. Performance evaluation of various mutual funds	2
9. Steps in developing of portfolio model for investment in mutual funds	2
10. Analysing tax benefits of returns mutual funds investment	2
11. Matching of financial planning goals and mutual funds	2
12. Analyse present market scenario in mutual fund industry	2

Total Hours: 30**Text Books:**

1. **Jack D. Schwinger (2020), Unknown Market Wizards:** The best traders you've never heard of Hardcover Harriman House., United Kingdom.
2. **King A. Kovacs (2018), Mutual Fund Investments:** Insightful facts on acquiring wealth, United Kingdom.
3. **Anu Sahi ,Anurag Pahuja and Balram Dogra (2019), Mutual Funds: A Comprehensive Analysis of Growth and Performance.,** Lambert Academic Publications., Germany

Reference Books:

1. **Glen Hubbard (2010), The Mutual Fund Industry- Competition and Investor Welfare,** Columbia University Press, Columbia.
2. **Vive K Negi (2020), Mutual Funds -Ladder to wealth creation,** Diamond Pocket Books Pvt., Ltd, New Delhi .
3. **John C Bogle (2010), Common Sense on Mutual Funds:** John Wiley & Sons, United States.

Course Outcomes:

- CO1:** Distinguish between different mutual fund schemes
- CO2:** Identify factors influencing selection of funds, performance and describe methods of analysis of funds.
- CO3:** Develop profiles of target customers and develop a sales plan.
- CO4:** Gain knowledge on governance of mutual funds in India.
- CO5:** Apply concepts of financial planning in mutual fund investment.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	M	L	M	M	H	H
CO2	H	H	H	L	H	M	H	M	L	M	M	H	H
CO3	H	H	H	L	H	M	H	M	L	M	M	H	H
CO4	H	H	H	L	H	H	H	M	L	M	M	H	H
CO5	H	H	H	L	H	H	H	M	L	M	M	H	H

Skill Based Elective Course - II
Option C: Insurance
Selling Skills and Application Process

Semester IV

Hours of Instruction/Week:4-L:2,P:2

23BCOSE2C

No. of Credits: 3

Course Objectives:

1. To understand the sales process and selling skill in marketing in Insurance of products.
2. To learn how to build database, generate leads and communication plan.
3. To understand the premium calculation methods.

Unit I: Introduction

6

Insurance: Meaning – Need- Principles of Insurance – Life – Nonlife – Pensions - Health Types of Insurance: Evolution and Growth of Insurance sector - Contribution to GDP - Recent Developments - Introduction to Insurance marketing: Concepts, Tasks - Difference between Product and Services-Sales process of planning to execution: Database creation, Cold calling, Lead generation-Advantages of Lead prioritizing- Communication process for appointment- Grooming and Etiquettes-Objection handling and closing a call.

Unit II: Processing Insurance Applications

6

Calculation of Premium as per plans- Application process and documentation- Underwriting-Accurate documentation, Optional documents- After sales activities.

Unit III: Insurance Documents

6

Insurance Documents including Proposal Forms and other relevant Forms - First Premium Receipt - Renewal Premium Receipt - Policy Contract, Endorsement, Renewal Notice - Bonus Notice, other Insurance documents.

Unit IV: Insurance Broker's Qualification and Appointments

6

Role of Brokers in Insurance Market and types of Brokers operating in the market- Functions of Direct, Composite and Reinsurance Brokers- Registration and Licensing of Broker - Eligibility and qualifications of Brokers - Understanding of client's requirement – nature of business and Risk Management of client, Manpower and infrastructure requirements - Requirement of Capital for Brokers - Forms of capital to be brought in Equity – Assets - Cash - Code of Conduct or Professional Ethics - Remunerations of Brokers in various lines of Insurance Business: General Insurance, Life Insurance, Pension, Annuity, Group Insurance, etc.

Unit V: Insurance Broker's Responsibilities

6

Professional Indemnity Insurance for Brokers - Payment of fees and the consequences of failure to pay fees - Ceiling on business from single client - Maintenance of Books of Account, Records, submission of half-yearly result, Internal Control System, Disclosures of Information and Inspection of IRDA - Cancellation and Suspension of License and Penalties. - Responsibility of Brokers to the insured – Risk Management of client, Preparation of Insurance Slip, Premium Collection, assistance in claims and preparation of claim documentation. Responsibility of Brokers to the Insurance Company in Selection of

Risks, Presentation of Products, Remittance of Premium, assistance in Claim Settlement and Consumer Grievances.

Total Hours 30

List of Practical:

1. Analysis of GDP in Insurance. 2
2. Categorize pension scheme in Insurance. 2
3. Determination of sale process in Insurance. 2
4. Prepare GDP report with Ratios. 2
5. Calculation of Net Premium plan. 2
6. Calculation of Gross Premium plan. 2
7. Computation of net annual premiums. 2
8. List out various forms of Endorsement in Insurance. 2
9. Evaluate the Registration and Licensing of Broker. 2
10. List out the Responsibility of Broker to the insured. 2
11. Analyse the procedure for remittances of premium. 2
12. List out the various Consumer Grievances. 2
13. Analyse the dividends policy 2
14. List out the tax benefits of Insurance 2
15. List out documents required for application of General Insurance and its relevance. 2

Total Hours 30

Text Books:

1. **Gupta, P.K. (2016), Insurance and Risk Management**, Himalaya Publishing House, New Delhi.
2. **Rejda George.E, McNamara Michael, (2017), Principles of Risk Management and Insurance**, Pearson Education, United States of America.
3. **Thomas A. Lucey, Mary Frances Angelo and James Duke Laney (2015), Risk Management and Insurance**, Sense Publishers, Rotterdam, The Netherlands.

Books for Reference:

1. **Alka Mittal and Gupta,S.L. (2013), Principles of Insurance and Risk Management**, S.Chand & Sons Publisher, New Delhi,
2. **Periyasamy.P. (2018), Principles and Practices of Insurance**, Himalaya Publications, Mumbai.
3. **Mishra Kaninika (2016), Fundamentals of Life Insurance**, PHI Learning, New Delhi.

Course Outcomes:

- CO1:** Acquire the knowledge on Insurance Business
CO2: Understand the detailed knowledge on sales process
CO3: Gain knowledge on application process
CO4: Understand about insurance documents
CO5: Acquire knowledge on Insurance Broker's Regulations

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	H	H	M	H	H

CO2	H	H	H	-	H	M	H	H	H	H	H	H	H
CO3	H	H	H	-	H	M	H	H	H	H	H	H	H
CO4	H	H	H	-	H	M	H	H	H	H	H	H	H
CO5	H	H	H	-	H	M	H	H	H	H	H	H	H

Discipline Specific Core Courses Income Tax Law and Practice

Semester IV

23BCOC08

Hours of Instruction/Week: 8-L:4, P:4

No. of Credits: 6

Course Objectives:

1. To understand the provisions of Indian Income Tax Act.
2. To familiarize with computation of taxable income under various heads and tax liability of individual and HUF.
3. To understand the Set off and Carry forward of Losses and filing of returns.

12

Unit I: Introduction

Tax: concept, types – direct and indirect; canons of taxation; Direct Tax- Need, features - basis of charges. **Income Tax (as per Income Tax Act, 1961 and amendments)**: Basic Concepts- Residential status- Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

12

Unit II: Income from Salary and House Property

Meaning of salary-Basis of charge- conditions of chargeability- Allowances- Perquisites- Deductions and exemptions- Computation of taxable Income from Salary. Income from House Property - Basis of charge, Determinants of Annual Value- Deductions and exemptions-computation of taxable income from House Property.

12

Unit III: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources

Business income: Meaning- methods of accounting- Deductions and Disallowances under the Act- Computation of presumptive income under Income-Tax Act- **Computation of taxable income from Business and profession**. Capital Gains - Capital Asset – Meaning- Basis of Charge- Exemptions related to capital gains- Meaning of Transfer- Computation of taxable capital Gain. Income from Other Sources: Basis of charge - Dividend, Interest on securities - Winning from Lotteries - Crossword puzzles - Horse races, Card games etc. Permissible deductions- impermissible deductions.

12

Unit IV: Computation of Total Income and Tax Liability of Individual and HUF

Income of other persons included in assessee's total income, Aggregation of income and Set-off and Carry Forward of Losses. Deductions from Gross Total Income- Rebates and relieves; Computation of total income and tax liability of individuals and HUF.

12

Unit V: Filing of Returns

Filing of returns: Manually and on-line filing of Returns of Income -Tax Deducted at Source- Provisions and Procedures of Compulsory On-line filing of Returns for specified assesses.

Total Hours: 60

List of Practical:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them to fill the

5

online application Form for generating their PAN Card. Also, educate them about the significance of filing returns and help them to fill the same online. Prepare and present a report of the key learning from the exercise.

2. Identify the eligible savings scheme/investments for tax deductions. 5
3. Identify an assessee with a House Property and study how the income from house property are assessed. 5
4. Prepare Income-tax return of Individuals under different heads of income, arrive at total income, and tax liability. 5
5. Identify a small scale industry or a professional and guide them to calculate their taxable income returns. 5
6. Compute the tax liability of an individual under old and new regime and educate the assessee on which one is beneficial to them 5
7. Identify and analyze how children's income are clubbed with parents' income 5
8. E-file the returns of individuals and HUF and educate some individuals for e-filing of returns 5
9. Apply for TAN for a firm and file its TDS return. 5
10. Visit the website of Income Tax Department, Government of India and get to know the various online ITR Forms with hypothetical data. 5
11. Study and submit a report on the direct tax statistics available in the income tax website 5
12. Educate assesses about various options and tutorials available on Income tax website as relating to income tax. 5

Total Hours: 60

Text Books:

1. **Gaur V.P., Narang D.B., Puja Gaur and Rajeev Puri. (2023), Income Tax Law and Practice,** Kalyani Publishers, New Delhi.
2. **Ahuja, G., and Gupta, R. (2023), Simplified Approach to Income Tax.** Flair Publications Pvt. Ltd, New Delhi.

Books for Reference:

1. **Singhania V. K. and Singhania M. (2023), Student's Guide to Income Tax including GST-Problems & Solutions,** Taxmann Publications Pvt. Ltd, New Delhi:
2. **Mehrotra H.C. (2023), Income Tax Law and Accounts,** Sahitya Bhavan, Agra
3. **Dinkar Pagare (2023), Income Tax Law and Practice,** Sultan Chand & Sons, New Delhi.
4. **Reddy T.S. and Hari Prasad Reddy Y. (2023), Income Tax Law and Practice,** Margam Publication, Chennai.

Course Outcomes:

- CO1:** Comprehend the concepts of taxation, including assessment year, previous year, assesses, personal income, total income, agricultural income and determine the residential status of persons.
- CO2:** Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions.
- CO3:** Apply the clubbing provisions and provisions relating to Set-off and Carry Forward of Losses to determine the Gross Total Income.
- CO4:** Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF.
- CO5:** Comprehend the provisions relating to filing of return of income.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3

CO1	H	H	H	H	L	H	H	M	M	H	H	H	H
CO2	H	H	H	H	L	H	H	M	M	H	H	H	H
CO3	H	H	H	H	L	H	H	M	M	H	H	H	H
CO4	H	H	H	H	L	H	H	M	M	H	H	H	H
CO5	H	H	H	H	L	H	H	M	M	H	H	H	H

Discipline Specific Core Courses

Corporate Law and Practice

Semester IV

23BCOC09

Hours of Instruction/Week: 8 - L:4, P:4

No. of Credits: 6

Course Objectives:

1. To understand provisions of Companies Act, 2013
2. To gain knowledge on Management of Companies
3. To know the Legal Provisions of Laws relating to business

Unit I: Introduction

12

Companies Act, 2013: Company – Meaning, Definition, Kinds of company - Formation of company - Prospectus and Share Capital. Allotment of securities - Private Placement. Share capital - Sweat Equity, Bonus issue, Issue of shares at Premium and Discount, alteration of share capital, Buy-back of shares- Employee Stock option.

Unit II: Management and Administration

12

Board Meeting - Annual General Meeting- Extra Ordinary General Meeting - Requisites of a valid meeting- Convening of Meeting, Minutes and Resolutions - Postal ballot- Voting through Electronic mode.

Unit III: Dividends, Accounts and Audit

12

Declaration and Payment of Dividend, Accounts of Companies, Maintenance and Authentication of Financial Statement, Appointment of Auditor: Qualification, Disqualifications, Rotation, Removal, Duties and Responsibilities of Auditors, Auditors Report, Constitution and Functions of Audit committee.

Unit IV: Directors and their Powers

12

Board of Directors: Appointment and Qualifications of Directors- Director Identification -Number (DIN), Disqualifications- Removal of Directors- Legal Positions, Powers, Duties and Responsibilities, Additional Director, Alternate Director, Nominee Director, Director appointed by casual vacancy, Key Managerial Personnel- Managing Director- Manager and Whole Time Director.

Unit V: Oppression, Mismanagement and Corporate Restructuring and Winding Up,

12

Oppression, Mismanagement, Rights to apply - Powers of Tribunal - Provisions related to Compromises, Arrangement and Amalgamations - Concept and Modes of Winding Up - Provisions of winding up under Insolvency, Bankruptcy Code, 2016: Definitions – Constitution of National Company Law Tribunal, Constitution of Appellate Tribunal, Appeal from orders of Tribunal, Power to punish for contempt.

Total Hours 60

List of Practical:

1.	Narrate with suitable examples the difference between Sweat Equity and Employee Stock option.	4
2.	Analyse the content of the Prospectus of Banking, Insurance and Manufacturing Company.	4
3.	Determine the factors influencing the company to fix IPO share price.	4
4.	Prepare a hypothetical notice, resolutions and minutes of a meeting of Board of Directors and Annual General Meeting.	4

5. Bring out the procedure to be followed by the company while voting through electronic mode. 4
6. Create well structure meeting agenda that enhances meeting effectively. 4
7. Illustrate specimen of board resolution for declaration of Interim dividend on Equity 4
8. Prepare and present an audit report of a select company. 4
9. Present a report on constitution and functions of audit committee. 4
10. Apply real-world decision-making scenarios, allowing managerial personnel to practice and their decision making skills. 4
11. Prepare a report on Corporate Social Responsibilities of select companies under Information Technology Sector, Manufacturing Sector and Service Sector. 4
12. Write a case on Independent Directors and Women Directors of the Board of Companies in India. 4
13. Do a case study on corporate restructuring strategic goals for a select company. 4
14. Elaborate the procedure to be followed by NCLT while carrying out its proceedings. 4
15. Prepare a report on case analysis of mismanagement of select Indian Companies. 4

Total Hours: 60

Text Books:

1. **Kapoor N.D. (2019), Elements of Company Law**, Sultan Chand and Sons, New Delhi
2. **Myneni S.R. (2021), Company Law**, Asia Law House, New Delhi

Books for Reference:

1. **Anil Kumar A.(2021),Corporate Laws**. Taxmann Publication, New Delhi.
2. **Kuchhal M.C. and Kuchhal. A. (2020), Corporate Laws**. Shree Mahavir Book Depot, New Delhi.
3. **Sharma J.P.(2020), An Easy Approach to Corporate Laws**. Anne Books Pvt.Ltd, New Delhi.

Course Outcomes:

CO1: Acquire knowledge on provisions relating to issue of prospectus on allotment of shares

CO2: Synthesize company processes, meetings and decisions

CO3: Ability to understand Accounting, Auditing, Dividend, and Distribution.

CO4: Able to demonstrate the role of Board of Directors and other managerial personnel

CO5: Gain knowledge in regulatory aspects involved in Oppression, Mismanagement, Corporate Restructuring and Winding Up.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	H	H	H	L
CO2	H	H	H	L	H	H	H	H	H	H	H	H	L
CO3	H	H	H	L	H	H	H	H	H	H	H	H	L

CO4	H	H	H	L	H	H	H	H	H	H	H	H	L
CO5	H	H	H	L	H	H	H	H	H	H	H	H	L

Discipline Specific Elective Course
Business Economics

Semester : IV
23BCODE2A

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To gain insights on fundamental economic theories.
2. To learn the impact of economic theories on pricing, demand, supply, production and cost concepts.
3. To gain knowledge on macro aspects of business economics and phases of business cycles.

Unit I: Introduction

15

Business Economics: Meaning, Nature and Scope - Basic Problems of an Economy- Economic Problem – Scarcity and Choice; Nature and Scope – Positive and Normative Economics, Micro and Macro Economics; Central Problems of an Economy- Working of Economic Systems- application of economic theories in decision making.

Unit II: Consumer Behavior and Elasticity of Demand

15

Meaning of Demand, Determinants of Demand, Law of Demand- Elasticity of Demand – Concept, kinds – price, cross, income and advertising elasticity of demand – Measurement of elasticity of demand, factors influencing the elasticity of demand – Importance of elasticity of demand. Demand forecasting: meaning, need, importance, methods of demand forecasting-Theory of Consumer Behaviour - Supply, Determinants of Supply, Law of Supply, concept of elasticity of supply with examples, Concepts of demand and supply can be used to determine price.

Unit III: Production and Cost

15

Production Function – Concept, Definition, Types of Products, Law of Variable Proportions, Assumptions, Limitations and Significance. Isoquant curves: Definition, General properties of Isoquant curves, Marginal rate of technical substitution – Economic region of production, Isocost lines – Optimal combination of resources – the expansion path – Returns to scale. Cost of production: Concept of explicit costs, implicit cost and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit IV: Price Determination in Different Markets

15

Concepts of price and pricing –Determinants of price-Theory of pricing – Cost plus pricing, Target pricing, Marginal cost pricing, Going rate pricing - Objectives of business firm-Meaning and concepts of Market- classifications of market – Perfect competition, Monopoly, Monopolistic competition and Oligopoly.

Unit V: Macro aspect of Business Economics and business cycle

15

National Income and its measurement – Gross National Product, Net National Product, Net National Income. Business cycle phases and causes – Inflation and Deflation causes and remedial action – consumption, Income, Savings and Investment.

Total Hours 75

List of Tutorial:

1.	Apply concept of demand analysis in real life.	2
2.	Study various effects in changes in demand and supply in consumption.	2
3.	Study local markets and classify firms into various markets.	2
4.	Visit any industrial unit and study its production process.	2
5.	Prepare a production schedule for a hypothetical product under any particular condition of demand supply.	2
6.	Visit any industrial unit and classify its cost into fixed and variable costs.	2
7.	Analyze the effects of changes in demand and supply on pricing policies.	2
8.	Analyse the phases of business cycle with respect to India.	1

Total Hours 15**Text Books:**

1. **Mithani D.M (2021), Micro Economics**, Himalaya Publishing House, Mumbai.
2. **Jhingan M.L (2020), Micro Economic Theory**, Konark Publishers Pvt. Ltd., New Delhi.
3. **Agarwala S. K (2015), Economic System and Micro Economic Theory**, Galgotia Publishing Company, New Delhi.
4. **Chaturvedi D.D (2020), Macro Economic – Analysis and Policy**, Galgotia Publishing Company, New Delhi.

Books for Reference:

1. **Seth M.L (2017), Micro Economics**, Lakshmi Narain Agarwal Educational Publishers, Agra.
2. **Kennedy M.J (2010), Micro Economics**, Himalaya Publishing House, Mumbai.
3. **Adhikari M,(2000), Business Economics**, Excel Books, New Delhi.
4. **Samuelson F William and Marks G. Stephen (2015), Managerial Economics**, John Wiley and Sons, USA.
5. **Chopra P. N (2018), Advanced Economics Theory**, Kalyani Publishers, New Delhi.
6. **Maria John Kennedy M. (2018), Advanced Micro Economic Theory**, Himalaya Publishing House, Mumbai.

Course Outcomes:

- CO1:** Ability to understand the functions of different economic system and to evaluate the implications of economic decisions.
- CO2:** Capable to balance the demand and supply based on consumer behaviour.
- CO3:** Familiar with production and cost functions.
- CO4:** Ability to analyse the pricing system prevailing in different markets.
- CO5:** Get insights on various aspects of macro economics and phases of business cycle.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	M	H	H	H	H	H	H	H

CO2	H	H	H	-	H	M	H	H	H	H	H	H	H
CO3	H	H	H	-	H	M	H	H	H	H	H	H	H
CO4	H	H	H	-	H	M	H	H	H	H	H	H	H
CO5	H	H	H	-	H	M	H	H	H	H	H	H	H

Discipline Specific Elective Course
Creativity and Innovation

Semester IV

Hours of Instruction/Week: 6-L: 5, T: 1

23BCODE2B

No. of Credits: 6

Course Objectives:

1. To explore approaches used by managers and organizations for creating and sustaining high levels of innovation.
2. To understand the Idea Generation, Creativity and Innovation in organization
3. To understand the Patents, Trademarks, Copyrights and Emerging issues relating to Intellectual property.

Unit I: Introduction

15

Creativity: Meaning and concept of Creativity – Process, Nature and Characteristics - Creative Persons–Factors affecting creativity–Recognizing and Avoiding Mental Blocks, Thinking preferences–Risk taking–Creativity styles–Creative thinking tools–Innovation Vs. Creativity–Types of Innovations–Incremental and Radical.

Unit II: Idea Generation and Creativity in Problem Solving

15

Ideation, Pattern breaking strategies – Mind stimulation games–Brain-twisters and puzzles–Idea collection processes – Brainstorming/Brain-writing–SCAMPER methods–Metaphoric thinking–Outrageous thinking – Mapping thoughts – Eight- Dimensional (8D) approach to Ideation, Systematic inventive thinking: TRIZ methodology.

Unit III: Innovation Management

15

Invention and Discovery – Process and Typology–Methods and Techniques–Arenas of innovative competence – Categories of Innovation: product, process and service finance (Venture capital and Angel investors)–Offerings–Delivery–Evaluation of Effectiveness of Innovation.

Unit IV: Setting the Right Ecosystem for Innovation

15

Essence of right ecosystem–Dimensions of the ecosystem for innovation–Intrinsic Motivation and Extrinsic Motivation–Leadership styles fostering innovation–Organizational alignment–Creating self-sustaining culture of innovation–Organizational enrichment.

Unit V: Intellectual Property

15

Intellectual Property–Patents: meaning – Importance - Patents – Copyrights - Trademarks–Transforming Innovations into Proprietary Assets: Significance and steps - Strategizing Intellectual Property–Issues of IP enforcement–Privacy, Counterfeiting, Copyright violation, etc.–IPR and New Product Development–Government Policies and Issues on National and International IP Legislations and Treaties.

Total Hours

75

List of Tutorial:

1. Identify a creative work of a person to comprehend and present a report highlighting the contribution of the creative works.	3
2. Generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.	3
3. Identify an Innovative Business Model used by an organization and present a report on Business Competence achieved by it.	3
4. Identify the traits of an Innovative Leader quoting real life cases and present a report.	1
5. Analyze the factors responsible for creating innovative culture in the organization.	2
6. Develop innovative products/services and apply for patenting.	3
Total Hours	15

Text Books:

1. **Garima Punetha (2022), Creativity, Innovation, Entrepreneurship and Intellectual Property Rights**, Pacific Books International, New Delhi.
2. **Harvard Business Essentials (2011), Managing Creativity and Innovation**, Boston: Harvard Business School Publishing, New York.

Books for Reference:

1. **Jonathan A. Plucker (2022), Creativity and Innovation: Theory, Research and Practice**, Routledge Publication, New York.
2. **David G. Gliddon & William J Rothwell (2020), Innovation Leadership**, Routledge Publication, New York.
3. **Ramakrishna B. & Anil Kumar H.S. (2017), Fundamentals of Intellectual Property Rights for Students, Industrialist and Patent Lawyers**. Notion Press Publication, Tamil Nadu.
4. **Prather C. (2010), The Manager's Guide to Fostering Innovation and Creativity in Teams**, McGraw-Hill Education, New York.

Course Outcomes:

- CO1:** Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model.
- CO2:** Generate innovative idea for business and defend/justify the same.
- CO3:** Interpret the business competence achieved by various organizations by using the innovative business model.
- CO4:** Enhance the knowledge on innovative leadership style for the enrichment of an organization.
- CO5:** Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	L	H	H	L	M	M	H	M	H	L	H	M	L
CO2	H	M	L	M	H	H	H	H	H	H	H	M	L
CO3	M	H	L	M	H	L	H	M	H	M	H	L	M
CO4	L	H	M	L	M	L	M	L	H	M	M	H	L
CO5	H	M	M	H	L	H	M	H	M	H	L	M	M

**Discipline Specific Elective Course
Business Environment**

Semester: V
23BCODE2C

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To understand the environment of business from global and national perspectives.
2. To enable the students to understand the issues relating to political environment.
3. To develop the concept of natural and technological environment.

Unit I Introduction

15

An overview of business environment, Concept, Significance, Nature and scope of business environment, Elements of environment, Internal and external, Changing dimensions of business environment, Techniques of environmental scanning and monitoring.

Unit II Economic Environment

15

Economic environment of business, Significance and elements of economic environment, Economic system and business environment, Economic planning in India, Economic reforms, Liberalization, Privatization and structural adjustment programmes , Important feature of FEMA and licensing policy.

Unit III Government Policies

15

Government policies, Importance, Industrial policy, Role of public and private sectors, Disinvestment policy, Village and small industries, Promotional measures, Institutional support structure, State industrial policies, Special economic zones.

Unit IV Political Environment

15

Political environment, Government and business, Economic roles of government in India, Constitutional environment, Competition policy and law.

Unit V Natural and Technological Environment

15

Natural environment – meaning and its impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment, Elements of technological environment, Technology and Society. Economic effect of technology, New Technology policy.

Total Hours: 75

List of Practical:

1. Analyse and understand the current economic scenario of the country.

3

2. Learn about the latest technologies in manufacturing and service sector of select industries. 3
3. Analyse the political environment in the state and the country. 3
4. Study the economical changes in the world. 3
5. Study and analyse the environment challenges and sustainable practices adopted by businesses. 3

Total Hours 15

Text Books:

1. **Franchis Cherunillam(2022), Business Environment Text & Cases**, Himalaya publications, New Delhi.
2. **Aswathappa K, (2022), Essentials of Business Environment**, Himalaya publishing house, New Delhi.

Books for Reference:

1. **Raj Agarwal (2015), Business Environment**, Excel Books Publication, New Delhi.
2. **Shaikh Saleem (2020), Business Environment**, Pearson Education, UP.
3. **Vivek Mittal (2014), Business Environment**, Excel Books, New Delhi.

Course Outcomes:

CO1: Understand the elements of environment and its impact on business

CO2: Familiar with economic environment of business

CO3: Familiar with Government policies in business promotions

CO4: Gain knowledge on economic role of government in India

CO5: Appreciate the new technology policy and legal protection for natural environment and their impact on business

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 2	H	H	H	H	M	H	H	H	H	H	H	H	H	H
CO 3	H	H	H	H	M	H	H	H	H	H	H	H	H	H
CO 4	H	H	H	H	M	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Mind Management

Semester IV
23BCODE2D

Hours of Instruction/Week: 6-L:5, T:1
No. of Credits: 6

Course Objectives:

1. To build confidence and ability among the learners to cultivate mindfulness in their daily life.
2. To develop ability to manage stress effectively and develop resilience.
3. To develop positive attitude and self assessment towards goal.

Unit I: Introduction

15

Mind Management: Meaning and Concept - Importance of knowing the mind – Understanding Thoughts and Emotions – Modulations of Mind – Emotional Turn Oil: Anger, Jealousy, Lust, Greed, etc., - Causes and Cure – Peace of Mind: Luxury or Necessity – Managing Mind through breath – Efficiency, Creativity and Excellence at work.

Unit II: Mindfulness

15

Mind and Stress – Components and Benefits of Mindfulness – Mindfulness Vs. Meditation, Energy centers in the body – Tools for reducing Stress: Yoga, Pranayana, Meditation and other Breathing Techniques – Different types of Meditation – Time Management – Anger Management – Mind Doorway between Consciousness and Creation.

Unit III: Intelligences of Effective People

15

Intelligence Types - Instinctive, Emotional, Concrete Mental, Abstract Mental and Spiritual Intelligence - Concepts of Right Brain and Left Brain – Garner’s Model of Multiple Intelligence: Naturalist, Musical, logical, Mathematical, Existential, Interpersonal, Bodily- Kinesthetic, Linguistic and Intra-personal - Spatial Techniques of understanding competencies - Psychometric Testing – Enhancing Intelligence Quotient by Activating Chakras.

Unit IV: Mind Management for Achieving Excellence

15

Enrich Communication – Align oneself with the environment – Levels of Influence - Building Rapport – Cultivating Trust – Heal through Humor – Learning from Mistakes - Effective Decision Making – How to deal with Criticism – Being comfortable outside the comfort zone – Skills to build positive environment at workplace.

Unit V: Self-Assessment

15

Practicing self-care – Importance of Personal Interactions – Goal of Life : Short Term, Medium Term , Long Term and SMART goals – Developing Resilience and Attitude of Gratitude – Success in Business- Measuring the Intelligence Quotient and Emotional Quotient – Dematoglyphics Testing – Applied Kinesiology.

Total Hours 75

List of Tutorial:

1. Participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it. 2

2. Rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their journey. After the completion of the exercise, each learner has to prepare the report of their success story. 2
 3. Prepare a schedule of daily activities and divide students into Four Quadrants. Analyze and present a report on: 4
 - a. Time allocated to things which are not important.
 - b. Time allocated in fulfilling the long-term objectives.
 - c. The present scenario (Dasha) and future direction (Disha) to be chosen
Analyze its outcome and present a report of key learning's from the same
 4. Draft report on take online Psychometric Test available at <http://www.assessmentday.co.uk/psychometric-test> from any other source. Analyze its outcome and present a report of key learnings from the same. 2
 5. Participate in role play exercises in classroom to demonstrate the skill of using humour to heal. 1
 6. Draft a experimental report on the usage of Cristal on Human Chakaras 2
 7. Practice and demonstrate different types of yoga, pranayama and meditation. Analyze the state of mind before and after the practice and present a report of the same. 1
 8. Practice the technique of Applied Kinesiology to check Intelligence Quotient, Emotional Quotient and Spiritual quotient. 2
 9. Practice and Demonstrate mediation technique to activate chakras. Analyze its effect and write a report on the same. 2
- Total Hours** 15

Text Books:

1. **Swami Mukundananda (2022), The Science of Mind Management, Rupa Publications, India.**
2. **Knight S. (2009), NLP at Work: The Essence of Excellence, Nicholas Brealey Publishing, Boston , United States.**

Books for Reference:

1. **Murphy J. (2020), The Power of Your Subconscious Mind. Fingerprint Publishing. New Delhi.**
2. **Zohar D. (2012), Spiritual Intelligence: The Ultimate Intelligence. Bloomsbury, London.**

Course Outcomes:

CO1: Ability to observe and identify the modulations of mind

CO2: Rate the emotional matrix to analyze individuals strength and weakness and improve them

CO3: Practice time, mind and anger management techniques in daily life

CO4: Ability to analyse and interpret the results of psychometrics testing

CO5: Achieve proficiency in the Mind Management

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	-	M	-	H	H	H	H	H	H	H	H	H
CO2	M	-	M	-	H	H	H	H	H	H	H	H	M
CO3	M	-	M	-	H	M	H	H	H	M	H	H	H

CO4	M	-	M	-	H	H	H	H	H	H	H	M	M
CO5	M	-	M	-	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course Investment Banking

Semester IV

Hours of Instruction/Week: 6-L:5-T:1

23BCODE2E

No. of Credits: 6

Course Objectives:

1. To acquire knowledge on the Investment Banking Operations
2. To gain knowledge on services offered by Investment Bank and Trade life Cycle
3. To understand about Risks and Market Data Providers and learn Fund administration.

Unit I: Introduction

15

Investment Banking: Meaning and Importance - Investment Banking Services– Underwriting and types- Investment bank structure - Types of Investment Banks – Commercial Bank vs Investment Bank –Role of Investment Banking in Financial Market - Role of investment banks during the last financial crisis 2008.

Unit II: Investment Banking Services

15

Introduction - Custody Services - Transfer Agency –Safe keeping and Settlements - Reporting and Record keeping– Investible Cash - Income Process - Corporate Actions – Collateral Services - Reconciliation - Securities Valuation – Pricing - Fund Accounting– Financial Reporting.

Unit III: Risk and Market Data Providers

15

Meaning of Risk – Risk Management – Types of Risk: Market Risk, Credit Risk, Liquidity Risk, Regulatory Risk and Operational Risk.

Unit IV: Trade Life Cycle

15

Introduction – Transaction Types - Stages of Trade Life Cycle - Pre-Trade and Post Trade – Equity Trade Life Cycle - Front office, Middle office and Back office – Parties in Trade Life Cycle.

Unit V: Fund Administration

15

Importance and Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration – Pricing and Valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls and failure impact.

Total Hours 75

List of Tutorial:

1. Report on Types of Investment Banks	3
2. Role of Investment Banks during the last financial crisis 2008.	3
3. Practical excises on securities valuation	3

4. Risk calculations for securities	3
5. Analyse the equity life cycle of any company	3
Total Hours	15

Text Book:

1. **Pratap Giri S. (2021), Investment Banking**, McGraw Hill Education Private Limited, Noida, Uttar Pradesh.
2. **Allison Otto (2020), Investment Banking**, Vanderbilt University, Nashville, Tennessee
3. **VanitaTripathi (2023), Fundamentals of Investment**, Taxmann Publication, New Delhi

Books for Reference:

1. **Yadav S.K (2022), Investment Banking and Financial Service**, Truepenny's Corporation, Delhi.
2. **Tapan Jindal (2017), Investment Banking**, Bharat Law House Private Limited, New Delhi
3. **David Loader (2010), Fundamentals of Fund Administration**, Butterworth-Heinemann, U.K

Course Outcomes:

CO1:Acquire knowledge on the Investment Banking Operations.

CO2: Gain knowledge on services offered by Investment Bank.

CO3:Understand about Risks & Market Data Providers.

CO4: Know about the Trade Life Cycle.

CO5: Learn about the Fund administration.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	M
CO2	M	M	H	H	M	M	M	M	M	H	H	H	H
CO3	M	M	M	M	M	M	M	M	M	H	M	H	M
CO4	H	M	M	H	M	M	M	M	M	H	H	H	M
CO5	M	M	M	M	H	M	M	M	M	H	H	H	M

**Discipline Specific Elective Course
Financial Technology and Analytics**

**Semester IV
23BCODE2F**

**Hours of Instruction/Week: 6, L:5, T:1
No. of Credits: 6**

Course Objectives:

1. To gain knowledge of financial technology revolution and the disruption, innovation and opportunities therein.
2. To impart necessary skills to the learners which will enable them to understand the digital payments and crypto currencies
3. To analyze how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

15

Unit I: Introduction

Evolution of technology in Financial Markets – Financial Technologies (FinTech) for Entrepreneurs - Investors, Consumers, FinTech and the Transformation in Financial Services - Domains of FinTech, FinTech Investments, FinTech Technologies - Business Models in FinTech - FinTech and Startups.

Unit II: FinTech Business Applications

15

Lending and Personal Finance - FinTech and the Online Lending Landscape - Rise of alternate finance - Future of Small Medium Enterprises lending - Funding Ecosystem - Crowd-funding and business financing - Payments and retail transactions - Digitalization of Financial Services of Retail Banking and Corporate Banking.

Unit III: Digital Payments, Crypto currencies and Block chain

15

Digital Payments and Innovations - Cashless society - Developing Countries and Digital Finance Services - Mobile money - RTGS System – Crypto currencies and Block chain – Block chain technology - its potential and application – Crypto currency - Legal and Regulatory Implications of Crypto currencies.

Unit IV: FinTech in India

15

FinTech in India - Opportunities and challenges - Role of FinTech in Financial Inclusion and Financial Integration - FinTech and Government Regulations - Implications of FinTech Developments for Banks and Bank Supervision - Social Implications of FinTech Transformation – Growth of FinTech Opportunities in India.

Unit V: Analytics

15

Artificial Intelligence and Machine Learning Applications in Accounts and Finance - Understanding the technology enabling FinTech and constitutes of Fintech applications - Future of AI in Robot-Advice - Robotic Process Automation - Issues of Privacy Management in financial services environment - Data Analytics in financial services - Data security, its overview - Cyber security - Overview of industries best practices and standards.

Total Hours 75

List of Tutorial:

1. Identify a FinTech startup, analyze and present a report on its business model.	1
2. Analyze and prepare a report on the functioning of online crowd funding platforms in India	1
3. Identify a FinTech involved in SME lending business and analyze how they are contributing to restructuring the SME lending landscape.	2
4. Analyze and prepare a report on the role of Digital India project in building a Cashless society and evaluate its achievements	2
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.	2
6. Participate in simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing in Robot-Advisory investment services and present their business plan	3
7. Analyze and interpret case study on Robot-Advisor in business	2
8. Prepare a report on growth of Mobile Banking Payments	1
9. Prepare case studies on Airtel Payment Banks, Bill Desk, PayU, Phonepe to understand the prospects for digital payments in India	1

Total Hours 15

Text Books:

1. **Karthi Swaminathan (2021), Future Fintech Framework: A vision to Simplify Understanding, Foster Innovation and Accelerate Growth in Fintech**, Notion Press, Tamilnadu
2. **Nader Naifar (2019), Impact of Financial Technology (FinTech) on Islamic Finance and Financial Stability**, IGI Global publisher, Saudi Arabia
3. **Richard Hayen (2019), Blockchain and FinTech: A Comprehensive Blueprint to Understanding Blockchain & Financial Technology**, Create space Independent Publishing Platform, Comprehensive edition, United States

Books for Reference:

1. **Chishti S. Craddock T. Courtneidge R. and Zachariadis M. (2020), The PayTech Book**, Wiley, New Jersey.
2. **Diamandis P.H. and Kotler S (2020), The future is Faster Than You Think: How Converging Technologies are Transforming Business, Industries and Our Lives**, Simon and Schuster, New York.
3. **Hill J (2020), FinTech and the Remaking of Financial Institutions**, Academic Press, Elsevier, London.
4. **Akkizidis I. and Stagars M. (2016), Marketplace Lending, Financial Analysis and the Future credit**, Wiley, New Jersey.
5. **Chisti S. and Barberis J. (2016), The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries**, Wiley, New Jersey.

Course Outcomes:

CO1: Understand the different business models under FinTech industry.

CO2: Comprehend the FinTech application in Business financing.

CO3: Ability to discuss the contribution of mobile banking payment system in creating a cashless economy.

CO4: Gain knowledge on the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the Government of India.

CO5: Understand the application of AI, Robotic Process Automation and cyber security in business finance.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	M	H	H	H	H	H	M	H	H	H	H
CO2	H	H	M	H	H	H	H	H	H	H	H	H	H
CO3	H	M	M	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Elective Course
Business Incubation**

**Semester IV
23BCODE2G**

Hours of Instruction/Week: 6 -L: 5 T:1

No. of Credits: 6

Course Objectives:

1. To familiarize with development of business incubators and its management.
2. To appreciate the process of business incubation and the environment of business incubators.
3. To understand the importance of planning in incubation and managing business incubators.

Unit I: Introduction

15

Business Incubation-Concept and Principles-Incubator and Incubation-Pre-requisites of incubator - Development of an incubator- Types of incubators - Corporate and educational incubators. Incubation and Entrepreneurship-Business incubation models and success factors-Virtual business incubation-Agribusiness incubation-Government Policies and programmes-Business incubation in India.

Unit II: Incubation Process

15

Process of business incubation and business incubator -Pre-incubation and Post –incubation-Idea lab-Business Plan Structure-Value proposition-Role of business incubation in start-up development.

Unit III: Incubator Business Environment

15

Managing business incubators-Financing business incubators-Owners and Fund providers-Seed funding and Venture capital-Angel financiers: Types-Nature and Procedure-Services of incubators.

Unit IV: Planning an Incubator

15

Feasibility study-Team formation and Team building-Examining Sample business idea and writing business plans-Developing business plan-Business incubation marketing and stakeholder management-Understanding investor and lender's perspective and presenting business plan- Valuation of business plan and elevator pitch.

Unit V: Managing Business Incubator

15

Policy formulation for entry and exit-Incubation structures-Roles and responsibilities of key players-Managing incubator employees-Performance indicators of business incubator-Mentoring-Process-Legal issues and other formalities.

Total Hours 75

List of Practical:

1.	Develop a comparative study of various business incubators in the context of real – life cases.	3
2.	Analyze the case of a start – up and elaborate upon the business incubation process and business plan structure.	4
3.	Identify funding sources for various business incubators on the basis of real- life examples.	4
4.	Develop a business incubator plan and prepare its management plan.	4

Total Hours 15

Text Books:

1. **Sarfraz A. Mian, Magnus Klofsten and Wadid Lamine (2021), Handbook of Research on Business and Technology Incubation and Acceleration-A Global Perspective**, Edward Elgar Publishing, USA.
2. **Adkins (2002), A Brief History of Business Incubation in the United States**, Athens: National Business Incubation Association, USA.

Books for Reference:

1. **Mark Long (2019), Facilities Management for Business Incubators**. National Business Incubation Association, New Delhi.
2. **Gerl.Ellen (2000), Brick and Mortar, Renovating or Building a Business Incubation Facility**, Athens: National Business Incubation Association, USA.
3. **Phillip H Phan, Sarfraz A Mian, Wadid Lamine (2016), Technology Entrepreneurship and Business Incubation: Theory, Practice, Lessons Learned**, Imperial College Press, London.

Course Outcomes:

- CO1:** Acquire knowledge on the concept of incubation and the role played by business incubators in supporting entrepreneurial efforts.
- CO2:** Understand the process of business incubation, incubator structure and value propositions leading to start-up development.
- CO3:** Familiarize the funding opportunities available to business incubators and to understand the funding needs of the incubator.
- CO4:** Acquire knowledge on the development of business incubators, preparation of feasibility study, team building and preparation of business plan.
- CO5:** Gain insights into policy formulation, employee management, identification of key performance indicators and mentoring process.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	M	L	M	M	H	M	H	M	H	M	M
CO2	M	M	M	L	H	M	M	M	H	M	H	M	M
CO3	M	M	M	L	L	M	M	L	M	M	H	M	M
CO4	M	M	M	L	M	M	M	M	M	M	H	M	M
CO5	M	M	M	L	M	M	H	M	M	M	H	M	M

Discipline Specific Elective Course

Advanced Financial Accounting

Semester IV
23BCODE2H

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To understand the concepts of Hire purchase system and Installment system.
2. To impart advanced accounting knowledge on Royalty, Consignment and Partnership accounts.
3. To gain knowledge on the concept of Insurance Claims, Departmental and Government accounts.

Unit I: Introduction

15

Hire Purchase and Installment Systems: Meaning, features, advantages and disadvantages - Accounting for Hire purchase and Installment transactions including transactions of high value and small value - Default and Repossession (manually and using appropriate accounting software).

Unit II: Royalty and Consignment Accounts

18

(a) Royalty Accounts: Meaning, Minimum Rent and Short working - Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes and Lockouts, excluding Sub-lease.

(b) Consignment Accounts: Meaning and Features of Consignment business - Difference between Sale and Consignment - Accounting treatments for Consignment transactions and Preparation of Accounts in the books of Consignor and Consignee

Unit III: Accounting for Partnership

15

Amalgamation of partnership firms - Conversion of partnership firm into a company and Sale to a company - Concept of Limited Liability Partnership.

Unit IV: Insurance Claims and Departmental Accounts

15

(a) Insurance Claims: Meaning - procedure to lodge insurance claim: Average clause and Indemnity period. Procedure of ascertaining Loss of Stock and Loss of Profit - Ascertainment of claims against Loss of Stock and Loss of Profit.

(b) Departmental Accounts - Meaning and objectives - allocation of common expenses - System of preparation of Departmental Trading and Profit and Loss Accounts (manually and using appropriate accounting software) - Inter-department transfer.

Unit V: Government Accounting

12

Meaning, Features and Objectives of Government Accounting - Difference between Commercial Accounting and Government Accounting - General Principles of Government Accounting - System of financial administration and financial control in India - Accounts keeping of the Government - Classification of Accounts: Consolidated Fund, Contingency Fund and Public Accounts - Government Accounting Standards Advisory Board.

Total Hours

75

List of Tutorial:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making 2
2. Prepare Royalty Accounts with appropriate software. 1
3. Visit a local departmental store to gain in-house knowledge on accounts keeping. 1
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit 1

5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.	2
6. Collect the copy of single entry system following concerns.	1
7. Collect the copy of consignment and analyze the different books maintained	1
8. Visit a branch, prepare the report on the method of their accounting.	2
9. Visit a nearby industry and study the process for hire purchase system.	1
10. Drafting the accounting procedure of conversion of Partnership into Joint Venture	1
11. List out the books maintained and accounting standards to a companies.	2
Total Hours:	15

Text Books:

1. Jain S.P., Narang K.L., Simmi Agrawal and Monika Sehgal. (2021), **Advanced Accountancy**, Kalyani Publishers, New Delhi.
2. Gupta R.L. (2018), **Advanced Accountancy**, Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Anthony R.N., Hawkins D. and Merchant K.A. (2015), **Accounting : Text and Cases**. Mc Graw-Hill Education India, New York.
2. Tally Education(2018), **Official Guide to Financial Accounting Using Tally ERP 9 with GST by Tally Education**, BPB Publications, Karnataka
3. Horngren C.T. and Philbrick D.(2013), **Introduction to Financial Accounting**. Pearson Education, London.
4. Shukla M.C., Grewal T.S. and Gupta S.C. (2017), **Advanced Accounts**, Sultan Chand & Sons, New Delhi.
5. Maheshwari S.N., Maheshwari S.K. and Maheshwari S.K. (2018), **Financial Accounting**, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Tulsian P.C. and Bharat Tulsian (2020), **Financial Accounting**, Sultan Chand & Sons, New Delhi.

Course Outcomes:

- CO1:** Able to understand the accounting for Hire purchase system and Installment system;
CO2: Ability to compute Royalty accounts and prepare Consignment accounts;
CO3: Capable of accounting for Partnership Firms and Limited Liability Partnership.
CO4: Familiarize with the accounting treatment for Insurance Claims and Departmental Accounts.
CO5: Gain knowledge on principles to Government accounting.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	L	H	H	H	H	H	H	H
CO2	H	M	H	H	M	M	H	M	H	M	H	H	H
CO3	H	H	H	H	M	H	H	H	H	H	H	M	H
CO4	M	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	M	H	H	H	H	H	M	H	H

Professional Development Course

Design Thinking

Semester IV

Hours of Instruction/Week: 2 - L: 2

23BCOPD4

No. of Credits: Remarks

Course Objectives:

1. To learn design thinking concepts and principles
2. To use design thinking methods in every stage of the problem
3. To learn the different phases of design thinking and apply various methods in design thinking to different problems.

Unit I: Introduction

6

Design Thinking: Meaning and Concept, “Finding the Sweet Spot”- The Top Circle: Learner Wants and Needs - The Left Circle: Business Needs - The Right Circle: Business and Learner Constraints - Five Steps to Design Thinking - Linking Design Thinking to Learning Experiences - The Wile Human Performance Model - Four Stages in Learning Journey - Magical Versus Miserable - A Design Thinking Framework for Training and Development.

Unit II: Business Perspective and Problem Refinement

6

Business Perspective - Pull in the Learner - Constraints Verification - Five Categories of Constraints: Budget, Time, Technology, Split people up and allow for divergence before convergence.

Unit III: Ideate, Prototype and Iterate

6

Ideate and Prototype - Get visuals as part of ideating - Quick sketches of possible E-learning interactions - Create functional prototypes - Refine and Develop.

Unit IV: Implement and Evaluate

6

The LXD framework - Implementation plan – Components - Blank learning journey map - Implementation plan components - Excerpt of a logistical rollout plan - Measures to monitor - Risks to mitigate - Reasons to evaluate - How evaluation fits into the design thinking process - The different evaluation models.

Unit V: Sell Your Use Case

6

Get Buy-in from Stakeholders - Using Design Thinking When a Project is Underway - CAISO Scheduling - Coordinator Curriculum - NxStage.

Total Hours 30

Text Books:

1. **Laura Fletcher and Sharon Boller (2020). Design Thinking for Training and Development:** American Society for Training and development Publishers, United States.
2. **Gavin Ambrose, Paul Harris (2010), Basics Design 08: Design Thinking:** AVA Publishing, New Delhi.
3. **Michael Lewrick, Patrick Link and Larry Leifer (2018). The Design Thinking Playbook Mindful Digital Transformation of Teams, Products, Services, Businesses and Ecosystems,** Wiley Publications, New Jersey.

Books for Reference:

1. **Jeanne Liedtka, Randy Salzman, Daisy Azer, (2017), Design Thinking for the Greater Good Innovation in the Social Sector,** Columbia University Press, Columbia.
2. **Nigel Cross (2011). Design Thinking Understanding How Designers Think and Work,** Berg Publishers, New Delhi.

Course Outcomes:

CO1: Able to understand the concepts of design thinking approaches.

CO2: Create design thinking teams and conduct design thinking sessions and to apply both critical thinking and design thinking in parallel to solve problems.

CO3: Contextualize a complex problem in the purview of design thinking

CO4: Ideate solution based on the design thinking framework.

CO5: Create and present a unique solution based on design thinking.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	M	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	M	H	H	H	H	H
CO3	H	M	H	H	M	H	H	M	H	H	H	H	H
CO4	H	H	H	H	M	M	H	M	H	H	H	H	H
CO5	H	M	H	H	M	M	H	M	H	H	H	H	H

Skill Based Elective Course - III
Option A: Banking and Microfinance
Sourcing Customers, Application Process and Cross
Selling of Products

Semester: V

Hours of Instruction/Week: 4-L: 2, P: 2

23BCOSE3A

No. of Credits: 3

Course Objectives:

1. To equip the learners with necessary skills to understand the banking and microfinance industry from an operational perspective.
2. To understand the procedure of application process to open an account.
3. To orient students with current technological development and operational updates about the industry.

Unit I: Sourcing Customers

6

Segmentation of market according to demographics - Ways to approach customers - Process of establishing communication - Interaction with customers – Cross-selling opportunities and ways to sell.

6

Unit II: Application Process

Process of account opening, documentation and KYC - Critical areas of application form - Practice of filling application form.

6

Unit III: Soft Skills for Handling Microfinance Customers

Formulation of Sales strategies according to population - Generation and filtering of leads - Communication process for getting appointment - Objection handling - Closure of call.

6

Unit IV: Cross Selling of Products to Microfinance Customers

Concept of investment products – mutual funds, life insurance and general Insurance - Communication channels for cross-selling of different products.

6

Unit V: Regulatory Framework of Microfinance Institutions

Regulatory Framework of microfinance – Recent developments in the microfinance sector –Taxation of microfinance – Frauds in microfinance – Code of conduct for microfinance Institutions – Business correspondence model of microfinance.

Total Hours

30

List of Practical:

1. Select micro finance products and analyze its segmentation strategy in comparison to its immediate competitive product. 6
2. Draft a procedure for opening an account through online. 5
3. Analyze various investment products for microfinance customers. 4
4. Identify and learn various schemes available to micro finance customers. 6

5. Report on lending and taxation process of micro finance	4
6. Make a case study on the frauds related to micro finance	5
Total Hours	30

Text Books:

1. **Rahul Pandey K. Jigar Rupani, Praminder Singh and Nethravathy K. (2023), Principles of Micro Finance**, Book Rivers Publication, Uttar Pradesh.
2. **Suman P.M. (2018), Financial Inclusion through Micro Finance**, New Century Publications, New Delhi.
3. **Edwin Gnanadhas (2016), Micro-Finance and Self-Help Groups**, Discovery Publishing Pvt.Ltd. New Delhi.

Books for Reference:

1. **Sivakumar Subramaniam (2021), Entrepreneurs guide to MSMEs**, Rudra Publications, Gujarat.
2. **Minimol (2015), Banking and Micro Finance in India**, New Century Publications, New Delhi.
3. **Sanjeeb K. Jena (2013), Micro Finance & Micro Enterprises in India**, New Century Publications, New Delhi.

Course Outcomes:

CO1: Identify different ways to communicate with customers.

CO2: Able to outline application process and filling application form.

CO3: Able to Construct a communication process flow and plan.

CO4: Identify the channels for cross-selling of different products to microfinance customers.

CO5: Learn latest developments of Microfinance Institutions.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	H	M	H	H	H	M	H	H	H	H	H	H
CO2	H	H	M	H	H	H	M	H	L	H	H	H	H
CO3	M	H	H	H	H	H	M	H	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	M	M	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	M

Skill Based Elective Course – III
Option B: Mutual Funds
Mutual Fund Operations, Distributions and Regulations

Semester: V
23BCOSE3B

Hours of Instruction/week: 4-L: 2, P:2
No. of Credits: 6

Course Objectives:

1. Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features.
2. Understand the channels for mutual funds distribution
3. To understand Investors Protection and Regulation of Mutual funds.

Unit I: Mutual fund operations and regulatory environment

6

Mutual fund: Structure of mutual fund industry in India - Regulators and their role - Pricing, Key Accounting and reporting requirements - Role of SEBI in regulation - Code of Ethics of AMFI - Investor right and obligations - Consolidated account statement.

Unit II: Offer Document

6

Regulations with respect to offer document for NFO - Process of NFO and steps involved in marketing an NFO - Objectives of information disclosure in an offer document - Objectives and contents of the Statement of Additional Information (SAI) and related regulations - Objectives and contents of the Scheme Information Document (SID) and related regulations - Key Information Memorandum (KIM) and related regulations

Unit III: Fund distribution and sales practices

6

Pre-requisites to become a mutual fund distributor - Sales practices and commission structure - Types of commissions and transaction charges - Code of conduct specified by AMFI.

Unit IV: Accounting, Valuation and Taxation, Investor Services

6

Computation of net assets and NAV-Announcement & Factors affecting NAV - Pricing of transactions in a mutual fund – Time - stamping of transactions - Charging of expenses - Key accounting and reporting requirements - Valuation process carried out by mutual funds - Applicability of Taxes - Dividend Distribution Tax - Taxability of dividends and capital gains in the hands of a mutual fund investor - Applicability of Securities Transactions Tax based on type of transaction and scheme - Setting off gains and losses under Income Tax Act - KYC requirements & Demand Account concept - Process related to fresh, additional purchase and redemption in a mutual fund - Contents and periodicity of Statement of account - Process for Nomination and Pledge - Types of Investment options - dividend, growth and dividend re-investment - Processes related to systematic investment, systematic withdrawals and transfers - Processes related to other investor services and facilities.

Unit V: Risk, Return and Performance of Funds, Scheme Selection

6

Return on investment-Calculation of simple, annualized and compounded returns - Applicability of returns for different types of funds. SEBI norms for return representation of mutual funds in India - Factors that may affect mutual fund performance - Risks in different type of mutual funds - Classification based on risk - Process for Benchmarking of performance - Steps in selecting & evaluation equity funds, debt funds, Money market fund, Balanced fund & factors impacting their performance - Sources of data to track mutual fund performance - Classification of assets into physical and financial assets – Features

Total Hours 30

List of Tutorial:

1	Mutual funds can play an important role in Indian Economy.	6
2	Analyze the development of Mutual funds	6
3	Understanding the extent to which Investors are protected	6
4	Analyze the Mutual fund Regulation	6
5	Know the recent developments in Mutual fund Industry	6
Total Hours		30

Text Books:

1. Sankaran (2019) **Indian Mutual Funds Hand Book 5th Edition: A Guide for Industry Professionals and intelligent investors**, Vision Books; Fifth edition
2. H.Sadhak (2020) **Mutual Funds in India: Marketing Strategies and Investment Practices**, SAGE Response; Second edition
3. Anu Sahi ,Anurag Pahuja and Balram Dogra (2019),**Mutual Funds: A Comprehensive Analysis of Growth and Performance**. Lambert Academic Publications. Germany

Books for Reference:

1. Glen Hubbard (2010), **The Mutual Fund Industry- Competition and Investor Welfare**, Columbia University Press, Columbia.
2. Vive K Negi (2020), **Mutual Funds -Ladder to wealth creation**, Diamond Pocket Books Pvt., Ltd, New Delhi .
3. John C Bogle (2010), **Common Sense on Mutual Funds**: John Wiley & Sons, United States.

Course Outcomes:

- CO1:** Understand the channels for mutual funds distribution and the role of different regulators
- CO2:** List the different role of regulations, process and objectives of offer document
- CO3:** List down the mandatory disclosures and content points of offer document
- CO4:** Understand the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution.
- CO5:** Get acquainted with financial planning as an approach to investing in mutual funds, as an aid for mutual fund distributors to develop long term relationships with their clients.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	M	M	H	M	H	L	H	M	L
CO2	H	M	L	M	H	H	H	H	H	H	H	M	L
CO3	H	L	L	M	H	L	H	M	H	M	H	L	M
CO4	M	H	M	L	M	L	M	L	H	M	M	H	L
CO5	M	M	M	H	L	H	M	H	M	H	L	M	M

Skill Based Elective Course - III

Option C: Insurance

Basics of Life and General Insurance and Sourcing Customers

Semester: V

Hours of Instruction/week: 4-L: 2, P: 2

23BCOSE3C

No. of credits: 3

Course Objectives:

1. To enable the students to know the importance and principles of insurance.
2. To educate the students to understand various kinds of life and general insurance.
3. To acquire the knowledge on Communication & investment plan for target customers.

6

Unit I: Introduction

Meaning of Insurance-purpose and need, importance, principles, functions, benefits of insurance. Insurance contract: nature and types- Insurance as a social security tool-Insurance and economic development. IRDA: Role, Functions and responsibilities.

6

Unit II: Basics of Life Insurance (LI)

Group insurance, Pricing and valuation in LI, Tax benefits of LI, KYC documentation and application procedure-Regulatory bodies of insurance-Grievance redressal mechanism.

6

Unit III: Basics of General Insurance

Concept of General insurance-Products under general insurance-Insured declared value in General insurance-Contract of GI-Pricing and valuation-Tax benefits involved-KYC documentation and application procedure-Regulatory bodies of insurance-Grievance redressal mechanism.

6

Unit IV: Channels of Distribution

Insurance intermediaries: Functions of Insurance agents-Insurance brokers-Surveyors and loss assessors-Third party administrator-Corporate agents and Bank assurance.

6

Unit V: Source Insurance Clients

Client segmentation for insurance-Sales with new and existing customers-Ways of approaching potential customers-Sales pitch and objection handling-Investment planning for clients.

Total Hours 30

List of Practical:

1. Visit the websites of five different Insurance companies offering Life Insurance. Make a Project detail of various policies offered by them. 6
2. Insurance products best suited for the different life stages- take Five examples like child below 10 years, 20 year old young boy, Married woman, 30 year old unmarried lady, a retired person etc. 6
3. Make a detailed profile of your neighbours and friends, in terms of their 10 demographic, risk appetite and insurance requirements. 6
4. List of documents to be submitted for applying each type of insurance policy. Also paste sample application forms. 6
5. Details of the regulatory aspects of each of the recommended types of Insurance from and protection point of view. 6

Total Hours 30

Text Books:

1. **Mishra S.B and Mishra M.N.(2021). Insurance Principles and Practice**, S.Chand Publishing, New Delhi.
2. **Bodla B.S., Garg M.C., and Singh K.P., (2015). Insurance, Fundamentals, Environment and Procedures**, Deep and Deep Publications, New Delhi.

Books for Reference:

1. **Gupta D.C. (2014). Life Insurance**, Frank Brothers, New Delhi.
2. **Srivastava D.C., Shashank Srivastava (2019). Indian Insurance Industry Transition and Prospects**, New Century Publications, New Delhi.
3. **Vinayakam N, Radhaswamy and Vasudevan.SV,(2019). Insurance-Principles and practice**, S, Chand and Co., New Delhi.

Course Outcomes:

CO1: Understand the principles of the insurance and social security tools

CO2: Gain knowledge on various kinds of life insurance plans

CO3: Familiarize the types of the general insurance in India

CO4: Acquire the knowledge on functions of insurance intermediaries

CO5: Understand the Communication & investment plan for target customers

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	H	H	H	H	M	M	M	H	M	H	M
CO2	H	M	H	M	M	M	M	H	H	M	M	M	M
CO3	H	M	H	M	H	M	M	M	M	M	M	H	H
CO4	H	M	M	M	M	M	M	M	M	M	M	M	H
CO5	M	M	M	H	M	M	M	M	M	M	M	M	M

Discipline Specific Core Courses

Financial Management

Semester V

23BCOC10

Hours of Instruction/Week: 6-L: 5, T: 1

No. of Credits: 6

Course Objectives:

1. To familiarize with the principles and practices of financial management.
2. To learn the various techniques of financial management
3. To provide knowledge on dividend policy in practice

Unit I: Financial Management: An Overview

15

Nature, scope and objectives of financial management- Profit maximization Vs. Wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager - Responsible Investment – concept and significance; Triple Bottom Line Concept - People, Planet, and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto Currencies, Block Chain.

Unit II: Capital Budgeting

15

Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long term returns. Use of expert system in Capital Budgeting Decisions

Unit III: Cost of Capital and Financing Decision

15

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.

Unit IV: Managing Profit

15

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of dividend policy. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications, and Governance.

Unit V: Working Capital Decisions

15

Concept of Working Capital, Operating & Cash Cycles, Risk-return trade-off, Sources of short-term finance, Working capital estimation, Cash management, An overview of receivables management and inventory management, Use of expert system in working capital decisions

Total Hours

75

List of Tutorial:

1. Select few companies who adopted block chain technique in their financing decisions based on published annual report. 3
2. Analyze and interpret case study on Capital Budgeting, Financial Structure, Working Capital and CSR spending of a select company based on published annual report. 3
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma'. Prepare and present a report on key learnings from the same 3
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years 3
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market. 3

Total Hours 15**Text Books:**

1. **Sharma R.K. and Shashi K. Gupta (2020), Financial Management**, Sultan Chand & Sons, New Delhi
2. **Maheswari S.N. (2022), Financial Management**, Sultan Chand, New Delhi.

Books for Reference:

1. **Bhalla (2017), Financial Management and Policy**, Anmol Publishers ,New Delhi
2. **James C. Vanhorn (2016), Financial Management**, Prentice International, New Delhi,
3. **Khan M.Y. and Jain P.K. (2018), Financial Management**, Tata Mc Graw , Hill of India (P) Ltd., New Delhi.
4. **Pandy I.M. (2021), Financial Management**, Vikas Publishing House, New Delhi.

Course Outcomes:

1. Assess the impact of time value of money in different business decisions.
2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions.
3. Able to analyze the potential risk of future business decision and able to understand the overall importance of finance function.
4. Understanding the stakeholders techniques provide an experimental, interdisciplinary, substantive and high-quality encounter with concerns of corporate social responsibility.
5. Able to design working capital policy based on the assessment of financial requirements.

CO-PO Mapping

CO/PO	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 2	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 3	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 4	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 5	H	H	H	H	L	H	M	H	M	H	H	H	H

Discipline Specific Core Courses
Auditing

Semester: V

Hours of Instruction per week: 6 - L: 5, T: 1

23BCOC11

No. of Credits: 6

Course Objectives:

1. To enable the students to understand the importance of different types of audit.
2. To understand the procedure of internal control and audit programme.
3. To enable the students to acquire the knowledge on preparation of audit report.

Unit I: Auditing Concepts and Audit Documentation and Audit Evidence **15**

a. Audit Concepts: Meaning - nature of auditing – Objectives - advantages and limitations of auditing - Relationship of auditing with other disciplines - Classification of Audit - Errors and Frauds - Auditor's duty. Ethical principles and concept of auditor's independence - Code of conduct and value system for auditors - Development of Audit Plan and Programme - Delegation and supervision of audit work. Automated Environment: Audit in an automated environment - Key features of automated environment - Audit approach.

b. Audit Documentation and Audit Evidence: Concept of Audit Documentation - Nature and Purpose of Audit Documentation – Form - Content and Extent of Audit Documentation - Audit File - Audit evidence - Sufficiency and Appropriateness of Audit evidence - Audit procedures for obtaining audit evidence - Types of Audit evidence - Sources of audit evidence - Relevance and Reliability of audit evidence.

Unit II: Internal Control, Internal Check and Audit sampling **15**

Meaning and objectives - Features of a good internal control system - Internal control questionnaire - internal control checklist - Tests of control - Internal Control and IT Environment - Concept of materiality and audit risk. Concept of internal audit - Test checking - Audit sampling and sampling methods.

Unit III: Vouching and Verification **15**

Vouching: Meaning and objectives - Procedure of Vouching - Vouching of Cash Book and Bank details - Verification of Assets and Liabilities.

Unit IV: Audit of Companies **15**

Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications – Appointment – Rotation – Removal – Remuneration - Rights and Duties of auditor - Auditor's Report - Contents and Types - Audit attestation and certification - Liabilities of Statutory Auditors - Overview of Auditing Standards.

Unit V: Special Areas of Audit **15**

Cost audit - Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like Educational Institutions, Club and Charitable organisation.

Total Hours **75**

List of Practical :

1. Prepare Audit Programme for conducting audit of receipts of a School/Charitable Institution.	2
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.	2
3. Prepare internal control questionnaire and internal control checklist for audit of an Organization / business firm.	2
4. Perform internal control under computerized audit environment using Audit Expert Systems.	3
5. Perform vouching of cash book of Educational Institution/Student functions, small business firms, club etc. to gain a practical knowledge.	2
6. Collect audit evidence for verification of Property, Plant and Equipment.	2
7. Perform dummy audit of a Club, Educational Institution, and a small business firm.	2
Total Hours	15

Note: Note: (i) Where ever necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred. (ii) Students shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

Text Books:

1. **Tandon B.N., Sudharsnam S., and Sundharabahu, S., (2014). A Handbook of Practical Auditing,** S.Chand & Co., New Delhi.
2. **Ravendarkumar and Verendar Sharma(2016). Auditing Principles and Practice,** PHI Learning Private Ltd, Delhi.

Reference Books:

1. **Dingar Pagare(2019), Principles and Practice of Auditing,** S.Chand& Co., New Delhi.
2. **Pradeep Kumar, Beldev, Sachdeva (2018), Auditing theory and Practice,** Kalyani Publishers New Delhi
3. **Saxana (2018), Principles of Auditing,** Himalaya Publishing House, New Delhi.
4. **Sharma T.R. (2018), Auditing,** Sahitya Bhawan, New Delhi.
5. **Ainapure, V., & Ainapure, M. (2009), Auditing & Assurance.** Delhi: PHI Learning.
6. **Aruna, J. (2016). Auditing.** Delhi: Taxmann Publication.
7. **Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice.** Delhi: PHI Learning.
8. **Garg, P. (2019). Auditing & Assurance.** Delhi: Taxmann Publication.

Course Outcomes:

CO1: Gain knowledge on different types of auditing in an organization.

CO2: Acquire knowledge on preparation and procedure of audit, audit programme and fundamental principles for internal check

CO3: Instil the knowledge on the verification techniques of assets, liabilities and its valuation for internal and external audit

CO4: Understand the share capital audit and its provisions.

CO5: Understand the law relating to appointment, rights, duties, liabilities of an auditor and preparation of audit reports

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	H	H	H	H	H	H	H	H	H
CO2	H	H	M	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H	H	H	H
CO4	H	H	H	M	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Courses
Indian Economy

Semester: V
23BCODE3A

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To understand constituent sectors that defines the Indian Economy.
2. To examine the role and contribution of different sections of the economy in economic development of India.
3. To enable the learners to examine the role and impact of planning process on economic development of India

15

Unit I: Introduction

Indian Economy : Major features and problems - Role of Public and Private sector in Indian Economy – Functions and Problems of Public Sector – Disinvestment – Privatization – its importance in Indian Economy , Globalization- Liberalization and its impact on Indian Economy.

15

Unit II: Demography and Indian Economy

Concept of over under and Optimum Population – Population explosion and trends in population growth – Demographic aspects of Indian population – Literacy of WTO - Gender and Quality of Manpower – Demographic dividend and new trends in population management – Technology and population growth – Need to optimize population growth. Human Development Index.

15

Unit III: Indian Agriculture: Trends and Problems

Agriculture in Indian Economy: salient features and importance - Cropping Pattern, Crop Insurance – water management – water harvesting and irrigation related issues. Agricultural production and productivity – Green, blue, and Yellow Revolution – Government policy and initiatives – Agricultural Finance - Rural Credit – Rural Finance – Institutional and non-institutional finance – Role of Regional Rural Bank and Micro-finance institutions - Loan schemes. Agricultural Marketing – Regulated and unregulated markets- warehousing – Role of Food Corporation of India (FCI) – Export of agricultural products - agro based industries- Minimum Support Price (MSP).

15

Unit IV: Industrial Economy and Service Sector of India

Industrial Scenario in India – Features and Problems of Industrial Development in India – Core industries and their role in Indian economy – Industrial policies and statements and their impact on industrial development, Industrial Finance – Liberalization and Indian industries – An overview of Service Sector in India – Transport and Communication IT Tourism (Growth Performance, Market size and exports) – Power Development – FDI inflow in Service Sector – Role of WTO in Service Sector – Contribution of Service Sector to India's GDP.

15

Unit V: Planning Process in India: Trends and Features

Planning Commission: Introduction, Objectives and Function of Planning Commission – Planning process of Five Year Plan and features of Five Year planning in India – 13th Five Year Plan (2012-2017)- Objectives and recent achievements. – Finance Commission: Introduction – NITI Aayog- Budgeting in India, (2023- 2024) – Importance - Sources of fund and future benefits of budget.

Total Hours

75

List of Practicals:

1	Prepare a statistical profile of India Economy.	3
2	List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.	3
3	Prepare a chart explaining demographic development.	3
4	Prepare a comparative statement of private companies and PSUs.	3
5	Visit any PSU and prepare a report on how it functions.	3

Total Hours 15**Text Books:**

1. Achaya S. and Mohan, R. (2011), **Indian's economy, Performance and Challenges**, OUP India, New Delhi.
2. Puri V.K. and Mishra S.K. (2018), **Indian Economy**, Himalaya Publishing House, New Delhi.

Books for Reference:

1. Agrawal A .N. and Agarwal M. K. (2021), **Indian Economy Developments Problems and Policies**, New age International Publishers, New Delhi.
2. Uma Kapila (2015), **Indian Economy Performance and Policies**, Academic Foundation, New Delhi.
3. Datta G. and Sundharam A. (2017), **Indian Economy**, Sultan Chand Publishing, New Delhi.

Course Outcomes :

- CO 1:** Learn the magnitude, size, and dimension of Indian economy and to study the effect of privatization and liberalization on Indian economy.
- CO 2:** Learn the role of population as economic resources.
- CO 3:** Learn the role and contribution of agriculture in economic development of India.
- CO 4:** Analyze contribution of industrial and service sector in Indian economy
- CO 5:** Acquire knowledge on recent in economic planning of India as well as role and functions of central bank and commercial banks.

CO-PO Mapping

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PSO 1	PSO 2	PSO 3
CO 1	H	H	H	H	L	H	M	H	M	H	H	H	H	M
CO 2	M	H	M	M	H	L	H	M	M	H	L	M	L	M
CO 3	H	H	L	H	M	H	M	H	H	M	M	H	M	H
CO 4	H	M	H	M	L	H	H	M	L	H	H	H	H	L
CO 5	H	H	H	H	H	H	H	H	M	L	H	H	H	H

Discipline Specific Elective Courses

Organizational Behaviour

Semester: V
23BCODE3B

Hours of Instruction/Week: 6-L: 5, T: 1

No. of Credits: 6

Course Objectives:

1. To develop a theoretical understanding among learners about the structure and behaviour of organization as it develops over time.
2. To understand the dynamics of individual and group behaviour for efficient and effective utilization of human resources in the organizations.
3. To gain knowledge on organizational conflicts and stress management.

Unit I: Introduction

15

Organizational Behaviour: concepts, determinants, challenges and opportunities of Organizational Behaviour - Contributing disciplines of Organizational Behaviour. Organizational Behaviour Models. Personality - Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Components of attitude, job related attitudes. Learning - Concept, Learning theories and reinforcement. Perception and Emotions - Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

15

Unit II: Decision making and Communication

Concept and nature of decision making process, Individual V/S group decision making - Communication and Feedback, Transactional Analysis (TA), Johari Window.

15

Unit III: Motivation

Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and Organizational effectiveness.

15

Unit IV: Leadership, Power, and Conflict

Meaning and concept of Leadership, Trait theory, Transactional, Charismatic and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

15

Unit V: Dynamics of Organizational Behaviour

Organizational Culture and climate- Concept and determinants of organizational culture. Organizational change- Importance, Managing Change. Individual and organizational factors to stress; Prevention and Management of stress.

Total Hours

75

List of Tutorial:

1. Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;	3
2. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;	2
3. Design a scale to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;	2
4. Consider your role model of a leader and describe the characteristics of that leader;	2
5. Practice stress management tools including meditation;	3
6. Measure organizational culture using OCTAPACE or any other tool.	3

Total Hours

15

Text Books:

1. Chhabra T.N. (2019), **Management Process and Organisational Behaviour** , Sun India Publications, New Delhi.
2. Aswathappa K. (2018), **Organisational Behaviour**, Himalaya Publishing House, Mumbai.

Books for Reference:

1. Sekaran and Uma (2010), **Organisational Behaviour : Text and Cases** , Tata McGraw Hill, New Delhi.
2. Luthans F. (2015), **Organisational Behaviour**, McGraw Hill, New Delhi.
3. Robbins S.P. (2022), **Organizational Behavior**, Pearson Education, Uttar Pradesh.

Course Outcomes:

CO1: Differentiate between various types of personality using standard tools.

CO2: Able to know the applicability of decision making process in real life situations and use Transactional Analysis and Johari Window.

CO3: Gain knowledge to understand the level of motivation in employees.

CO4: Able to describe the characteristics of a leader.

CO5: Learn how to build a supportive organizational culture.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	H	H	H	H	H
CO2	H	H	M	-	H	H	L	H	H	M	H	H	H
CO3	H	H	H	-	H	H	H	M	H	L	H	H	H
CO4	H	H	H	-	H	H	H	H	H	H	H	H	H
CO5	H	H	H	-	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Courses
Industrial Relations and Labour Laws

Semester: V
23BCODE3C

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To familiarize with the various concepts of industrial relations and labour laws and Trade Unions Act, 1926.
2. To understand the Workers' Participation in Management and its significance in shaping labour relations, workers' rights, and the broader labour movement
3. To understand the concepts of Discipline and Grievance Redressal and Industrial Disputes

15

Unit I: Introduction

Industrial Relations: Concept, Nature and Objectives of Industrial Relations - Evolution and factors influencing IR in changing Environment -Employers' Organisation - Human Resource Management and IR.

15

Unit II: Trade Unions Act, 1926

Important provisions of Trade Unions Act, 1926 – Objectives of Trade Union in the era of liberalization –Factors influencing the growth of Trade Unions- Its registration- Rights, and Liabilities – Emerging trends in Union Management Relations.

15

Unit III: Workers' Participation in Management

Concept - Practices in India - Works Committees - Joint Management Councils –Participative Management and Co-ownership – Productive Bargaining and Gain Sharing.

15

Unit IV: Discipline and Grievance Redressal

Causes of Indiscipline - Maintenance of Discipline - Highlights of Domestic Enquiries - Principle of Natural Justice – Labour Turnover –Absenteeism – Meaning of Grievance, Grievance Redressal Machinery in India- Grievance handling procedure.

15

Unit V: Other Labour Enactments

- a) The Industrial Disputes Act, 1947 – Important Definitions – Various Authorities, Procedure, Powers and Duties of Authorities – Strikes and Lockouts, Lay-off, Retrenchment and Closure.
- b) The Factories Act, 1948 – Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves.
- c) The Code on Wages, 2019 –Regulation of Minimum Wages - Payment of wages, payment of bonus.

Total Hours 75

List of Tutorial:

1. Familiarize yourself with Indian labour laws and regulations, as well as international labour standards set by organizations like the ILO (International Labour Organization). 2
2. Analyze real-life cases and legal precedents related to industrial disputes, labor negotiations and employment law violations. 3

3. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HRmanagers and prepare a report of such visit.	3
4. Analyze case studies of organizations that have successfully implemented workers' participation in management and those that have faced challenges. Learn from real - world examples.	2
5. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.	2
6. Assess and prepare a report on the grievance redressal mechanism of the industrial unit	3
Total Hours	15

Text Books:

1. **Malik P.L. (2023), Hand book of Labour and Industrial Law, Eastern Book Company, Lucknow, Uttar Pradesh.**
2. **Srivastava S.C. (2022), Industrial Relations and Labour Laws. 8th Edition, Vikas Publishing House, New Delhi.**

Books for Reference:

1. **Venkataraman C.S. and Dhal M. (2017), Industrial Relations, 2nd Edition, OUP India, Delhi.**
2. **Monappa A. Nambudiri R. and Selvaraj P. (2017), Industrial Relations and Labour Laws, Tata McGraw Hill Education, New Delhi.**
3. **Sharma J.P. (2018), Simplified Approach to Labour Laws, Bhilai, Bharat Law House, Chhattisgarh.**
4. **Padhi P.K. (2019), Industrial Relations and Labour Law, PHI Learning New Delhi.**

Course Outcomes:

- CO1:** Able to demonstrate knowledge on key labour legislation, both at the national and international levels.
- CO2:** Able to demonstrate a thorough understanding of the key provisions, rights, and responsibilities outlined in the Trade Union Act, including registration, membership, and functions of trade unions.
- CO3:** Ability to examine the effectiveness of workers' participation in management.
- CO4:** Develop skills to evaluate the effectiveness of grievance redressal mechanism.
- CO5:** Able to analyse industrial disputes and implementation of its legal provisions.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H	H
CO3	H	H	H	H	H	M	M	H	M	H	H	H	H
CO4	H	H	M	H	H	H	H	H	L	H	H	H	H
CO5	H	H	M	M	H	H	H	H	M	M	M	H	H

Discipline Specific Elective Course

Forensic Accounting

Semester: V

Hours of Instruction/Week: 6-L: 5, T: 1

23BCODE3D

No. of credits: 6

Course Objectives:

1. To understand the principles and concepts of forensic accounting.
2. To train the students to identify financial crime and fraud risk governance.
3. To acquire the skills on preparation of forensic investigation report and communication.

Unit I: Introduction

15

Forensic Accounting: Definition - need and scope of forensic accounting - Distinguish between Fraud Examination and Forensic Accounting - roles and responsibilities of fraud examiners and forensic accountants- Professional standards governing forensic accountants and fraud examiners - Applicable legislation and regulatory requirements.

Unit II: Financial Crime

15

The fraud triangle and its three elements - Types of financial crime- Types of fraud: Accounting fraud- Asset misappropriation-Consumer fraud-Data theft and Tax fraud - Channels of financial crime perpetration: In-person, Over the phone, Banking systems, Digital channels and Cross-channels; Understanding the “Bad Actors”: “Dark Triad” personalities - Non-personality related factors- Combating financial crime: Legal landscape-Government organisations-Private sector organisations and Individuals.

Unit III: Fraud Risk Management

15

Fraud risk governance - Roles and responsibilities within an organisation - The Three Lines Model - Essentials of a robust Fraud Risk Management Programme (FRMP). Fraud risk assessment - Inherent risks - Identify fraud risk scenarios – Assessment. Fraud risk mitigation - Preventive controls - Detective controls - Leveraging technology - Identifying the red flags. Fraud risk analysis- reporting and escalation- Continuous monitoring and FRMP reviews- Incident management and response plan.

Unit IV: Forensic Investigation Engagement and Conducting Forensic Investigation

15

Planning a Forensic Investigation Engagement- Investigation methodology, features of a robust allegation response plan-Governance over forensic investigations, Stakeholders identification and constitution- Assembling an investigation team and Confidentiality and security considerations-Goals and scope of the investigation-The fraud theory approach, Adaptive process analysis and designing an investigation programme. Evidence Collection: Organisation sources of information - Non-organisation sources of information. Discovery process - the interview process: effective interview techniques. Evidence preservation and documentation-evidence analysis.

Unit V: Forensic Investigation: Reporting and Communications

15

Effective stakeholders’ engagement-The Time Machine: mapping crime perpetration vs controls evolution timelines, Impact analysis and identifying appropriate corrective actions. Process evaluation and improvements. Preparing the forensic investigation report and Stakeholders reporting. Developing a comprehensive monitoring framework for the implementation of remediation measures.

Total Hours 75

List of Tutorial:

1.	Prepare a report on the professional standards governing forensic accountants and fraud examiners.	5
2.	Prepare a report on the financial crime that took place over the phone/banking/digital channels and initiate a class discussion.	5
3.	Select a case study on financial crime and prepare a forensic investigation report	5
	Total Hours	15

Text Book :

1. **Apurva Joshi (2012). Students' Handbook on Forensic Accounting**, Fraud express Digital Antifraud Media, Pune.

Books for Reference:

1. **Michael A Crain, William S Hopewood, Carl Pacini and George R Young (2018), Essentials of Forensic Accounting**, Wiley, New York.
2. **Bee-Lean Chew (2017), Forensic Accounting and Finance- Principles and Practice**, Kogan, UK.
3. **Stevenson Smith G. Larry Crumbley D. and Edmund D Fenton (2021), Forensic and Investigative Accounting**, Wolters Kluwer India (Pvt.) Limited, Cochin.

Course Outcomes :

CO1: Understand the distinct roles of fraud examiners and forensic accountants.

CO2: Acquire knowledge on financial crimes and analyse the various types of financial crimes.

CO3: Familiarize the concept of fraud risk management.

CO4: Develop a forensic investigation engagement plan.

CO5: Gain insights on preparation of forensic investigation report.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	L	M	L	L	L	M	M	L	M	L	L	M
CO2	M	M	M	L	M	L	M	M	L	M	L	L	M
CO3	M	M	M	L	M	M	M	M	L	M	L	L	M
CO4	M	M	M	L	M	M	M	M	M	L	L	L	M
CO5	M	M	M	L	M	M	M	M	M	L	L	L	M

Discipline Specific Elective Courses

Human Resource Management

Semester: V

Hours of Instruction/Week: 6 -L: 5, T: 1

23BCODE3E

No. of Credits: 6

Course Objectives:

1. To acquaint learners with the techniques and principles to manage human resources of an organization.
2. To learn manpower planning and selection procedure
3. To acquire knowledge on appraisal of personnel and financial compensation

Unit I: Introduction

15

Human Resource Management : Concept and functions - Role, status and competencies of HR manager - HR policies - Evolution of HRM - Emerging challenges in human resource management – HRM Models - Planning the Human Resources – Importance – Factors affecting HRP - Workforce diversity – Empowerment – Downsizing – VRS - Work Life Balance.

15

Unit II: Acquisition of Human Resource

Human resource planning - Quantitative and qualitative dimensions - Job analysis - Job description and Job specification – Recruitment: Concept and sources – Selection: Concept and Process - Test and interview - Placement - induction and socialization - Retention.

15

Unit III: Training and Development

Concept and importance - Role specific and competency based training - Training and development methods: Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring. Management development programs - Training process outsourcing.

15

Unit IV: Performance Appraisal and Compensation Management

Performance appraisal: Nature - objectives and process - performance management - Methods of performance appraisal - Potential appraisal - Employee counselling - Job changes – Transfers and Promotions. Compensation: Concept and policies - Base and Supplementary compensation – Individual -group and organization incentive plans - Fringe benefits - Performance linked Compensation - Employee stock option - pay band compensation system - Job evaluation.

15

Unit V: Maintenance of Employees and Emerging Horizons of HRM

Employee health and safety - Employee welfare - Social security (excluding legal provisions) - Employer: Employee relations - Grievance handling and redressal - Industrial disputes: Causes and settlement machinery - e-HRM - Human Resource Information System (HRIS) and e- HRM - Impact of HRM practices on organizational performance - HR Audit, Contemporary issues in Human Resource Management – Emerging job opportunities.

Total Hours 75

List of Tutorial:

1. Design an induction programme and perform role play for select organization. 1
2. Conduct job analysis for any two positions in a select organization and present the report of the same. 1
3. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis. 1

4.	Draft a HR policy to combat work life issues assuming themselves as a HR manager.	2
5.	Develop a human resource plan for a select organization.	1
6.	Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.	1
7.	Participate in role play on employee counseling.	2
8.	Draft incentive schemes for different job roles in their organization.	2
9.	Draft a policy on grievance redressal to be implemented in a select organization.	2
10.	Draft a policy on employee health, safety, welfare and their social security to be implemented in their organization.	2
Total Hours		15

Text Books:

1. Dessler, G. and Varkkey, B. (2023), Human Resource Management, Pearson Education, New Delhi.
2. Chhabra T.N. (2020), Human Resource Management, Dhanpat Rai & co., New Delhi.
3. Aswathappa K. (2023), Human Resource Management, Tata McGraw Hill, New Delhi.

Books for Reference:

1. Gupta C.B. (2022), Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Rao V.S.P. (2023), Human Resource Management, Excel Books, Text and Cases, New Delhi.
4. Mondy A.W. and Noe R.M. (2016), Human Resource Management, Pearson, London.
3. French W.L. (2011), Human Resource Management, Houghton Mifflin, Boston.
4. Decenzo D.A. and Robbins S.P (2015), Fundamentals of Human Resource Management, Wiley, New Jersey.

Course Outcomes:

- CO1: Develop necessary skills to prepare a HR policy to enable the employees attain work life balance
- CO2: Enable to prepare a Human Resource Plan in an organization, a report on job analysis and Organize an induction programme in an organization
- CO3: Able to analyze the applicability and use of different kinds of training and development strategies in real life scenarios.
- CO4: Organize counseling sessions for employees in an organization and design, incentive schemes for different job roles in an organization.
- CO5: Create HR policies related to grievance redressal, employee health, safety, welfare and their social security in an organization.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Courses
Yoga and Happiness

Semester: V
23BCODE3F

Hours of Instruction /week: 6 - L: 5, P: 1
No. of credits: 6

Course Objectives:

1. To cultivate a pure mindset in learners, this in turn reduces the possibility of corruption, crime, and injustice in their society.
2. To develop a healthy mindset to learners.
- 3 To liberalise themselves from addiction, depression, personal problems and experience true change in their lives.

15

Unit I: Introduction

Yoga: Concept, Meaning, Origin; Components of life: Body, Breathing, Vitality, Mind, Psyche, Karma, Consciousness - Relation between mind and body, Importance of healthy body and mind, Body Management Techniques- Asana, Pranayama, Kriya, Meaning of Asana, Types and Principles of Asana, Health Management through Asanas - Principles' of yogic practice, Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

15

Unit II: Classical and Emerging Schools of Yoga

Classical Schools of thoughts in Yoga - Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gnana Yoga, Karma Yoga - Patanjali Yoga Sutra, Emerging schools of thoughts in yoga.

15

Unit III: Meditation: A Way of Life

Meaning of meditation and its types and principles, ancient scriptures and relevance of meditation, relevance of meditation for different age groups and body requirements - healing and meditation, seven layers of existence, meditation for excellence at work place, harmony in relationships, better decision making heightened awareness and concentration - Meaning and importance of prayer, psychology of mantras, essence of mudras.

15

Unit IV: Yoga & Meditation in Modern Setting

Yogic therapies and modern concept of yoga, naturopathy, hydrotherapy, electrotherapy, mesotherapy, acupressure, acupuncture - anatomy and physiology and their importance in yogic practice; Food and lifestyle, basis of ayurveda, yogic diet, importance of having sattvic ayurvedic food, work place productivity which is directly linked to healthy sattvic food, modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.

15

Unit V: Developing Happiness & Spiritual Quotient

Happiness: Meaning and Source, Four hormones of happiness, dopamine, oxytocin, serotonin, endorphins, happiness, independent variable vs. dependent variable, life view, modals of happiness, myths about happiness, principles of being happy, concept of positive thinking, self introspection, religion and spirituality, life stories of spiritual masters, concept of prana, techniques of studying spiritual quotient, applied kinesiology, introduction to the concept of applied kinesiology, muscle testing.

Total Hours 75

List of Practical:

1. Interpret the Yoga Sutra by Pantanjali as per their applications' in real life situations and submit a report of the same.	3
2. Submit and present report on their key learning's from the following: Sudharshan kriya Yoga: Breathing for health	3
3. How Meditation Benefits Human beings - A Case studies.	3
4. Excise the moralisation for desire.	3
5. Excise the neutralisation of anger.	3
Total Hours	15

Text Books:

1. Shankar, S.S.R (2022). **Patanjali Yoga Sutra**. Sri Sri Publication Trust, Bangalore.

2. Taimani, I.K. (2012). **The Science of Yoga**. Sri Sri Publication Trust, Bangalore.

Books for Reference:

1. Vivekananda, S. (2019). **The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga**. Fingerprint! Publishing, Delhi.

2. Shankar, S.S.R (2010). **25 Ways To Improve Your Life**. Sri Sri Publication Trust, Bangalore.

3. Sohan Raj Tater (2010). **Yoga Therapy**. Avinash Paperback, Delhi.

4. Vethathiri Maharishi (2014). **Yoga for Modern Age**. Photo Typest, Madras.

Course Outcomes:

CO1: Demonstrate asanas, pranayama, kriya with proficiency

CO2: Demonstrate postures of Hatha Yoga and Raja Yoga

CO3: Analyze the relevance of Yoga Sutras in real life situations

CO4: Interpret the significance of Meditation Business Context

CO5: Summarize the importance of Ayurveda in modern lifestyle

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	L	H	L	L	H	H	H	H	H	H	H	L	L
CO2	L	H	L	L	H	H	H	H	H	H	H	L	L
CO3	L	H	L	L	H	H	M	M	H	H	H	L	H
CO4	H	H	H	L	H	H	H	H	H	H	H	L	H
CO5	L	H	L	L	H	H	H	H	H	H	L	L	L

Discipline Specific Elective Courses
International Business

Semester: V
23BCODE3G

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To gain knowledge on International Business, trading and financial environment.
2. To understand the foreign exchange market and types of exchange.
3. To know the awareness about emerging issues such as outsourcing and environmental sustainability.

15

Unit I: Introduction

International Business - Meaning, Nature, Scope and Importance of International Business. International business contrasted with domestic businesses – Complexities of international business - Internationalization stages and orientations - Modes of entry into International businesses. International Business Environment - Economic, demographic, cultural and political-legal environment - Globalization and its growing importance in the world.

15

Unit II: International Trade

International Trade - Theories of International trade, Absolute advantage theory - Comparative advantage theory - The Heckscher – Ohlin theory of trade, New trade theory, Tariff and Non-Tariff Barriers. BOP- Balance of payments account and its components.

15

Unit III: Regional Economic Integration and Cooperation

Regional Economic Integration and Cooperation Forms of regional integration - Integration efforts amongst countries in Europe - North America and Asia, EU, NAFTA and SAARC, Cost and benefits of Regional Economic Integration - International Economic Organisations: WTO, UNCTAD, World Bank and IMF.

15

Unit IV: International Financial Environment

International Financial Environment Foreign exchange rate meaning and nature - Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float, Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation. Exchange rate Determination - Types of Exchange rates - Factors affecting exchange rate- relative inflation rates - interest rates - relative interest rates - relative income levels - government controls - expectations.

15

Unit V: Foreign Direct Investment

Foreign Direct Investment FDI – Reasons for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments - Mergers and Acquisition - Strategic alliances - Benefits and drawbacks of FDI - FDI in India.

Total Hours 75

List of Tutorial:

1. Identify entry modes of various companies into international business and carry out SWOT analysis for each company.	3
2. Analyze various regional economic integrations and their impact on Indian business environment.	3

3. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies. 3
4. “Cultural differences, is one of the most difficult problems in international business” Comment with suitable examples and case study. 3
5. Logistics management tries to have the “right product” in the “right quantity” at the “right place” at the “right time” with the “right cost”. Explain the flow of resources in the process of logistics management. 3

Total Hours 15

Text Books:

1. **Charles W. L. H and Jain A. K (2023), International Business**, McGraw Hill Education, New York.
2. **Francis Cherunilam (2020), International Business Text and Cases**, PHI Learning Pvt. ltd. Delhi.

Books for Reference:

1. **Daniels J. D, Radenbaugh L. H, Sullivan D. P, and Salwan P. (2019), International Business**, Pearson Education, London.
2. **Bennett R, (2012), International Business**, Pearson Education, London.

Course Outcomes:

- CO1 :** Ability to analyze the impact on the evolution and growth of international business.
- CO2:** Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration.
- CO3:** Acquire the knowledge about different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF, and World Bank.
- CO4:** Assess international financial environment and basic features of the foreign exchange market.
- CO5:** Understand the concept and forms of foreign direct investment and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

CO-PO Mapping

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PSO 1	PSO 2	PSO 3
CO1	H	H	H	M	H	H	H	H	H	H	H	M	M
CO2	H	H	H	M	H	H	H	H	H	H	H	M	M
CO3	H	H	H	M	H	H	H	H	H	H	H	M	M
CO4	H	H	H	M	H	H	H	H	H	H	H	M	M
CO5	H	H	H	M	H	H	H	H	H	H	H	M	M

Discipline Specific Elective Courses
Internship / Project

Semester: V
23BCODE3H

Hours of Instruction/Week: 6 -L: 5 T:1
No. of Credits: Remarks

Course Objectives:

1. To gain practical knowledge on the functionality of an organization.
2. To apply theoretical knowledge to practical work situations and enhance specific skills relevant to industry.
3. To develop ability to conduct research and report outcomes.

Internship

- Students need to take up individual internship training for a period of 30 days in related domain areas Accounting, Finance, Taxation, Entrepreneurship, BFSI, Marketing etc.
- Internship Report to be submitted in the succeeding fifth semester.
- The report is to be valued internally and carries 100 marks with 6 credits.

(OR)

Project

- Students need to identify research problems with subject domain areas Accounting, Finance, Taxation, Entrepreneurship, BFSI, Marketing etc. and carry out the research project under the guidance of a supervisor.
- The Project Report to be submitted during the end of the semester.
- The Project Report is evaluated internally and carries 100 marks with 6 credits.

Course Outcomes:

CO1: Gain exposure to the daily operations and practice of industry.

CO2: Learn to handle real time situation of an organisation.

CO3: Able to improve communication, team work and problem solving skills.

CO4: Able to build professional network with in the industry.

CO5: Develop report writing skill.

Professional Development Courses
Event Management

Semester V
23BCOPD5

Hours of Instruction/ Week: 2- L:1, P:1
No. of Credits: Remarks

Course Objectives:

4. To develop the skills to plan and design events
5. To understand the roles and responsibilities of people involved in planning and executing of events
6. To review the suitable marketing media and sponsors for the events

Unit I: Introduction

3

Management: meaning and functions. Event Management: Concept – Scope - Categories of Events: Personal/Informal Events and Formal/Official Events - Requirement of Event Manager- Roles & Responsibilities of Event Manager in different events - Special event topics.

Unit II: Planning and Organisation of Events

3

Characteristics of a Good Planner - SWOT Analysis - Understanding the client needs - identification of target audience. Event Planning Process: Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors - Outsourcing Strategies -working with Vendors - Negotiating Tactics - Accountability and Responsibility. Event Risk Management and IT for Event Management.

Unit III: Managing Team

3

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Unit IV: Event Marketing, Advertising and Public Relations

3

Nature and Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools: Flyers, Posters, Invitations, Website, Newsletters, Blogs and Tweets.

Unit V: Event Sponsorship

3

Event Partners - Event Associates - Event Sponsor - Importance of Sponsorship–for event organizer - for sponsor - Type of Sponsorship - Making sponsorship database - Sponsorship Proposal - Ways to seek Sponsorship - Closing a sponsorship - Research on sponsorship avenues - Converting sponsorship into partnership.

Total Hours 15

List of Practical:

1. Prepare a check-list for organizing a formal student led event in your Institution, draft and present the roles and responsibilities of all the members in the organizing team with timelines. The student led event should be organized as a group activity for the class. **3**
2. Present SWOT analysis for the event organized and Critical Success factors **3**

3. Conduct a team building game to be performed with students of the class.	2
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, Twitter, etc.	3
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customs; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services and Transportation.	2
6. Designing a Live Show plan, Live Show arrangements, Budgeting, Creating Blueprint, Designing Live Show Plan	2
Total Hours	15

Text Book:

1. **Conway, D. G. (2020), The Event Manager's Bible, Viva Books Private Limited, Kerala.**

Books for Reference:

1. **Lynn Van Der Wagen and Brenda R Carlos(2005), Event Management,** Pearson India, New Delhi.
2. **Goldblatt, J. (2005), Special Events: Event Leadership for a New World,** John Wiley & Sons Inc., New Jersey.
3. **Anukrati Sharma and Shruti Arora (2018), Event Management and Marketing,** Bharti Publications, New Delhi.

Course Outcomes:

- CO1:** Exhibit the capability to organize a formal event.
- CO2** Analyse, interpret, organize and identify critical success factors of an event .
- CO3:** Capable to build a team and assign responsibilities in hosting an event.
- CO4:** Able to promote the events in different medias.
- CO5:** Able to prepare a sponsorship proposals to host an event.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Skill Based Elective Course - IV
Option A: Banking and Microfinance
Disbursement, Regular Transactions and Collections

Semester VI

Hours of Instruction/Week: 4 -L: 2, P: 2

23BCOSE4A

No. of Credits: 3

Course Objectives:

1. To understand the banking and microfinance industry from an operational perspective.
2. To provide on-going services and follow up for collections.
3. To provide knowledge and an insight into the spectrum of disbursement polices and to learn the techniques of managing risk.

Unit I: Procedure for Transactions 6

Standard operating procedures (SOP) for different transactions - Cash / Non Cash and digital transactions within a bank – Role of executive in facilitating the transactions - Query resolution techniques.

Unit II: Disbursement of Loans 6

Process of sanction of loans for different loans – Process of disbursement for different loans – Documentation involved – Legal formalities and due diligence for disbursement process.

Unit III: Provide on-going Services and Follow up for Collections 6

Post sale support and communication for relationship building – Query handling techniques – Process of servicing small transactions such as address change, addition and deletion of nominee – Bucketing of NPA accounts as standard, substandard accounts, doubtful and loss accounts – Types of defaulters – Process of credit counseling – Dos and Don'ts of recovery as per IBA rules – Legal aspects of recovery and repossession.

Unit IV: Disbursement Polices and Guidelines 6

Basic principles – Disbursement procedures - Loan or grant regulations – Loan Documents – Retroactive financing – Loan cancellation – Suspension of loans - Co-financing operation – Disbursement guidelines and practices – Consortium lending.

Unit V: Risk Management 6

Risk management in banks: Concept, objectives and importance – Process of risk management – Risk management techniques – Convexity risk in banking – The case of mortgages - Types of Risk: Interest rate risk, market risk, credit risk, liquidity risk, sovereign risk, insolvency risk, operational risk and off-balance sheet risk.

Total Hours 30

List of Practical:

1. Fill up the loan application form and know the documents required.	5
2. Practice online account opening, E- Banking operations, UPI transfers and loan procedures.	5
3. Analyse and interpret case study based on real life loan application process.	5
4. Analyse the balance sheet of a bank with respect to loans and advances and to study the nature of assets.	5
5. Comparative study on loan procedures of public and private sector banks.	5

6. Visit banks to collect information and required documents related to the loan products offered by the bank and to know the procedure of availing loans.

Total Hours 30

Text Books:

1. **Gupta, P.K. (2022), Insurance and Risk Management**, Himalaya Publishing, New Delhi.
2. **Minimol, M.C., (2017), Banking and Micro Finance in India**, New Century Publications, New Delhi.

Books for Reference:

1. **IIBF (2023), Principles and Practices of Banking**, Kindle, Macmillan Education India Private Limited, New Delhi.
2. **Gordon E. and Natarajan K. (2021), Banking Law and Practice**, Himalaya Publishing House, New Delhi.
3. Inclusive Banking through Business Correspondence (IIBF).

Course Outcomes:

- CO1:** Identify the process for different transactions and the role to be played.
- CO2:** Comprehend a sanction, disbursement, documentation and lending process followed by banks.
- CO3:** Understand customer relationship management in banks.
- CO4:** Familiarize the disbursement policies and guidelines of banks.
- CO5:** Evaluate various techniques of managing risks in banks.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	M	H	H	M
CO2	H	H	H	H	H	H	H	M	H	M	H	H	M
CO3	H	H	H	H	H	H	H	M	H	M	H	H	M
CO4	H	H	H	H	H	H	H	M	H	M	H	H	M
CO5	H	H	H	H	H	H	H	M	H	M	H	H	M

Skill Based Elective Course - IV
Option B: Mutual Funds
Sales Process and Soft Skills

Semester VI
23BCOSE4B

Hours of Instruction/Week: 4-L: 2, P: 2
No. of Credits: 3

Course Objectives:

- 1.To appreciate the investments in Indian mutual fund market.
- 2.To acquire knowledge on execution of sale in the mutual fund market.
- 3.To understand the customer assistance in purchase of mutual funds.

Unit I: Introduction **6**

Mutual Funds: Meaning – Origin - Types/Classification of Funds – Importance – Mutual Funds Industry in India.

Unit II: Marketing of Mutual Funds **6**

Market Segmentation – Marketing Mix for Mutual Fund Organisations – Marketing Strategies – Marketing of Mutual Fund Schemes in the Indian Perspective – Issues in Marketing Mutual Funds Products.

Unit III: Fund Distribution and Sales Process **6**

Distribution channels for mutual funds – Prerequisite to become a mutual fund distributor – Commission structure for mutual fund distributors. Selling of mutual funds: Regulations – Guidelines – AMFI Code of conduct for selling mutual fund schemes.

Unit IV: Soft Skills for Mutual Funds **6**

Sales process of planning to execution-Database creation, cold calling, lead generation – Advantages of lead prioritizing – Communication process for appointment – Grooming and etiquettes – Objection handling and closing a call.

Unit V: Customer Assistance in Purchase of Mutual Funds **6**

Concept of demat account – KYC documentation requirements – Payment process and modes accepted-Types of Investment options – dividend, growth and dividend re-investment – Redemption process – Transfer process – Report writing.

Total Hours **30**

List of Practical:

1. Prepare a report of various mutual funds schemes offered by Indian Mutual Funds industries.	6
2. Prepare a report on the marketing mix for mutual fund organizations.	6
3. Analyze the pros and cons of any two Mutual Funds Schemes in India.	6
4. Prepare a report on the skill sets required for a mutual fund distributor.	6
5. Point out the high yielding mutual fund schemes and initiate a group discussion.	6

Total Hours **30**

Text Books:

1. **Sankaran S. (2019), Indian Mutual Fund Handbook**, Vision Books, New Delhi.
2. Sundar Sankaran (2018), Indian Mutual Funds Handbook: A Guide for Industry Professionals and Intelligent Investors, **Vision Books, India.**

Books for Reference:

1. **Glenn Hubbard R., Michael F. Koehn, Stanley I. Ornstein, Marc Van Audenrode, and Jimmy Royer (2010), The Mutual Fund Industry, Competition and Investor Welfare**, Columbia Business School Publishing, New York.

Course Outcomes:

CO1:Gain insight on the investments in Indian mutual fund market.

CO2:Familiarize the strategies involved in marketing of mutual fund schemes in India.

CO3:Acquire knowledge on the distribution and sales process of mutual funds.

CO4:Understand the importance of relationship management, sales process in mutual funds.

CO5:Gain insight on the customer assistance in purchase of mutual funds.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO 1	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 2	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 3	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 4	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 5	H	H	H	H	L	H	M	H	M	H	H	H	H

Skill Based Elective Course - IV
Option C: Insurance
Applications Process Claims and Customer Relationship Management

Semester: VI

Hours of Instruction/Week: 4 - L:2, P:2

23BCOSE4C

No. of Credits: 3

Course Objectives:

To get familiarity on the concept of Insurance Applications

To gain exposure on event based policy and claims

To gain knowledge on customer relationship management and Implementation

Unit I: Assist Processing Insurance Applications **6**

Introduction: The Insurance Act, 1938 – Registration – Concepts – Accounts and Returns – Investments Practice – application filling– First time right concept of sales.

Unit II: Post Policy Service **6**

Product knowledge – Rapport building and its advantages– Analysis of insurance policies to suit customer needs.

Unit III: Claims Processing Assistance **6**

Claims process understanding– Documents required– Operational procedure for claims– Communication for claims Stakeholder management – Internal & External– Surrender process of policy.

Unit IV: Customer Relationship Management **6**

Active listening skills– Cultural– Education, Age and language and impact on customer management– Grooming and etiquettes– Body language– Choice of words – Problem solving.

Unit V: CRM Implementation **6**

Defining success factors– Preparing a business plan – Requirements, Justification– Processes– Choosing CRM tools: Defining functionalities– Homegrown versus out– Sourced approaches.

Total Hours **30**

List of Practical:

1. Explain the claim procedure along with the required document at the time of occurrence of insured event. **6**
2. Recommend the best suited Life insurance policy to different category of individuals. **6**
3. Insurance products best suited for their requirements and give the rationale for the same. **6**
4. Comparison Settlement Procedure between Government Company and private companies. **6**
5. List the documents to be submitted and fill few sample applications. **6**

Total Hours **30**

Text Books:

1. **Bodla B.S., Garg M.C., and Singh K.P., (2015). Insurance, Fundamentals, Environment and Procedures** Deep and Deep Publications, New Delhi.
2. **Stanley A.Brown (2016), Customer Relationship Management (CRM): A Strategic Imperative in the world of e-Business**, John Wiley & Sons Ltd, Canada.

Books for Reference:

1. **Alok Kumar, Chhabi Sinha and Rakesh Sharma (2016), Customer Relationship Management, Concepts and Applications**, Biztantra Publications, New Delhi.
2. **Bcrnd H Schmitt (2016), Customer Relationship Management: A Revolutionary Approach to Connecting With Your Customers**, Wiley, United States.
3. **Paul Greenberg (2016), CRM at the Speed of Light Capturing And Keeping Customers In Internet Real Time**, McGraw-Hill Education, Noida.
4. **Jill Dyche (2016), The CRM Handbook: A Business Guide To Customer Relationship Management**, Addison Wesley Educational Publishers Inc. United States.

Course Outcomes :

CO1: Gain Knowledge on Insurance concepts and its importance

CO2: Understand on policies to suit customer

CO3: Familiarity with Claims process and Stakeholder management

CO4: Exposure to Customer relationship management

CO5: Knowledge on CRM tools and development of CRM team

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	M	M	H	H	H	H	H	H	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	M	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	M	H	H

Discipline Specific Core Courses
Cost and Management Accounting

Semester: VI

Hours of Instruction/week: 8-L: 4, P: 4

23BCOC12

No. of Credits: 6

Course Objectives:

4. To acquaint the concept of Cost and Management Accounting.
5. To know its applications for decision making.
6. To understand the concepts of budget and budgetary control.

12

Unit I: Introduction

Cost and Management Accounting: Meaning, Definition, Objectives and Importance - Relationship between Cost and Management Accounting - Methods of Costing - Elements of Cost - Cost Concepts - Preparation of Cost Sheet - Material Control - Fixation of Stock levels – EOQ - ABC analysis, VED analysis, Pareto Analysis, FNSD Analysis, Perceptual and Periodic Inventory system - Methods of valuing material issues - Inventory Control.

12

Unit II: Labour and Overhead Cost

Labour Cost - Job analysis - Remuneration and Incentives - Calculation of Labour Turnover - Ideal time - Over time, Overheads, Classification of Overhead Cost - Apportionment and Absorption of Overheads.

12

Unit III: Financial Statement Analysis

Importance of Financial Statement analysis - Tools of Financial Statement analysis – Trend analysis – Common size and Comparative Statement analysis- Ratio analysis - Uses and limitations of Ratios - Du Pont Analysis.

12

Unit IV: Fund Flow and Cash Flow Analysis

Funds Flow Statement: Meaning and Significance - Schedule of changes in Working Capital - Statement of Sources and Applications of Fund - Cash Flow Statement - Uses and Significance - Preparation of Cash Flow Statement.

12

Unit V: Marginal Costing, Standard Costing and Budgetary Control

Cost-Volume-Profit Analysis - Marginal Costing - Break Even Analysis – Managerial applications of Marginal Costing - Significance - Limitations - Standard Costing and Variance analysis. Budgeting and Budgetary Control - Preparation of Budgets - Material Procurement - Production - Sales - Flexible and Cash Budgets.

Total Hours

60

List of Practical:

1. Prepare cost sheet for a manufacturing company and determine the cost per unit	6
2. Discuss basis for apportionment and absorption of overheads of various items in the Financial Statement of a company	6
3. Prepare and Interpret Du Pont Chart of select company	6
4. Prepare a report on the significance of overhead cost in a manufacturing concern.	6
5. Analyse the financial statement of select companies in particular sector with respect to their cash flow and fund flow and report.	6
6. Prepare flexible budget for a manufacturing company with suitable example.	6

7.	Select a manufacturing concern on your own and interpret the method of valuing material issues adopted in the concern.	6
8.	Prepare a fund flow statement for a hypothetical firm.	6
9.	Select a manufacturing concern on your own and interpret the cash flow statement prepared by them.	6
10.	Prepare a report on the budgetary control measures.	6
Total Hours		60

Text Books:

1. **Arora M.N. (2022), A Textbook of Cost and Management Accounting.** Vikas Publishing House Pvt. Ltd New Delhi.
5. **Maheshwari S.N. and Mittal S.N. (2020), Cost Accounting: Theory and Problems,** Shree Mahavir Book Depot, New Delhi.

Books for Reference:

1. **Shukla M.C., Grewal T. S. and Gupta M. P. (2019), Cost Accounting, SulthanChand and Company Pvt.,Ltd.,New Delhi.**
2. **Saxena V. and Vashist C.D. (2015), Advanced Cost and Management,** Sultan Chand & Sons, New Delhi.
3. **Datar S.M. and Rajan M.V. (2017), Horngren's Cost Accounting: A Managerial Emphasis,** Pearson Publishers, New Delhi.
4. **Jain S.P., Narang K.L.(2015) Advanced Cost Accounting (Cost Management),** Kalyani Publishers, New Delhi.
5. **Reddy T.S. and Reddy Y.H.P (2017), Cost and Management Accounting,** Margham Publishers, New Delhi.

Course Outcomes:

CO1: Understand the basic of Cost and Management accounting.

CO2: Ability to determine the Cost of Products and Services.

CO3: Critically analyze relevant costs and provide recommendations for decision making.

CO4: Analyse the financial statements of a company.

CO5: Prepare plans and budgets and analyze variances from standard cost to pinpoint areas that need control.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	H	L	H	H
CO2	H	H	H	H	L	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	L	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	L	H
CO5	H	H	H	H	H	H	M	H	H	H	H	H	H

Discipline Specific Elective Course

Corporate Tax Planning

Semester VI

Hours of Instruction/Week: 8 -L: 4, T: 0, P:4

23BCODE4A

No. of Credits: 6

Course Objectives:

1. To understand the innovative ideas in corporate tax in India and to give expert advices regarding various tax issues for decision-making.
2. To develop a broad understanding of the tax laws and accepted tax practices.
3. To understand the concept of the corporate tax planning and also their implications for corporate management.

Unit I: Introduction

12

Corporate Taxation: Taxable Income and Tax Liability – Problems on Computation of Taxable Income of Corporate – Minimum Alternative Tax – Dividend Distribution Tax – Tax on Income distributed to Unit holders – Tax incentives to the exporters.

Unit II: Corporate Tax Management

12

Return of Income – Assessment- Advance Payment of Tax – Tax Deductions at Source – Tax Collection at Source – Appeals and Revisions. Income Tax Authorities – Settlement of Cases – Advance Ruling for Non Residents – Search and Seizure – Penalties and Fine.

Unit III: Corporate Tax Planning

12

Introduction of Tax Planning – Tax Planning with respect to Forms of Business – Nature of Business – Location of Business – Tax Planning Vs Tax Management – Tax Avoidance Vs Tax Evasion.

Unit IV: Tax Planning and Corporate Decisions

12

Tax Planning for Business – Capital Structure Decision – Dividend Distribution Decision – Own or Lease. Make or Buy Decision – Shutdown or Continue Decision – Repair or Replace – Sale of Assets used for Scientific Research.

Unit V: Tax Issues Relating to Business Restructuring

12

Amalgamation – Demerger – Conversion of Sole Proprietary into Company – Conversion of Firm into Company – Sump Sale – Transfer of Assets between Holding and Subsidiary Company.

Total Hours

60

List of Practical:

1. Calculate taxable income of any corporate with the help of annual report for the past three years using Excel. 6
2. With the help of spreadsheet understand the taxable income and tax calculation. Mr. X is entitled to a gross salary of Rs. 50,000 annually and pay 6% interest on his son's education loan of Rs. 25,000. He is also eligible for tax exemption of Rs. 10,000. 6
3. Prepare flowchart for Tax deductions at source. 6
4. Prepare manual and online form of tax planning. 6
5. Prepare draft format of Corporate tax planning and corporate decision 6

6. File income tax return of Sole proprietary and Subsidiary company (Assuming)	6
7. Group discussion with a case study on Corporate tax planning.	6
8. Practice session on tax planning on corporate decision.	6
9. Demo session for applying TAN for a company and file its TDS return.	6
10. Online quiz on corporate tax planning	6

Total Hours 60

Text Books:

1. **Singhania V K and Singhania Monica (2023), Corporate Tax Planning and Business Tax Procedures**, Taxmann Publications, New Delhi.
2. **Ahuja Girish and Gupta Ravi (2022), Direct Taxes- Law and Practices**, Bharat Publication, New Delhi.
3. **Ahuja Girish and Gupta Ravi (2021), Simplified Approach to Corporate Tax Planning & Management**, Wolters Kluwer (India) Pvt. Ltd., New Delhi.

Books for Reference:

1. **Ahuja Girish and Gupta Ravi (2022), Principles of Taxation Law**, Commercial Law Publishers (India) Pvt. Ltd, New Delhi.
2. **Mukta Jain & Rakesh Jain (2020), Corporate Tax Planning**, V. K. Global Publications Pvt Ltd., New Delhi.
3. **Mehrotra H C & Goval S P (2023), Corporate Tax Planning**, Sahitya Bhawan Publication, New Delhi.

Course Outcomes:

- CO1:** Acquire knowledge on concept and computation of tax liability of corporates.
- CO2:** Able to analyze the tax deductions at source as well as advance tax rulings for non residents in corporate tax management.
- CO3:** Get insights on various aspects of Corporate tax planning.
- CO4:** Familiarity on different situations for tax planning and Corporate decisions.
- CO5:** Comprehend the tax issues relating to business restructuring.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course

Business Ethics and Human Values

Semester: VI
23BCODE4B

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To understand the fundamental ethical principles
2. To evaluate and analyze contemporary issues in business ethics
3. To help students distinguish between values and skills, and understand the needs, basic guidelines, content and process of value education

Unit I: Introduction to Business Ethics 12

Business Ethics: Meaning, Importance; Business Ethics in Different Organizational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories

Unit II: Business Ethics Management and Theory 12

Management Process and Ethics - Ethos of Vedanta in management- Hierarchism as an organizational value - Business Ethics & Cultural Ethos- Role of various agencies in ensuring ethics in corporation- Setting standards of Ethical Behavior - Managing stakeholder relations- Assessing ethical performance - Organizing for Business Ethics Management. Ethical theory: **Utilitarianism**, Deontology, **Social Contract**, **Virtue and Feminist theory**.

Unit III: Human Values and Business 12

Meaning of Human Values - Formation of Values: Socialization- Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values - Value Crisis in Management - Concept of knowledge management and wisdom management - wisdom-based management. Concept of Karma and its kinds - Karma Yoga, Nishkam Karma, and Sakam Karma.

Unit IV: Moral Issues in Business 12

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing - Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising - Trade secrets, Corporate disclosure, Insider trading - Equal employment opportunity - Affirmative action - Preferential hiring - Consumerism; Environmental protection.

Unit V: Corporate Social Responsibility (CSR) 12

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility - Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR provisions under the Companies Act 2013 - CSR Committee - CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits and certification.

Total Hours 60

List of Practical:

1. Participate in discussion of decision-making situations by presenting scenarios. 6
2. Design code of ethics for a selected organisation. 6
3. Assess ethical performance of a selected organisation. 6
4. Analyse, interpret and present key learnings of the case study on Whistle Blowing- with case study. 6
5. Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility. 6
6. Analyse an Indian morality play case study. 6
7. Create an advertisement for a product including ethical consideration. 6
8. Prepare a questionnaire to measure the importance of different types of values 6
9. You are a traffic constable and while on duty you see 3 people riding a motorcycle without a helmet and jumping the red signal. On stopping them, you came to know that one of them met with an accident due to potholes and is severely bleeding and due to non-arrival of ambulance they are taking him to the hospital. On further enquiry, you came to know that the driver does not have a driving license and works as day wagger. While on his way to work, he found the man lying injured on the road and in a rush to take him to hospital, he left his helmet on the site of an accident. The driver expresses his financial inability to pay increased fines. Recently, due to the enforcement of new Motor Vehicles Act, you are under severe pressure from your seniors for strict enforcement. 6
 1. What are the ethical issues involved and the options available to you in such a situation.
 2. Also suggest a course of action you would like to follow. (250 words)
10. As the administrator in-charge of your area, you are finding that food is wasted in lavish parties as well as in restaurants and eateries, on one hand and people starving due to inability to ensure one square-meal a day, on the other. Realizing that it is not the scarcity of resources, but the habit of people that is causing paucity in availability of food, you decide that certain measures are needed to be taken in order to deal with the issue of starvation at the grass root level. 6

Given the situation, answer the following questions:

 - (a) Identify the ethical issues involved in this case.
 - (b) What measures would you take to deal with wastage of food in your area?
 - (c) What explains this co-existence of affluence and hunger in developing countries like India?

Total Hours 60

Text Books:

- 1) **Gaur R.R, Sangal R, Bagaria G.P (2009), A Foundation Course in Human Values and Professional Ethics**, Excel Books, New Delhi
- 2) **Gogate S.B (2011), Human Values & Professional Ethics**, Vikas Publishing House Pvt. Ltd, Uttar Pradesh

Books for Reference:

- 1) **Manuel G Velasquez (2016), Business Ethics – 7th Edition**, Pearson, UK.
- 2) **Banerjee S. B. (2007), Corporate Social Responsibility: The Good, The Bad and The Ugly**. Cheltenham: Edward Elgar Publishing, UK.

Course Outcomes:

CO1: Acquired knowledge of the application of ethics in business

CO2: Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.

CO3: Understand practically the importance of trust, mutually satisfying human behavior and enriching interaction with nature

CO4: Develop their personalities so they can shape their future and deal with challenges with ease

CO5: Understand CSR theoretical framework and its ethical foundation

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H	H	H	H

Discipline Specific Elective Course

Consumer Affairs

Semester: VI
23BCODE4C

Hours of Instruction/Week: 8 – L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To Understand the legal formalities of consumer rights
2. To know the procedure in redressal of consumer complaints
3. The Learners would be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Unit I: Introduction to Consumer Behaviour

12

Concept of consumer, consumer buying process and post purchase behavior, factors affecting voicing of consumer grievances, alternatives available to dissatisfied consumers- Private action and Public action- Conciliation and intermediation for out-of court redressal. Nature of markets - Liberalization and Globalization of markets with special reference to Indian Consumer Markets- E-Commerce with reference to Indian Market.

12

Unit II: Quality and Standards

Quality and Standardization: voluntary and mandatory standards - International Standards Organization (ISO) Agriculture Mark (AGMARK) Indian Standard Institution Mark (ISI) Hallmarking- Role of BIS – Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST , labeling and packaging, relevant laws and legal metrology.

Unit III: Consumer protection Law in India and organizational setup

12

Organizational set-up under the Consumer Protection Act 1986: Advisory bodies- Consumer Protection Councils at the Central, State and District levels- Adjudicatory Bodies -District Forums, State Commissions, National Commission- Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial) - Role of supreme court under the CPA with important case law – Complaint Filing - Grounds of filing a complaints- Limitation period, procedure for filing and hearing of a complaints, disposal of cases, relief/remedy available;- Temporary injunction, enforcement of order, appeal, frivolous and vexatious complaints- Offences and penalties.

12

Unit IV: Role of Industry Regulators in Consumer Protection

Banking: RBI and Banking Ombudsman- Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority- Advertising Standard Council of India , Misleading advertisements and Sustainable consumption, Real Estate Regulatory Authority. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

12

Unit V: Contemporary Issues in Consumer Affairs

Evolution of consumer movement in India- Formation of consumer organizations and their role in Consumer Protection - National consumer helpline - Comparative product testing- Sustainable consumption and energy ratings- Consumer rights and UN Guidelines on consumer protection, consumer goods, defect in goods, spurious goods and services - Service, Deficiency in service, unfair trade practices and restrictive trade practices .

Total Hours 60

List of Practical:

1.	Procedure on how to file a complaints in various forums.	5
2.	How to file complaints related to Medical negligence, Banking and Real Estate.	5
3.	Prepare a report on unfair and trade complaints relating to Agriculture goods and Industrial goods.	5
4.	How to file a complaint relating to Electricity and Telecom Services. Education and Insurance sector	5
5.	How to file a complaint relating to Education Institutions and Insurance sector	
6.	Prepare a report about the standards, weights and measurement of goods	5
7.	Assign the activity, suggestions, guidelines and precautionary measures to file a complaints in consumer forums	5
8.	To give the practical knowledge to students about ISI and ISO certificates	5
9.	Prepare a case study report about relates to food adulteration	5
10.	Prepare report on BIS and Hall mark standards	5
11.	How to file a complaints about defective goods	5
12.	Give practical knowledge about getting compensation against defective goods	5

60**Text Book:**

1. **Khanna S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. (2022).** Consumer Affairs. Hyderabad:Orient Blackswan.
2. **Choudhary, R. N. P. (2015), Consumer Protection Law Provisions and Procedure.** Deep & Deep Publications Pvt. Ltd. New Delhi.

Books for Reference:

1. **Ganesan, G., & Sumathy, M. (2012), Globalization and Consumerism: Issues and Challenges.** New Delhi: Regal Publications.
2. **Girimaji, P. (2010) , Consumer Right for Everyone.** New Delhi: Penguin Books India.
3. **Misra, S. & Chadah, S. (2021), Consumer Protection in India: Issues and Concerns.** Indian Institute of Public Administration, New Delhi.

Course Outcomes:

- CO1:** Understand the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.
- CO2:** Able to learn about consumer rights and various standards for consumer protection in India.
- CO3:** Able to learn about consumer protection available under various laws.
- CO4:** Analyse the role of industry regulators in consumer protection.
- CO5:** Gain knowledge about various issues related to consumer affairs.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	M	H	H	H	H	H	H	H	H
CO2	M	H	H	H	H	M	H	H	M	H	M	H	H
CO3	H	H	L	H	H	H	H	L	H	H	H	M	M
CO4	L	H	L	H	H	H	H	H	H	H	H	H	H
CO5	L	H	M	H	H	H	H	L	H	H	H	H	L

**Discipline Specific Elective Course
Goods and Services Tax (GST)**

Semester: VI
23BCODE4D

Hours of Instruction/Week: 8-L: 4, P: 4

No. of Credits: 6

Course Objectives:

1. To provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers.
2. To enlighten the concept of Input Tax Credit (ITC).
3. To equip students through the process of filing GST returns and other relevant forms.

Unit I: Introduction

12

Concept and features of Indirect Taxes - Difference between Direct and Indirect Taxes- Concept of GST- Relevant Definitions under GST law- Constitutional aspects of GST, GST Council: Constitution, Structure and functioning.

12

Unit II: Concept of Supply and Levy under GST Law

- a) Concept of supply including composite and mixed supply - Place, Time, and Value of taxable supply - Significance of consideration.
- b) Basis of Charge of GST- Inter-State Supply- Intra-State supply- GST rates notified for supply of various goods and services - Reverse charge mechanism - Composition levy- Exemptions from GST- Power to grant exemptions-exempted goods under exemption notifications - Exempted services under exemption notifications.

12

Unit III: Input Tax Credit under GST Law

Meaning - Eligibility and Conditions for taking Input Tax Credit- Apportionment of credit and blocked credits- Availability of credit in special circumstances- Taking Input Tax credit in respect of inputs and capital goods sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess.

12

Unit IV: Registration under GST Law

Threshold Limits for Registration -Persons liable for Registration - Persons not liable for Registration - Compulsory Registration in Certain Cases- Procedure for Registration- Deemed Registration- Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons- Amendment of registration - Cancellation of Registration - Revocation of Cancellation of Registration.

12

Unit V: Other Procedures under GST

Tax invoice credit and debit notes- Different GST returns- Electronic liability Ledger- Electronic credit Ledger- Electronic cash ledger-Different assessments under GST- Interest applicable under GST (Period)- Penalty under GST- Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS) - Audit under GST.

Total Hours

60

List of Practical:

1. Fill up online application for registration under GST for hypothetical firm.	4
2. Fill up various online forms of GST Returns for hypothetical firm.	4
3. Provide a template of a GST invoice and prepare invoices for Hypothetical transactions. They should include details like the seller's GSTIN, buyer's GSTIN (if applicable), Product details, GST rates, and calculations.	5
4. Take a list of products with their prices and calculate the GST for each product using different GST rates (e.g., 5%, 12%, 18%, and 28%).	4
5. Introduce GST calculation tools and mobile apps available online. Ask them to use these tools calculate GST for various transactions.	4
6. Practical problems on computation of input tax under reverse charge for hypothetical firm.	
7. Practical problems on computation of input tax credit for hypothetical firm.	4
8. Practical problems on payment of tax and interest, if any, for hypothetical firm.	4
9. Do case studies involving different types of businesses (e.g., manufacturing, retail, service industry) and analyze each case and determine how GST impacts the business's operations, pricing strategy and compliance requirements.	5
10. Provide list of products and services and prepare a research report and compare GST rates in different countries or regions.	5
11. List five documents or records that businesses should maintain to support their claim for Input Tax Credit under GST.	4
12. Prepare e-Way bill for hypothetical firm.	4
13. Prepare a checklist of items and documents that a business should have in order before undergoing a GST audit. Explain the importance of these preparations for a smooth and compliant audit.	4
14. Review a sample GST invoice and identify all the mandatory information that must be included according to GST laws. Discuss the consequences of not complying with GST invoice requirements.	5
Total Hours	60

Text Books:

1. **Ahuja G. and Gupta R. (2023), Direct Taxes Ready Reckoner**, Wolters Kluwer India Private Limited, New Delhi.
2. **Mehrotra H.C. and Agarwal V. P. (2022), Goods and Services Tax GST**, Sahitya Bawan Publications, Uttar Pradesh.

Books for Reference:

1. **Datey V.S. (2019), GST A model**, Taxman Publications (Pvt.,) Ltd, New Delhi.
2. **Singhanian V. K. and Singhanian M. (2021), Students' Guide to Income Tax Including GST**, Taxmann Publication, New Delhi.
3. **Hemant Narang C.A (2017), GST Simplified** Computech Publications Limited, New Delhi.

Course Outcomes:

CO1: Able to explain the structure and functions of indirect taxes.

CO2: Ability to understand and analyze the taxable event, i.e., supply under GST and levy of GST.

CO3: Gain knowledge on implications of input tax credit;

CO4: Ability to complete the GST registration process

CO5: Demonstrate the step-by-step process of generating an e Way bill.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	H	M	H	H	H	H	H	H
CO2	H	H	H	H	M	M	M	H	M	M	H	M	H
CO3	H	H	M	H	H	H	L	H	M	M	H	H	H
CO4	H	H	H	M	H	H	M	M	H	M	H	H	H
CO5	H	H	H	H	H	H	H	H	M	M	H	M	H

**Discipline Specific Elective Course
Investment Management**

**Semester: VI
23BCODE4E**

**Hours of Instruction/Week: 8-L:4, P: 4
No. of Credits: 6**

Course Objectives:

1. To learn the Investment Management techniques and risk.
2. To understand the various concepts of Investment valuation model.
3. To gain knowledge on analyzing and valuation of portfolio management.

12

Unit I: Introduction

Investment management - concept and need, Investment Process, Avenues for investment - features and classes, Security and Portfolio - concept and features, Differentiate investment, Speculation and Gambling. Meaning of Security Analysis Investment profile of average household-Non corporate investment. Corporate investment - Primary and Secondary Market. International Investment - concept, challenges and opportunities.

Unit II: Risks and Equity Valuation Models

12

Risk- Concept, Elements, Types - Systematic and unsystematic, Measurement of Risk - Risk and Return Analysis: individual security and portfolio - Security Pricing - Factors influencing valuation of securities - Security Pricing Models - Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck - Kishor Model.

Unit III: Debt Instruments and Valuation

12

Bonds and Debentures - Meaning, Types and Features - Public Deposits - Public Sector Bonds - Risk in Bond Market - Calculation of Return on Bonds and Debentures - Yields on Bonds - Yield to maturity - Determinants of Interest Rate - Bond Valuation Theories - Sovereign Debt - Credit Rating - Scenario of Indian Debt Market.

Unit IV: Portfolio Management

12

Portfolio Management - Concept, Need, Dimensions and Theories. Conditions of certainty, Opportunity set with uncertainty - Measurement of Portfolio Risk - Ways to Minimize Risk - Diversification - Markowitz Theory - Return on Portfolio Risk and Return - Regression Equation- Alpha, Beta and Rho.

Unit V: Mutual Fund and Derivatives

12

Mutual Fund - Concept and types : Off-shore Fund, Regulation of Mutual Fund - Money Market mutual funds - Regulations on Mutual Funds in India - Performance Evaluation - Derivatives - concept, types and purpose.

Total Hours 60

List of Practical:

1. Analyze the top companies listed in NSE and BSE and Explain the basis of groups and categories.	5
2. Practice the concepts of Debt instrument valuation through spreadsheets and other relevant software.	5
3. Perform valuation of selected Debt and Equity Instruments.	5
4. Compare the payoff of a futures contract a cash position in an equity mix.	5
5. Build an option strategy that replicated a short position in the underlying assets.	5
6. Compare selling a put option to selling insurance.	5
7. Consider an equal weighted portfolio of the four assets. Calculate the comparable historical risk and return statistics and comment on any differences in performance.	5
8. Compare different investment avenues and build your own portfolio.	5
9. Calculate the expected return and volatility of the selected portfolio	5
10. Performance evaluation of selected mutual funds.	5
11. Prepare artificial mutual fund portfolio.	5
12. Illustrate SIP calculator for your monthly SIP investment in mutual funds	5
Total Hours	60

Text Books:

1. **Avadhani V. A, (2022), Investment Management (Security Analysis and Portfolio Management)**, Himalaya Publishing House, Mumbai.
2. **Preeti Singh, (2018), Investment Management**, Himalaya Publishing House, Mumbai.
3. **Pandian P, (2013). Security Analysis and Portfolio Management**, Vikas Publishing House, New Delhi.

Books for Reference:

1. **Kevin S, (2015), Security Analysis and Portfolio Management**, PHI Learning, New Delhi.
2. **Khatrri D. K, (2014), Investment Management and Security Analysis Text and Cases**, Trinity Press Pvt. Ltd, New Delhi.
3. **Bhalla V. K (2008), Investment Management (Security Analysis and Portfolio Management)** S Chand, New Delhi.

Course Outcomes:

CO1 : Able to use investment management to assess various investment avenues.

CO2 : Ability to analyze components of risk and return measures.

CO3 : Assess the value of bonds and the role of credit rating agencies.

CO4 : Apply the techniques to manage the risk.

CO5 : Advise how to invest in mutual funds.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	M	M
CO2	H	H	H	M	H	H	H	H	H	H	H	M	M
CO3	H	H	H	M	H	H	H	H	H	H	H	M	M
CO4	H	H	H	M	H	H	H	H	H	H	H	M	M
CO5	H	H	H	M	H	H	H	H	H	H	H	M	M

Discipline Specific Elective Course
Advertising and Personal Selling

Semester: VI
23BCODE4F

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6

Course Objectives:

- 1.To enable the students to understand the basics of advertising and personal selling
- 2.To impart knowledge on the designing of advertising and personal selling messages
- 3.To familiarize the effectiveness of advertising and institutional framework

12

Unit I: Introduction

Advertising: Importance, types and objectives; DAGMAR Approach - Target audience selection-basis- Methods of setting of Advertising Budget. Communication Process; Information Response Hierarchy Models- Attention Interest Desire and Action (AIDA) Model and Hierarchy of Effects Model.

Unit II: Advertising: Message and Media Decisions

12

Advertising Message-Advertising appeals-Elements of print and broadcast advertising copy- Types of Advertising Media- strengths and limitations- Factors influencing selection of advertising media-Media Scheduling

Unit III: Advertising Effectiveness and Institutional Framework

12

Rationale of measuring advertising effectiveness- Communication and Sales Effect- Pre and Post testing Techniques- Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

Unit IV: Introduction to Personal Selling

12

Concept of Personal Selling and Salesmanship- Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons- Role of Personal Selling in CRM- AIDAS model of selling. Buying Motives.

Unit V: Personal Selling Process

12

Prospecting, Approach: Pre-Approach - Presentation and Demonstration- Handling of Objections- Closing the Sale- Follow-Up- Sales Reports and Sales Audit.

Total Hours

60

List of Practical:

1. Perform a content analysis of various advertising campaigns to:
 - a)Identify objectives of an advertisement forming part of an advertising campaign. 4
 - b)Find out the target audience of a campaign. 4
 - c)Prepare a report on various media options used in a campaign. 4
 - d)Prepare a report on message strategy and copy elements used in the campaign. 4

2.	Identify various CRM tools used by the sales people in the context of a given seller situation.	4
3.	Prepare a report on regulations of Advertising Standards Council of India (ASCI).	4
4.	Select a private and national brand on your own and analyse the varied forms of advertising strategies adopted by them.	5
5.	Prepare a report on ethical and legal aspects of advertising.	4
6.	Select a manufacturing concern on your own and analyse the sales report prepared for three financial years and interpret the results.	5
7.	Prepare a report on sales audit.	4
8.	Prepare a report on DAGMAR approach.	4
9.	Select a manufacturing concern on your own and discuss the advertising budget prepared by them.	5
10.	Prepare a report on the significance of formulating marketing strategies for target audience in specific.	4
11.	Irrespective of the product category, create a brand on your own and develop suitable promotional strategies through various media.	5
Total Hours		60

Text Books:

1. **Sharma K. (2018), Advertising: Planning and Decision Making**, Taxmann Publication, New Delhi.
2. **Belch G. E. Belch, M. A., and Purani, K., (2009), Advertising and Promotion: An Integrated Marketing Communications Perspective**, McGraw Hill Education, New Delhi.
3. **Castleberry S. B. and Tanner, J. F., (2013), Selling: Building Relationships**, Mc Graw Hill Education, New York.

Books for Reference:

1. **Shah K. and D'Souza, A. (2008), Advertising and Promotions: An IMC Perspective**, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. **Futrell C. (2013), Fundamentals of Selling**, McGraw Hill Education, New York.

Course Outcomes :

CO1: Ability to understand the communication objectives behind advertising and promotions.

CO2: Get insights on various advertising and media elements in the advertising decisions.

CO3: Familiarize the ethical and legal issues of advertising.

CO4: Comprehend the importance and role of personal selling.

CO5: Acquire knowledge on the process of personal selling.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	L	L	M	M	L	M	M	L	L	L	M	M	M
CO2	L	L	M	M	L	M	M	L	L	L	M	M	M
CO3	L	L	M	M	L	L	M	L	L	L	L	L	M
CO4	L	L	M	M	M	M	M	L	L	L	M	L	M
CO5	L	L	M	M	L	M	L	L	L	L	M	L	M

**Discipline Specific Elective Course
Leadership and Team Development**

**Semester: VI
23BCODE4G**

**Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits:6**

Course Objectives:

- 1.To enable the students understand key leadership theories and be able to apply them effectively in real situation.
- 2.To understand the importance of Leadership and team management in organizations.
- 3.To equip the students to understand about the interpersonal processes, group dynamics and leadership practices in organizations.

Unit 1: Introduction

15

Leadership: Meaning and Concept - Role and Functions of a Leader - The Great Man Theory - Trait Theory - Leadership and three Forces Model; Power: Definition and Types - Ways to use Power for Effective Leadership - Creating Appropriate Power Base - Current Trends in Leveraging of Power.

Unit 2: Leadership Styles

15

Self and Personality in Leadership - Leadership Traits and Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic – Democratic - Free Reign. Contingency Theories of Leadership: Fiedler's Contingency Model - The Path - Goal Theory - Hersey-Blanchard Situational Leadership Theory - Transactional Leadership - Charismatic Leadership - Transformational Leadership.

Unit 3: Leading and Empowering

15

Leader as a Coach - Leader as a Mentor - Empowering Skills - Delegation of Authority – Decentralization - Service Leadership - Servant Leadership - Ethics and Leadership - Sustainable Leadership - Collective Leadership. Leadership Development Practices in various organisations.

Unit 4: Team Building

15

Team: Meaning – Characteristics – Types - Team Development Stages - Tuckman's Model, etc.- Team Building - Team Leader - Belbin Team Roles - Action Oriented Roles - People Oriented Roles and Cerebral Roles - Team Meetings and Leadership – Ginnett -Team Effectiveness Leadership Model (TELM) - High Performance Teams and Leadership.

Unit 5: Leading Transformation through High Performance Teams

15

Leading Transformation – Context - Shared Vision - Strategy. Wheel of Transformation Model - Determinants of High Performing Teams - 4 Cs- Context – Composition – Competencies – Change - Leading Innovative Teams- Employee First Customer Second - Cross-Cultural Teams - Virtual Teams.

Total Hours 60

List of Practical:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader. 10
2. Using the leadership self-assessment tool available at the link 10
<https://www.zerotothree.org/resources/413-leadership-self-assessment-tool>, rate themselves with respect to their leadership style. Prepare and present a report of their analysis.

3. Identify organisations where: 10
 - a) Model of Service Leadership is being followed,
 - b) Model of Sustainable Leadership is being followed,
 - c) Collective Leadership.

Present a report on their key learnings from its Leadership.
 4. Read case study of any Company on Team Building. Analyse its strategy of building an effective team and present a report of their key learnings. 10
 5. Analyse the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4 Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the students; 10
 6. Analyse and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar case study 10
- Total Hours 60**

Text Books:

1. **Willink, J. (2020). Leadership Strategy and Tactics: Field Manual**, Macmillan Publishers, New York.
2. **Mittal, R. (2015), Leadership: Personal Effectiveness and Team Building**, Vikas Publishing House Pvt. Ltd, Uttar Pradesh.

Books for Reference:

1. **Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013), Team Building: Proven Strategies for Improving Team Performance**, New Jersey.
2. **John Wiley & Sons. Day, D. V. (2014), The Oxford Handbook of Leadership and Organizations**, Oxford University Press, New York.
3. **Northouse, P. (2018), Leadership: Theory and Practice**, SAGE Publications Inc. California.

Course Outcomes:

CO1: Evaluate the traits of successful Leader

CO2: Use the leadership self-assessment tool to assess their leadership styles

CO3: Differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class

CO4: Analyse the strategies of building an effective team with a real-life example

CO5: Design shared vision and articulate business strategy of a hypothetical organisation to create high performing teams.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Elective Course
Business Research Methods and Project Work**

**Semester: VI
23BCODE4H**

**Hours of Instruction/Week: 8-L: 4, P:4
No. of Credits – 6**

Course Objectives:

7. To kindle the interest of the students in business research.
8. To create research design for effective problem solving.
9. To learn the statistical tools for analyzing data.

12

Unit I: Introduction to Research

Meaning and definition of research - Characteristic of research - Objectives of business research - Criteria for a good research problem - Types of research - Applied research, Descriptive research, Historical research, Exploratory research, Experimental research, Case study research, Survey research and Inter-disciplinary research-Research problem.

12

Unit II: Research Design and Sampling

Research Design - Factors affecting research design- Types of research. Design Sampling - Meaning-Types of Sampling design - Probability and Non-Probability Sampling - Sampling design.

Unit III: Measurement and Scaling and Data Processing

12

Measurement Scales - Tests of sound measurement. Scaling - Important scaling techniques. Data Collection– primary- secondary. Personal and public documents- Tools for primary data collection- Questionnaire and Schedules- Contents Analysis, Steps in framing questionnaire. Interview- Types. Pilot study- Pre-testing. Secondary Data - Sources, Processing - Steps in data processing - Editing - Coding- Classification - Transcription and Tabulation.

Unit IV: Testing of Hypothesis

12

Hypothesis- Formulation of Hypothesis - Types of Hypothesis - Functions of Hypothesis - Testing of Hypothesis- Parametric test - Analysis of variance (one way ANOVA) and t-test. Non-Parametric –Chi-square test – Z test – Mann-Whitney U test – The Kruskal – Wallis test – Wilcoxon signed Rank test. Interpretation – Techniques- Precautions in interpretations. Report writing - Significance of report writing – Types of reports- Steps in drafting research reports.

Unit V: Project Work

12

There shall be a supervisor for the learners who will guide the learners to (i) select a topic from the area of commerce (finance, marketing and banking), (ii) design the research project, (iii) collect and analyse data and (iv) write the report. The number of learners to be allotted against one supervisor and the selection of the examiner for the project report will be determined as per the norms of the individual universities. For the viva-voce examination, an expert shall be engaged who shall be a senior teacher from a college in which the learner is studying

Total Hours 60

List of Practical:

1. Outline the research process with the help of flow chart.	6
2. Conduct literature reviews using online databases.	6
3. Formulate and test hypothesis using Chi-Square analysis.	6
4. Conduct an ANOVA test using SPSS software.	6

5. Conduct a Regression and Correlation using Spread sheet.	6
6. Collect article using reference management software.	6
7. Collect and analyse data using Descriptive Statistics.	6
8. Calculate and analyse the trend percentages for financial data for the period of five years of any company.	6
9. Conduct Non parametric test Kruskal-wallis test using sample secondary data.	6
10. Prepare a project report for a study conducted with secondary data.	6
Total	60

Text Books:

1. **Kothari C. R, Research Methodology (2016)**, Sultan Chand publications, New Delhi.

Books for Reference:

1. **Krishnaswamy K.N, AppaIyer Sivakumar, M.Mathirajan (2016), Management Research Methodology**, Pearson Publications, New Delhi.
2. **Deepak Chawla and Neena Sodhi (2016), Research Methodology**, Vikas Publishing House, New Delhi.
3. **Zikmund, William .G (2016), Business Research Methods**, Dryden Press Fort Worth.
4. **Cooper, Donald .R, Schindler, Pamela.S (2016), Business Research Methods**, Tata McGraw Hill Publishing, New Delhi.
5. **Michael. B.P (2016), Research Methodology in Management**, Himalaya Publishing House, Mumbai.
6. **Gupta S.P (2016) Statistical methods**, Sultan Chand and Sons, New Delhi.

Course Outcomes:

- CO1:** Ability to understand the basic concepts of securities and securities market
- CO2:** Capable to analyse the functioning of primary and secondary market
- CO3:** Demonstrate the process of trading in stock market and opening of demat accounts
- CO4:** Capable to analyse the performance of stock through stock market indices
- CO5:** Comprehend the legal framework of securities market

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	H	M	H	H	H	H	M	H	H
CO2	H	M	H	H	M	H	M	H	M	M	H	H	M
CO3	M	H	H	M	H	M	H	H	H	H	H	M	H
CO4	H	H	H	H	H	H	L	H	M	H	H	L	H
CO5	H	H	M	H	H	M	H	H	H	H	L	H	M

**Professional Development Course
Securities Market Operations**

Semester: VI

Hours of Instruction/Week: 4 -L: 2; P:2

23BCOPD6

No. of Credits: Remarks

Course Objectives:

10. To impart basic knowledge about the structure and functioning of the stock market in India
11. To learn trading on the stock exchange and stock market indices
12. To understand the role of regulatory framework in Securities Market

6

Unit I: Introduction

Securities: Concept – Types. Concept of return: types - measurement of risk. Securities Market: Meaning-Significance- types - functions and economic importance of stock exchanges. Major Stock Exchanges in India: BSE - NSE -OTCEI - Development of Securities market in India.

6

Unit II: Primary and Secondary Market

Primary Market: Concept - Functions - Importance - Functions of New Issue Market - Methods of Floatation: fix price method - book building method - Pricing of Issues - Offer Documents. Appointment and Role of Merchant Bankers – Underwriters - Lead Managers - Syndicate Members - Brokers - Registrars - Bankers - ASBA - SME IPOs- Listing of Securities. Secondary Market: Concept - Functions - Importance - Types of Brokers.

6

Unit III: Trading Mechanism on Stock Exchanges

Trading , settlement and Surveillance System in Stock Exchanges : Different trading systems – Demat Trading: Concept – Significance - Procedure of Demat Trading - BSE-BOLT System – Different Types of Orders -Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE-NEAT system options – Market types, Order types and books – Demat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery Risk management system in BSE and NSE – Margins – Exposure limits – Surveillance system in BSE and NSE – Circuit breakers - Role of Depositories and Custodian of Securities - SEBI Guidelines and other Regulations Relating to Trading.

6

Unit IV: Stock Market Indices

Meaning – purpose - consideration in developing index – methods of calculating indices: price weighted, equal weighted, value weighted and free float method - index development - stock market indices in India - BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices - S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.

6

Unit V: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 - Stock Exchanges and Intermediaries - SEBI and Investor Protection - Securities Contract Regulations Act - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Total Hours

30

List of Practical

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.	5
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.	5
3. Expose themselves to trading screen of a Stock Exchange and demonstrate the procedure of placing buying /selling order	5

4.	Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).	5
5.	Analyse and submit a report on the behaviour of stock market indices for different sectors	5
6.	Prepare a Case study report on famous scams of stock market in India	5
Total Hours		30

Text Books:

1. Gordon E. and Natarajan K. (2023), Financial Markets and Services, Himalaya Publishing House, New Delhi.

2. Bhole. L.M (2017), Financial Markets and Institutions, Tata McGraw Hill, New Delhi

Books for Reference:

1. Dalton, J. M. (2001), How The Stock Market Works?, Prentice Hall Press, New York

2. Hooda. R.P. (2018), Indian Securities Markets Investors view point, Excel Books, New Delhi

Course Outcomes:

CO1: Ability to understand the basic concepts of securities and securities market

CO2: Capable to analyse the functioning of primary and secondary market

CO3: Demonstrate the process of trading in stock market and opening of demat accounts

CO4: Capable to analyse the performance of stock through stock market indices

CO5: Comprehend the legal framework of securities market

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	H	-	H	H	H	H
CO2	H	H	H	H	H	M	H	H	-	H	H	H	H
CO3	H	H	H	H	H	M	H	H	-	H	H	H	H
CO4	H	H	H	H	H	M	H	H	-	H	H	H	H
CO5	H	H	H	H	H	M	H	H	-	H	H	H	H



Avinashilingam Institute for Home Science and Higher Education for Women

(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

Department of Commerce B.Com (Computer Applications)

Programme Outcomes

The graduate will

- PO1: Gain an in-depth and comprehensive knowledge of accounting, business & corporate law, finance, marketing, taxation entrepreneurship and several other branches of commerce.
- PO2: Be able to develop managerial knowledge and tactical dexterity with the broader skill sets.
- PO3: Gain extreme and rigorous base for teaching, research and allied business administration.
- PO4: Apply information and communication technology skills and digital applications in business practices
- PO5: Acquire ability to formulate business problem and to provide innovative solution through analytical reasoning and critical thinking.
- PO6: Get first hand exposure of working in the real world and fit for employment through operational learning and team work
- PO7: Exhibit moral and professional ethics and norms in efficient business administration and entrepreneurship
- PO8: Adopt scientific reasoning and reflecting thinking to build a concrete footing for advanced studies in commerce
- PO9: Mould their leadership quality to become a future visionaries and compassionate management leaders.
- PO10: Engage in life-long and self-directed learning and adopt to dynamic changes in commerce and industries

Programme Specific Outcomes

The graduate will

- PSO1: Ability to become a software developer, business administrator and an entrepreneur.
- PSO2: Get opportunities to pursue professional course in accounting, taxation, business administration and computer applications.
- PSO3: Enter into gainful employment in information technology & Information Technology enabled Services, Government and Private sectors.

B.Com(Computer Applications)
Scheme of Instruction & Examinations
(for students admitted from 2023-2024 & onwards)

Part	Subject Code	Name of paper / Component	Hours of Instruction/ Week L+T+P	Scheme Examination				
				Duration of Exam	CIA	CE	Total	Credit
	First Semester							
I	23BLT001/ 23BLH001/ 23BLF001	பொதுத்தமிழ் தாள் I - இக்கால இலக்கியம்/ Prose and Non Detailed Texts / French I	2+0+0	3	50	50	100	2
II	23BAEEC1	Ability Enhancement Compulsory Course - I English for Communication	4+0+0	3	50	50	100	4
III	Discipline Specific Core Courses							
	23BCCC01	Financial Accounting with Application Software	4+0+4	3	50	50	100	6
	23BCCC02	Business Organisation and Management	5+1+0	3	50	50	100	6
	23BCCC03	RDBMS and Structured Query Language	4+0+4	3	50	50	100	6
IV	23BVBNC1/ 23BVBNS1/ 23BVbsp1	Skill Enhancement Course Value Based Course Elective I - NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
	23BCCPD1	Professional Development Course Business Etiquette	1+0+0					Remarks
		Games – Practical	1		-	-	-	
	Total		30	28/25				
	Second Semester							
I	23BLT002/ 23BLH002/ 23BLF002	பொதுத்தமிழ் தாள் II - அற இலக்கியம் / Grammar, Translation and General Essay/ French II	2+0+0	3	50	50	100	2
	23BLABC1	Business Communication	2+0+4	3	50	50	100	4
II	23BAEES1	Ability Enhancement Compulsory Course - II Environmental Studies	4+0+0	3	50	50	100	4
III	Discipline Specific Core Courses							
	23BCCC04	Corporate Accounting and Spreadsheet Applications	4+0+4	3	50	50	100	6
	23BCCC05	Programming with C++	4+0+4	3	50	50	100	6
IV	23BVBNC2/ 23BVBNS2/ 23BVbsp2	Skill Enhancement Courses Value Based Course Elective I - NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
	23BCCPD2	Professional Development Course Fundamentals of Research	1+0+0					Remarks
		Games – Practical	1		-	-	-	
	Total		30	26/23				

Part	Subject Code	Name of paper / Component	Hours of Instruction/ Week L+T+P	Scheme Examination				
				Duration of Exam	CIA	CE	Total	Credit
	Third Semester							
I	23BLT003/ 23BLH003/ 23BLF003	பொதுத்தமிழ் தாள் III - சமய இலக்கியம்/ Ancient and Modern Poetry/ French III	2	3	50	50	100	2
III	Skill Based Elective Course – I (Select any one of the following group)							
	23BCCSE1A	Option A: Banking and Microfinance Financial Arithmetic and Basics of Microfinance and Lending	2+0+2	3	50	50	100	3
	23BCCSE1B	Option B: Digital Business Business Intelligence						
	23BCCSE1C	Option C: Business Analytics Business Data Analytics						
	Discipline Specific Core Courses							
	23BCCC06	Business Law	5+1+0	3	50	50	100	6
	23BCCC07	Cost and Management Accounting	4+0+4	3	50	50	100	6
	Discipline Specific Elective Course (Any one of the following)		4+0+4	3	50	50	100	6
	23BCCDE1A	Java Programming						
	23BCCDE1B	Computer Applications in Business						
	23BCCDE1C	Financial Statement Analysis						
	23BCCDE1D	Financial Markets and Services						
	23BCCDE1E	E- Business						
	23BCCDE1F	Security Analysis and Portfolio Management						
	23BCCDE1G	Artificial Intelligence for Business						
	23BCCDE1H	Communication and Documentation in Business						
	Skill Enhancement Courses							
IV	23BSBCS1	Skill Based Compulsory Course – I Communication Skill	0+0+4	3	50	50	100	2
	23BVBNC3/ 23BVBNS3/ 23BVBSP3	Value Based Course Elective I - NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
		Value Based Course Elective II -	2	-	100	-	100	2
	23BCCPD3	Professional Development Course Industry 4.0	2+0+0					Remarks
	Total		30	31/28				
	Fourth Semester							
I	23BLT004/ 23BLH004/ 23BLF004	பொதுத்தமிழ் தாள் IV - சங்க இலக்கியம்/ Introduction to Functional Hindi and Journalism/French IV	2	3	50	50	100	2
	Skill Based Elective Course – II (Select any one of the following group)		2+0+2	3	50	50	100	3
	23BCCSE2A	Option A: Banking and Microfinance Technical Knowledge about Banking Products and Processes						

Part	Subject Code	Name of paper / Component	Hours of Instruction/ Week L+T+P	Scheme Examination				
				Duration of Exam	CIA	CE	Total	Credit
III	23BCCSE2B	Option B: Digital Business Digital Marketing						
	23BCCSE2C	Option C: Business Analytics Financial Technology and Analytics						
	Discipline Specific Core Courses							
	23BCCC08	Visual Basic .Net	4+0+4	3	50	50	100	6
	23BCCC09	Corporate Law and Practice	4+0+4	3	50	50	100	6
	Discipline Specific Elective Course (Any one of the following)		5+1+0	3	50	50	100	6
	23BCCDE2A	Business Economics						
	23BCCDE2B	Creativity and Innovation						
	23BCCDE2C	Banking and Insurance						
	23BCCDE2D	Mind Management						
	23BCCDE2E	Investment Banking						
	23BCCDE2F	Management Information System						
	23BCCDE2G	Business Incubation						
	23BCCDE2H	Advanced Financial Accounting						
IV	Skill Enhancement Courses							
	23BSBSS1	Skill Based Compulsory Course – II Soft Skill	0+0+4	3	50	50	100	2
	23BVBNC4/ 23BVBNS4/ 23BVBSP4	Value Based Course Elective I - NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
		Value Based Course Elective III	2	-	100	-	100	2
	23BCCPD4	Professional Development Course Design Thinking	2+0+0					Remarks
	Total		30					31/28
	*Internship during Summer Vacation							
	Fifth Semester							
	Generic Elective							
II	23BENGE2A/ 23BENGE2B/ 23BENGE2C/ 23BENGE2D	Generic Elective I Introduction to Literature / British Literature / Modern Indian Literature / New Literatures in English	5+1+0	3	50	50	100	6
III	Skill Based Elective Course – III (Select any one of the following group)							
	23BCCSE3A	Option A: Banking and Microfinance Sourcing Customers, Application Process and Cross Selling of Products	2+0+2	3	50	50	100	3
	23BCCSE3B	Option B: Digital Business Cyber Security						
	23BCCSE3C	Option C: Business Analytics Data Analysis using R						
	Discipline Specific Core Courses							
	23BCCC10	Direct Tax Law and Practice	5+1+0	3	50	50	100	6
	23BCCC11	Financial Management	5+1+0	3	50	50	100	6
	Discipline Specific Elective Course (Any one of the following)		5+1+0	3	50	50	100	6
	23BCCDE3A	Indian Economy						
23BCCDE3B	Organizational Behaviour							

Part	Subject Code	Name of paper / Component	Hours of Instruction/ Week L+T+P	Scheme Examination				
				Duration of Exam	CIA	CE	Total	Credit
	23BCCDE3C	Industrial Relations and Labour Laws						
	23BCCDE3D	Forensic Accounting						
	23BCCDE3E	Human Resource Management						
	23BCCDE3F	Business Environment						
	23BCCDE3G	International Business						
	23BCCDE3H	Internship / Project						
	IV	23BVBNC5/ 23BVBNS5/ 23BVBSP5						
23BCCPD5		Professional Development Course Event Management	1+0+1	-	-	-	-	Remarks
Total		30					31/28	
	Sixth Semester							
II	Generic Elective							
	Generic Elective II (Choose Course offered by other Departments)		5+1+0/ 4+0+4	3	50	50	100	6
	Skill Based Elective Course - IV (Select any one of the following group)		2+0+2	3	50	50	100	3
	23BCCSE4A	Option A: Banking and Microfinance Disbursement, Regular Transactions and Collections						
	23BCCSE4B	Option B : Digital Business Enterprise Resource Planning						
	23BCCSE4C	Option C: Business Analytics Business Data Visualisation Analysis						
	III	Discipline Specific Core Course						
23BCCC12		Python for Business Analytics	4+0+4	3	50	50	100	6
Discipline Specific Elective Course (Any one of the following)		4+0+4	3	50	50	100	6	
23BCCDE4A								Corporate Tax Planning
23BCCDE4B								Business Ethics and Human Values
23BCCDE4C								Consumer Affairs
23BCCDE4D								Indirect Tax laws
23BCCDE4E								Investment Management
23BCCDE4F								Advertising and Personal Selling
23BCCDE4G								Leadership and Team Development
23BCCDE4H								Software Engineering and Project Work
IV	23BVBNC6/ 23BVBNS6/ 23BVBSP6	Skill Enhancement Course Value Based Course Elective I - NCC/NSS/Sports	3/2	2	60	40	100	4/1/1
	23BCCPD6	Professional Development Course Securities Market Operations	2+0+2	-	-	-	-	Remarks
	Total		30/32					25/22
	Total Credits 172/154							

* **Internship during Summer Vacation for Four Weeks at the end of 4th Semester**

➤ **Generic Electives Courses** offered for other Disciplines/ Departments

- A Core Course offered in a Discipline / Subject may be offered as a Generic Elective for other Departments.

SI. No.	Course Code	Title of the Generic Elective Course	Semester	Hours of Instruction per week L+T+P	Credits
1.	23BCOGE1	Principles of Management	1, 3, 4, 6	5+1+0	6
2.	23BCOGE2	Accounting with Computer Applications			
3.	23BCOGE3	Introduction to Personal Finance			
4.	23BCOGE4	Introduction to Investment Banking			
5.	23BCOGE5	Consumer Affairs			

- **Skill Enhancement Courses** are Skill Based and/ or Value Based which are aimed at providing hands on training – competencies – skills etc. and may be opted by the students from the electives offered by the departments or from SWAYAM MOOCs / NPTEL

Skill Based Courses

- **Skill Based Course I – 23BSBCS1 – Communication Skill during 3rd Semester**
- **Skill Based Course III – 23BSBSS1 – Soft Skill during 4th Semester**
- **Skill Based Courses III, IV, V & VI offered by the Department of Commerce for Commerce Students**
- **Skill Based Courses offered by Commerce Department to other Students**

Skill Based Courses	Subject Code	Semester	Hours of Instruction	Credit/Course
1. Digital Marketing	23BCOSB1	3 & 4	4 P	2
2. Digital Banking	23BCOSB2	3 & 4	4 P	2

- **Value Based Courses – Elective I**

Value Based Courses – Elective I	Subject Code	Semester	No. of Credits
NCC/ NSS/ Sports	23BVBNC1 – 6/	1 – 6	24
	23BVBNS1 – 6/		6
	23BVBSP1 – 6		6

- **Value Based Courses – Elective II / III**

Value Based Courses – Elective II/III	Subject Code	Semester	No. of Credits
1. Professional Ethics	23BCOVB1	3	2
2. Corporate Social Responsibility	23BCOVB2	4	2

- **Discipline Specific Elective Courses** – should be related to their own core which may be from SWAYAM MOOCs / NPTEL also

Total Credits to earn the Degree

1. Part – I components – 12 Credits (Languages)
2. Part – II components – 20 Credits (Ability Enhancement Compulsory Courses – 8 Credits, and Generic Elective Courses – 12 Credits)
3. Part – III components – 108 Credits (Discipline Specific Core Courses – 72 Credits and Discipline Specific Elective Course – 24 Credits, Skill Based Electives Courses – 12 Credits)
4. Part – IV components – 32 / 14 Credits (Skill Enhancement Courses: Skill Based Courses – 4, Value Based Courses Elective I (NCC/NSS/Sports) – 24 / 6 / 6, Value Based Courses Elective II & III – 4)
5. **Minimum One Course should be from SWAYAM MOOCs/ NPTEL.**

One to 4 Courses may be from SWAYAM MOOCs/NPTEL for Credit Transfer in DSE , Generic Elective & / or Skill Enhancement Courses.

Professional Development Courses

Each of the Professional Development Courses is evaluated based on Assignment/Activity: 5 numbers and each carry 20 Marks – totalling 100 Marks. The marks secured by the students out of 100 are converted into remarks – as follows:

Criteria for Remarks for Professional Development Courses

Range of Marks	Remarks
90 – 100	Excellent
75 – 89	Very Good
60 – 74	Good
40 – 59	Fair
Less than 40	Not Completed

- Industrial visits to enhance student's exposure towards the practical work environment of various sectors.

Financial Accounting with Application Software

Semester I
23BCCC01

Hours of Instruction/Week: 8 – L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.
2. To prepare the financial statements of a sole proprietorship and partnership firm acquire skill on preparation of branch accounts and not for profit organisation.
3. To acquire the skill on Computerized Accounting System.

Unit I: Introduction

12

Theoretical Framework

- (i) Accounting as an Information System - Users of Financial Accounting Information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of Accounting. Bases of accounting: cash basis and accrual basis.
- (ii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.
- (iii) Accounting Standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; Convergence Vs. Adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.

Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

Unit II: Computerized Accounting Systems

8

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Unit III: Business Income, Accounting for Depreciation and Inventory Valuation

12

- (i) Business Income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- (ii) Revenue Recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18.
- (iii) Depreciation. Accounting: Concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: Straight line method and Diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.
- (iv) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. FIFO, LIFO and Weighted Average. Application of Accounting Standard in valuation of Inventory. Impact of inventory valuation on measurement of business income.

Unit IV: Financial Statements of Sole Proprietorship and Partnership Firms**12**

Capital and revenue expenditures and receipts: **Preparation of financial statements of non-corporate business entities** - Sole Proprietorship and Partnership firms (both manual and using appropriate software).

Unit V: Accounting for Branch and Not for Profit Organisations**16**

- (i) Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.
- (ii) Accounting for Not-for-Profit Organisations: Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Total Hours**60****Note:**

1. The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standards/Accounting Standards would become applicable.

Distribution of Questions: Theory -20% and Problems- 80%**List of Practical:**

1	Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.	3
2	Collect and examine the balance sheets of business organizations to study how these are prepared.	3
3	Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.	3
4	Prepare Trading and Profit and Loss Account and Balance Sheet collecting necessary data from small business firms.	3
5	Prepare Financial Statements manually and using appropriate Software.	3
6	Prepare Accounts of Inland Branches.	3
7	Collect Data from an Institution and prepare Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.	3
8	Creation of New Company – Creating Groups and Ledger types	3
9	Creation of Accounting Voucher.	3
10	Entering transactions in Day Book.	3
11	Data and Security Management in Tally ERP	3
12	Display of Financial Statements.	3
13	Creation of Stock Groups and Categories.	3
14	Creation of Inventory Vouchers and Display of Stock Summary.	3
15	Creation of Purchase Order and Sales Order	3
16	Preparation of Bill-wise details and calculation of Interest Overdue.	3
17	Creation of Accounting Voucher with Inventory details.	4
18	Creation of Godown	4
19	Purchase and Sale of items subject to GST	4

Total Hours**60**

Text Books:

1. Jain S.P., Narang K.L, Simmi Agrawal and Monika Sehgal. (2021), **Advanced Accountancy**, Kalyani Publishers, New Delhi.
2. Gupta R.L. (2018), **Advanced Accountancy**, Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Anthony R.N., Hawkins D. and Merchant K.A. (2015), **Accounting : Text and Cases**, Mc Graw -Hill Education India, New York.
2. Tally Education (2018), **Official Guide to Financial Accounting Using Tally ERP 9 with GST by Tally Education**, BPB Publications, Karnataka.
3. Horngren C.T. and Philbrick D. (2013), **Introduction to Financial Accounting**, Pearson Education, London.
4. Shukla M.C., Grewal T.S. and Gupta S.C. (2017), **Advanced Accounts**, Sultan Chand & Sons, New Delhi.
5. Maheshwari S.N., Maheshwari S.K. and Maheshwari S.K. (2018), **Financial Accounting**, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Tulsian P.C. and Bharat Tulsian. (2020), **Financial Accounting**, Sultan Chand & Sons, New Delhi.

Course Outcomes:

- CO1:** Apply the Generally Accepted Accounting Principles while recording transactions and preparing financial statements.
- CO2:** Demonstrate Accounting Process under computerized accounting system.
- CO3:** Measure business income applying relevant Accounting Standards.
- CO4:** Evaluate the importance of depreciation, inventories in financial statements, cash book and other accounts necessary while running a business.
- CO5:** Prepare financial statements of Sole Proprietors, Partnership Firms, Inland Branches and Not-for-Profit Organisations.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	H	H	L	M	H	H	L	H	H	M	H
CO2	H	M	H	H	H	H	H	H	L	H	H	H	H
CO3	H	H	H	H	L	M	H	H	L	H	M	H	H
CO4	H	M	H	H	H	H	H	H	L	H	H	M	H
CO5	H	H	H	H	H	H	H	H	M	H	H	M	H

Business Organisation and Management

Semester I

Hours of Instruction/Week: 6-L: 5, T: 1

23BCCC02

No. of Credits: 6

Course Objectives:

1. To gain knowledge on the basics of business concepts and functions, forms of business organization
2. To understand the basic principles and functions of management
3. To develop and strengthen the Business and managerial skills

Unit I: Introduction

15

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business- Social Responsibility of a business, Responsible Business, Ethical Conduct and Human Values. Forms of Business Organisation - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages of Co-operative Organisation.

Unit II: Joint Stock Company

15

Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - **Articles of Association - Contents – Prospectus - Contents - Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).**

Unit III: Principles and Functions of Management

15

Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management - Skills of Management - Scientific Management - meaning, objectives, relevance and criticism

Unit IV: Planning and Organizing

15

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses. Organizing - Process of Organizing; Principles of Organisation - **Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.**

Unit V: Authority, Coordination, and Control

15

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process and principles of coordination techniques of effective coordination. Control-Meaning, Relationship between planning and control, steps in control - types (post, current and pre-control) - requirements for effective control.

Total Hours

75

List of Tutorial:

1	Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.	3
2	Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.	3
3	Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.	3
4	Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.	3
5	Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.	3
Total Hours		15

Text Books:

1. **Chhabra T.N.(2021). Business Organization and Management.** Sun India Publications. New Delhi.
2. **Bhushan Y.K. (2016) Business Organisation and Management,** Sultan Chand & Sons, New Delhi.

Books for Reference:

1. **Basu C.R.(2017). Business Organization and Management.** Mc Graw Hill Publishing House. India. New Delhi.
2. **Gupta C.B.(2017). Business Organization and Management.** Mayur Paperbacks. New Delhi.
3. **Koontz H., and Weihrich H.(2020). Essentials of Management: An International, Innovation and Leadership Perspective,** Mc Graw Hill Education. New York.
4. **Acharya and Govekar (2016), Business Organisation and Management,** Himalaya Publishing House, Mumbai.
5. **Sherlaker S.A. and Sherlaker V.S. (2018), Modern business organization and Management,** Himalaya Publishing House, Mumbai.

Course Outcomes:

- CO1:** Distinguish and explain each form of business.
- CO2:** Prepare draft of Article of Association & Memorandum of Association for a business.
- CO3:** Apply the principles and functions of management in the Organisation.
- CO4:** Identify and explain the managerial skills used in the business.
- CO5:** Analyse the concept of delegation of authority, coordination, and control.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	H	H	H	H	H
CO2	H	H	H	-	H	H	H	H	H	H	H	H	H
CO3	H	H	H	-	H	H	H	H	H	H	H	M	H
CO4	H	H	H	-	H	H	H	H	H	H	H	H	H
CO5	H	H	H	-	H	H	H	H	H	H	H	H	H

RDBMS and Structured Query Language

Semester I
23BCCC03

Hours of Instruction/Week: 8 -L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To understand the concepts of database system and to construct data for creating database
2. To familiarise with the basics of software for data management
3. To construct SQL commands for creating, managing, updating and retrieving required database

Unit I: Introduction

15

Purpose of Database Systems- View of Data-Data Models-Database Languages-Transaction Management-Storage Management Database Administrator- Database Users-System Structure. Entity Relationship Model: Basic Concepts – Keys-Entity Relationship Diagram, Weak Entity Sets, E-R Features. Data Modeling and Normalization: Data Modeling –Dependency – Database Design – Normal Forms – Dependency Diagrams – De-normalization – Another Example of Normalization.

Unit II: Oracle Tables

9

DDL: Naming Rules and Conventions – Data Types – Constraints – Creating Oracle Table – Displaying Table Information – Altering a Table – Dropping, Renaming, Truncating Table.

Unit III: Working with Table: Data Management and Retrieval

12

DML – Adding a New Row/Record – Customized Prompts – Updating and Deleting and Existing Rows/Records -Restricting Data with WHERE Clause –Sorting – Functions and Grouping: Built-In Functions –Grouping Data.

Unit IV: Multiple Tables

12

Join and Set Operators - Sub Queries: Sub Query-EXIST and NOT EXIST Operators. PL/SQL: A Programming Language: Block Structure –Comments – Data Types– – Variable Declaration – Assignment Operation – Bind Variables – Substitution Variables –Printing – Arithmetic Operators.

Unit V: Control Structures and Embedded SQL

12

Control Structures – Nested Blocks – SQ L in PL/SQL – Data Manipulation in PL/SQL. PL/SQL Cursors and Exceptions: Cursors-Type of Cursors-Cursors Variables-Exceptions-Triggers.

Total Hours 60

List of Practical:

1. Create a table and apply Alter, Drop and Rename commands. 5
2. Create a student database and apply arithmetic operators in SQL. 5
3. Create a database of a Departmental store and make use of Comparison operators. 5
4. Create a table route chart and apply Logical Operators in a Table. 5
5. Perform sorting functions in a student table. 5
6. Create an Employee table and use date functions. 5
7. Apply Number functions of SQL. 5
8. Create an Employee database in SQL and use Character functions. 5
9. Create relationship between tables by using primary and foreign keys. 5
10. Querying multiple tables by using JOIN and SET operators. 5
11. Use backup and recovery commands: COMMIT, SAVE POINT and ROLL BACK 5
12. Workout Sub queries using WHERE clause, HAVING clause, and FROM clause. 5

Total Hours 60

Text Books:

1. **Abraham Silberschatz, Henry F Korth, and Sudharson S (2013), Database System Concepts**, McGraw-Hill Education, New Delhi.
2. **Hariram Chavan and Sana Shaikh (2022), Introduction to DBMS**, BPB Publications, New Delhi.

Books for Reference:

1. **Alexis Leon and Mathews Leo (2002), SQL: A Complete Reference**, Vikas Publications, New Delhi.
2. **Elmasri Navathe (2011), Fundamentals of Database Systems**, Pearson Education Publications, New Delhi.
3. **Alexis Leon and Mathews Leo. (2008), Database Management Systems**, Vikas Publications, New Delhi.

Course Outcomes:

- CO1:** Gain a solid understanding of fundamental database concepts including data modeling, normalization and the relational model.
- CO2:** Able to design and create a relational database including defining tables, relationships and constraints.
- CO3:** Employ commands to create, update, manage, retrieve and control database.
- CO4:** Provide an insight into design referential integrity using triggers.
- CO5:** Illustrate SQL operators, constraints and clauses to manage multifaceted data and to implement various built-in functions of SQL.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H	H	H	H
CO3	H	H	H	M	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	M	H	H	H	H	H	H	H	H	H

**Professional Development Course
Business Etiquette**

Semester I

Hours of Instruction/Week: 1 – L: 1

23BCCPD1

No. of Credits: Remarks

Course Objectives:

- 1.To identify basic concepts related to business etiquette.
- 2.To create a professional, mutually respectful atmosphere and improve communication.
- 3.To know various culture challenges in business etiquette.

Unit I: Introduction

3

Business Etiquette: Meaning, Importance and Types - Minimum standards required by etiquette practice - Examples of organizational culture - Knowledge and appreciation of courtesy and good manners at work.

Unit II: Professional and Cultural Expectations

3

Values and Expectations of different cultures – Applications of Business Etiquette to different culture – Effective Verbal Communication, letter and email etiquette, and phone etiquette.

Unit III: Greetings

3

Guidelines for receptionists, Making Introduction and Greeting people, Greeting Components, Protocol of shaking hands and addressing Individuals.

Unit IV: Business Attire and Professionalism

3

Business Style and Professional Image, Dress Code, Guidelines for appropriate Business Attire, Grooming for Success and Multi-Cultural Dressing

Unit V: Multi-Cultural Challenges

3

Multi-Cultural Etiquette, Examples of Cultural insensitivity, Cultural differences and effects on Business Etiquette - Cultural Highlight: India, China and UAE.

Total Hours 15

Text Book:

1. **Myka Meler (2020), Business Etiquette Made Easy-The Essential Guide to Professional Success**, Skyhorse Publishing, New York.

Books for Reference:

1. **Nella Braddy Henney (2021), The Book of Business Etiquette**, Lector House Publishing, Delhi.
2. **Barbara Pachter (2013), The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success**, Mc Graw- Hill Education, New Delhi.
3. **Tim Rayborn (2020), This Book Will Teach your Business Etiquette: The Insider's Guide to Workplace Courtesy and Customs**, Cider Mill Press, New York.

Course Outcomes:

- CO1:** Adoption of business etiquette in different profession situations.
- CO2:** Demonstrate appropriate etiquette styles suitable for different business culture.
- CO3:** Exhibition of good manners and courtesy in business.
- CO4:** Ability to decide right attire for right occasion.
- CO5:** Professional conduct in diversity of culture.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	L	H	H	L	H	H	H	L	H	H	H	L	H
CO2	L	H	H	L	H	H	H	L	H	H	H	L	H
CO3	L	H	H	L	H	H	H	L	H	H	H	H	H
CO4	L	H	H	L	H	H	H	L	H	H	H	L	H
CO5	L	H	H	L	H	H	H	L	H	H	H	L	H

Business Communication

Semester II

Hours of Instruction/Week: 6 – L: 2, P:4

23BLABC1

No. of Credits:4

Course Objectives:

1. To obtain skills in reading, writing, comprehension, and communication in business field, especially using electronic media
2. To enable appropriate grammatical constructions and vocabulary to communicate effectively
3. Ability to prepare effective business correspondence and documentations

Unit I: Introduction

6

Business Communication - Nature, Process and Importance; Types of Communication : Verbal and Non – Verbal, Written Communication and Oral Communication - Communication Process - Features of Effective Communication - Communication Barriers: Linguistic, Psychology, Interpersonal, Cultural and Physical - Organisational Group Discussion, Initiating a Discussion, Sharing Opinions and Views, Polite Ways of Agreeing and Disagreeing Voicing Agreements and Disagreements, Closing a Discussion - Interpersonal Communication, Decision Making, Leadership Skills and Negotiation Skills.

Unit II: Business Correspondence

6

Letter Writing, Notices, Sales Letter, Claims and Adjustment Letter, Notices and Social Correspondence - Meeting Agenda – Memorandum - Office Memo- Minutes of Meeting - Job Application Writing and Resume Writing.

Unit III: Report Writing

6

Objectives and Importance of Report Writing, Types of Reports - Report Formats - Types of Report Writing - Process of Report Writing: Use of Pictures, Charts, and Tables in the Report - Citation Styles and Rules.

Unit IV: Business Language and Presentation

6

Business Language: Importance, Business Vocabulary - Oral Presentation: Importance, Characteristics and Plan - PowerPoint Presentation: Style and Visual Aids.

Unit V: Technology and Business Communication

6

Technology in Business Communication: Role, Effects and Advantages - E-Mail, Text Messaging, Instant Messaging - Modern Technologies: Video Conferencing and Social Networking - Strategic Importance of E-Communication.

Total Hours

30

List of Practical:

1. Interview employees of an Organisation to find out communication issues and challenges at work place.	6
2. Document the vocabularies used in business correspondence.	6
3. Draft application letters, Resume, Bio data and Curriculum Vitae for employment	6
4. Prepare trade correspondence: Draft Complaints from customers and suitable reply from business relating to adjustments, collection letters to debtors, circular letters and sales letters.	6
5. Draft Bank correspondence letters - customers requisition to open a bank account, applying for loan/OD, bank guarantee etc.,	6
6. Group Discussion on any topics like: Policy of Globalization, E-Commerce, Business Process Outsourcing, Privatisation, Foreign Direct Investment (FDI), Industry 4.0 etc.,	6
7. Prepare the correspondence of company secretary to directors, shareholders and others.	6
8. Draft sample letters for offering agencies and relating application for an agency etc.,	6
9. Draft Import- Export correspondence incorporating Inco-terms.	6
10. Collect some samples of business correspondence and documentations and find out their effectiveness.	6
Total Hours	60

Text Books:

1. **Rajendra Pal and Korlahalli. J.S. (2020), Essentials of Business Communication**, Sultan Chand & Sons, New Delhi.
2. **Sharma R.C. and Krishna Mohan (2022), Business Correspondence and Report Writing**, Tata McGraw Hill Publishing House, New Delhi.

Books for Reference:

1. **Marry Ellen (2018), Essentials of Business Communication**, Guffey South Western College Publishing House, New Delhi.
2. **Urmila Rai (2015), Business Correspondence and Report Writing**, Himalaya Publishing House, New Delhi.
3. **Sanjay Gupta (2019), Business Communication**, SBPD Publications, Uttar Pradesh.
4. **Mathukar P.K. (2018), Business Communication**, Sultan Chand & Sons, New Delhi

Course Outcomes:

- CO1:** Expertise in various forms of Communications and Interpersonal Skills.
- CO2:** Comprehend a variety of Business correspondence and respond appropriately.
- CO3:** Effective Writing Skills for various commercial activities.
- CO4:** Acquire Efficacy in the Business Language Skills.
- CO5:** Equip with Business Vocabulary and Presentations.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Corporate Accounting and Spreadsheet Applications

Semester II
23BCCC04

Hours of Instruction/Week: 8 – L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies
2. To understand the rules relating to issues of shares, debentures and valuation of shares
3. To understand the accounting procedure and concepts of the various forms of companies

Unit I: Introduction

12

Accounting for Share Capital and Debentures: Types of Shares - Issue and Pro-Rata Allotment of Shares - Concept and Process of Book Building - Forfeiture and Reissue of Forfeited Shares - Issue of Rights and Bonus Shares - ESOPs and Buy Back of Shares - Issue and Redemption of Preference Shares and Debentures.

Unit II: Preparation of Financial Statements of Companies including One Person Company

12

Preparation of Financial Statements of Corporate Entities including One Person Company (Excluding Calculation of Managerial Remuneration) as per division I and II of Schedule III of the Companies Act 2013 - Preparation of Statement of Profit and Loss, Balance Sheet and Cash Flow Statement of Corporate Entities manually and using appropriate Software.

Unit III: Internal Reconstruction and Profit or Loss Prior to Incorporation

12

Internal Reconstruction: Different Forms of Internal Reconstruction - **Accounting Treatment for Alteration of Share Capital and Reduction of the Share Capital** - Preparation of Balance Sheet after Internal Reconstruction. Profit or Loss Prior to Incorporation: Meaning, Accounting Treatment of Profit or Loss Prior to Incorporation.

Unit IV: Amalgamation of Companies

12

Concepts of **Amalgamation and Business Combinations** - **Consideration / Purchase Price for Amalgamation / Business Combinations**; Accounting Entries for Amalgamation/Business Combination; Preparation of Amalgamated Balance Sheet (Excluding Inter-Company Holdings) Applying AS14 / Ind AS 103.

Unit V: Corporate Financial Reporting

12

Meaning, Need and Objectives - Constituents of Annual Report and its difference from Financial Statements - Contents of Annual Report, Mandatory and Voluntary Disclosures through Annual Report - Contents of the Report of the Board of Directors - E-Filing of **Annual Reports of Companies and XBRL filing with specific Practical Exercises.**

Total Hours

60

Note: Relevant Accounting Standards will be applicable.

Distribution of Questions: Theory - 20% and Problems - 80%

List of Practical:

1. Collect prospectus issued by reputed companies; examine the matters related to issues of shares. 4
2. Examine the annual reports of Business Organizations to find out whether applicable standards (AS and Ind AS) are complied with or not. 4
3. Collect information from business newspapers and periodicals on Amalgamation of Companies and prepare a report. 4
4. Prepare Financial Statements using appropriate software. 5
5. Prepare an income statement of a company using spread sheet. Find net income of the company by including the heads like revenue, cost of goods sold, expenses and other income. 5
6. Use spread sheet to prepare a cash-flow statement of a company. 5
7. Use spread sheet to prepare a fund-flow statement of a company. 5
8. Create an amalgamated balance sheet for a combined business. 5
9. Discuss the contents of the annual report of a company 4
10. Download company annual reports of reputed companies from the websites and shall analyze the voluntary and mandatory information contained in these statements. 4
11. Apply yield functions on mutual fund data to construct a portfolio using excel 5
12. Use investment value functions on shares of various companies and generate report. 5
13. Calculate various ratio by using profit and loss account and balance sheet of a company 5

Total Hours 60

Text Books:

1. **Jain S.P., Narang K.L, Simmi Agrawal and Monika Sehgal, (2021), Advanced Accountancy**, Kalyani Publishers, New Delhi.
2. **Maheshwari, S.N., Maheshwari, S.K., and Maheshwari, S. K. (2018), Corporate Accounting**, Vikas Publishing House. New Delhi.

Books for Reference:

1. **Manmeet Singh Mehta CA (2022), Microsoft Excel Professional 2021 Guide**, BPB Publications, Karnataka.
2. **Monga J. R. (2022), Fundamentals of Corporate Accounting**, Mayur Paperbacks, New Delhi.
3. **Mukherjee A. and Hanif M. (2017), Corporate Accounting**, Tata McGraw Hill Education, New Delhi.
4. **Shukla M.C., Grewal T.S. and Gupta S.C, (2017), Advanced Accounts**, Sultan Chand & Sons, New Delhi.
5. **Tulsian, P.C., and Tulsian, B, (2020), Corporate Accounting**, S.Chand Publishing, New Delhi.
6. **Arulanandham, Raman,K.S, (2019), Advanced Accountancy**, Himalaya Publishing House, New Delhi.

Course Outcomes:

- CO1:** Ability to adopt Accounting Standards in Issue of Shares and Debentures.
- CO2:** Well-versed in Preparation of Financial Statement using Manual and Online Software.
- CO3:** Understand the procedures of Internal Reconstruction of the Company.
- CO4:** Ability to analyze the Amalgamation of Companies in India.
- CO5:** Ability to analyze the Annual Report of Companies and e-Filing of Annual Report and applications of spreadsheet functions in select business operations.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	M	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Programming with C++

Semester II

Hours of Instruction/Week: 8 -L: 4, P: 4

23BCCC05

No. of Credits: 6

Course Objectives:

1. To understand the basic concepts and structure of object oriented programming
2. To develop a program by applying the functions and operators of C++
3. To enrich technical skill to become a programmer

Unit I: Introduction

12

Basic concepts of Object Oriented Programming, benefits of OOP, tokens, keywords, identifiers and constants, basic data types, symbolic constants, type compatibility, declaration of variable, dynamic initialization of variables, reference variables, operators in C++, manipulators, expressions and their types, implicit conversions, operator overloading, operator precedence and control structures.

Unit II: Functions, Classes and Objects

12

Introduction to function, the main function, function prototyping, call by reference, return by reference, inline functions, default arguments, const arguments, function overloading, math library functions. Classes and Objects: specifying a class, a C++ program with class, defining member functions, arrays related to class.

Unit III: Constructors, Destructors and Operator Overloading

12

Constructors, parameterized constructor, copy constructor, dynamic constructor, default constructor, multiple constructors in a class, destructors. Operator overloading: defining operator overloading, overloading unary and binary operators, operator overloading using friend function, manipulation of strings using operators.

Unit IV: Inheritance and Pointers

12

Inheritance, types of Inheritance, virtual base classes, abstract classes. Pointers: pointers to arrays, pointers to strings, pointers to functions, pointers to objects, this pointer, virtual functions and pure virtual functions.

Unit V: Working with Files and Exception Handling

12

Opening and closing a file, detecting end of file, file manipulations, sequential input and output operations, random access file, error handling during file operations. Exception handling: basics of exception handling, exception handling mechanism, specifying exceptions.

Total Hours 60

List of Practical:

1. Program using decision making statement.	5
2. Calculate working capital by using classes and objects	5
3. Display employee student details using constructor and destructor.	5
4. Program using function pointer to search a given character.	5
5. Program using unary and binary operator overloading.	5
6. Program using function overloading.	3
7. Swapping of two values using friend function	5
8. Calculate total and average for student mark sheet using multilevel inheritance	5
9. Program using runtime polymorphism to display the Book details.	5
10. Create friend function to add two numbers.	5
11. Program using dynamic memory allocation.	3
12. Program using try and catch statement for exception handling.	5
13. Display item name and item cost using file concepts.	4
Total Hours 60	

Text Books:

1. **Balagurusamy E (2020), Object Oriented Programming with C++,** Tata McGraw Hill Publishing Co. Ltd, Eighth Edition. New Delhi.
2. **Ravichandran D(2017), Programming with C++,** Tata McGraw Hill Publishing Co. Ltd, New Delhi.

Books for Reference:

1. **Deitel and Deital (2016), C++ : How to program,** Prentice Hall, New Delhi.
2. **Robert Letore, (2007), OOP in Turbo C++,** Waite Group publications, United States.
3. **Venugopal K.R, Rajkumar and Ravishankar T, (2017), Mastering C++,** Tata McGraw Hill Publishing Co. Ltd, New Delhi.

Course Outcomes:

- CO1:** Understand the structure to construct a program.
- CO2:** Able to build a function to simplify the complex real-time problems.
- CO3:** Ability to manage memory and overload operators and functions.
- CO4:** Acquire code reusability knowledge for application based projects.
- CO5:** Impart knowledge on file concepts to handle the files.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	M	H	H	H	M	H	H	H	H
CO3	H	H	H	L	H	H	H	H	H	H	M	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Professional Development Course
Fundamentals of Research**

**Semester II
23BCCPD2**

**Hours of Instruction/Week: 1-L:1
No. of. Credits: Remarks**

Course Objectives:

1. To introduce the importance of research
2. To impart knowledge on the methods of data collection and analysis
3. To give basic foundation of statistics

Unit I: Introduction

3

Research Meaning-Definition- significance-Types-Scope. Identifying research problem- Formulating research problem- Research Objectives- Research protocol- Outcomes of research- Constructs and variables.

Unit II: Tools for Collection of Data

3

Data: Meaning-types-[Methods of data collection: Survey method, Interview method, Observation method](#)- Population and sampling- Sampling Design-Sampling methods.

Unit III: Data Processing and Analysis

3

[Basis of data analysis- Measurement Scales, Sources of error in measurement](#). Measures of central tendency (Mean, Median, Mode), measure of dispersion (Range, Mean, Deviation, Standard Deviation) - Diagrammatic and Graphical representation of Data.

Unit IV: Inferential Statistics

3

Hypothesis-Meaning-Types of Hypothesis- Testing of Hypothesis- Type I and Type II error- Testing the difference between means (z & t-test), ANOVA and Chi square test (basics only)

Unit V: Report Writing

3

Report generation- Report writing- Bibliography- Importance of Research Ethics and Integrity- Misconduct in research and consequence of misconduct.

Total Hours: 15

Text Books:

1. **Kothari C. R and Gaurav Garg (2019), Research Methodology**, New Age International Publishers Pvt. Ltd., New Delhi.
2. **Krishnaswami O.R and Ranganatham M (2016), Methodology of Research in Social Science**, Himalaya Publishing House, New Delhi.

Books for Reference:

1. **Paneerselvam R (2016), Research Methodology**, PHI learning, New Delhi.
2. **Deepak Chawla and Neena Sodhi (2016), Research Methodology**, Vikas Publishing House, New Delhi.

Course Outcomes:

- CO1:** Understand the importance of research in business.
- CO2:** Identify business problems solved through research.
- CO3:** Create research design for effective problem solving.
- CO4:** Apply statistical tools and techniques in arriving solutions and interpretations.
- CO5:** Develop research reports.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	L	H	H	H	H
CO2	H	H	H	-	H	H	H	H	H	H	H	H	H
CO3	H	H	H	-	H	H	H	H	H	H	H	H	M
CO4	M	L	H	L	H	L	H	H	H	H	H	M	H
CO5	M	L	H	M	H	L	H	H	H	H	H	H	H

Skill Based Course – I

Option A: Banking and Microfinance

Financial Arithmetic and Basics of Microfinance and Lending

Semester III

Hours of Instruction/Week: 4 -L: 2; P: 2

23BCCSE1A

No. of Credits:3

Course Objectives:

1. To gain knowledge on applications of financial arithmetic in banking
2. To understand Microfinance model and the structure of Microfinance Industry
3. To acquire knowledge on the basics of lending by banks and Microfinance Institutions

Unit I: Introduction

6

Basic Financial Arithmetic - Percentages – Simple Interest and Compound Interest – Rate of return on investment – Financial and Economic concepts – Present and Future value of money – Present and Future value of annuity

Unit II: Basics of Microfinance

6

Meaning- Definition - Evolution – Concept of Microfinance – Importance of Microfinance - Difference between Microfinance and Microcredit - Microfinance models: Generic model – Grameen Banking – Co-operatives – NABARD - SHG – SIDBI model – SGSY model –NMDFC model – Credit unions – MSME segment and its contribution - Self-Help Groups and their mission.

Unit III: Microfinance Operations

6

Microfinance Operations: Operational Aspects- Financial products and services, financial accounting and reporting - Revenue models of Microfinance - Risk management - Compliance to various regulations.

Unit IV: Microfinance Institutions (MFIs)

6

MFI's – Fund structure – Value added services – Growth of Commercial Microfinance – Evaluating MFIs : Social and performance metrics - transforming NGO's – Structure of Microfinance Industry and Constraints on MFIs growth – Partnership Model – MFI as the service provider - Financial Viability and Sustainability in Microfinance Institutions in India.

Unit V: Basics of Lending

6

Concepts of lending: Interest rate, LTV, EMI – Secured and unsecured loans – Different loan products of banks and microfinance institutions – Different types of collateral security –Regulatory authorities of banks and microfinance Institutions.

Total Hours 30

List of Practical:

1. Computation of Future value of a current sum of money at period.	3
2. Calculations of Future value of a current sum of money at period n, with the help of compound factor table.	3
3. Computation of Future value series of payments made at different time periods.	3
4. Calculation of Future value of an annuity	3
5. Amount of equal installment to be paid to discharge a specified amount of loan.	2
6. Calculation of compound value of annuity due.	2
7. Calculation present value of annuity due.	2
8. Interpreting Credit Lending Models.	2
9. Report on working regularity of Self Help Group Model and Credit Union Model	2
10. Learn on Co-operative Model of Microfinance & Grameen Joint Liability Group Mod	2
11. Workout loan Application process and cost of borrowings for Micro Credit.	2
12. List out various Microfinance products and services.	2
13. Understanding of performance analysis of micro finance Institutions.	2
Total Hours:	30

Text Books:

1. **Joanna Ledgerwood (2013), Microfinance Hand Book - An Institutional and Financial Perspective**, The World Bank, Washington, D.C.
2. **Beatriz Armendariz and Jonathan Morduch (2015), Economics of Micro Finance**, Prentice – hall of India Pvt. Ltd., Delhi.
3. **Todd A Watkins.Y(2020), Introduction to Microfinance**, World Scientific Publishing Co Pte.Ltd., Singapore.
4. **Rana O.C and Hem Raj, (2016), Microfinance**, Himalya Publishing House, New Delhi.

Books for Reference:

1. **Malcolm Harper, (2003), Practical Microfinance - A Training Guide for South Asia**, Vistaar Publication, New Delhi.
2. **Prahalad C.K, (2006), The Fortune at the Bottom of the Pyramid**, Dorling Kindersley Pvt., Ltd., Noida, Uttar Pradesh.
3. **Joanna Ledgerwood, (2020), Sustainable Banking with the Poor Microfinance an Institutional and Financial Perspective Handbook**, The World Bank, Washington , D .C.

Course Outcomes:

- CO1:** Understanding the basics of financial arithmetic.
- CO2:** Analyze the structure and need of microfinance in the market.
- CO3:** Obtain the knowledge on concepts, types and ideology behind microfinance.
- CO4:** Acquire knowledge on fund structure of microfinance Institutions in India.
- CO5:** Get insight on various loan products provided by the financial Institutions.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	L	H
CO3	H	H	H	H	L	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	M
CO5	H	H	H	H	H	H	M	H	H	H	H	L	H

Skill Based Course – I
Option B: Digital Business
Business Intelligence

Semester III

Hours of Instruction/week: 4 -L: 2: P: 2

23BCCSE1B

No. of Credits: 3

Course Objectives:

1. To equip with knowledge on technical components of Business Intelligence.
2. To gain knowledge on basics of business operations.
3. To understand various methods, techniques and algorithms in Business Intelligence and its applications.

Unit I: Introduction

6

Framework for Business Intelligence(BI)–Intelligence Creation – Transaction Processing versus Analytic Processing – Major tools and techniques of Business Intelligence - Effective and timely decisions – Data, Information and Knowledge - The role of mathematical models - Business Intelligence Architectures - Ethics and Business Intelligence

Unit II: Business Performance and System

6

Business Performance Management: Strategies - Plan - Monitor, Performance Measurement - Business Performance Management Methodologies - Performance Dashboards and Scorecards, System - Definition - Objectives - Representation of the decision - making process, Evolution of Information Systems, Decision Support System: Definition - Development of a Decision Support System

Unit III: Mathematical Models, Text and Web mining

6

Structure of Mathematical models - Development of a model - Classes of models, Text Mining: Text Mining Concepts and definitions - Text Mining Applications - Text Mining Process - Text Mining Tools - Natural Language Processing, Web Mining: Meaning - Web Content Mining and Web Structure Mining - Web Usage Mining.

Unit IV: Business Intelligence Implementation and Classification

6

Business Intelligence(BI) Implementation: Integration and Emerging Trends – Implement - Integration - Classification problems, Evaluation of classification model - Bayesian methods - Logistic regression - Neural networks - Support Vector Machines, Clustering: Methods - Partition methods - Hierarchical methods - Evaluation of Clustering Models.

Unit V: Business Intelligence Applications

6

Marketing models: Relational marketing - Sales force management - Logistic and production models: Supply Chain optimization - Optimization models for Logistics Planning - Revenue Management Systems, Data Envelopment Analysis: Efficiency measures - Efficient frontier - CCR model - Identification of good operating practices.

Total Hours 30

List of Practical:

1. Import the cube in Microsoft Excel and create the Pivot table and Pivot Chart to perform data analysis 2
2. Import the data warehouse data in Microsoft Excel and create the Pivot table and Pivot Chart 2
3. Import the legacy data from different sources such as (Excel , SQL Server, Oracle etc.) and load in the target system. (You can download sample database such as Adventure works, North wind, food mart etc.) 2
4. Data Modelling and Analytics with Pivot Table in Excel. 2

5. Create the Data staging area for the selected database. 2
6. Create a database called 'Bank' with tables - Deposits and Loans. 2
7. Create a table called 'Books' with the following fields Book name, Author name, Category, Price and Availability and Perform logical function in the database. 2
8. Data Analysis and Visualization using Advanced Excel 2
9. Apply the what – if Analysis for data visualization. Design and generate necessary reports based on the data warehouse data. 2
10. Perform the Linear regression on the given data warehouse data. 2
11. Perform the logistic regression on the given data warehouse data. 2
12. Perform the data clustering using clustering algorithm. 2
13. Perform the data classification using classification algorithm. 2
14. Implementation of any one classifier 2
15. Solve exercises in Data Exploration 2

Total Hours 30

Text Books:

1. **Sharda. R, Delen. D, Turban. E and King. D (2019), Business Intelligence, Analytics and Data Science - A Managerial Perspective**, Pearson Indian Pvt, Ltd. New Delhi.
2. **Stuart Russel and Peter Norvig (2015), Artificial Intelligence: A Modern Approach**, Pearson Indian Pvt, Ltd. New Delhi.

Books for Reference:

1. **Carlo Vercellis (2010), Business Intelligence Data Mining and Optimization for Decision Making**, Wiley Publications, New Delhi.
2. **David Dietrich and Barry Hiller (2012), Data Science & Big Data Analytics**, EMC Education Services, Wiley Publications, New Delhi.

Course Outcomes:

- CO1:** Able to comprehend the applications of Business Intelligence.
- CO2:** Capable to analysis performance management and decision support system of business.
- CO3:** Optimize the mining process and construct a model by choosing appropriate Business Intelligence technique.
- CO4:** Able to classify, cluster and build network by implanting Business Intelligence methods.
- CO5:** Identify various modern marketing techniques and problem solving application.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	M	M	H	M	M	H	H	M	M	H
CO2	M	M	H	H	H	H	H	H	H	H	H	H	H
CO3	M	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	M	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Skill Based Course – I
Option C: Business Analytics
Business Data Analytics

Semester III
23BCCSE1C

Hours of Instruction/week: 4-L: 2, P: 2
No. of Credits:3

Course Objectives:

1. To impart knowledge on data analytics.
2. To understand the Analytics of Unstructured Data and Data Warehouse.
3. To know the applications of Predictive and Emerging Analytics.

Unit I: Introduction

6

Business Data Analytics: Data & Data Science- Data Analytics and Data Conclusion using MS-Excel- Classification of Analytics- Introduction of Big Data- 5V of Big Data- Big Data as Solution in Current Business-Traditional Business Intelligence versus Big Data Technology- Challenges for Big Data Analytics- Data Driven Decision Making.

Unit II: Unstructured Data Analytics

6

Data relevance- Data representation- Types of Data: Structured Data, Unstructured Data and Semi-structured Data- Characteristics- Analysis - Issues – Storage and Querying

Unit III: Data Warehouse

6

Data Warehouse Architecture - Features – Types – Factors- Data Warehouse Design - Criteria – Data Warehouse Implementation- Data Warehouse Development.

Unit IV: Predictive Analytics

6

Introduction – Meaning – Growth - Factors – Implementation of Predictive Analytics – Applications – Limitations - Emergence of Predictive Analytics

Unit V: Emerging Analytics

6

Facial Analytics – Applications – Retail analytics- Social media analytics – Tools and Techniques – Big data- Current scenario. Hadoop – Advantages – Components.

Total Hours 30

List of Practical:

1. Identify how the retail stores are analysing data and present a report on merchandise, customer relation and personnel. 4
2. Choose a sector and then make an assignment, discussing past, present and future of analytics in that sector 4
3. Choose a MNC and try to identify the unstructured and semi-structured data which need to be considered for developing appropriate marketing strategies. 4
4. Design a data warehouse for a company, choose an architecture design and implementation approach suitable for the company 5
5. Submit report on the data handling system of a library 4
6. Identify the Key Performance Indicators (KPI) to measure the performance of an industry and report the same by using KPI- based Dashboard in Ms- Excel. 4
7. Identify the Indian organisations, which are applying predictive analytics in their business and present a detailed report. 5
8. Identify the real-time applications of facial, social media and Hadoop analytics 4

Total Hours 30

Text Books:

1. **Dinesh Kumar. U (2021), Business Analytics**, Wiley India Pvt. Ltd., New Delhi.
2. **Sahil Raj (2015), Business Analytics**, Cengage Learning India Pvt. Ltd., New Delhi.

Books for Reference:

1. **Prasad R N and Seema Acharya (2016), Fundamentals of Business Analytics**, Wiley India Pvt. Ltd., New Delhi.
2. **Alexander M, Decker J & Wehbe B (2020). Business Intelligence Tools for Excel Analysts**. Wiley, New Jersey.
3. **Subhashini Chellappan Seema Acharya (2019) Big Data and Analytics**, Wiley India Pvt, Ltd., New Delhi.

Course Outcomes:

CO1: Competent to handle data and take data driven decisions.

CO2: Ability to classify the structure of the data.

CO3: Capable to design data warehouse architecture.

CO4: Able to apply predictive analytics in the business process.

CO5: Capable to apply emerging analytical tools in the real-time applications.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Business Law

Semester III

Hours of Instruction/week: 6-L: 5,T:1

23BCCC06

No. of Credits: 6

Course Objectives:

1. To understand the important aspects of legal environment of business.
2. To understand how various special contracts are brought into force and
3. To understand legal agreement and acquaint with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of parties.

Unit I: Introduction

20

Indian Contract Act, 1872 - Nature of Contract and its essentials - Void, Valid and Voidable contracts - Consent- Consideration and its impact on contract-Agreements in restraint of trade- Performance- Breach- Revocation and Termination of contract. Agency and Bailment Contract of Indemnity-Contract of Guarantee and Pledge.

Unit II: Sale of Goods Act, 1930

10

Formation of Contract-Nature of sale- Contract of sale – Formalities of the contract – Subject matter of the contract – Price - Conditions and Warranties. Performance of Contract of sale – Effects of the Contract of sale: Transfer of property between seller and buyer – Transfer of title. Rights of unpaid seller against the goods: Unpaid seller's lien – Stoppage in transit.

Unit III: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008

15

Partnership: Meaning and nature - Rights and duties of Partners- Reconstitution of Firm and Registration and dissolution. Formation and incorporation of Limited Liability Partnership - Partners and their relations- Financial disclosures- Conversion of firm into LLP- Foreign LLP- Winding up and dissolution.

Unit IV: Competition Act, 2002 and Consumer Protection Act, 2019

20

Competition Act, 2002: Objectives and Basic concepts- Consumer- Goods- Services. Prohibition of Anti-competitive agreements-Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions-Consumer Disputes - Redressal Commission- Measures to Prevent Unfair Trade Practices- Offences and Penalties.

Unit V: Foreign Exchange Management Act, 1999

10

Important definition- Regulation and Management of Foreign Exchange– Dealings in foreign exchange - Holding of foreign exchange - Current account transactions - Capital account transactions - Export of Goods and Services - Realisation and Repatriation of foreign exchange - Exemption from realisation and repatriation– RBI Guidelines on KYC - Authorised person: Reserve Bank's power to issue directions to authorized person- Powers of Reserve Bank to inspect authorised person.

Total Hours 75

List of Tutorial:

1. List steps involved in execution of contract.	3
2. List the steps involved in agreement to sale.	3
3. List steps involved in discharge of contract.	3
4. Collect details required for an agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.	3
5. Collect the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.	3
Total Hours	15

Text Books:

1. **Kapoor N.D, (2020), Elements of Mercantile Law**, Sultan Chand & Sons (P) Ltd, New Delhi.
2. **Bharat Bhushan, Kapoor N.D, Rajni Abbi and Rajiv Kapoor (2020), Elements of Business Law**, Sultan Chand & Sons (P) Ltd, New Delhi.

Books for Reference:

1. **Bose, D.C, (2008), Business Law**, PHI Limited New Delhi.
2. **Chopra, R. K, (2015), Business Laws**, Himalaya Publishing House New Delhi.
3. **Kuchhal M.C, & Kuchhal V, (2018), Business Laws**. Vikas Publishing New Delhi.
4. **Singh A, (2009), Business Law**, Eastern Book Company, Delhi.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	M	L	M	H	M	H
CO2	H	H	H	L	H	M	H	M	L	M	H	M	H
CO3	H	H	H	L	H	M	H	M	L	M	H	M	H
CO4	H	H	H	L	H	H	H	M	L	M	H	M	H
CO5	H	H	H	L	H	H	H	M	L	M	H	M	H

Cost and Management Accounting

Semester III
23BCCC07

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To acquaint the concept of Cost and Management Accounting.
2. To know its applications for decision making.
3. To understand the concepts of budget and budgetary control.

Unit I: Introduction

12

Cost and Management Accounting: Meaning, Definition, Objectives and Importance - Relationship between Cost and Management Accounting - **Methods of Costing** - **Elements of Cost** - **Cost Concepts** - **Preparation of Cost Sheet** - Material Control - Fixation of Stock levels – EOQ - ABC analysis, VED analysis, Pareto Analysis, FNSD Analysis, Perceptual and Periodic Inventory system - Methods of valuing material issues - Inventory Control.

Unit II: Labour and Overhead Cost

12

Labour Cost - Job analysis - Remuneration and Incentives - Calculation of Labour Turnover - Ideal time - Over time, Overheads, Classification of Overhead Cost - Apportionment and Absorption of Overheads.

Unit III: Financial Statement Analysis

12

Importance of Financial Statement analysis - Tools of Financial Statement analysis – Trend analysis – Common size and Comparative Statement analysis- Ratio analysis - Uses and limitations of Ratios - Du Pont Analysis.

Unit IV: Fund Flow and Cash Flow Analysis

12

Funds Flow Statement: Meaning and Significance - Schedule of changes in Working Capital - Statement of Sources and Applications of Fund - Cash Flow Statement - Uses and Significance - Preparation of Cash Flow Statement.

Unit V: Marginal Costing, Standard Costing and Budgetary Control

12

Cost-Volume-**Profit Analysis** - **Marginal Costing** - **Break Even Analysis** – **Managerial applications of Marginal Costing** - Significance - Limitations - Standard Costing and Variance analysis. Budgeting and Budgetary Control - Preparation of Budgets - Material Procurement - Production - Sales - Flexible and Cash Budgets.

Total Hours

60

List of Practical :

1. Prepare cost sheet for a manufacturing company and determine the cost per unit 6
2. Discuss basis for apportionment and absorption of overheads of various items in the Financial Statement of a company 6
3. Prepare and Interpret Du Pont Chart of select company 6
4. Prepare a report on the significance of overhead cost in a manufacturing concern. 6
5. Analyse the financial statement of select companies in particular sector with respect to their cash flow and fund flow and report. 6
6. Prepare flexible budget for a manufacturing company with suitable example. 6
7. Select a manufacturing concern on your own and interpret the method of valuing material issues adopted in the concern. 6
8. Prepare a fund flow statement for a hypothetical firm. 6
9. Select a manufacturing concern on your own and interpret the cash flow statement prepared by them. 6
10. Prepare a report on the budgetary control measures. 6

Total Hours

60

Text Books:

1. **Arora M.N. (2022), A Textbook of Cost and Management Accounting.** Vikas Publishing House Pvt. Ltd New Delhi.
2. **Maheshwari S.N. and Mittal S.N. (2020), Cost Accounting: Theory and Problems,** Shree Mahavir Book Depot, New Delhi.

Books for Reference:

1. **Shukla M.C., Grewal T. S. and Gupta M. P. (2019), Cost Accounting, Sulthan Chand and Company Pvt., Ltd., New Delhi.**
2. **Saxena V. and Vashist C.D. (2015), Advanced Cost and Management,** Sultan Chand & Sons, New Delhi.
3. **Datar S.M. and Rajan M.V. (2017), Horngren's Cost Accounting: A Managerial Emphasis,** Pearson Publishers, New Delhi.
4. **Jain S.P., Narang K.L. (2015) Advanced Cost Accounting (Cost Management),** Kalyani Publishers, New Delhi.
5. **Reddy T.S. and Reddy Y.H.P (2017), Cost and Management Accounting,** Margham Publishers, New Delhi.

Course Outcomes:

CO1: Understand the basic of Cost and Management accounting

CO2: Ability to determine the Cost of Products and Services.

CO3: Critically analyze relevant costs and provide recommendations for decision making

CO4: Analyse the financial statements of a company.

CO5: Prepare plans and budgets and analyze variances from standard cost to pinpoint areas that need control

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	H	L	H	H
CO2	H	H	H	H	L	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	L	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	L	H
CO5	H	H	H	H	H	H	M	H	H	H	H	H	H

Discipline Specific Elective Course Java Programming

Semester III
23BCCDE1A

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To learn the concepts of Java programming
2. To understand the menus and the GUI components
3. To impart the skill on applets for web-based applications

12

Unit I: Introduction

Java: Features of Java – Java Structure – Java Virtual Machine – Command line arguments – Constant and Variables – Data types – Scope of variables – Operators – Control statement – break and continue statement.

12

Unit II: Class and Methods

Class and Methods – Creation of objects – Constructor – Constructor overloading – Method overloading – Static members – Arrays – String – String Buffer Class – Vectors – Wrapper classes.

12

Unit III: Inheritance

Types of Inheritance – Extending a Class – Methods Overriding – Final Variable and Methods – Final Class – Finalize Method – Abstract Methods – Visibility control.

12

Unit IV: Interfaces and Packages

Interfaces – Extending Interface – Implementing Interface – Accessing Interface Variable – Packages – Creating And Accessing Package- Package Hierarchy – Import Statement – Access Modifiers – Hiding Classes.

12

Unit V: Exception Handling and Applets

Exception handling Mechanisms – Try-catch , Throws – Multiple catch statement – Finally statement – User-defined exception – Applets – Applet Life Cycle – Graphic Programming – Event Handling.

Total Hours 60

List of Practical:

1. Program for Classes and Objects.	4
2. Program for Inheritance.	4
3. Program for Multithreading.	4
4. Program for Exceptions.	4
5. Program for String Manipulations.	4
6. Program for Counting the Number of Characters, Words, Lines in the File.	4
7. Program for Multiple Selection List-Box.	4
8. Program for Simple Applet and application.	4
9. Write a Java Program to Create a Frame with Three Text Fields for Name, Age and Qualification and a Text Field for Multiple Lines for Address.	4
10. Write a Java Program to Create Menu Bars and Pull Down Menus.	4
11. Write a Java Program to Draw Circle, Square, Ellipse and Rectangle at the Mouse Click Positions.	4
12. Write a Java Program for Encapsulation.	4
13. Write a Java Program to Calculate Simple and Compound Interest.	4
14. Write a Java Program to Calculate Income Tax.	4
15. Java Program to Prepare Budget.	4

Total Hours 60

Text Books:

1. **Balaguruswamy E (2019), Programming with Java**, Tata Mcgraw Hill Publications, New Delhi.
2. **Sachin Malhotra and Saurabh Choudhary (2018), Programming in Java**, Oxford University Press, Uttar Pradesh.

Books for Reference:

1. **Herbert Schildt (2022), Java: The Complete Reference**, Tata McGraw-Hill Publishing Company, Uttar Pradesh.
2. **Somashekara M.T, Guru D.S and Manjunatha K.S (2017), Object Oriented Programming with Java**, PHI Learning Pvt. Ltd., New Delhi.
3. **Nageswara Rao R, (2016), Core Java: An Integrated Approach**, Dreamtech Press India Pvt., Ltd., New Delhi.

Course Outcomes:

CO1: Ability to apply technical skill to develop a customized application.

CO2: Ability to develop menu driven application by using GUI components.

CO3: Acquire knowledge to import Java utilities.

CO4: Identify platform portability for developing an application.

CO5: Learn to undertake web based applications.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	M	H	H	H	H	H	M	H	H	H	H
CO2	H	M	H	H	H	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Computer Applications in Business

Semester III
23BCCDE1B

Hours of Instruction/Week: 8-L:4, P:4

No. of Credits: 6

Course Objectives:

1. To gain knowledge on Computer and networking.
2. To enhance the usefulness of Information Technology tools for business operations.
3. To know importing data from accounting and other application system.

12

Unit I: Introduction

Introduction to Computer: Characteristics- The Computer System - Parts of Computers, Computer Hardware Setup: Configuration – Networking - Mobile Hardware Device and types - Wireless Networking; Operating System: Introduction to Operating Systems - Data and information – types of Computers and Mobiles Operating System and Applications - Applications of Computers in Business.

Unit II: Introduction to Essential Tools I

12

Introduction to facilities and commonly used features of Word, PowerPoint, Excel - Word Processing, Working with Word document - Mail Merge - Creating Macros – Sending Email from Word -Referencing - Creation of Bibliography - Manage Sources and Citations - Review Documents, PowerPoint: Preparing Presentations - Slides, Handouts - Speaker's Notes – Outlines – Media Clips – Charts – Graphs, Adding the Transitions to the Slide Show – Special Effects in Detail – Setting Slide Timings.

12

Unit III: Introduction to Essential Tools II

Spreadsheet: Creating a Workbook - Charts and Graphs, Mathematical, Statistical and Financial Functions– Consolidation of Data and Data Analysis - Sorting List – Filter – Consolidate data in Multiple Worksheets, Data Validation, Pivot Table and Pivot Chart. Using Spreadsheet for Analysis of Business Data and making Reports - Ratio Analysis - Payroll Statements - Capital Budgeting - Depreciation Accounting, Graphical Representation of Data - Frequency Distribution and its Statistical Parameters Correlation and Regression.

12

Unit IV: RDBMS Concepts and Actions

RDBMS Concepts: Terminology and Models – RDBMS, Data Modeling using ERD - DB Designing Normalization - Access Creating Databases – Event Handling and Report Generation Using Macros.

Unit V: Computer Aided Audit Tools

12

Capabilities and Importing Data from Accounting and other Application Systems – An Introduction: Analytical Reports - Duplicates / Gaps Sorting and Charting – Stratification – Summarization - Statistics and Aging – An Introduction to Sampling, Macros and Audit Trail.

Total Hours 60

List of Practical:

1. Create an article for news paper regarding different Mobile Payment Apps.	7
2. Create a program to send a mail for many people using mail merge option.	7
3. Create an item table in word document.	7
4. Create a program for interest calculation.	6
5. Create a program for NPV and IRR calculation.	7
6. Create a program for preparing frequency distribution, graphs and calculate statistical measures like correlation and regression between variables.	10
7. Prepare a PowerPoint presentation with all functions therein.	6
8. Create a database for library books.	10
Total Hours	60

Text Book:

1. **Bharihoka D, (2012), Fundamentals of Information Technology**, Excel Book, New Delhi.

Books for Reference:

1. **James A. Hall, (2011), Accounting Information System**, South-Western Cengage Learning, USA.
2. **Marshall Romney and Paul Steinbart, (2020), Accounting Information Systems**, Pearson Publications, New Delhi

Course Outcomes:

- CO1:** Know about operating system, computer and mobile operating system and applications.
- CO2:** Ability to perform various features of word processing and prepare a business presentation on MS PowerPoint.
- CO3:** Analyse and report various mathematical, logical, accounting and other functions on a large set of data using MS Excel.
- CO4:** Demonstrate skills to use RDBMS and MS Access in business processes.
- CO5:** Handling various functionalities of computer aided audit tools.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	H	H	H	M	H	M	L	M	H	H	H	H
CO2	M	H	M	H	M	H	L	L	H	H	M	M	H
CO3	H	H	H	H	H	H	M	H	H	H	H	H	H
CO4	M	M	H	H	M	M	L	M	M	H	M	H	H
CO5	H	M	H	M	M	H	M	M	M	H	M	H	H

Discipline Specific Elective Course

Financial Statement Analysis

Semester III

Hours of Instruction/Week: 8-L:4 , P:4

23BCCDE1C

No. of Credits: 6

Course Objectives:

1. To understand the financial statement information.
2. To learn the various techniques of financial statement analysis.
3. To analyze the quality of accounting information from the annual report of the companies.

12

Unit I: Introduction

Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of basic financial statements; Financial and Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis. Parties demanding Financial Information- Factors affecting demand for Financial Statement Information – Supply of Financial Statement Information – Cost Associated with Disclosure.

12

Unit II: Financial Statements and Reporting

Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & Loss and Balance Sheet; Corporate Financial Reporting – Meaning, need and objectives; Contents of annual report, mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis; Analysis of the quality of accounting information from the annual report of select companies; Audit as formal analysis of financial statements.

12

Unit III: Financial Statements Analysis

Cross Sectional Techniques : Comparative Statement , Common-size Statement, Financial Ratio Analysis - Classification of Accounting Ratio; Advantages and Limitations of Ratio Analysis; Computation and Application of Accounting Ratios for Evaluation of Performance: Activity and Profitability Analysis, Evaluation of Financial Health (Liquidity, Solvency and Structural Analysis). Ratio Analysis using Appropriate Software; Inter Firm Comparison. Time-Series Techniques: Trend Statement, Variability Measures. Combining Financial Statement and Non Financial Statement Information.

12

Unit IV: Cross Sectional Analysis of Financial Statement Information

Criteria used to Select Comparables – Aggregation Options in Cross-Sectional Analysis - Data Availability issues in Cross- Sectional Analysis: Non-availability of Data, Non-synchronous Reporting Periods and Non-uniformity in Accounting Methods. Line of Business Information – Industry Comparison of Financial Ratios - International Comparison of Financial Ratios.

12

Unit V: Cash Flow Analysis

Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per Accounting Standard 3 and Accounting Standard 7. Cash Flow Analysis using Cash Flow Reporting Software.

Total Hours

60

List of Practical:

1. Download annual reports of reputed companies from the websites and analyse the information contained in the financial statements to examine the quality of information supplied. 6
2. Analyze the information provided in the report of the Board of Directors from the annual reports of the company. 6
3. Examine the Director's Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013. 6
4. Make an inter-firm comparison by employing relevant tools and techniques 6
5. From the Financial Statements, compute accounting ratios to examine the operating efficiency of a company. 6
6. Compute the profitability efficiency of a company from their financial statement through ratios. 6
7. Examine the liquidity and solvency of the company from the financial statement of a company. 6
8. Analyze working capital from the information available in the Financial Statement. 6
9. Prepare cash flow statement from the information available in the financial statements. 6
10. Analyse and report on the fund flow statement of a company. 6

Total Hours 60**Text Books:**

1. **Shasi K. Gupta, and Sharma R.K and Neeti Gupta (2018), Financial Management Theory & Practice**, Kalyani Publishers, New Delhi.
2. **Martin S, Fridson and Fernando Alvarez, (2021), Financial Statement Analysis**, Wiley Publication, New Delhi.

Books for Reference:

1. **Hanif M and Mukherjee A, (2020), Financial Reporting and Financial Statement Analysis**, Tata McGraw Hill Education, New Delhi.
2. **Subramanyam K.R, (2020), Financial Statement Analysis**, Tata McGraw Hill Education, New Delhi.

Course Outcomes:

- CO1:** Analyse and interpret the qualitative features of information provided in the financial statements of a company.
- CO2:** Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.
- CO3:** Compute and analyze financial performance of a company using Accounting Ratios.
- CO4:** Conduct Cross Sectional analysis of Financial Statement in Firms.
- CO5:** Conduct cash flow analysis using cash flow reporting software.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Elective Course
Financial Markets and Services**

**Semester III
23BCCDE1D**

**Hours of Instruction/Week:8-L:4 ,P:4
No. of Credits: 6**

Course Objectives:

- 1.To acquire knowledge on the capital market participation
2. To gain knowledge on asset classes
3. To understand about the Equities, Fixed Income Securities and Derivatives

Unit I: Introduction

12

Capital Market: Meaning – Features – Functions - Primary Market – Secondary Market - Reasons for the sale of securities by Government and companies – Why do investors buy securities? – Return on investment – Who invest in securities? – Market participants – Issuers – Investors – Regulators - Intermediaries – Stock Exchange - Stock Broker – Sub-Broker - Prime Broker – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository and Depository Participants – Custodian - Clearing Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices.

Unit II: Asset Classes

12

Introduction to Financial Securities – Equity – Fixed Income – Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – Open Ended Fund, Closed Ended Fund, Exchange traded fund – Pension Fund – Insurance Fund - Hedge fund – Private equity – Foreign Exchange –Spot Vs Forward Market – Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

Unit III: Equities

12

Introduction, Features and Benefits – Types of Equity Capital - Common stock and Preferred stock – Risk of Owning shares – Corporate Action – Mandatory corporate action, Voluntary corporate action and mandatory with choice – Corporate Action Dates – Declaration date, CUM Date, Ex-date, Record Date and Payment Date – Introduction to EPS and PE Ratio – Procedures to invest in stock based on Price-Earnings ratio (PE): Overvalued or Undervalued – Depository Receipts: Introduction – American Depository Receipt (ADR) – Global Depository Receipt (GDR). Securities identifiers: Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - Stock Exchange Daily Official List (SEDOL) - International Securities Identification Numbering system (ISIN) – Types of Order – Market, Limit and Stop order - Equity Trade Ticket.

Unit IV: Fixed Income Securities

12

Introduction – features and benefits of bond – Why do people Invest in Bond? – Who will issue Bonds? - **Types of Bonds, Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up and step-down, Government, Corporate, Asset-backed securities (ABS) and Mortgage-backed securities (MBS).** Influence of market interest rate on the bond price– Introduction to risk – Types of risk, Interest Rate, credit, liquidity, inflation etc. – Accrued Interest of the Bond – Day Count Convention - Present Value of a Single payment received or paid in Future - Present Value of an Annuity - Basic Relationships for Premiums and Discounts - Selling Price of a Bond - Components of Bond Trade Ticket.

Unit V: Derivatives

12

Introduction – **Spot Vs Derivative Market – Players in Derivative Market – Hedgers, Speculators, Arbitrageurs – Forwards** – Non-deliverable forward, Deliverable forward, Sample trade – Futures – Underlying instruments – Market to market margin – Sample Trade - Futures Trade Ticket – Option – Types of Option – Call and Put Option – Exchange Traded Vs OTC Option – Swaption – Option on futures – Interest Rate Option – Option Exercising – Option Strategies – Option Trade Ticket – Swaps – Interest rate, Currency and Credit Default Swaps.

Total Hours 60

List of Practical:

1. Calculate Return on Investment of select companies	5
2. Analyse the stock market indices viz., NIFTY, Sensex and its Composition	5
3. Calculate risk and returns of equities of select companies	5
4. Valuation of Bonds of Private and Government companies	5
5. Valuation of Equity Shares of select companies	5
6. Calculate Risk and Returns of Mutual Funds of select companies	5
7. Analyse factors influencing foreign exchange fluctuations	5
8. Analyse impact of risks viz., interest rate risks, inflation risk etc., on bond prices	5
9. Calculate Present and Future value of an annuity	5
10. Analyse Risk and Returns of investment in Derivatives	5
11. Knowing the awareness level of investors in Derivatives market through surveys	5
12. Opening of Demat account and Trading account with Depository Participants	5
Total Hours	60

Text Books:

1. **Bharathi V. Pathak (2018), Indian Financial System**, Pearson Education India, Uttar Pradesh.
2. **Punithavathy Pandian (2013), Security Analysis and Portfolio Management**, Vikas Publication House Pvt. Ltd., Mumbai.
3. **Manohar V Dansingani (2016), Understanding Financial Derivatives**. ACMA, CSCA, CSSBBP.

Books for Reference:

1. **Bhole I. M (2017), Financial Markets and Institutions**, Tata McGraw Hill, New Delhi.
2. **Financial Market Beginner's Module**– Published by National Stock Exchange of India.
3. **Understanding Different Asset Classes**– Published by NSDL (National Securities Depository Ltd).
4. **Securities Market (Basic) Module**– Published by National Stock Exchange of India Limited.
5. **Securities Operations & Risk Management** – Published by National Institute of Securities Markets.
6. **Capital Market (Dealers) Module** – Published by National Stock Exchange of India.
7. **Debt Market (Basic) Module** – Published by National Institute of Securities Markets.
8. **Derivative Market (Dealers) Module** – Published by National Stock Exchange of India.

Course Outcomes:

- CO1:** Acquire knowledge on the Capital Market.
- CO2:** Gain knowledge on Asset classes.
- CO3:** Understand about Investment Funds and Foreign Exchange.
- CO4:** Know about the Equities and Bonds.
- CO5:** Understand about the Derivatives.

CO-PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	M
CO2	M	M	H	H	M	M	M	M	M	H	H	H	H
CO3	M	M	M	M	M	M	M	M	M	H	M	H	M
CO4	H	M	M	H	M	M	M	M	M	H	H	H	M
CO5	M	M	M	M	H	M	M	M	M	H	H	H	M

Discipline Specific Elective Course

E-Business

Semester III
23BCCDE1E

Hours of Instruction/Week: 8 -L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To gain knowledge on E-business mechanism for conducting business through electronic mode.
2. To understand various E- Commerce opportunities in business.
3. To get insights on electronic payment system and the securities and legal aspects of E-business.

12

Unit I: Introduction

E-business: Meaning, Scope, salient features, factors affecting e-business - Emerging trends and technologies in e-business, e-business model; e-market and its types, e-government services - management - Challenges and opportunities - Impact of e-commerce in business - Enterprise system- Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management

12

Unit II: Website Designing and Publishing

Internet services, elements, URLs and internet – protocols (shipping cart, cookies) Internet - Service Protocols (ISP), World Wide Web (WWW), PROTOCOLS - Steps in designing and developing e-commerce website. Introduction to HTML tags and attributes; text formatting, fonts hypertext links, tables, images, lists, forms, cascading style sheet. Online publishing strategies and approaches.

12

Unit III: E-Commerce Activities and Operations

E-Commerce activities; manpower associates with E-Commerce activities – types of e-commerce Providers and Vendors: Modes of operation associated with e-commerce; e-commerce types. E-Commerce business models – key elements of business categories; E-Commerce system and pre-requisites. E-commerce applications in various industries (Banking, Insurance Payment of Utility Bills and others) E-Marketing, e-tailing, Online services, e-auctions, Online portal, Online learning, e-publishing and e-entertainment - Online shopping.

12

Unit IV: Payment Gateways Management

Electronic Payment System, Electronic cash, Smart cards, Risk of electronic payment system, Unified Payment Interface, Mobile Wallets, Applications and Management, Role of National Payments Corporation of India.

12

Unit V: Security and Legal aspects of E-Business

E-Commerce security: Meaning and issues - Security threats in e-commerce environment - Security intrusions and breaches - Security channels of communication - Protecting networks, servers and clients. Information Technology Act, 2000: Provisions related to offences, Secure electronic records - Digital signatures - Penalties and Adjudication.

Total Hours 60

List of Practical:

1. Design of web page in notepad and HTML	5
2. Design a webpage for hypothetical – business model	5
3. Create two documents in HTML with hyperlinks to each other.	5
4. Insert an image and set the background color as blue and insert few lines of text in the left side of the image.	5
5. Draw graphics, on the fly, via scripting	5
6. Create a bio-data form using HTML.	5
7. Design a program to create two inline frames.	5
8. Design a Homepage for E-Commerce Website.	5
9. Design a business model for the proposed website.	5
10. Open internet banking account and operate it.	5
11. Help others to learn the use of e-wallets; e-payment; digital signatures. Prepare a report on the skills used by you to help them learn	5
12. Design a web page using CSS and XML	5
Total Hours	60

Text Books:

1. **Rizwan Ahmed. P (2020), E-Business & E-Commerce, Margham Publications, Chennai.**
2. **Bajaj K.K., Debjani Nag (2017), E-Commerce, Tata McGraw Hill Education, New Delhi.**
3. **Dave Chaffey (2011), E-Business and E-Commerce Management Strategy, Implementation and Practice, Person Education Limited, New Delhi.**

Books for Reference:

1. **Harvey M Deitel (2011), E-Business and E-Commere for Managers, Person Education Limited, New Delhi.**
2. **Marilyn Greenstein & Todd M. Feinman(2001),Electronic Commerce: Security, Risk Management, and Control, Tata McGraw Hill Education, New Delhi.**

Course Outcomes:

CO1: Acquire knowledge on the concepts and various aspects of E-Business.

CO2: Get insights on the skills of Website designing for E-Business.

CO3: Ability to understand the E-Commerce activities and its applications.

CO4: Familiarise in generating report from database in visual environment.

CO5: Interpret the functions and modules for developing a program.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	L	M	M	M	M	M	M	H	H	L	H
CO2	H	M	H	M	H	H	M	L	M	M	M	M	M
CO3	M	H	M	H	M	M	M	L	L	M	M	L	M
CO4	M	H	M	H	M	L	M	M	M	L	M	L	M
CO5	H	H	M	H	M	M	M	L	M	M	M	L	H

Discipline Specific Elective Course
Security Analysis and Portfolio Management

Semester III
23BCCDE1F

Hours of Instruction /Week: 8 – L: 4, P: 4
No. of Credit : 6

Course Objectives:

1. To understand the basic concepts of investment.
2. To learn the tools and techniques of investment analysis.
3. To understand the portfolio construction and evaluation.

15

Unit I: Introduction

Basics of Investment – Nature and Scope of Investment analysis – Elements of Investment – Approaches of Investment – Concepts of Risks and Returns – Types of Risk – Measurement of Risks and Returns – Measurement of Risks and Returns through CAPM – Elements of the Models – Financial assets.

10

Unit II: Valuation of Equity Shares

Equity – Risk and Return – Capitalization of Dividend – Earning and Cash Flows – Profit Earning Approach (PE). Valuation of Debt Securities : Types of bonds – Interest Rate Risk and Purchasing Power Risk – Yield Curves – Risk Management in Bonds – Bonds Duration (simple problems only).

15

Unit III: Fundamental and Technical Analysis

Fundamental Analysis: Economic, Industry and Company Analysis – Sources of Information for Analysis. Technical Analysis – Types of Charts – Dow Theory, Elliot Wave Theory, Odd Lot Theory and Random Walk Theory – Moving Average Analysis – Efficient Markets Hypothesis

10

Unit IV: Portfolio Process and Management

Portfolio – Basis Principles – Planning and Implementation. Portfolio Objectives- Portfolio Monitoring– Constraints – Portfolio Types and their Needs – Statements of Investment Policy. Portfolio Management: Portfolio Analysis – Traditional Vs Modern – Rationale of Diversification - Markowitz Theory – Effects of Combining Two Securities – Portfolio Selection Measurement of Risk and Return (simple problems only).

10

Unit V: Portfolio Analysis

Sharpe Single Index Model – Capital Market Line – Constructing Optimal Portfolio Evaluation of Portfolio Performance: Measures – Rewards to Variability and Rewards to Volatility – Sharpe's, Treynor's, Jensen's Performance Indices – Portfolio Reviews (simple problems only).

Total Hours 60

List of Practical:

1. Understand the elements, investment principles and risk return model through exercise.	6
2. Acquisition of knowledge on cash flow and profits earning approach through case studies.	6
3. Develop the skill to understand the technical analysis using Financial Information of a Company.	6
4. Construct a suitable Portfolio for risk free investors.	6
5. Application of different measures for portfolio evaluation.	6
6. Investment analysis of any selected companies and evaluate its risk factors.	6
7. Collect any company Bond Certificate and Calculate the Interest Rate Risks.	6
8. Application of Dow Theory in the Current Capital Market – Illustrate.	6
9. Application of diversification of Markowitz theory in the Current Market Situation	6
10. Workout the CML for any Corporate sector data.	6
Total Hours	60

Text Books:

1. **Prasanna Chandra (2021), Investment Analysis and Portfolio Management**, Tata McGraw Hill, New Delhi.
2. **V. K. Bhalla (2009), Security Analysis and Portfolio Management**, Sultan Chand Publisher, New Delhi.

Books for Reference:

1. **Ronald Fisher & Jordan (2009), Investment Management**, Tata McGraw Hill, New Delhi.
2. **Punithavathy Pandian (2013), Security Analysis and Portfolio Management**, Vikas Publishing House Pvt. Ltd, New Delhi.
3. **Gerald R. Jensen, Charles P. Jones (2019), Investments: Analysis and Management**, Wiley
4. **Frank K.Reilly (2019), Investment Analysis & Portfolio Management**, Cengage AU
5. **Ranganathan. M and Madhumathi. R (2010), Investment Analysis and Portfolio Management**, Pearson Education Press, New Delhi.
6. **Avadhani V.A. (2016), Security Analysis and Portfolio Management**, Himalaya Publication, New Delhi.

Course Outcomes:

- CO1:** Understand the elements, investment principles and risk return model.
CO2: Acquisition of knowledge on cash flow and profits earning approach.
CO3: Develop the skill to understand the technical analysis.
CO4: Comprehensive know-how of modern portfolio management techniques and measures.
CO5: Application of different measures for portfolio evaluation.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Artificial Intelligence for Business

Semester III
23BCCDE1G

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6

Course Objectives:

- 1.To familiarize the concepts of Artificial Intelligence
- 2.To equip knowledge on the technical components of Artificial Intelligence
- 3.To understand the applications of Artificial Intelligence in Business

Unit I: Introduction

12

Artificial Intelligence (AI): Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers; AI strategy for the enterprise- Considerations for an AI strategy, AI and start-ups. Internet of Things (IOT), Introduction to mobile computing and Cloud computing.

Unit II: AI Led Strategic Interventions

12

Algorithm: New member in the board room, Accelerated decision making with real time analytics, AI in operational models in an organisation, AI: future of AI in HR, Talent sciences, Algorithms and Talent Acquisitions (TA), AI and transformation in Finance and Accounting, changing role of Chief Information Officer (CIO) - Industry 4.0.

Unit III: AI in Banking and Insurance

12

Redefined banking industry - adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI driven transformation in Insurance, Digital based Insurance model.

Unit IV: AI in Retail

12

AI interventions in Retail Outlets - Emergence of smart customers - ad content predictions - Evolution of smart retailers, Omni channel experience - AI in Consumer Packaged Goods and retailing, Fluid supply chain transformation with AI. AI-Led marketing transformations, Data to Clusters Ad content prediction- AI based Ad buy and CPC Optimization, AI driven Campaign management, AI for sales: Data to Classes- Insides sales Rep workflow automation- Improved Lead, Opportunity Ranking and Reminder.

Unit V: Exponential Technologies

12

Beating Cyber attacks with Analytics, AI in Automotive industry: Driverless Cars and Drones, IOT Analytics: extracting value and transforming business, Real Time Streaming Analytics, Crypto-currency Analytics, AI for Customer Service- Data to scores, AI for Portfolio Management, Call Centre Representative Automation.

Total Hours 60

List of Practical:

1. Identify a start-up using AI and prepare a report on how it is leveraging AI for its business processes. 10
2. Analyse, interpret and present key learning's of case study titled Making the business case for AI in HR (AI temeyer, 2019) 10
3. Observe and report on simulation exercise of a board room meeting. 10
4. Identify a bank providing AI powered services and prepare a report on the facilities available for the customers through AI. 10
5. The learners are divided into groups and each group to represent a retail brand. With the use of AI, the group has to showcase how it has brought transformation in the business and customer experience. 10
6. Identify the success stories (at least five) of AI driven businesses (different sectors) across the globe and prepare a case study on the basis of your analysis of the same. 10

Total Hours 60**Text Books:**

1. **Russell S. J & Norvig P (2022), Artificial Intelligence: A Modern Approach**, Pearson, Utter Pradesh.
2. **Akerkar, R (2019), Artificial Intelligence for Business**, Basingstoke: Springer Briefs in Business, New York.

Books for Reference:

1. **Dhanrajani, S. (2018), AI & Analytics: Accelerating Business Decisions**, Wiley India Pvt Ltd., New Delhi.
2. **David Brown (2020), Artificial Intelligence**, 17 Books Ltd, United Kingdom.

Course Outcomes:

- CO1:** Able to identify how the AI is being leveraged by start-ups as a success tool.
- CO2:** Capable to analyse and interpret the applicability of AI in Human Resource and finance function.
- CO3:** Able to Comprehend the Customer services provided by various Banks using AI.
- CO4:** Skilful to demonstrate the role of AI in transforming the retail sector.
- CO5:** Competent to provide an insight on AI Automation and Cyber attacks.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	P9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Communication and Documentation in Business

Semester III
23BCCDE1H

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To understand the significance of effective communication in business.
2. To enhance written and verbal communication and presentation skills.
3. To acquire the knowledge on framing effective documentation both in digital and non-digital Environment.

Unit I: Introduction

12

Communication: Meaning, Importance; Cost; rewards - Process of Communication (with reference to Mintzberg's managerial roles) and Documentation in Business.

12

Unit II: Business Language and Presentation

Business, Commercial and Managerial Vocabulary – terms used in Trade, Business Plans/Proposals, Presenting Business Plans, Multimedia Corporate Presentations.

12

Unit III: Business Correspondence

Inviting quotations- Sending Quotations - Placing Orders - Social and Public Relations. Correspondence: Reading and Writing Shorter Business Messages – Invitations, Thank You Notes, Greetings and Congratulations.

12

Unit IV: Technology and Business Communication

Use of Digital Platforms in Business Communication - Handling Online Orders- Complaints and other Sales Correspondence- Use of Social Media Tools for Advertising- Buying and Selling; Publicizing Business Ideas through Blogs, Web pages, etc., Online Business Communities- Webinars and Conference calls. Privacy and Data Security Issues in Business Communication.

12

Unit V: Business Documentation

Drafting Simple Contracts and Deeds (non-legal) - Project on Legal Documentation for Bank Transactions, Property Documentation, Contract of employment etc, Note Sheet - Creating, Storing/archiving and Retrieving Folders / Documents. Document sharing and Collaborative working, Privacy and Data Security Issues in Business Documentation.

Total Hours 60

List of Practical:

1. Prepare a memorandum permitting an employee to pursue his/her postgraduate degree in management through distance learning programme. 6
2. Write a correspondence to the service department for the allotment of registration number providing brief background activates about your service activities. 6
3. Draft an order to promote an employee. 6
4. Requesting a quotation for bulk purchase of products. 6
5. Prepare a presentation to promote a product for MNCs. 6
6. Design an invitation for 50th anniversary of the company. 6
7. Design a blog to showcase the art and craft. 6
8. Writing an authorization letter to bank manager for accounts statement. 6
9. Prepare a correspondence for offer and acceptance. 6
10. Prepare a report on the need to introduced some incentive schemes to boost the sale of a company. 6

Total Hours 60**Text Books:**

1. **Sanjay Gupta, (2022), Business Communications (According to NEP - 2020):** SBPD Publications,Uttar Pradesh.
2. **Locker,K., and Kaczmarek,S.(2013). Business Communication: Building Critical Skills,** Mc Graw Hill Education, New York.

Books for Reference:

1. **Shirley T.(2005). Communication for Business- A Practical Approach,** Pearson Education, London.
2. **Smallwood R.F., and Williams R.F.(2013), Managing Electronic Records: Methods Best Practices and Technologies,** John Wiley and Sons, New Jersey.
3. **Newman, Amy and Scot Ober, (2016), Business Communication: in Person, in Print, Online,** Cengage Learning, Boston USA.
4. **Wilson and Wauson J.(2010), The AMA Handbook of Business Documents: Guidelines and Sample Documents that make Business Writing Easy,** AMACOM, New York.

Course Outcomes:

- CO1:** Realise the significance of effective communication business.
- CO2:** Learn business vocabulary and understand varied ways and methods to present business plans.
- CO3:** Gain knowledge on drafting of official letters and documents.
- CO4:** Develop appropriate skills for report writing and different ways of documentation.
- CO5:** Explain the role of information technology for enabling business communication and documentation.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	M
CO2	M	M	H	H	H	H	M	M	M	M	H	H	M
CO3	H	H	H	H	H	H	M	M	M	M	H	H	M
CO4	H	M	H	H	H	H	M	M	M	M	H	H	M
CO5	M	M	H	H	M	H	M	M	M	M	H	H	M

Professional Development Course

Industry 4.0

Semester III

Hours of Instruction/Week: 2-L: 2

23BCCPD3

No. of Credits: Remarks

Course Objectives:

1. To acquire knowledge on the basic concepts of Industry 4.0, Artificial Intelligence, Big Data and Internet of Things.
2. To learn the tools and applications in Industry 4.0 and Human Robot Interface.
3. To gain knowledge on Safety and Security aspects in Industry 4.0.

Unit I: Introduction

6

Definition of Industry 4.0: Comparison of Industry 4.0 – Factory and today's Factory-Difference between Conventional automation and Industry 4.0, Developments in USA, Europe, China, India and other countries – Globalization - Fourth Revolution - LEAN Production Systems.

Unit II: Basic Principles and Technologies of a Smart Factory

6

Internet of Things (IOT) and Industrial Internet of Things (IIOT) and Internet of Services - Big Data - Cyber-Physical Systems - Value Chains in Manufacturing Companies - Customization of products, Digital Twins, Cloud Computing and Cloud Manufacturing - Features, Benefits, impact and challenges - **Artificial Intelligence in Production: Machine Learning Application - Basics of Machine Learning -The Machine Learning Process. Augmented Reality in Manufacturing- Uses-future applications.**

Unit III: Cyber-Physical Systems (CPS) and Cyber-Physical Production Systems (CPPS)

6

Cyber-Physical Systems-Definition, Core elements of Cyber-Physical Systems and Cyber-Physical Production Systems -Control theory and Real-time requirements-Cyber-Physical Systems and new Business Models-Applications for cyber-physical systems in the field of manufacturing, traffic and medical technology, etc.

Unit IV: Human-Robot Collaboration

6

Human-Robot Collaboration in Industry-Types of Human-Robot Collaboration-Safety of Human-Robot Collaboration-Applications with Collaborative Robots in the field of manufacturing.

Unit V: Safety and Security in Networked Production Environments

6

Safety with Industry 4.0 -Safety for connected Machines and Systems - How Industry 4.0 can optimize Safety, Security and Security Risks with Industry 4.0 - Security and privacy risks in AI-Approach to Cyber-Physical Security in Industry 4.0.

Total Hours

30

Text Books:

1. **Kaliraj P and Devi T, (2022), Industry 4.0 and Education: Transformative Technology and Applications**, CRC Press, Taylor & Francis Group, New York.
2. **Kaliraj P and Devi T, (2022), Big Data Applications in Industry 4.0**, CRC Press, Taylor & Francis Group, New York.
3. **Alasdair Gilchrist, (2017), Industry 4.0: The Industrial Internet of Things**, Apress Publisher, New York.

Books for Reference:

1. **Miller M, (2015), The Internet of Things**, Pearson Education, New Delhi.
2. **Diego GalarPascual, Pasquale Daponte and Uday Kumar, (2020), Book of Industry 4.0 and Smart Systems**, Taylor and Francis, New York.
3. **Ovidiu Vermesan and Peer Friess, (2016), Designing the Industry - Internet of Things connecting the Physical, Digital and Virtual Worlds**, Rivers Publishers, Denmark.

Course Outcomes:

- CO1:** Understand the basic concepts of Industry 4.0.
CO2: Familiarize with the technologies of a Smart factory.
CO3: Understand the applications of Cyber-Physical Production Systems.
CO4: Able to know the opportunities for a Human Robot Interfaces in Industry 4.0.
CO5: Acquire knowledge on Safety and Security in Networked Production Environments.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	M	M	H	M	H	H	M	M
CO2	H	H	H	M	M	M	M	H	L	H	H	M	L
CO3	M	H	H	M	M	M	M	H	L	H	H	M	L
CO4	H	M	H	M	M	M	M	H	L	H	H	M	L
CO5	H	H	H	M	M	M	H	H	L	H	H	M	L

Skill Based Course – II

Option A: Banking and Microfinance

Technical Knowledge about Banking Products and Processes

Semester IV

Hours of Instruction/Week: 4 -L: 2: P: 2

23BCCSE2A

No. of Credits:3

Course Objectives:

1. To understand the banking and micro finance industry from an operational perspective.
2. To interpret the regulations for banking products and processes.
3. To know about banking products for deposits and lending and Government schemes.

Unit I: Introduction

6

Banking system in India – Functions of Banks - Reserve Bank of India – Special types of customers – Opening and operation of accounts – Nomination – KYC requirements – Investment in Securities – Modes of creating charge on securities.

Unit II: Banking Products

6

Deposit Products – Credit Products - Third Party Products –Gold Loan products- Premium service – Insurance service – e-payment of Direct and Indirect taxes – Debenture trustee. Certificate of Deposit – Consumer and Corporate Banking.

Unit III: Lending Loans

6

Credit Procedures- Difference between Loans and Advances. Lien, Pledge, Hypothecation and Advance against the documents of title to goods. Credit Appraisal Techniques: Financial analysis techniques for bank lending – Assessment of credit needs for fixed assets and working capital – Monitoring of advances – renewal and recovery of advances.

Unit IV: Regulations applicable for Products and Processes

6

Banking Regulations Act, 1949 – Payment and Settlement Systems Act, 2007-The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. (SARFAESI ACT).

Unit V: Government Schemes implementation by Banks

6

Pradhan Mantri Jan- Dhan Yojana – Pradhan Mantri Mudra Yojana-Micro Enterprise Development Programme (MEDPs)-Self Help Group – Bank Linkage Programme (SHG-BLP)- Pradhan Mantri Mudra Yojana- Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY).

Total Hours

30

List of Practical:

1. Filling of Savings Bank Account Opening form. 2
2. Completion of nomination procedure for deposits. 2
3. Opening of Savings Bank account for special category customers. 2
4. Apply for Customer identification number and fulfilling KYC norms. 2
5. Apply for ATM card, Debit and Credit cards through banking and Mobile banking. 2
6. Document the Procedures for availing of Government schemes. 2
7. Availing of various credit products of private and public sector Banks. 2
8. Knowing procedures for applying gold loans. 2
9. Filling of E-payment of taxes. 2
10. Submit report on third party products and services by commercial banks. 2
11. Submit report on agency services provided by banks. 2
12. Understanding credit management and recovery process adopted by banks. 2

13. Identification of target beneficiaries for Government schemes and guide them to avail the benefits. Narrate your experience. 2
14. Reviewing and monitoring mechanism adopted by banks for repayment of loan. 2
15. Calculation of Cost of borrowings and knowing interest rates of borrowings. 2

Total Hours 30

Text Books:

1. **Gordon E and Natarajan K, (2021), Banking: Theory, Law and Practice**, Himalaya Publishing House, New Delhi.
2. **Varshney P.N and Sundharam K.P.M, (2017), Banking: Theory, Law and Practice**, Sulthan Chand and Sons, New Delhi.

Books for Reference:

1. **Reddy and Appanniah, (2019), Banking Theory and Practice**, Himalaya Publishing House, New Delhi.
2. **Toor N.S, (2022), Handbook of Banking Information**, Skylark Publications, New Delhi.

Course Outcomes:

- CO1:** Identify the various functions of the banks.
- CO2:** List all banking products and regulations associated with banking products.
- CO3:** List different Government initiatives in lending loans.
- CO4:** Able to understand regulations applicable for products and processes.
- CO5:** Analyse the growth of various Government schemes for implementation by banks and microfinance companies.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	M	M	H
CO2	M	M	H	H	M	M	M	M	M	H	M	M	M
CO3	M	M	M	M	M	M	M	M	M	H	M	M	H
CO4	H	M	M	H	M	M	M	M	M	H	M	M	H
CO5	M	M	M	M	H	M	M	M	M	H	M	M	H

Skill Based Course – II
Option B: Digital Business
Digital Marketing

Semester IV
23BCCSE2B

Hours of Instruction/Week: 4 – T: 2, P: 2
No. of Credits: 4

Course Objectives:

1. To understand the concepts, tools, techniques and relevance of digital marketing.
2. To appreciate the emerging trends in digital marketing and to familiarize the use of digital marketing tools.
3. To get insights on the applications of AI technologies in digital marketing.

Unit I: Introduction

6

Digital marketing: concept, scope and importance - Search components of digital marketing - Traditional marketing versus digital marketing - Digital penetration in the Indian market- Benefits to the customer - Digital marketing landscape. Online marketing: Building brand strategy and customer strategy - Call to action-bounce rate - Click through rate- Abandonment - ad impression – Frequency - Conversion rate - Tracking pixels - Cost Per Action (CPA) - Banner advertisement - Landing page - Organic results.

Unit II: Website Creation

6

Choosing a domain name - Selecting a designer or developer - Building a site yourself - Marking a website convert - Creating engaging web copy - Choosing responsive design - Installing Google tag manager.

Unit III: Foundation of Analytics and SEO and Search and Display Marketing

6

Introduction to measuring data - How online analytics work? - Using goal and event tracking - Conversion funnel - Key Performance Indicators (KPI) - Attribution models - How SEO works? - Essential optimization techniques - Conducting keyword research -Introduction to search and display - Launch text search ads and launch display search ads –Remarketing - Search and display marketing.

Unit IV: Social Media Marketing, Video Marketing and E-mail Marketing

6

[Social media marketing plan](#) - [Target customer on social media-marketing with Face book](#) - [Twitter - Linkedin and Pinterest](#) - [Impact of video marketing](#) - How to create a video marketing strategy - Creating compelling content - Promoting videos on You tube - Video marketing metrics - E-mail marketing - Creating an e-mail marketing plan - Tools to launch successful campaigns - Measuring the success of e-mail marketing.

Unit V: Artificial Intelligence in Marketing and Content Marketing

6

Introduction to artificial intelligence in marketing - How does AI work? - Benefit of AI in marketing automation - Content creation with AI - AI tools available for digital marketing. Content marketing: creating a content planning model. Blogging: types and role. Mobile marketing landscape - Mobile applications - SMS campaigns - Digital marketing skills.

Total Hours 30

List of Practical:

1. Create the Digital Marketing Webpage.	3
2. Conducting the Search Engine Optimization and Search Engine Marketing.	3
3. Using Google Analytics to analyze website performance.	3
4. Creating Promotional banner through Canva.	3
5. Face book Promotion using banners.	3
6. Creating YouTube Channel for Marketing..	3
7. Twitter Marketing.	3

8. Instagram Marketing.	3
9. Create an E-mail Marketing.	3
10. Digital Marketing Final Analysis and Report.	3
Total Hours	30

Text Books:

1. **Vibha Mathur and Saloni Arora,(2020), Digital Marketing**, PHI Learning Pvt.Ltd, New Delhi.
2. **Damian Ryan and Calvin Jones,(2014), Understanding Digital Marketing**, Kogan Page Limited.UK.
3. **Gupta S.(2018), Digital Marketing**, Tata Mc-Graw Hill Education, New Delhi.

Books for Reference:

1. **Satinder and Kumar,(2019), Digital Marketing Insights**, Astral International, Pvt. Ltd, New Delhi.
2. **Ian Dodson,(2016), The Art of Digital Marketing**, Wiley India Pvt. Ltd, New Delhi.
3. **Chaffey D., and Ellis-Chadwick F., (2014), Digital Marketing: Strategy, Implementation and Practice**, Pearson Education Limited, London.
4. **David Meerman Scott,(2016), New Rules of Marketing and PR**, Wiley India Pvt. Ltd, New Delhi.
5. **Charlsworth A. (2018), Digital Marketing:A Practical Approach**, Abingdon:Routledge, New York.
6. **Rob Stokes, (2022), E-Marketing-The Essential Guide to marketing in a Digital World**, Quirk Education Pvt.Ltd, New Delhi.
7. **Frost R.D., Fox A., and Strauss J.(2018), E-Marketing**, Abingdon:Routledge, New York.

Course Outcomes:

- CO1:** To learn digital marketing tools like search engine optimization and associated analytics.
- CO2:** To evaluate organizational opportunities and challenges in the design system within a business scenario.
- CO3:** To design search engine optimization and search engine marketing campaigns
- CO4:** To evaluate the performance of different social media in conjunction with overall digital marketing plan.
- CO5:** To analyze relative importance of digital marketing strategies to optimize digital marketing campaign

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Skill Based Course – II
Option C: Business Analytics
Financial Technology and Analytics

Semester IV
23BCCSE2C

Hours of Instruction/Week: 4, L: 2, P:2

No. of Credits: 3

Course Objectives:

1. To gain knowledge on financial technology revolution and the disruption, innovation and opportunities therein.
2. To impart necessary skills to the learners which will enable them to understand the digital payments and cryptocurrencies
3. To analyze how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

Unit I: Introduction

6

Evolution of technology in financial markets – Financial Technologies (FinTech) for entrepreneurs, investors, consumers, FinTech and transformation in financial services - domains of FinTech - FinTech investments - FinTech technologies - business models in FinTech - FinTech and startups.

Unit II: FinTech Business Applications

6

Lending and personal finance - FinTech and online lending landscape - rise of alternate finance - future of small medium enterprises lending - funding ecosystem - crowd-funding and business financing - payments and retail transactions - digitalization of financial services of retail banking and corporate banking.

Unit III: Digital Payments, Cryptocurrencies and Blockchain

6

Digital payments and innovations - cashless society - developing countries and digital finance services - mobile money - RTGS system - cryptocurrencies and blockchain - blockchain technology - its potential and application - cryptocurrency - legal and regulatory implications of cryptocurrencies.

Unit IV: FinTech in India

6

FinTech in India - opportunities and challenges - role of FinTech in financial inclusion and financial integration - FinTech and government regulations - implications of FinTech developments for banks and bank supervision - social implications of FinTech transformation – growth of FinTech opportunities in India.

Unit V: Analytics

6

Artificial intelligence and machine learning applications in accounts and finance - understanding the technology enabling FinTech and constitutes of FinTech applications - future of AI in robot-advice - robotic process automation - issues of privacy management in financial services environment - data analytics in financial services - data security: overview - cyber security - overview of industries best practices and standards.

Total Hours

30

List of Practical:

1. Identify a FinTech startup, analyze and present a report on its business model. **3**
2. Analyze and prepare a report on the functioning of online crowd funding platforms in India. **4**
3. Identify a FinTech involved in SME lending business and analyze how they are contributing to restructuring the SME lending landscape. **3**
4. Analyze and prepare a report on the role of Digital India project in building a Cashless society and evaluate its achievements. **4**
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years. **3**

6. Participate in simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing in Robot-Advisory investment services and present their business plan. 4
7. Analyze and interpret case study on Robot-Advisor in business. 3
8. Prepare a report on growth of Mobile Banking Payments. 3
9. Prepare case studies on Airtel Payment Banks, Bill Desk, PayU, Phonepe to understand the prospects for digital payments in India. 3

Total Hours 30

Text Books:

1. **Karthi Swaminathan (2021), Future Fintech Framework: A vision to Simplify Understanding, Foster Innovation and Accelerate Growth in Fintech**, Notion Press, Tamil Nadu
2. **Nader Naifar (2019), Impact of Financial Technology (FinTech) on Islamic Finance and Financial Stability**, IGI Global Publisher, Saudi Arabia
3. **Richard Hayen (2019), Blockchain and FinTech: A Comprehensive Blueprint to Understanding Blockchain & Financial Technology**, Createspace Independent Publishing Platform, Comprehensive edition, United States.

Books for Reference:

1. **Chishti S. Craddock T. Courtneidge R. and Zachariadis M. (2020), The PayTech Book**, Wiley, New Jersey.
2. **Diamandis P.H. and Kotler S (2020), The future is Faster than You Think: How Converging Technologies are Transforming Business, Industries and our Lives**, Simon and Schuster, New York.
3. **Hill J (2020), FinTech and the Remaking of Financial Institutions**, Academic Press, Elsevier, London.
4. **Akkizidis I. and Stagars M (2016), Marketplace Lending, Financial Analysis and the Future Credit**, Wiley, New Jersey.
5. **Chisti S and Barberis J (2016), The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries**, Wiley, New Jersey.

Course Outcomes:

- CO1:** Understand the different business models under FinTech industry.
- CO2:** Comprehend the FinTech application in Business financing.
- CO3:** Ability to discuss the contribution of mobile banking payment system in creating a cashless economy.
- CO4:** Gain knowledge on the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the Government of India.
- CO5:** Understand the application of AI, Robotic Process Automation and cyber security in business finance.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	M	H	H	H	H	H	M	H	H	H	H
CO2	H	H	M	H	H	H	H	H	H	H	H	H	H
CO3	H	M	M	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Visual Basic .Net

Semester IV
23BCCC08

Hours of Instruction/week: 8 -L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To understand the concepts and procedures of visual basic programming and learn event-driven models to design a software.
2. To educate various control tools for designing a form.
3. To impart the skill on database connectivity and generate report.

Unit I: Introduction

12

Concept of event driven programming - Introduction to VB.Net environment - VB.Net framework and the common language runtime - Building Vb.Net applications - The visual basic integrated development - Basic language - Console application and windows application - Data types - Declaring variables - Scope of variables - Operators and statements.

Unit II: Decision Making Statements and Functions

12

Making Decisions with If . . . Else Statements - Using select case - Making selections with switch and choose - Loop statements - do loop, for, while - the with statement - Handling dates and times - Converting between data types - Arrays - Declaration and manipulation - Strings & string functions - Sub procedures and functions.

Unit III: Organizing Information via Controls

12

Windows applications - Forms - Adding controls to forms - Handling events - Message box - Input box - Working with multiple forms - Setting the startup form - SDI & MDI forms - Handling mouse & keyboard events - Common controls (text boxes, rich text boxes, labels, buttons, checkboxes, radio buttons, group boxes, list boxes, checked list boxes, combo boxes, picture boxes, scroll bars, tool tips, timers) - Properties – Methods.

Unit IV: Exception Handling

12

Object-Oriented Programming - Creating and using classes & objects - Handling exceptions - On error go to - Raising an exception - Throwing an exception - Using structured exception handling - Debugging and tracing.

Unit V: Connectivity and Report Viewer

12

Data access with ADO.NET - Accessing data with the server exploit - Overview of ADO - Accessing data with data adaptors and datasets - Creating a new data connection – Creating connection – command - Data adapter and data set with OLEDB and SQLDB. Display data on data bound controls - Display data on data grid - Generate reports using crystal report viewer.

Total Hours 60

List of Practical:

1. Write a VB.Net application to calculate Simple Interest	4
2. Write a program to generate prime numbers.	4
3. Write a program to calculate the age of the person by using date of birth.	4
4. Write a program for calculator using VB.Net	4
5. Create a windows application to calculate factorial of a number.	4
6. Calculate sum and average of 10 numbers stored in an array	4
7. Develop a program using data type conversion	4
8. Write a program to create a frame	4

9.	Write a VB.Net program to implement string functions and error handling functions.	4
10.	Create an employee database and calculate net pay and gross pay on the basis of basic pay entered in the text boxes.	4
11.	Develop an application for student mark sheet with database connectivity using MS-Access and prepare a report.	4
12.	Develop an application for an employee with database connectivity using SQL.	4
13.	Create an application for inventory control system with database connectivity and prepare a crystal report.	4
14.	Create an Electricity Bill using VB.Net.	4
15.	Write a VB.net program to display the given date with different format.	4
Total Hours		60

Text Books:

1. Vivian Siahaan,(2020),Visual Basic.Net and Database: Practical Tutorials, Balige Publishing,North Sumatera.
2. Steven Holzner, (2008), Visual Basic .NET Black Book, Willey India Pvt. Ltd, New Delhi.

Books for Reference:

1. Martin Booch,(2014), VB.Net programming , Lulu Press, Inc., United States.
2. Victoria Hong and Lawrence G. Fischer,(2017),Visual Basic.net: An Introduction to Computer Programming, Kendall Hunt Publishing Company, United States.
3. LiewVoon Kiong (2013), Visual Basic 2013 Made Easy, Tata Mc-fGraw Hill Publisher, New Delhi.
4. Shirish Chavan,(2009), Visual Basic .Net, Pearson Education, Pvt. Ltd, New Delhi.

Course Outcomes:

- CO1:** Define and construct the optimal code for each module.
- CO2:** Provide an insight to design a user interface controls.
- CO3:** Display the outcome through front end application
- CO4:** Ability to generate report from database in visual environment.
- CO5:** Interpret the functions and modules for developing a program.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Corporate Law and Practice

Semester IV

Hours of Instruction/Week: 8 - L:4, P:4

23BCCC09

No. of Credits: 6

Course Objectives:

1. To understand provisions of Companies Act, 2013
2. To gain knowledge on Management of Companies
3. To know the Legal Provisions of Laws relating to business

Unit I: Introduction

12

Companies Act, 2013: Company – Meaning, Definition, Kinds of company - Formation of company - Prospectus and Share Capital. Allotment of securities - Private Placement. Share capital - Sweat Equity, Bonus issue, Issue of shares at Premium and Discount, alteration of share capital, Buy-back of shares- Employee Stock option.

Unit II: Management and Administration

12

Board Meeting - Annual General Meeting- Extra Ordinary General Meeting - Requisites of a valid meeting- Convening of Meeting, Minutes and Resolutions - Postal ballot- Voting through Electronic mode.

Unit III: Dividends, Accounts and Audit

12

Declaration and Payment of Dividend, Accounts of Companies, Maintenance and Authentication of Financial Statement, Appointment of Auditor: Qualification, Disqualifications, Rotation, Removal, Duties and Responsibilities of Auditors, Auditors Report, Constitution and Functions of Audit committee.

Unit IV: Directors and their Powers

12

Board of Directors: Appointment and Qualifications of Directors- Director Identification -Number (DIN), Disqualifications- Removal of Directors- Legal Positions, Powers, Duties and Responsibilities, Additional Director, Alternate Director, Nominee Director, Director appointed by casual vacancy, Key Managerial Personnel- Managing Director- Manager and Whole Time Director.

Unit V: Oppression, Mismanagement and Corporate Restructuring and Winding Up,

12

Oppression, Mismanagement, Rights to apply - Powers of Tribunal - Provisions related to Compromises, Arrangement and Amalgamations - Concept and Modes of Winding Up - Provisions of winding up under Insolvency, Bankruptcy Code, 2016: Definitions – Constitution of National Company Law Tribunal, Constitution of Appellate Tribunal, Appeal from orders of Tribunal, Power to punish for contempt.

Total Hours 60

List of Practical:

1. Narrate with suitable examples the difference between Sweat Equity and Employee Stock option. 4
2. Analyse the content of the Prospectus of Banking, Insurance and Manufacturing Company. 4
3. Determine the factors influencing the company to fix IPO share price. 4
4. Prepare a hypothetical notice, resolutions and minutes of a meeting of Board of Directors and Annual General Meeting. 4
5. Bring out the procedure to be followed by the company while voting through electronic mode. 4
6. Create well structure meeting agenda that enhances meeting effectively. 4
7. Illustrate specimen of board resolution for declaration of Interim dividend on Equity share. 4
8. Prepare and present an audit report of a select company. 4

9.	Present a report on constitution and functions of audit committee.	4
10.	Apply real-world decision-making scenarios, allowing managerial personnel to practice refine their decision making skills.	4
11.	Prepare a report on Corporate Social Responsibilities of select companies under Information Technology Sector, Manufacturing Sector and Service Sector.	4
12.	Write a case on Independent Directors and Women Directors of the Board of Companies in India.	4
13.	Do a case study on corporate restructuring strategic goals for a select company.	4
14.	Elaborate the procedure to be followed by NCLT while carrying out its proceedings.	4
15.	Prepare a report on case analysis of mismanagement of select Indian Companies.	4
Total Hours:		60

Text Books:

1. **Kapoor N.D. (2019), Elements of Company Law**, Sultan Chand and Sons, New Delhi
2. **Myneni S.R. (2021), Company Law**, Asia Law House, New Delhi

Books for Reference:

1. **Anil Kumar A.(2021),Corporate Laws**. Taxmann Publication, New Delhi.
2. **Kuchhal M.C. and Kuchhal. A. (2020), Corporate Laws**. Shree Mahavir Book Depot, New Delhi.
3. **Sharma J.P.(2020), An Easy Approach to Corporate Laws**. Anne Books Pvt.Ltd, New Delhi.

Course Outcomes:

- CO1:** Acquire knowledge on provisions relating to issue of prospectus on allotment of shares
- CO2:** Synthesize company processes, meetings and decisions
- CO3:** Ability to understand Accounting, Auditing, Dividend, and Distribution.
- CO4:** Able to demonstrate the role of Board of Directors and other managerial personnel
- CO5:** Gain knowledge in regulatory aspects involved in Oppression, Mismanagement, Corporate Restructuring and Winding Up.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	H	H	H	L
CO2	H	H	H	L	H	H	H	H	H	H	H	H	L
CO3	H	H	H	L	H	H	H	H	H	H	H	H	L
CO4	H	H	H	L	H	H	H	H	H	H	H	H	L
CO5	H	H	H	L	H	H	H	H	H	H	H	H	L

Discipline Specific Elective Course
Business Economics

Semester IV
23BCCDE2A

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To gain insights on fundamental economic theories.
2. To learn the impact of economic theories on pricing, demand, supply, production and cost concepts.
3. To gain knowledge on macro aspects of business economics and phases of business cycles.

Unit I: Introduction

15

Business Economics: Meaning, Nature and Scope - Basic Problems of an Economy- Economic Problem – Scarcity and Choice; Nature and Scope – Positive and Normative Economics, Micro and Macro Economics; Central Problems of an Economy- Working of Economic Systems- application of economic theories in decision making.

Unit II: Consumer Behavior and Elasticity of Demand

15

Meaning of Demand, Determinants of Demand, Law of Demand- Elasticity of Demand – Concept, kinds – price, cross, income and advertising elasticity of demand – Measurement of elasticity of demand, factors influencing the elasticity of demand – Importance of elasticity of demand. Demand forecasting: meaning, need, importance, methods of demand forecasting- Theory of Consumer Behaviour - Supply, Determinants of Supply, Law of Supply, concept of elasticity of supply with examples, Concepts of demand and supply can be used to determine price

Unit III: Production and Cost

15

Production Function – Concept, Definition, Types of Products, Law of Variable Proportions, Assumptions, Limitations and Significance. Isoquant curves: - Definition, General properties of Isoquant curves, Marginal rate of technical substitution – Economic region of production, Isocost lines – Optimal combination of resources – the expansion path – Returns to scale. Cost of production: Concept of explicit costs, implicit cost and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit IV: Price Determination in Different Markets

15

Concepts of price and pricing –Determinants of price-Theory of pricing – Cost plus pricing, Target pricing, Marginal cost pricing, Going rate pricing - Objectives of business firm-Meaning and concepts of Market- classifications of market – Perfect competition, Monopoly, Monopolistic competition and Oligopoly.

Unit V: Macro Aspect of Business Economics and business cycle

15

National Income and its measurement – Gross National Product, Net National Product, Net National Income. Business cycle phases and causes – Inflation and Deflation causes and remedial action – consumption, Income, Savings and Investment.

Total Hours 75

List of Tutorial:

1.	Apply concept of demand analysis in real life.	2
2.	Study various effects in changes in demand and supply in consumption.	2
3.	Study local markets and classify firms into various markets.	2
4.	Visit any industrial unit and study its production process.	2
5.	Prepare a production schedule for a hypothetical product under any particular condition of demand supply.	2
6.	Visit any industrial unit and classify its cost into fixed and variable costs.	2
7.	Analyze the effects of changes in demand and supply on pricing policies.	2
8.	Analyse the phases of business cycle with respect to India.	1
Total Hours		15

Text Books:

1. **Mithani D.M. (2021), Micro Economics**, Himalaya Publishing House, Mumbai.
2. **Jhingan M.L. (2020), Micro Economic Theory**, Konark Publishers Pvt. Ltd., New Delhi.
3. **Agarwala S. K. (2015), Economic System and Micro Economic Theory**, Galgotia Publishing Company, New Delhi.
4. **Chaturvedi D.D. (2020), Macro Economic – Analysis and Policy**, Galgotia Publishing Company, New Delhi.

Books for Reference:

1. **Seth M.L. (2017), Micro Economics**, Lakshmi Narain Agarwal Educational Publishers, Agra.
2. **Kennedy M.J. (2010), Micro Economics**, Himalaya Publishing House, Mumbai.
3. **Adhikari M. (2000), Business Economics**, Excel Books, New Delhi.
4. **Samuelson F William and Marks G. Stephen (2015), Managerial Economics**, John Wiley and Sons, USA.
5. **Chopra P. N. (2018), Advanced Economics Theory**, Kalyani Publishers, New Delhi.
6. **Maria John Kennedy M. (2018), Advanced Micro Economic Theory**, Himalaya Publishing House, Mumbai.

Course Outcomes:

- CO1:** Ability to understand the functions of different economic system and to evaluate the implications of economic decisions.
- CO2:** Capable to balance the demand and supply based on consumer behaviour.
- CO3:** Familiar with production and cost functions.
- CO4:** Ability to analyse the pricing system prevailing in different markets.
- CO5:** Get insights on various aspects of macro economics and phases of business cycle.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	M	H	H	H	H	H	H	H
CO2	H	H	H	-	H	M	H	H	H	H	H	H	H
CO3	H	H	H	-	H	M	H	H	H	H	H	H	H
CO4	H	H	H	-	H	M	H	H	H	H	H	H	H
CO5	H	H	H	-	H	M	H	H	H	H	H	H	H

Discipline Specific Elective Course
Creativity and Innovation

Semester IV

Hours of Instruction/Week: 6-L: 5, T: 1

23BCCDE2B

No. of Credits: 6

Course Objectives:

1. To explore approaches used by managers and organizations for creating and sustaining high levels of innovation.
2. To understand the Idea Generation, Creativity and Innovation in organization
3. To understand the Patents, Trademarks, Copyrights and Emerging issues relating to Intellectual property.

15

Unit I: Introduction

Creativity: Meaning, Concept, Process, Nature and Characteristics - Creative Persons – Factors affecting creativity – Recognizing and Avoiding Mental Blocks - Thinking preferences – Risk taking – Creativity styles – Creative thinking tools – Innovation Vs. Creativity – Types of Innovations – Incremental and Radical.

Unit II: Idea Generation and Creativity in Problem Solving

15

Ideation, Pattern breaking strategies – Mind stimulation games – Brain-twisters and puzzles – Idea collection processes – Brainstorming/Brain-writing – SCAMPER methods – Metaphoric thinking – Outrageous thinking – Mapping thoughts – Eight-Dimensional (8D) approach to Ideation, Systematic inventive thinking: TRIZ methodology.

Unit III: Innovation Management

15

Invention and Discovery – Process and Typology – Methods and Techniques - Arenas of innovative competence – Categories of Innovation: product, process and service finance (Venture capital and Angel investors) – Offerings – Delivery – Evaluation of Effectiveness of Innovation.

Unit IV: Setting the Right Ecosystem for Innovation

15

Essence of right ecosystem – Dimensions of the ecosystem for innovation – Intrinsic Motivation and Extrinsic Motivation – Leadership styles fostering innovation – Organizational alignment – Creating self - sustaining culture of innovation – Organizational enrichment.

Unit V: Intellectual Property

15

Intellectual Property: meaning and importance – Patents – Copyrights - Trademarks – Transforming Innovations into Proprietary Assets: Significance and steps - Strategizing Intellectual Property – Issues of IP enforcement – Privacy, Counterfeiting, Copyright violation, etc. – IPR and New Product Development – Government Policies and Issues on National and International IP Legislations and Treaties.

Total Hours 75

List of Tutorial:

1. Identify a creative work of a person to comprehend and present a report highlighting the contribution of the creative works. 3
2. Generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility. 3
3. Identify an Innovative Business Model used by an organization and present a report on Business Competence achieved by it. 3
4. Identify the traits of an Innovative Leader quoting real life cases and present a report. 1
5. Analyze the factors responsible for creating innovative culture in the organization. 2
6. Develop innovative product/service and apply for patenting. 3

Total Hours 15**Text Books:**

1. **Garima Punetha, (2022), Creativity, Innovation, Entrepreneurship and Intellectual Property Rights**, Pacific Books International, New Delhi.
2. **Harvard Business Essentials, (2011), Managing Creativity and Innovation**, Harvard Business School Publishing, New York.

Books for Reference:

1. **Jonathan A Plucker, (2022), Creativity and Innovation: Theory, Research and Practice**. Routledge Publication, New York.
2. **David G Gliddon and William J Rothwell, (2020), Innovation Leadership**, Routledge Publication, New York.
3. **Ramakrishna B and Anil Kumar H.S, (2017), Fundamentals of Intellectual Property Rights for Students**, Industrialist and Patent Lawyers, Notion Press Publication, Tamil Nadu.
4. **Prather C, (2010), The Manager's Guide to Fostering Innovation and Creativity in Teams**, McGraw-Hill Education, New York.

Course Outcomes:

- CO1:** Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model.
- CO2:** Generate innovative idea for business and defend/justify the same.
- CO3:** Interpret the business competence achieved by various organizations by using the innovative business model.
- CO4:** Enhance the knowledge on innovative leadership style for the enrichment of an organization.
- CO5:** Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	L	H	H	L	M	M	H	M	H	L	H	M	L
CO2	H	M	L	M	H	H	H	H	H	H	H	M	L
CO3	M	H	L	M	H	L	H	M	H	M	H	L	M
CO4	L	H	M	L	M	L	M	L	H	M	M	H	L
CO5	H	M	M	H	L	H	M	H	M	H	L	M	M

Discipline Specific Elective Course
Banking and Insurance

Semester IV
23BCCDE2C

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To impart knowledge about the basic principles of the banking and insurance.
2. To understand the bankers practice in lending loans and advances.
3. To understand various kinds of life and general insurance.

Unit I: Introduction

15

Banking: Definitions and function of banks, legal framework – structure, organization and working of banks – need for proper regulation and supervision – Banker and Customer relationship – General and Special types of customers – Types of deposits – Types of banks in India – Role of foreign banks in India – Advantages and disadvantages of foreign banks, banking sector reforms in India – Financial Sector reforms in India and areas of concern – Credit allocation policies of Commercial Banks – Credit market reforms.

15

Unit II: Banking Operations

Cheque: definition, features and types – Endorsement: meaning and essentials of a valid endorsement – types of endorsement – Electronic Clearing System (ECS) – E-payments, Electronic Fund Transfer (EFT) – E-money, Unified Payment Interface (UPI) – Safeguard for internet banking – Comparison of traditional banking methods and e-banking – Balance sheet of a bank – Special items of a Balance sheet – Off Balance sheet items – Anti-money laundering guidelines – Basics of Negotiable Instruments. Era of internet banking and its benefits – Mobile banking, Home banking, Virtual banking.

15

Unit III: Loans and Advances

Principles of sound lending – Types of loans and advances – Advances against various securities, Securitization of Standard Assets and its computation – Basel Accord: Merits and weaknesses of the Basel II, Basel III and Basel IV. Non-Performing Assets- meaning, Types of non-performing assets – Treatment in balance sheet of bank and provisioning requirements – Non-performing assets in Indian banking system – Issues and resolution.

15

Unit IV: Insurance Business

Basic concepts of Risk, Kinds of Business Risks, Insurance Concept, Characteristics, Functions. Fundamental Principles: Indemnity, Insurable interest, Utmost good faith, Proximate cause, Contribution, Subrogation. Reinsurance and Coinsurance: Features, objectives, methods. Bancassurance: features and merits.

15

Unit V: Life and Non-Life Insurance

Types of Insurance – Life and Non-Life Insurance: Features, needs, policies of different types of Insurance, Control of Malpractices and Mis-selling – Negligence, Loss Assessment and Loss Control – Computation of insurance Premium – Dematerialization of Insurance policies – Claims and Settlement procedure – Regulatory framework of Insurance – IRDA Act, 1999 – Objectives of IRDA – Composition of IRDA – Duties and Functions of IRDA – Role of IRDA – Delegation of Powers – establishment of Insurance Advisory Committee – Power to make regulations.

Total Hours

75

List of Tutorial:

- 1 Describe your experience in the procedure of opening a bank account namely Current Account, Savings Account, Recurring Deposit account, and Fixed deposit account. 3
- 2 Practice E-Banking operations like online Account opening and UPI Trasfers. 3
- 3 Analyse the Balance Sheet of a bank with respect to Loans and Advances and to identify and classify the stressful assets. 3
- 4 Prepare the documents of a hypothetical Insurance claim under General Insurance. 3
- 5 Make a comparative analysis of the claim settlement procedure of select insurance in tune with provisions of IRDA. 3

Total Hours 15**Text Books:**

1. **Agarwal O.P. (2022), Banking and Insurance**, Himalaya Publishing House Pvt.,Ltd, Mumbai.
2. **Gordon E. and Gupta P.K.(2017),Banking and Insurance**, Himalaya Publishing House Pvt.,Ltd., Mumbai.

,Ltd.Books for Reference:

1. **Gupta P.K. (2022), Insurance and Risk Management**, Himalaya Publishing House Pvt.,Ltd, Mumbai.
2. **Mishra M.N. and Mishra S.B. (2021), Insurance Principles and Practice**, Sultan Chand Publishing, New Delhi.
3. **Gordon E. and Natarajan K. (2021), Banking Law and Practice**, Himalaya Publishing House, New Delhi.
4. **Vaughan E.J. and Vaughan T.M. (2020), Fundamentals of Risk and Insurance**, Wiley, New Jersey.

Course Outcomes:

- CO1:** Gain knowledge on scope and functions of Banking along with legal framework.
- CO2:** Assess the operations of banks and its services.
- CO3:** Evaluate the lending operations of banks and identify causes of NPA in banks.
- CO4:** Understand the Bancassurance practices of Insurance Companies in India.
- CO5:** Compare and contrast principles of the Life and Non Life Insurance.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	M	H	H	M	H	H	H	M	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	M	M	H	M	H	H	H	M	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Mind Management

Semester IV

Hours of Instruction/Week: 6 –L:5 ,T:1

23BCCDE2D

No. of Credits: 6

Course Objectives:

- 1.To build confidence and ability among the learners to cultivate mindfulness in their daily life
2. To develop ability to manage stress effectively and develop resilience.
3. To develop positive attitude and self assessment towards goal.

Unit I: Introduction

15

Mind Management: Meaning and Concept - Importance of knowing the mind – Understanding Thoughts and Emotions – Modulations of Mind – Emotional Turn Oil: Anger, Jealousy, Lust, Greed, etc., - Causes and Cure – Peace of Mind: Luxury or Necessity – Managing Mind through breath – Efficiency, Creativity and Excellence at work.

15

Unit II: Mindfulness

Mind and Stress – Components and Benefits of Mindfulness – Mindfulness Vs Meditation, Energy centers in the body – Tools for reducing Stress: Yoga, Pranayana, Meditation and other Breathing Techniques – Different types of Meditation – Time Management – Anger Management – Mind Doorway between Consciousness and Creation.

15

Unit III: Intelligences of Effective People

Intelligence: Types - Instinctive, Emotional, Concrete Mental, Abstract Mental and Spiritual Intelligence - Concepts of Right Brain and Left Brain – Garner’s Model of Multiple Intelligence: Naturalist, Musical, logical, Mathematical, Existential and Interpersonal – Bodily: Kinesthetic, Linguistic - Intra-personal - Spatial Techniques of understanding competencies - Psychometric Testing – Enhancing Intelligence Quotient by Activating Chakras.

15

Unit IV: Mind Management for Achieving Excellence

Enrich Communication – Align oneself with the environment – Levels of Influence, Building Rapport – Cultivating Trust – Heal through Humor – Learning from Mistakes - Effective Decision Making – How to deal with Criticism – Being comfortable outside the comfort zone – Skills to build positive environment at workplace.

15

Unit V: Self-Assessment

Practicing self-care – Importance of Personal Interactions - Goal of Life: Short Term, Medium Term, Long Term and SMART goals – Developing Resilience and Attitude of Gratitude – Success in Business - Measuring the Intelligence Quotient and Emotional Quotient – Dematoglyphics Testing – Applied Kinesiology.

Total Hours

75

List of Tutorial:

- 1 Participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it. 2
- 2 Rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their journey. After the completion of the exercise, each learner has to prepare the report of their success story. 2
- 3 Prepare a schedule of daily activities and divide students into Four Quadrants. Analyze and present a report on:
 - a. Time allocated to things which are not important. 2
 - b. Time allocated in fulfilling the long-term objectives.
 - c. The present scenario (Dasha) and future direction (Disha) to be chosen
- 4 Draft report on Take online Psychometric Test available a <http://www.assessmentday.co.uk/psychometric-test> from any other source. Analyze its outcome and present a report of key learnings from the same. 2
- 5 Participate in role play exercises in classroom to demonstrate the skill of using humour to heal. 1
- 6 Draft a experimental report on the usage of Cristal on Human Chakaras 1
- 7 Practice and demonstrate different types of yoga, pranayama and meditation. Analyze the state of mind before and after the practice and present a report of the same. 1
- 8 Practice the technique of Applied Kinesiology to check Intelligence Quotient, Emotional Quotient and Spiritual Quotient. 2
- 9 Practice and Demonstrate mediation technique to activate chakras. Analyze its effect and write a report on the same. 2

Total Hours 15
Text Books:

1. **Swami Mukundananda (2022), The Science of Mind Management, Rupa Publications, India.**
2. **Knight S. (2009). NLP at Work: The Essence of Excellence, Nicholas Brealey Publishing, Boston, United States.**

Books for Reference:

1. **Murphy J. (2020). The Power of Your Subconscious Mind. Fingerprint Publishing. New Delhi.**
2. **Zohar D. (2012). Spiritual Intelligence: The Ultimate Intelligence. Bloomsbury, London.**

Course Outcomes:

- CO1:** Ability to observe and identify the modulations of mind.
- CO2:** Rate the emotional matrix to analyze individual strength and weakness and improve them.
- CO3:** Practice time, mind and anger management techniques in daily life.
- CO4:** Ability to analyse and interpret the results of psychometrics testing.
- CO5:** Achieve proficiency in the Mind Management.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	H	H	M	-	M
CO2	H	H	H	-	H	H	H	H	H	H	M	-	M
CO3	H	H	H	-	H	M	H	H	H	M	M	-	M
CO4	H	H	H	-	H	H	H	H	H	H	M	-	M
CO5	H	H	H	-	H	H	H	H	H	H	M	-	M

Discipline Specific Elective Course
Investment Banking

Semester IV
23BCCDE2E

Hours of Instruction/Week: 6 -T:5-L:1,
No. of Credits: 6

Course Objectives:

1. To acquire knowledge on the Investment Banking Operations
2. To gain knowledge on Services offered by Investment Bank and Trade life Cycle
3. To understand about Risks and Market Data Providers and learn Fund administration

15

Unit I: Introduction

Investment Banking: Meaning and Importance - Investment Banking Services – Underwriting and types- Investment bank structure - Types of Investment Banks – Commercial Bank vs Investment Bank –Role of Investment Banking in Financial Market - Role of investment banks during the last financial crisis 2008.

Unit II: Investment Banking Services

15

Introduction - Custody Services - Transfer Agency –Safe keeping and Settlements - Reporting and Record keeping– Investible Cash - Income Process - Corporate Actions – Collateral Services - Reconciliation - Securities Valuation – Pricing - Fund Accounting– Financial Reporting.

Unit III: Risk and Market Data Providers

15

Meaning of Risk – Risk Management – Types of Risk: Market Risk, Credit Risk, Liquidity Risk, Regulatory Risk and Operational Risk.

Unit IV: Trade Life Cycle

15

Introduction – Transaction Types - Stages of Trade Life Cycle – Pre and Post Trade – Equity Trade Life Cycle - Front office, Middle office and Back office – Parties in Trade Life Cycle.

Unit V: Fund Administration

15

Importance and Role of Fund Administration – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration –Pricing and Valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls and failure impact.

Total Hours 75

List of Tutorial:

1.	Report on types of Investment Banks.	3
2.	Role of Investment Banks during the last financial crisis 2008.	3
3.	Practical exercises on Securities Valuation.	3
4.	Risk calculations of securities.	3
5.	Analyse the Equity life cycle of any company.	3
Total Hours		15

Text Books:

1. **Pratap Giri S. (2021), Investment Banking**, McGraw Hill Education Private Limited, Noida, Uttar Pradesh.
2. **Allison Otto (2020), Investment Banking**, Vanderbilt University, Nashville, Tennessee.
3. **Vanita Tripathi (2023), Fundamentals of Investment**, Taxmann Publication, New Delhi

Books for Reference:

1. **Yadav S. K. (2022), Investment Banking and Financial Service**, Truepenny's Corporation, Delhi.
2. **Tapan Jindal (2017), Investment Banking**, Bharat Law House Private Limited, New Delhi
3. **David Loader (2010), Fundamentals of Fund Administration**, Butterworth-Heinemann, U.K

Course Outcomes:

- CO1:** Acquire knowledge on the Investment Banking Operations.
- CO2:** Gain knowledge on services offered by Investment Bank.
- CO3:** Understand about Risks & Market Data Providers.
- CO4:** Know about the Trade Life Cycle.
- CO5:** Learn about the Fund administration.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	M
CO2	M	M	H	H	M	M	M	M	M	H	H	H	H
CO3	M	M	M	M	M	M	M	M	M	H	M	H	M
CO4	H	M	M	H	M	M	M	M	M	H	H	H	M
CO5	M	M	M	M	H	M	M	M	M	H	H	H	M

**Discipline Specific Elective Course
Management Information System**

Semester IV

Hours of Instructions/Week: 6 - L: 5, T:1

23BCCDE2F

No of Credits: 6

Course Objectives:

1. To identify the role and functions of managerial personnel in the information system.
2. To impart the knowledge on system analysis and design.
3. To learn the importance of Enterprise Resource Planning and Customer Resource Management system

15

Unit I: Introduction

Information: flow of information, needs and sources of information - Management Information System (MIS), evolution, benefits, characteristics, functions, objectives and role of MIS - Information System in Business, Characteristics, concepts, elements and types of Information Systems - Solving Business Problems with Information System - System functions and Operations Transactions: Processing, Intelligence information system, Business and Technical dimensions of information.

Unit II: System Analysis and Development

15

System and system concepts - System Development Life Cycle(SDLC) - Information System Development Life Cycle - Stages of system approach - Steps in SDLC - System investigation, System analysis - System Design - Tools and Techniques for system development, System implementation.

Unit III: Decision Support System

15

Decision Support System (DSS): Definitions, Characteristics, Components and Structure of Decision Support System - Models of DSS - Functions of DSS - Users of DSS - Group Decision Support System (GDSS): Components of GDSS and constructing DSS with a DSS generator.

Unit IV: Functional Management Information System

15

Organizational functions of a business - Information system: Marketing functions, Purchasing functions - Manufacturing functions - Product development and planning function, Accounting functions, Inventory control functions, Personnel and payroll functions.

Unit V: Enterprise Management System

15

Enterprise Resource Planning (ERP): Model and Modules, Benefits - ERP product evaluation - ERP implementation - Supply Chain Management, Information management in SCM and CRM - Business Processing Re-Engineering: Introduction, Business process, Process model of the organization, MIS and BPR.

Total Hours 75

List of Tutorial:

1. Analyze the technical dimension of information system used in the business organization	3
2. Discuss DSS model used in the organization	3
3. Analyze the MIS strategy adopted by e-commerce industry	3
4. Study the various information system used in the IT sector	3
5. Discuss and report the business process model of a textile industry	3
Total Hours	15

Text Books:

1. **Murthy C.S.V. (2017), Management Information System**, Himalaya Publishing House, New Delhi.
2. **Jawadekear W.S. (2020), Management Information System**, Tata McGraw Hill, New Delhi.

Books for Reference:

1. **Lucas (2012), Management Information System**, Tata McGraw Hill, New Delhi.
2. **James A.O Brien (2013), Management Information System**, McGraw Hill Education Pvt., Ltd., New Delhi.

Course Outcomes:

- CO1:** Understand the system and technical dimensions of information in an organization.
- CO2:** Able to analyze system analysis and development.
- CO3:** Enhance problem solving skill in Decision Support System.
- CO4:** Acquire knowledge of financial management information system and implementation.
- CO5:** Ability to build ERP Model for optimum utilization of resources in the business.

CO- PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	M	H	M	L	L	L	M	L	H	L
CO2	H	H	M	M	H	M	L	L	L	M	L	H	L
CO3	H	H	M	M	H	M	L	L	L	M	L	H	L
CO4	H	H	M	M	H	M	L	L	L	M	L	H	L
CO5	H	H	M	M	H	M	L	L	L	M	L	H	L

Discipline Specific Elective Course Business Incubation

Semester IV
23BCCDE2G

Hours of Instruction/Week: 6 -L: 5 T:1
No. of Credits: 6

Course Objectives:

1. To familiarize with development of business incubators and its management.
2. To appreciate the process of business incubation and the environment of business incubators.
3. To understand the importance of planning in incubation and managing business incubators.

Unit I: Introduction 15

Business Incubation-Concept and Principles-Incubator and Incubation-Pre-requisites of incubator - Development of an incubator- Types of incubators - Corporate and educational incubators. Incubation and Entrepreneurship-Business incubation models and success factors-Virtual business incubation-Agribusiness incubation-Government Policies and programmes-Business incubation in India.

Unit II: Incubation Process 15

Process of business incubation and business incubator -Pre-incubation and Post –incubation-Idea lab-Business Plan Structure-Value proposition-Role of business incubation in start-up development.

Unit III: Incubator Business Environment 15

Managing business incubators-Financing business incubators-Owners and Fund providers-Seed funding and Venture capital-Angel financiers: Types-Nature and Procedure-Services of incubators.

Unit IV: Planning an Incubator 15

Feasibility study-Team formation and Team building-Examining Sample business idea and writing business plans-Developing business plan-Business incubation marketing and stakeholder management-Understanding investor and lender's perspective and presenting business plan- Valuation of business plan and elevator pitch.

Unit V: Managing Business Incubator 15

Policy formulation for entry and exit-Incubation structures-Roles and responsibilities of key players-Managing incubator employees-Performance indicators of business incubator-Mentoring-Process-Legal issues and other formalities.

Total Hours 75

List of Tutorial

1.	Develop a comparative study of various business incubators in the context of real – life cases.	3
2.	Analyze the case of a start – up and elaborate upon the business incubation process and business plan structure.	4
3.	Identify funding sources for various business incubators on the basis of real- life examples.	4
4.	Develop a business incubator plan and prepare its management plan.	4

Total Hours 15

Text Books:

1. Sarfraz A Mian, Magnus Klofsten and Wadid Lamine (2021), **Handbook of Research on Business and Technology Incubation and Acceleration - A Global Perspective**, Edward Elgar Publishing, USA.
2. Adkins, (2003), **A Brief History of Business Incubation in the United States**, National Business Incubation Association, USA.

Books for Reference:

1. Mark Long (2019), **Facilities Management for Business Incubators**, National Business Incubation Association, New Delhi.
2. Phillip H. Phan, Sarfraz A Mian and Wadid Lamine (2016), **Technology Entrepreneurship and Business Incubation: Theory, Practice, Lessons Learned**, Imperial College Press, London.
3. Gerl Ellen (2000), **Brick and Mortar, Renovating or Building a Business Incubation Facility**, National Business Incubation Association, USA.

Course Outcomes:

- CO1:** Acquire knowledge on the concept of incubation and the role played by business incubators in supporting entrepreneurial efforts.
- CO2:** Understand the process of business incubation, incubator structure and value propositions leading to start-up development.
- CO3:** Familiarize the funding opportunities available to business incubators and to understand the funding needs of the incubator.
- CO4:** Acquire knowledge on the development of business incubators, preparation of feasibility study, team building and preparation of business plan.
- CO5:** Gain insights into policy formulation, employee management, identification of key performance indicators and mentoring process.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	M	L	M	M	H	M	H	M	M	M	L
CO2	M	M	M	L	H	M	M	M	H	M	M	M	M
CO3	M	M	M	L	L	M	M	L	M	M	M	M	L
CO4	M	M	M	L	M	M	M	M	M	M	H	M	M
CO5	M	M	M	L	M	M	H	M	M	M	H	M	M

Discipline Specific Elective Course

Advanced Financial Accounting

Semester IV

Hours of Instruction/Week: 6-L: 5, T: 1

23BCCDE2H

No. of Credits: 6

Course Objectives:

- 1.To understand the concepts of Hire Purchase system and Installment System.
- 2.To impart advanced accounting knowledge on Royalty, Consignment and Partnership accounts.
- 3.To gain knowledge on the concept of Insurance Claims, Departmental and Government accounts.

Unit I: Introduction

15

Hire Purchase and Installment Systems: Meaning, features, advantages and disadvantages - Accounting for Hire purchase and installment transactions including transactions of high value and small value - Default and repossessions (manually and using appropriate accounting software).

18

Unit II: Royalty and Consignment Accounts

(a) Royalty Accounts: Meaning, Minimum Rent and Short working - Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes and Lockouts, excluding Sub-lease.

(b) Consignment Accounts: Meaning and Features of consignment business - Difference between sale and consignment - Accounting treatments for consignment transactions and Preparation of accounts in the books of Consignor and Consignee

15

Unit III: Accounting for Partnership

Amalgamation of partnership firms - Conversion of partnership firm into a company and Sale to a company - Concept of Limited Liability Partnership.

15

Unit IV: Insurance Claims and Departmental Accounts

(a) Insurance Claims: Meaning - procedure to lodge insurance claim: Average clause and indemnity period - Procedure of ascertaining loss of Stock and loss of profit - Ascertainment of claims against loss of Stock and loss of profit.

(b) Departmental Accounts - Meaning and objectives - allocation of common expenses - System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software) -inter-department transfer.

12

Unit V: Government Accounting

Meaning, features and Objectives of Government Accounting - difference between Commercial Accounting and Government Accounting - General Principles of Government Accounting - System of financial administration and financial control in India - Accounts keeping of the Government - Classification of Accounts: Consolidated Fund, Contingency Fund and Public Accounts - Government Accounting Standards Advisory Board.

Total Hours

75

List of Tutorial:

1	Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making	2
2	Prepare Royalty Accounts with appropriate software.	1
3	Visit a local departmental store to gain in-house knowledge on accounts keeping.	1
4	Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit.	1
5	Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.	2
6	Collect the copy of single entry system following concerns.	1
7	Collect the copy of consignment and analyze the different books maintained.	1
8	Visit a branch, prepare the report on the method of their accounting.	2
9	Visit a nearby industry and study the process for hire purchase system.	1
10	Drafting the accounting procedure of conversion of Partnership into Joint venture.	1
11	List out the books maintained and accounting standards to a company.	2
Total Hours		15

Text Books:

1. Jain S.P., Narang K.L., Simmi Agrawal and Monika Sehgal (2021), **Advanced Accountancy**, Kalyani Publishers, New Delhi.
2. Gupta R.L. (2018), **Advanced Accountancy**, Sultan Chand and Sons, New Delhi.

Books for Reference:

1. Anthony R.N , Hawkins D and Merchant K.A, (2015), **Accounting : Text and Cases**, Mc Graw -Hill Education India, New York.
2. Tally Education (2018), **Official Guide to Financial Accounting Using Tally ERP 9 with GST by Tally Education**, BPB Publications, Karnataka.
3. Horngren C.T and Philbrick D. (2013), **Introduction to Financial Accounting**, Pearson Education, London.
4. Shukla M.C., Grewal T.S and Gupta S.C. (2017), **Advanced Accounts**, Sultan Chand and Sons, New Delhi.
5. Maheshwari S.N., Maheshwari S.K and Maheshwari S.K. (2018), **Financial Accounting**, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Tulsian P.C and Bharat Tulsian (2020), **Financial Accounting**, Sultan Chand and Sons, New Delhi.

Course Outcomes:

CO1:	Able to understand the accounting for Hire purchase system and Installment system;
CO2:	Ability to compute Royalty accounts and prepare Consignment accounts;
CO3:	Capable of accounting for Partnership Firms and Limited Liability Partnership.
CO4:	Familiarize with the accounting treatment for Insurance Claims and Departmental accounts
CO5:	Gain knowledge on principles to Government Accounting.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	L	H	H	H	H	H	H	H
CO2	H	M	H	H	M	M	H	M	H	M	H	H	H
CO3	H	H	H	H	M	H	H	H	H	H	H	M	H
CO4	M	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	M	H	H	H	H	H	M	H	H

**Professional Development Course
Design Thinking**

**Semester IV
23BCCPD4**

**Hours of Instruction /Week: 2 - L: 2
No. of Credits: Remarks**

Course Objectives:

1. To learn design thinking concepts and principles
2. To use design thinking methods in every stage of the problem
3. To learn the different phases of design thinking and apply various methods in design thinking to different problems

Unit I: Introduction

6

Design Thinking: Meaning and Concept, “Finding the Sweet Spot”- The Top Circle: Learner Wants and Needs- The Left Circle : Business Needs-The Right Circle: Business and Learner Constraints-Five Steps to Design Thinking-Linking Design Thinking to Learning Experiences-The Wile Human Performance Model- Four Stages in Learning Journey-Magical Versus Miserable-A Design Thinking Framework for Training and Development.

Unit II: Business Perspective and Problem Refinement

6

Business Perspective-Pull in the Learner-Constraints Verification-Five Categories of Constraints: Budget, Time, Technology, Split people up and allow for divergence before convergence.

Unit III: Ideate, Prototype and Iterate

6

Ideate and Prototype-Get visuals as part of ideating-Quick sketches of possible E-learning interactions>Create functional prototypes-Refine and Develop.

Unit IV: Implement and Evaluate

6

The LXD framework-Implementation plan-Components-Blank learning journey map-Implementation plan components-Excerpt of a logistical rollout plan- Measures to monitor- Risks to mitigate-Reasons to evaluate-How evaluation fits into the design thinking process-The different evaluation models.

Unit V: Sell Your Use Case

6

Get Buy-in from Stakeholders-Using Design Thinking When a Project is Underway-CAISO Scheduling - Coordinator Curriculum- NxStage.

Total Hours 30

Text Books:

1. **Laura Fletcher and Sharon Boller (2020), Design Thinking for Training and Development**, American Society for Training and development Publishers, United States.
2. **Gavin Ambrose and Paul Harris (2010), Basics Design 08: Design Thinking**. AVA Publishing, New Delhi.
3. **Michael Lewrick, Patrick Link and Larry Leifer (2018), The Design Thinking Playbook Mindful Digital Transformation of Teams, Products, Services, Businesses and Ecosystems**. Wiley Publications, New Jersey.

Books for Reference:

1. **Jeanne Liedtka, Randy Salzman, Daisy Azer (2017).Design Thinking for the Greater Good Innovation in the Social Sector**, Columbia University Press, Columbia.
2. **Nigel Cross (2011), Design Thinking Understanding How Designers Think and Work**, Berg Publishers, New Delhi.

Course Outcomes:

- CO1:** Able to understand the concepts of design thinking approaches.
- CO2:** Create design thinking teams and conduct design thinking sessions and to apply both critical thinking and design thinking in parallel to solve problems.
- CO3:** Contextualize a complex problem in the purview of design thinking
- CO4:** Ideate solution based on the design thinking framework.
- CO5:** Create and present a unique solution based on design thinking.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	M	H	H	M	H	H	M	M	M
CO2	H	H	H	H	H	H	H	M	H	H	M	M	M
CO3	H	M	H	H	M	H	H	M	H	H	M	M	M
CO4	H	H	H	H	M	M	H	M	H	H	M	M	M
CO5	H	M	H	H	M	M	H	M	H	H	M	M	M

Skill Based Elective Course -III
Option A: Banking and Microfinance
Sourcing Customers, Application Process and Cross Selling of Products

Semester V

Hours of Instruction/Week: 4-L: 2, P: 2

23BCCSE3A

No. of Credits: 3

Course Objectives:

1. To equip the learners with necessary skills to understand the banking and microfinance industry from an operational perspective.
2. To understand the procedure of application process to open an account.
3. To orient students with current technological development and operational updates about the industry.

Unit I: Sourcing Customers

6

Segmentation of market according to demographics - Ways to approach customers - Process of establishing communication - Interaction with customers – Cross-selling opportunities and ways to sell.

Unit II: Application Process

6

Process of account opening, documentation and KYC - Critical areas of application form - Practice of filling application form.

Unit III: Soft Skills for Handling Microfinance Customers

6

Formulation of Sales strategies according to population - Generation and filtering of leads - Communication process for getting appointment - Objection handling - Closure of call.

Unit IV: Cross Selling of Products to Microfinance Customers

6

Concept of investment products – mutual funds, life insurance and general Insurance - Communication channels for cross-selling of different products.

Unit V: Regulatory Framework of Microfinance Institutions

6

Regulatory Framework of microfinance – Recent developments in the microfinance sector –Taxation of microfinance – Frauds in microfinance – Code of conduct for microfinance Institutions – Business correspondence model of microfinance.

Total Hours

30

List of Practical:

1. Select micro finance products and analyze its segmentation strategy in comparison to its immediate competitive product. 6
2. Draft a procedure for opening an account through online. 5
3. Analyze various investment products for microfinance customers. 4
4. Identify and learn various schemes available to micro finance customers. 6
5. Report on lending and taxation process of micro finance 4
6. Make a case study on the frauds related to micro finance 5

Total Hours

30

Text Books:

1. **Rahul Pandey K. Jigar Rupani, Praminder Singh and Nethravathy K. (2023), Principles of Micro Finance**, Book Rivers Publication, Uttar Pradesh.
2. **Suman P.M. (2018), Financial Inclusion through Micro Finance**, New Century Publications, New Delhi.
3. **Edwin Gnanadhas (2016), Micro-Finance and Self-Help Groups**, Discovery Publishing Pvt.Ltd. New Delhi.

Books for Reference:

1. **Sivakumar Subramaniyam (2021), Entrepreneurs guide to MSMEs**, Rudra Publications, Gujarat.
2. **Minimol (2015), Banking and Micro Finance in India**, New Century Publications, New Delhi.
3. **Sanjeeb K. Jena (2013), Micro Finance & Micro Enterprises in India**, New Century Publications, New Delhi.

Course Outcomes:

- CO1:** Identify different ways to communicate with customers.
- CO2:** Able to outline application process and filling application form.
- CO3:** Able to Construct a communication process flow and plan.
- CO4:** Identify the channels for cross-selling of different products to microfinance customers.
- CO5:** Learn latest developments of Microfinance Institutions.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	H	M	H	H	H	M	H	H	H	H	H	H
CO2	H	H	M	H	H	H	M	H	L	H	H	H	H
CO3	M	H	H	H	H	H	M	H	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	M	M	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	M

Skill Based Elective Course -III
Option B: Digital Business
Cyber Security

Semester V
23BCCSE3B

Hours of Instruction/Week: 4-L: 2, P: 2
No. of Credits:3

Course Objectives:

1. Learn the foundations of cyber security and threat landscape.
2. To know about the cyber –law and role of cyber security in social media, e- Commerce and digital payments platforms
3. To learn various tools and techniques to protect digital devices

Unit I: Introduction to Cyber Security

6

Cyberspace - Overview of Computer and Web-technology - Architecture of cyberspace - Communication and Web technology – Internet - World Wide Web - Advent of Internet - Internet infrastructure for data transfer and governance - Internet society - Regulation of cyberspace - Concept of cyber security - Issues and challenges of cyber security.

Unit II: Cyber-crime and Cyber law

6

Classification of cyber-crimes - Common cyber-crimes- Cyber-crime targeting computers and mobiles -Cyber-crime against women and children - Financial frauds - Social engineering attacks - Malware and ransom ware attacks - Zero day and zero click attacks - Cybercriminals modus-Operandi - Reporting of cyber-crimes - Remedial and mitigation measures - Legal perspective of cyber-crime - IT Act, 2000 and its amendments - Cyber-crime and offences - Organisations dealing with Cyber-crime and Cyber security in Indi - Case studies.

Unit III: Social Media Overview and Security

6

Social networks: Types of Social media - Social media platforms - Social media monitoring – Hashtag - Viral content - Social media marketing - Social media privacy – Challenges - Opportunities and pitfalls in online social network - Security issues related to social media - Flagging and reporting of inappropriate content - Laws regarding posting of inappropriate content - Best practices for the use of Social media - Case studies.

Unit IV: E-Commerce and Digital Payments

6

E – Commerce: Definition – Components – Elements –Security - Threats - E-Commerce security best practices - Digital payments: Introduction - Components and stake holders – Modes: Banking Cards, Unified Payment Interface (UPI), e-Wallets, Unstructured Supplementary Service Data (USSD) and Aadhar enabled payments - Digital payments related common frauds and preventive measures. RBI guidelines on digital payments and customer protection in unauthorised banking transactions. Relevant provisions of Payment Settlement Act,2007.

Unit V: Digital Devices Security , Tools and Technologies for Cyber Security

6

End Point device and Mobile phone security - Password policy - Security patch management -Data backup - Downloading and management of third party software - Device security policy - Cyber Security best practices - Significance of host firewall and Ant-virus - Management of host firewall and Anti-virus - Wi-Fi security - Configuration of basic security policy and permissions.

Total Hours 30

List of Practical:

1. Prepare a basic checklist, privacy and security settings for popular Social media platforms.	3
2. Prepare a checklist for reporting cyber-crime online.	3
3. Demonstration of email phishing attack and preventive measures	3
4. Reporting and redressal mechanism for violations and misuse of Social media platforms.	3
5. Security patch management and updates in Computer and Mobile	3
6. Managing Application permissions in Mobile phones	3
7. Installation and configuration of computer Anti-virus and host firewall	3
8. Configuring security settings in Mobile Wallets and UPIs.	3
9. Wi-Fi security management in computer and mobile.	3
10. Prepare a checklist for secure net banking.	3
Total Hours	30

Text Books:

1. **Sushma Arora and Raman Arora (2021), Cyber Crimes & Laws**, Taxmann Publications, New Delhi
2. **Nilakshi Jain and Ramesh Menon (2020) Cyber Security and Cyber Laws**, Wiley India Pvt Ltd., New Delhi

Books for Reference:

1. **Gupta Sarika (2023), Information Security and Cyber Laws**, Khanna Publishing, New Delhi.
2. **Mark Johnson (2013), Cyber Crime, Security and Digital Intelligence**, Taylor & Francis Ltd, New Delhi.
3. **Charles J. Brooks, Christopher Grow, Philip A. Craig, Jr., Donald Short (2018), Cybersecurity Essentials**, Wiley India Pvt Ltd., New Delhi

Course Outcomes:

- CO1:** Understand about the cyber space and cyber security threat
- CO2:** Acquire knowledge on various types of cyber-attacks, cyber-crimes, vulnerabilities and remedies thereto
- CO3:** Able to analyse the security aspects of social media platforms and ethical aspects associated with the use of social media
- CO4:** Capable to evaluate the digital payment system security and remedial measures against digital payment frauds.
- CO5:** Familiar with tools and techniques to secure the digital devices

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H	H	H	H

Skill Based Elective Course -III
Option C: Business Analytics
Data Analysis using R

Semester V

Hours of Instructions/Week: 4-L: 2, P:2

22BCCSE3C

No. of Credits: 3

Course Objectives:

- 1.To explore and acquire skills in handling data and R Programming
- 2.To understand various methods, Analysis and models in R Programming
- 3.To equip knowledge on technical components of data analysis

Unit I: Introduction

6

The R system- The look and feel of R- R objects- The uses of R- Data frames- Functions in R.

Unit II: R Data Structures

6

Data frames- Extraction of component parts of data frames, data sets that accompany R packages- Vectors- Subsets of vectors and patterned data.

Unit III: Multivariate and Tree-based Methods

6

Multivariate EDA and principal components analysis- Cluster Analysis- Discriminate analysis and decision tree models.

Unit IV: Functions

6

String functions- Operations with vectors of text strings- Functions for confidence intervals and tests- The t-test and associated confidence interval and Chi-Square tests for two-way tables.

Unit V: Linear Multiple Regression Models and Analysis of Variance

6

Regression objects- Model formulae and the X matrix-model formulae in general, manipulating model formulae and multiple linear regression models.

Total Hours 30

List of Practical

1. Apply Control Structures in R	4
2. Using R perform exploratory Analysis with base graphics tools. Customize plot axes, labels, add legends, and add colors.	4
3. Perform Descriptive Statistics, Analysis of Variance and Correlation using R	5
4. Perform Linear Regression analysis for a dataset and make a case study.	4
5. Perform K-means clustering and hierarchical clustering for a dataset with a case study.	5
6. Analysis Chi-Square tests for two-way tables.	4
7. Calculate multiple linear regression models	4

Total Hours 30

Text Books:

1. **Jeeva Jose (2019), Beginner's Guide for Data Analysis using R Programming**, Khanna Book Publishing Co(P) Ltd, New Delhi.
2. **Hadley Wickham, Garrett Grolemond (2016), R for Data Science Import, Tidy, Transform, Visualize, and Model Data**, O'Reilly Media, New Delhi.
3. **J H Maindonald(2008),Using R for Data Analysis and Graphics**, Centre for Mathematics and Its Applications, Lahore.

Books for Reference:

1. **Maindonald J H and Braun W J (2007), Data Analysis and Graphics Using R – An Example-Based Approach**, Cambridge University Press, Cambridge.
2. **Dalgaard, P (2002), Introductory Statistics with R**, Springer, New York.
3. **Venables, W N and Ripley B D (2002), Modern Applied Statistics with**, Springer, New York.

Course Outcomes:

CO1: Understand the basics in R programming and functions in R.

CO2: Apply appropriate data structures to solve specific problems.

CO3: Develop decision making models for multivariate data.

CO4: Perform string functions and testing of hypothesis .

CO5: Apply various concepts to write programs for performing statistical analysis using R.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	M	H	H	H	M	H	M	M	H	H	H
CO2	H	M	M	H	H	H	M	H	M	M	H	H	H
CO3	H	M	M	H	H	H	M	H	M	M	H	H	H
CO4	M	M	M	H	H	H	M	H	M	M	H	H	H
CO5	M	M	M	H	H	H	M	H	M	M	M	M	M

Direct Tax Law and Practice

Semester V
23BCCC10

Hours of Instruction/Week: 6 -L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To understand the provisions of Indian Income Tax Act.
2. To familiarize with computation of taxable income under various heads and tax liability of individual and HUF.
3. To understand the Set off and Carry forward of Losses and filing of return.

Unit I: Introduction

15

Tax: concept, types – direct and indirect; canons of taxation; Direct Tax- Need, features - basis of charges. Income Tax (as per Income Tax Act, 1961 and amendments): Basic Concepts- Residential status- Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

Unit II: Income from Salary

15

Meaning of salary-Basis of charge- conditions of chargeability- Allowances- Perquisites- Deductions and exemptions- Profit in Lieu: Gratuity – Pension - Leave encashment -Computation of taxable Income from Salary.

Unit III: House Property and Profits and Gains from Business or Profession

15

Income from House Property - Basis of charge, Determinants of Annual Value- Deductions and exemptions - Computation of taxable income from House Property. Business and Profession income: Meaning- methods of accounting- Deductions and Disallowances under the Act- Computation of presumptive income under Income-Tax Act- Computation of taxable income from Business and profession.

Unit IV: Capital Gains and Income from Other Sources

15

Capital Gains: Capital Asset – Meaning- Basis of Charge- Exemptions related to capital gains- Meaning of Transfer- Computation of taxable capital Gain. Income from Other Sources: Basis of charge - Dividend, Interest on Securities: Winning from Lotteries: Crossword puzzles- Horse races, Card games etc. Permissible deductions- impermissible deductions.

Unit V: Computation of Total Income, Tax Liability and Filling of Returns

15

Income of other persons included in assessee's total income, Aggregation of income and Set-off and Carry Forward of Losses. Deductions from Gross Total Income- Rebates and reliefs; Computation of total income and tax liability of individuals. Filing of returns: Manually and on-line filing of Returns of Income -Tax Deducted Source- Provision and Procedures of Compulsory On-line filing of Returns for specified assesses.

Total Hours 75

List of Tutorial

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them to fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them to fill the same online. Prepare and present a report of the key learning from the exercise.	2
2. Identify the eligible savings scheme/investments for tax deductions.	2
3. Identify an assessee with a House Property and study how the incomes from house property are assessed.	2

4. Compute the tax liability of an individual under old and new regime and educate the assessee on which one is beneficial to them 2
5. Identify and analyze how children's incomes are clubbed with parents' incomes 2
6. E-file the returns of individuals and HUF and educate some individuals for e-filing of returns 2
7. Visit the website of Income Tax Department, Government of India and get to know the various online ITR Forms with hypothetical data. 3

Total Hours 15

Text Books:

1. **Gaur V.P., Narang D.B., Puja Gaur and Rajeev Puri (2023), Income Tax Law and Practice**, Kalyani Publishers, New Delhi.
2. **Ahuja, G., and Gupta, R. (2023), Simplified Approach to Income Tax**, Flair Publications Pvt. Ltd, New Delhi

Books for Reference:

1. **Singhania V. K. and Singhania M. (2023), Student's Guide to Income Tax including GST-Problems & Solutions**, Taxmann Publications Pvt. Ltd, New Delhi
2. **Mehrotra H.C. (2023), Income Tax Law and Accounts**, SahityaBhavan, Agra.
3. **DinkarPagare (2023), Income Tax Law and Practice**, Sultan Chand & Sons, New Delhi.
4. **Reddy T.S. and Hari Prasad Reddy Y. (2023), Income Tax Law and Practice**, Margam Publication, Chennai

Course Outcomes:

- CO1:** Comprehend the concepts of taxation, including assessment year, previous year, assesses, personal income, total income, agricultural income and determine the Residential status of persons
- CO2:** Calculate income under the heads salary, applying the charging provisions, allowances, exemptions and deductions.
- CO3:** Compute income under house property and profit and gains of business or profession.
- CO4:** Apply the clubbing provisions and provisions relating to Set-off and Carry Forward of Losses to determine the Gross Total Income.
- CO5:** Comprehend the provisions relating to filing of return of income and calculate the tax liability of individual as well as determine the total income of an individual.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	L	H	M	M	H	H	H	H
CO2	H	H	H	M	H	L	H	M	M	H	H	H	H
CO3	H	H	H	M	H	L	H	M	M	H	H	H	H
CO4	H	H	H	M	H	L	H	M	M	H	H	H	H
CO5	H	H	H	M	H	L	H	M	M	H	H	H	H

Financial Management

Semester V
23BCCC11

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To familiarize with the principles and practices of financial management.
2. To learn the various techniques of financial management
3. To provide knowledge on dividend policy in practice

Unit I: Financial Management: An Overview

15

Nature, scope and objectives of financial management- Profit maximization Vs. Wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager - Responsible Investment-concept and significance; Triple Bottom Line Concept-People, Planet, and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto Currencies, Block Chain.

Unit II: Capital Budgeting

15

Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long term returns. Use of expert system in Capital Budgeting Decisions

Unit III: Cost of Capital and Financing Decision

15

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.

Unit IV: Managing Profit

15

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of dividend policy. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications, and Governance.

Unit V: Working Capital Decisions

15

Concept of Working Capital, Operating & Cash Cycles, Risk-return trade-off, Sources of short-term finance, Working capital estimation, Cash management, An overview of receivables management and inventory management, Use of expert system in working capital decisions

Total Hours

75

List of Tutorial:

1. Select few companies who adopted block chain technique in their financing decisions based on published annual report. 3
2. Analyze and interpret case study on Capital Budgeting, Financial Structure, Working Capital and CSR spending of a select company based on published annual report. 3
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma'. Prepare and present a report on key learnings from the same 3
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years 3
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market. 3

Total Hours 15**Text Books:**

1. **Sharma R.K. and Shashi K. Gupta (2020), Financial Management**, Sultan Chand & Sons, New Delhi
2. **Maheswari S.N. (2022), Financial Management**, Sultan Chand, New Delhi.

Books for Reference:

1. **Bhalla (2017), Financial Management and Policy**, Anmol Publishers ,New Delhi
2. **James C. Vanhorn (2016), Financial Management**, Prentice International, New Delhi,
3. **Khan M.Y. and Jain P.K. (2018), Financial Management**, Tata Mc Graw , Hill of India (P) Ltd., New Delhi.
4. **Pandy I.M. (2021), Financial Management**, Vikas Publishing House, New Delhi.

Course Outcomes:

- CO1:** Assess the impact of time value of money in different business decisions.
- CO2:** Analyze capital budgeting process and apply capital budgeting techniques for business decisions.
- CO3:** Able to analyze the potential risk of future business decision and able to understand the overall importance of finance function.
- CO4:** Understanding the stakeholders techniques provide an experimental, interdisciplinary, substantive and high-quality encounter with concerns of corporate social responsibility.
- CO5:** Able to design working capital policy based on the assessment of financial requirements.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 2	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 3	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 4	H	H	H	H	L	H	M	H	M	H	H	H	H
CO 5	H	H	H	H	L	H	M	H	M	H	H	H	H

Discipline Specific Elective Courses

Indian Economy

Semester V
23BCCDE3A

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To understand constituent sectors that defines the Indian Economy.
2. To examine the role and contribution of different sections of the economy in economic development of India.
3. To enable the learners to examine the role and impact of planning process on economic development of India.

15

Unit I: Introduction

Indian Economy :Major features and problems - Role of Public and Private sector in Indian Economy – Functions and Problems of Public Sector – Disinvestment – Privatization – its importance in Indian Economy , Globalization- Liberalization and its impact on Indian Economy.

15

Unit II: Demography and Indian Economy

Concept of over under and Optimum Population – Population explosion and trends in population growth – Demographic aspects of Indian population – Literacy of WTO - Gender and Quality of Manpower – Demographic dividend and new trends in population management – Technology and population growth – Need to optimize population growth. Human Development Index.

15

Unit III: Indian Agriculture: Trends and Problems

Agriculture in Indian Economy: salient features and importance - Cropping Pattern, Crop Insurance – water management – water harvesting and irrigation related issues. Agricultural production and productivity – Green, blue, and Yellow Revolution – Government policy and initiatives – Agricultural Finance - Rural Credit – Rural Finance – Institutional and non-institutional finance – Role of Regional Rural Bank and Micro-finance institutions - Loan schemes. Agricultural Marketing –Regulated and unregulated markets- warehousing – Role of Food Corporation of India (FCI) – Export of agricultural products - agro based industries- Minimum Support Price (MSP).

15

Unit IV: Industrial Economy and Service Sector of India

Industrial Scenario in India – Features and Problems of Industrial Development in India – Core industries and their role in Indian economy – Industrial policies and statements and their impact on industrial development, Industrial Finance – Liberalization and Indian industries – An overview of Service Sector in India – Transport and Communication IT Tourism (Growth Performance, Market size and exports) – Power Development – FDI inflow in Service Sector – Role of WTO in Service Sector – Contribution of Service Sector to India's GDP.

15

Unit V: Planning Process in India: Trends and Features

Planning Commission: Introduction, Objectives and Function of Planning Commission – Planning process of Five Year Plan and features of Five Year planning in India – 13th Five Year Plan (2012-2017)- Objectives and recent achievements. – Finance Commission: Introduction – NITI Aayog- Budgeting in India, (2023- 2024) – Importance - Sources of fund and future benefits of budget.

Total Hours

75

List of Practical:

1	Prepare a statistical profile of India Economy.	3
2	List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.	3
3	Prepare a chart explaining demographic development.	3
4	Prepare a comparative statement of private companies and PSUs.	3
5	Visit any PSU and prepare a report on how it functions.	3
Total Hours		15

Text Books:

1. Achaya S. and Mohan, R. (2011), **Indian's economy, Performance and Challenges**, OUP India, New Delhi.
2. Puri V.K. and Mishra S.K. (2018), **Indian Economy**, Himalaya Publishing House, New Delhi.

Books for Reference:

1. Agrawal A .N. and Agarwal M. K. (2021), **Indian Economy Developments Problems and Policies**, New age International Publishers, New Delhi.
2. Uma Kapila (2015), **Indian Economy Performance and Policies**, Academic Foundation, New Delhi.
1. Datta G. and Sundharam A. (2017), **Indian Economy**, Sultan Chand Publishing, New Delhi.

Course Outcomes :

- CO1:** Learn the magnitude, size, and dimension of Indian economy and to study the effect Of privatization and liberalization on Indian economy.
- CO2:** Learn the role of population as economic resources.
- CO3:** Learn the role and contribution of agriculture in economic development of India.
- CO4:** Analyze contribution of industrial and service sector in Indian economy
- CO5:** Acquire knowledge on recent in economic planning of India as well as role and functions of central bank and commercial banks.

CO-PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	L	H	M	H	M	H	H	H	H	M
CO 2	M	H	M	M	H	L	H	M	M	H	L	M	L	M
CO 3	H	H	L	H	M	H	M	H	H	M	M	H	M	H
CO 4	H	M	H	M	L	H	H	M	L	H	H	H	H	L
CO 5	H	H	H	H	H	H	H	H	M	L	H	H	H	H

Discipline Specific Elective Courses
Organizational Behaviour

Semester V

Hours of Instruction/Week: 6-L: 5, T: 1

23BCCDE3B

No. of Credits: 6

Course Objectives:

1. To develop a theoretical understanding among learners about the structure and behaviour of organization as it develops over time.
2. To understand the dynamics of individual and group behaviour for efficient and effective utilization of human resources in the organizations.
3. To gain knowledge on organizational conflicts and stress management.

Unit I: Introduction

15

Organizational Behaviour: concepts, determinants, challenges and opportunities of Organizational Behaviour. Contributing disciplines of Organizational Behaviour. Organizational Behaviour Models. Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Components of attitude, job related attitudes. Learning- Concept, Learning theories, and reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

15

Unit II: Decision making and Communication

Concept and nature of decision making process, Individual V/S group decision making. Communication and Feedback, Transactional Analysis (TA), Johari Window.

15

Unit III: Motivation

Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and Organizational effectiveness.

15

Unit IV: Leadership, Power, and Conflict

Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

15

Unit V: Dynamics of Organizational Behaviour

Organizational Culture and climate- Concept and determinants of organizational culture. Organizational change- Importance, Managing Change. Individual and organizational factors to stress; Prevention and Management of stress.

Total Hours

75

List of Tutorial:

1. Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;	3
2. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;	2
3. Design a scale to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;	2
4. Consider your role model of a leader and describe the characteristics of that leader;	2
5. Practice stress management tools including meditation;	3
6. Measure organizational culture using OCTAPACE or any other tool.	3
Total Hours	15

Text Books:

1. Chhabra T.N. (2019), **Management Process and Organisational Behaviour**, Sun India Publications, New Delhi.
2. Aswathappa K. (2018), **Organisational Behaviour**, Himalaya Publishing House, Mumbai.

Books for Reference:

1. Sekaran and Uma (2010), **Organisational Behaviour : Text and Cases**, Tata McGraw Hill, New Delhi.
2. Luthans F. (2015), **Organisational Behaviour**, McGraw Hill, New Delhi.
3. Robbins S.P. (2022), **Organizational Behavior**, Pearson Education, Uttar Pradesh.

Course Outcomes:

- CO1:** Differentiate between various types of personality using standard tools.
- CO2:** Able to know the applicability of decision making process in real life situations and use Transactional Analysis and Johari Window.
- CO3:** Gain knowledge to understand the level of motivation in employees.
- CO4:** Able to describe the characteristics of a leader.
- CO5:** Learn how to build a supportive organizational culture.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	-	H	H	H	H	H	H	H	H	H
CO2	H	H	M	-	H	H	L	H	H	M	H	H	H
CO3	H	H	H	-	H	H	H	M	H	L	H	H	H
CO4	H	H	H	-	H	H	H	H	H	H	H	H	H
CO5	H	H	H	-	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Courses
Industrial Relations and Labour Laws

Semester V

Hours of Instruction/Week:6-L:5,T:1

23BCCDE3C

No. of Credits: 6

Course Objectives:

- 1.To familiarize with the various concepts of industrial relations and labour laws and Trade Unions Act,1926.
- 2.To understand the Workers' Participation in Management and its significance in shaping labour relations, workers' rights, and the broader labour movement.
- 3.To understand the concepts of Discipline and Grievance Redressal and Industrial Disputes.

Unit I: Introduction

15

Industrial Relations: Concept, Nature and Objectives of Industrial Relations – Evolution and factors influencing IR in changing Environment - Employers' Organisation - Human Resource Management and IR.

15

Unit II: Trade Unions Act, 1926

Important provisions of Trade Unions Act, 1926–Objectives of Trade Union in the era of Liberalization – Factors influencing the growth of Trade Unions – Its registration – Rights and Liabilities – Emerging trends in Union Management Relations.

15

Unit III: Workers' Participation in Management

Concept-Practices in India-Works Committees-Joint Management Councils–Participative Management and Co-ownership–Productive Bargaining and Gain Sharing.

15

Unit IV: Discipline and Grievance Redressal

Causes of Indiscipline-Maintenance of Discipline-Highlights of Domestic Enquiries-Principle of Natural Justice–Labour Turnover–Absenteeism–Meaning of Grievance, Grievance Redressal Machinery in India- Grievance handling procedure.

15

Unit V: Other Labour Enactments

- a) The Industrial Disputes Act, 1947–Important Definitions –Various Authorities, Procedure, Powers and Duties of Authorities – Strikes and Lockouts, Lay-off, Retrenchment and Closure.
- b) The Factories Act, 1948 – Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves.
- c) The Code on Wages, 2019 – Regulation of Minimum Wages - Payment of wages, payment of bonus.

Total Hours 75

List of Tutorial:

1. Familiarize yourself with Indian labour laws and regulations, as well as international Labour standards set by organizations like the ILO (International Labour Organization). 2
2. Analyze real-life cases and legal precedents related to industrial disputes, labor Negotiations and employment law violations. 3
3. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers and HR managers and prepare a report of such visit. 3
4. Analyze case studies of organizations that have successfully implemented workers' participation in management and those that have faced challenges. Learn from real-world examples. 2
5. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report. 2
6. Assess and prepare a report on the grievance redressal mechanism of the industrial unit 3

Total Hours 15**TextBooks:**

1. Malik P.L.(2023),Hand book of Labour and Industrial Law, Eastern Book Company, Lucknow, Uttar Pradesh.
2. Srivastava S.C. (2022), Industrial Relations and Labour Laws. 8th Edition, Vikas Publishing House, New Delhi.

Booksfor Reference:

1. Venkataratnam C.S. and Dhal M.(2017), Industrial Relations, 2nd Edition, OUP India, Delhi.
2. Monappa A.Nambudiri R and Selvaraj P. (2017), Industrial Relations and Labour Laws, Tata McGraw Hill Education, New Delhi.
3. Sharma J.P. (2018), Simplified Approach to Labour Laws, Bhilai, Bharat Law House, Chhattisgarh.
4. Padhi P.K. (2019), Industrial Relations and Labour Law, PHIL earning New Delhi.

Course Outcomes:

- CO1:** Able to demonstrate knowledge on key labour legislation, both at the national and international levels.
- CO2:** Able to demonstrate a thorough understanding of the key provisions, rights, and Responsibilities outlined in the Trade Union Act, including registration, membership, and functions of trade unions.
- CO3:** Ability to examine the effectiveness of workers' participation in management.
- CO4:** Develop skill to evaluate the effectiveness of grievance redressal mechanism.
- CO5:** Able to analyse industrial disputes and implementation of its legal provisions.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H	H
CO3	H	H	H	H	H	M	M	H	M	H	H	H	H
CO4	H	H	M	H	H	H	H	H	L	H	H	H	H
CO5	H	H	M	M	H	H	H	H	M	M	M	H	H

**Discipline Specific Elective Course
Forensic Accounting**

Semester V

Hours of Instruction/Week: 6-L: 5, T: 1

23BCCDE3D

No. of Credits: 6

Course Objectives:

1. To understand the principles and concepts of forensic accounting.
2. To train the students to identify financial crime and fraud risk governance.
3. To acquire the skills on preparation of forensic investigation report and communication.

15

Unit I: Introduction

Forensic Accounting: Definition - need and scope of forensic accounting - Distinguish between Fraud Examination and Forensic Accounting - roles and responsibilities of fraud examiners and forensic accountants- Professional standards governing forensic accountants and fraud examiners - Applicable legislation and regulatory requirements.

Unit II: Financial Crime

15

The fraud triangle and its three elements - Types of financial crime- Types of fraud: Accounting fraud- Asset misappropriation-Consumer fraud-Data theft and Tax fraud - Channels of financial crime perpetration: In-person, Over the phone, Banking systems, Digital channels and Cross-channels; Understanding the “Bad Actors”: “Dark Triad” personalities - Non-personality related factors- Combating financial crime: Legal landscape-Government organisations-Private sector organisations and Individuals.

15

Unit III: Fraud Risk Management

Fraud risk governance - Roles and responsibilities within an organisation - The Three Lines Model - Essentials of a robust Fraud Risk Management Programme (FRMP). Fraud risk assessment - Inherent risks - Identify fraud risk scenarios – Assessment. Fraud risk mitigation - Preventive controls - Detective controls - Leveraging technology - Identifying the red flags. Fraud risk analysis- reporting and escalation- Continuous monitoring and FRMP reviews- Incident management and response plan.

15

Unit IV: Forensic Investigation Engagement and Conducting Forensic Investigation

Planning a Forensic Investigation Engagement- Investigation methodology, features of a robust allegation response plan-Governance over forensic investigations, Stakeholders identification and constitution- Assembling an investigation team and Confidentiality and security considerations-Goals and scope of the investigation-The fraud theory approach, Adaptive process analysis and designing an investigation programme. Evidence Collection: Organisation sources of information - Non-organisation sources of information. Discovery process- the interview process: effective interview techniques. Evidence preservation and documentation-evidence analysis.

Unit V: Forensic Investigation: Reporting and Communications

15

Effective stakeholders’ engagement-The Time Machine: mapping crime perpetration vs controls evolution timelines, Impact analysis and identifying appropriate corrective actions. Process evaluation and improvements. Preparing the forensic investigation report and Stakeholders reporting. Developing a comprehensive monitoring framework for the implementation of remediation measures.

Total Hours

75

List of Tutorial:

1.	Prepare a report on the professional standards governing forensic accountants and fraud examiners.	5
2.	Prepare a report on the financial crime that took place over the phone/banking/digital channels and initiate a class discussion.	5
3.	Select a case study on financial crime and prepare a forensic investigation report	5
Total Hours		15

Text Book :

1. **Apurva Joshi (2012). Students' Handbook on Forensic Accounting**, Fraud express Digital Antifraud Media, Pune.

Books for Reference:

1. **Michael A Crain, William S Hopewood, Carl Pacini and George R Young (2018), Essentials of Forensic Accounting**, Wiley, New York.
2. **Bee-Lean Chew (2017), Forensic Accounting and Finance- Principles and Practice**, Kogan, UK.
3. **Stevenson Smith G. Larry Crumbley D. and Edmund D Fenton (2021), Forensic and Investigative Accounting**, Wolters Kluwer India (Pvt.) Limited, Cochin.

Course Outcomes :

- CO1:** Understand the distinct roles of fraud examiners and forensic accountants.
- CO2:** Acquire knowledge on financial crimes and analyse the various types of financial crimes.
- CO3:** Familiarize the concept of fraud risk management.
- CO4:** Develop a forensic investigation engagement plan.
- CO5:** Gain insights on preparation of forensic investigation report.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	L	M	L	L	L	M	M	L	M	L	L	M
CO2	M	M	M	L	M	L	M	M	L	M	L	L	M
CO3	M	M	M	L	M	M	M	M	L	M	L	L	M
CO4	M	M	M	L	M	M	M	M	M	L	L	L	M
CO5	M	M	M	L	M	M	M	M	M	L	L	L	M

Discipline Specific Elective Courses
Human Resource Management

Semester V
23BCCDE3E

Hours of Instruction/Week: 6 -L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To acquaint learners with the techniques and principles to manage human resources of an organization.
2. To learn manpower planning and selection procedure
3. To acquire knowledge on appraisal of personnel and financial compensation

Unit I: Introduction

15

Human Resource Management :Concept and functions - Role, status and competencies of HR manager - HR policies - Evolution of HRM - Emerging challenges in human resource management – HRM Models - Planning the Human Resources – Importance – Factors affecting HRP - Workforce diversity – Empowerment – Downsizing – VRS - Work Life Balance.

15

Unit II: Acquisition of Human Resource

Human resource planning - Quantitative and qualitative dimensions - Job analysis - Job description and Job specification – Recruitment: Concept and sources – Selection: Concept and Process - Test and interview - Placement - induction and socialization - Retention.

15

Unit III: Training and Development

Concept and importance - Role specific and competency based training - Training and development methods: Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring. Management development programs - Training process outsourcing.

15

Unit IV: Performance Appraisal and Compensation Management

Performance appraisal: Nature - objectives and process - performance management - Methods of performance appraisal - Potential appraisal - Employee counselling - Job changes – Transfers and Promotions. Compensation: Concept and policies - Base and Supplementary compensation – Individual -group and organization incentive plans - Fringe benefits - Performance linked Compensation - Employee stock option - pay band compensation system - Job evaluation.

15

Unit V: Maintenance of Employees and Emerging Horizons of HRM

Employee health and safety - Employee welfare - Social security (excluding legal provisions) - Employer: Employee relations - Grievance handling and redressal - Industrial disputes: Causes and settlement machinery - e-HRM - Human Resource Information System (HRIS) and e- HRM - Impact of HRM practices on organizational performance - HR Audit, Contemporary issues in Human Resource Management – Emerging job opportunities.

Total Hours 75

List of Tutorial:

1. Design an induction programme and perform role play for select organization.	1
2. Conduct job analysis for any two positions in a select organization and present the report of the same.	1
3. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.	1
4. Draft a HR policy to combat work life issues assuming themselves as a HR manager.	2
5. Develop a human resource plan for a select organization.	1
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.	1
7. Participate in role play on employee counseling.	2
8. Draft incentive schemes for different job roles in their organization.	2
9. Draft a policy on grievance redressal to be implemented in a select organization.	2
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organization.	2

Total Hours 15

Text Books:

1. Dessler, G. and Varkkey, B. (2023), Human Resource Management, Pearson Education, New Delhi.
2. Chhabra T.N. (2020), Human Resource Management, Dhanpat Rai & co., New Delhi.
3. Aswathappa K. (2023), Human Resource Management, Tata McGraw Hill, New Delhi.

Books for Reference:

1. Gupta C.B. (2022), Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Rao V.S.P. (2023), Human Resource Management, Excel Books, Text and Cases, New Delhi.
4. Mondy A.W. and Noe R.M. (2016), Human Resource Management, Pearson, London.
3. French W.L. (2011), Human Resource Management, Houghton Mifflin, Boston.
4. Decenzo D.A. and Robbins S.P (2015), Fundamentals of Human Resource Management, Wiley, New Jersey.

Course Outcomes:

- CO1:** Develop necessary skills to prepare a HR policy to enable the employees attain work life balance
- CO2:** Enable to prepare a Human Resource Plan in an organization, a report on job analysis and Organize an induction programme in an organization
- CO3:** Able to analyze the applicability and use of different kinds of training and development strategies in real life scenarios.
- CO4:** Organize counseling sessions for employees in an organization and design, incentive schemes for different job roles in an organization.
- CO5:** Create HR policies related to grievance redressal, employee health, safety, welfare and their social security in an organization.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Courses
Business Environment

Semester V

Hours of Instruction/Week: 6-L: 5, T: 1

23BCCDE3F

No. of Credits: 6

Course Objectives:

1. To understand the environment of business from global and national perspectives.
2. To enable the students to understand the issues relating to political environment.
3. To develop the concept of natural and technological environment.

Unit I Introduction

15

An overview of business environment, Concept, Significance, Nature and scope of business environment, Elements of environment, Internal and external, Changing dimensions of business environment, Techniques of environmental scanning and monitoring.

Unit II Economic Environment

15

Economic environment of business, Significance and elements of economic environment, Economic system and business environment, Economic planning in India, Economic reforms, Liberalization, Privatization and structural adjustment programmes, Important feature of FEMA and licensing policy.

Unit III Government Policies

15

Government policies, Importance, Industrial policy, Role of public and private sectors, Disinvestment policy, Village and small industries, Promotional measures, Institutional support structure, State industrial policies, Special economic zones.

Unit IV Political Environment

15

Political environment, Government and business, Economic roles of government in India, Constitutional environment, Competition policy and law.

Unit V Natural and Technological Environment

15

Natural environment – meaning and its impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment, Elements of technological environment, Technology and Society. Economic effect of technology, New Technology policy.

Total Hours:75

List of Practicals:

1. Analyse and understand the current economic scenario of the country.	3
2. Learn about the latest technologies in manufacturing and service sector of select industries.	3
3. Analyse the political environment in the state and the country.	3
4. Study the economical chances in the world.	3
5. Study and analyse the environment challenges and sustainable practices adopted by businesses.	3

Total Hours 15

Text Books:

1. **Franchis Cherunillam(2022), Business Environment Text & Cases**, Himalaya publications, New Delhi.
2. **Aswathappa K, (2022), Essentials of Business Environment**, Himalaya publishing house, New Delhi

Books for Reference:

1. **Raj Agarwal (2015), Business Environment**, Excel Books Publication, New Delhi.
2. **Shaikh Saleem (2020), Business Environment**, Pearson Education, UP.
3. **Vivek Mittal (2014), Business Environment**, Excel Books, New Delhi.

Course Outcomes:

CO1: Understand the elements of environment and its impact on business

CO2: Familiar with economic environment of business

CO3: Familiar with Government policies in business promotions

CO4: Gain knowledge on economic role of government in India

CO5: Appreciate the new technology policy and legal protection for natural environment and their impact on business

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	M	H	H	H	H	H	H	H	H
CO3	H	H	H	H	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Courses

International Business

Semester V

Hours of Instruction/Week: 6-L: 5, T: 1

23BCCDE3G

No. of Credits: 6

Course Objectives:

1. To gain knowledge on International Business, trading and financial environment.
2. To understand the foreign exchange market and types of exchange.
3. To know the awareness about emerging issues such as outsourcing and environmental sustainability.

15

Unit I: Introduction

International Business - Meaning, Nature, Scope and Importance of International Business. International business contrasted with domestic businesses – Complexities of international business - Internationalization stages and orientations - Modes of entry into International businesses. International Business Environment - Economic, demographic, cultural and political-legal environment - Globalization and its growing importance in the world.

15

Unit II: International Trade

International Trade - Theories of International trade, Absolute advantage theory - Comparative advantage theory - The Heckscher– Ohlin theory of trade, New trade theory, Tariff and Non-Tariff Barriers. BOP- Balance of payments account and its components.

15

Unit III: Regional Economic Integration and Cooperation

Regional Economic Integration and Cooperation Forms of regional integration - Integration efforts amongst countries in Europe - North America and Asia, EU, NAFTA and SAARC, Cost and benefits of Regional Economic Integration - International Economic Organisations: WTO, UNCTAD, World Bank and IMF.

15

Unit IV: International Financial Environment

International Financial Environment Foreign exchange rate meaning and nature - Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float, Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation. Exchange rate Determination - Types of Exchange rates - Factors affecting exchange rate- relative inflation rates - interest rates - relative interest rates - relative income levels - government controls - expectations.

15

Unit V: Foreign Direct Investment

Foreign Direct Investment FDI – Reasons for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments - Mergers and Acquisition - Strategic alliances - Benefits and drawbacks of FDI - FDI in India.

Total Hours

75

List of Tutorial:

1. Identify entry modes of various companies into international business and carry out SWOT analysis for each company. 3
2. Analyze various regional economic integrations and their impact on Indian business environment. 3
3. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies. 3
4. “Cultural differences, is one of the most difficult problems in international business” Comment with suitable examples and case study. 3
5. Logistics management tries to have the “right product” in the “right quantity” at the “right place” at the “right time” with the “right cost”. Explain the flow of resources in the process of logistics management. 3

Total Hours 15**Text Books:**

1. **Charles W. L. H and Jain A. K (2023), International Business**, McGraw Hill Education, New York.
2. **Francis Cherunilam (2020), International Business Text and Cases**, PHI Learning Pvt. Ltd. Delhi.

Books for Reference:

1. **Daniels J. D, Radenbaugh L. H, Sullivan D. P, and Salwan P. (2019), International Business**, Pearson Education, London.
2. **Bennett R, (2012), International Business**, Pearson Education, London.

Course Outcomes:**CO1 :** Ability to analyze the impact on the evolution and growth of international business.**CO2:** Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration.**CO3:** Acquire the knowledge about different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF, and World Bank.**CO4:** Assess international financial environment and basic features of the foreign exchange market.**CO5:** Understand the concept and forms of foreign direct investment and to create awareness about emerging issues in international business such as outsourcing and ecological issues.**CO-PO Mapping**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	M	M
CO2	H	H	H	M	H	H	H	H	H	H	H	M	M
CO3	H	H	H	M	H	H	H	H	H	H	H	M	M
CO4	H	H	H	M	H	H	H	H	H	H	H	M	M
CO5	H	H	H	M	H	H	H	H	H	H	H	M	M

Internship / Project

Semester V

Hours of Instruction/Week: 6 -L: 5, T:1

23BCCDE3H

No. of Credits: 6

Course Objectives:

1. To gain practical knowledge on the functionality of an organization.
2. To apply theoretical knowledge to practical work situations and enhance specific skills relevant to industry.
3. To develop ability to conduct research and report outcomes.

Internship

- Students need to take up individual internship training for a period of 30 days in related domain areas Accounting, Finance, Taxation, Entrepreneurship, BFSI, Marketing etc.
- Internship Report to be submitted in the succeeding fifth semester.
- The report is to be valued internally and carries 100 marks with 6 credits.

(OR)

Project

- Students need to identify research problems with subject domain areas Accounting, Finance, Taxation, Entrepreneurship, BFSI, Marketing etc. and carry out the research project under the guidance of a supervisor.
- The Project Report to be submitted during the end of the semester.
- The Project Report is evaluated internally and carries 100 marks with 6 credits.

Course Outcomes:

CO1: Gain exposure to the daily operations and practice of industry.

CO2: Learn to handle real time situation of an organisation.

CO3: Able to improve communication, team work and problem solving skills.

CO4: Able to build professional network with in the industry.

CO5: Develop report writing skill.

Professional Development Courses

Event Management

Semester V
23BCCPD5

Hours of Instruction/ Week: 2- L:1, P:1
No. of Credits: Remarks

Course Objectives:

- 1.To develop the skills to plan and design events.
- 2.To understand the roles and responsibilities of people involved in planning and executing of events.
- 3.To review the suitable marketing media and sponsors for the events.

Unit I: Introduction

3

Management: meaning and functions. Event Management: Concept – Scope - Categories of Events: Personal/Informal Events and Formal/Official Events - Requirement of Event Manager- Roles & Responsibilities of Event Manager in different events - Special event topics.

Unit II: Planning and Organisation of Events

3

Characteristics of a Good Planner - SWOT Analysis - Understanding the client needs - identification of target audience. Event Planning Process: Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors - Outsourcing Strategies -working with Vendors - Negotiating Tactics - Accountability and Responsibility. Event Risk Management and IT for Event Management.

Unit III: Managing Team

3

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Unit IV: Event Marketing, Advertising and Public Relations

3

Nature and Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools: Flyers, Posters, Invitations, Website, Newsletters, Blogs and Tweets.

Unit V: Event Sponsorship

3

Event Partners - Event Associates - Event Sponsor - Importance of Sponsorship—for event organizer - for sponsor - Type of Sponsorship - Making sponsorship database - Sponsorship Proposal - Ways to seek Sponsorship - Closing a sponsorship - Research on sponsorship avenues - Converting sponsorship into partnership.

Total Hours 15

List of Practical:

1. Prepare a check-list for organizing a formal student led event in your Institution, draft and present the roles and responsibilities of all the members in the organizing team with timelines. The student led event should be organized as a group activity for the class. 3
2. Present SWOT analysis for the event organized and Critical Success factors 3

3. Conduct a team building game to be performed with students of the class.	2
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, Twitter, etc.	3
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customs; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services and Transportation.	2
6. Designing a Live Show plan, Live Show arrangements, Budgeting, Creating Blueprint, Designing Live Show Plan	2
Total Hours	15

Text Book:

1. **Conway, D. G. (2020), The Event Manager's Bible**, Viva Books Private Limited, Kerala

Books for Reference:

1. **Lynn Van Der Wagen and Brenda R Carlos(2005), Event Management**, Pearson India, New Delhi.
2. **Goldblatt, J. (2005), Special Events: Event Leadership for a New World**, John Wiley & Sons Inc., New Jersey.
3. **Anukrati Sharma and Shruti Arora (2018), Event Management and Marketing**, Bharti Publications, New Delhi.

Course Outcomes:

- CO1:** Exhibit the capability to organize a formal event.
- CO2** Analyse, interpret, organize and identify critical success factors of an event.
- CO3:** Capable to build a team and assign responsibilities in hosting an event.
- CO4:** Able to promote the events in different medias.
- CO5:** Able to prepare a sponsorship proposals to host an event.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Skill Based Elective Course - IV
Option A: Banking and Microfinance
Disbursement, Regular Transactions and Collections

Semester VI

Hours of Instruction/Week: 4 -L: 2, P: 2

23BCCSE4A

No. of Credits: 3

Course Objectives:

1. To understand the banking and microfinance industry from an operational perspective.
2. To provide on-going services and follow up for collections.
3. To provide knowledge and an insight into the spectrum of disbursement policies and to learn the techniques of managing risk.

Unit I: Procedure for Transactions

6

Standard operating procedures (SOP) for different transactions - Cash / Non Cash and digital transactions within a bank – Role of executive in facilitating the transactions - Query resolution techniques.

Unit II: Disbursement of Loans

6

Process of sanction of loans for different loans – Process of disbursement for different loans – Documentation involved – Legal formalities and due diligence for disbursement process.

Unit III: Provide on-going Services and Follow up for Collections

6

Post sale support and communication for relationship building – Query handling techniques – Process of servicing small transactions such as address change, addition and deletion of nominee – Bucketing of NPA accounts as standard, substandard accounts, doubtful and loss accounts – Types of defaulters – Process of credit counseling – Dos and Don'ts of recovery as per IBA rules – Legal aspects of recovery and repossession.

Unit IV: Disbursement Policies and Guidelines

6

Basic principles – Disbursement procedures - Loan or grant regulations – Loan Documents – Retroactive financing – Loan cancellation – Suspension of loans - Co-financing operation – Disbursement guidelines and practices – Consortium lending.

Unit V: Risk Management

6

Risk management in banks: Concept, objectives and importance – Process of risk management – Risk management techniques – Convexity risk in banking – The case of mortgages - Types of Risk: Interest rate risk, market risk, credit risk, liquidity risk, sovereign risk, insolvency risk, operational risk and off-balance sheet risk.

Total Hours 30

List of Practical:

1. Fill up the loan application form and know the documents required.	5
2. Practice online account opening, E- Banking operations , UPI transfers and loan procedures.	5
3. Analyse and interpret case study based on real life loan application process.	5
4. Analyse the balance sheet of a bank with respect to loans and advances and to study the nature of assets.	5
5. Comparative study on loan procedures of public and private sector banks.	5
6. Visit banks to collect information and required documents related to the loan products offered by the bank and to know the procedure of availing loans.	5

Text Books:

1. **Gupta, P.K. (2022), Insurance and Risk Management**, Himalaya Publishing, New Delhi.
2. **Minimol, M.C., (2017), Banking and Micro Finance in India**, New Century Publications, New Delhi.

Books for Reference:

1. **IIBF (2023), Principles and Practices of Banking**, Kindle, Macmillan Education India Private Limited, New Delhi.
2. **Gordon E. and Natarajan K. (2021), Banking Law and Practice**, Himalaya Publishing House, New Delhi.
3. Inclusive Banking through Business Correspondence (IIBF).

Course Outcomes:

- CO1:** Identify the process for different transactions and the role to be played.
- CO2:** Comprehend a sanction, disbursement, documentation and lending process followed by banks.
- CO3:** Understand customer relationship management in banks.
- CO4:** Familiarize the disbursement policies and guidelines of banks.
- CO5:** Evaluate various techniques of managing risks in banks.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	M	H	H	M
CO2	H	H	H	H	H	H	H	M	H	M	H	H	M
CO3	H	H	H	H	H	H	H	M	H	M	H	H	M
CO4	H	H	H	H	H	H	H	M	H	M	H	H	M
CO5	H	H	H	H	H	H	H	M	H	M	H	H	M

Skill Based Course – IV
Option B: Digital Business
Enterprise Resource Planning

Semester VI

Hours of Instruction/Week: 4 – L: 2, P: 2

23BCCSE4B

No. of Credits: 3

Course Objectives:

1. To Understand the strategic options for ERP identification and adoption.
2. To learn the ERP implementation strategies
3. To enlighten the concept of reengineered business processes for successful ERP implementation.

Unit I: Introduction to ERP

6

Overview of Enterprise System: Introduction -Need for Enterprise Resource Planning -Definition of ERP -Overview of ERP -Material requirement planning -MRP-II – ERP -Benefits of ERP -Advantages to Business functions.

Unit II: ERP Implementation

6

Implementation challenges – Strategies - Life cycle - Pre-implementation tasks - Requirements definition - Methodologies - Package selection - Project teams - Process definitions - Vendors and consultants - Data migration - Project management - Post implementation activities.

Unit III: ERP in Action and Business Modules

6

Operation and maintenance – Performance - Maximizing the ERP system - Business modules – Finance – Manufacturing - Human resources - Plant maintenance - Materials management - Quality management - Marketing - Sales and Distribution service.

Unit IV: ERP and Related Technologies

6

ERP and Related Technologies: Business Process Reengineering (BPR) - Management Information System (MIS) - Executive Information System (EIS) -Decision Support System (DSS).

Unit V: Emerging Trends in ERP

6

Extended ERP systems and ERP add-ons – Customer Relationship Management (CRM) - Supply Chain Management(SCM) -Business analytics - Future trends in ERP systems- Web enabled -Wireless technologies.

Total Hours 30

List of Practical

1. Prepare a ERP system for Customer Relationship Management	5
2. Prepare a ERP system for Institute management	5
3. Prepare a ERP system for Manufacturing Company	5
4. Prepare a report on ERP system for Supply Chain Management	5
5. Prepare a ERP system for Material Management	5
6. Discuss about the Business Process Reengineering	5

Total Hours 30

Text Book:

1. **Gerardus Blokdyk (2019), Enterprise Resource Planning**, Emereo Pty Limited, Australia.
2. **Alexis Leon (2014),ERP Demystified**, Tata McGraw-Hill, New Delhi.

Books for Reference:

1. **Vinod Kumar Grag and N.K. Venkitakrishnan (2009), Enterprise Resource Planning - Concepts and Practice**, Prentice Hall of India, Delhi.
2. **Mahadeo Jaiswal and Ganesh Vanapalli (2013), Enterprise Resource Planning**, Macmillan India, Noida.

Course Outcomes:

CO1: Ability to use of Enterprise software in integrating business functions

CO2: Capable to analyze the strategic options for ERP identification and adoption.

CO3: Competent to design the ERP implementation strategies.

CO4: Understand the need of business systems and processes through strategic analysis of ERP systems

CO5: Able to evaluate organizational opportunities and challenges in the design system within a business scenario.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	M	H	H	H	H	H	H	H	H	H	H

Skill Based Course – IV
Option C: Business Analytics
Business Data Visualisation Analysis

Semester VI

Hours of Instructions/Week: 4-L: 2, P: 2

23BCCSE4C

No. of Credits: 3

Course Objectives:

1. To understand the basic concepts and principles of Business Data Visualisation.
2. To learn interactive data visualization using Tableau.
3. To know the data visualizations tools and techniques using Power BI.

Unit I: Introduction

6

Data Visualization- Meaning – Types of Data Visualization: Basic Charts Scatter Plots, Histogram, Advanced Visualization Techniques Like Streamline and Statistical Measures, Plots, Graphs, Networks, Hierarchies and Reports. – Challenges. Dashboard- Definition – Types - Evolution of Dashboard - Dashboard Design and Principles - Display Media for Dashboard.

Unit II: Principles of Data Visualization

6

Stages of Visualizing Data - Data Display Planning- Iteration and Combination - Principles - Getting Started with Processing - Sketching with Processing- Exporting and Distributing Work - Examples and Reference – Functions - Sketching and Scripting - Mapping: Drawing a Map - Locations on a Map - Data on a Map.

Unit III: Tableau

6

Tableau -Getting Started with Tableau– Tableau Packaged Workbooks – Publishing to Tableau Server (Web), Reader, Public and Publishing to PDF. Menus - Tool Bar - Data Pane - Analytics Pane - Sheet Tabs, Shelves and Cards, Marks Cards - Connecting to an Excel File. Data Blending- Working with Data extracts in Tableau. Filters: Creating and Working with Wets – Ways to Filter- Interactive Filters- Adding Filter and Quick Filter- Applying Filters to Multiple Worksheets - Working with Time Series.

Unit IV: Building Visualizations

6

Building Various Types of Charts – Building Text Tables –Building Scatter Plots – Building Heat Maps - Building Tree Maps – Building Box Plots – Building Packed Bubble Charts – Building Map Views - Views with Filters, Sets, Groups and Hierarchies.

Unit V: Power BI

6

Introduction to Power BI - The parts of Power BI - The flow of work in Power BI- The building blocks of Power BI – Visualizations – Datasets – Reports - A quick look at the Power BI service - Create out-of-the-box dashboards with cloud services - Refreshing data in the Power BI service. Data sources in Power BI Desktop - Connect to data in Power BI Desktop - Connect to datasets in the Power BI service from Power BI Desktop - Import Excel workbooks into Power BI Desktop - Connect to an Oracle database - Run R scripts in Power BI Desktop - Connect to CSV files in Power BI Desktop.

Total Hours

30

List of Practical

1. Creating or modify a schedule in Tableau	3
2. To analysis the data of bank customers to find the crucial information and provide all that info in several sheets, dashboard and story.	3
3. Working with data, filter, sorting	3
4. Data visualization using charts and scatter plots	3
5. Report generation in Tableau	3
6. Customer Profitability and Human Resources sample for Power BI	3

7. Supplier Quality Analysis sample for Power BI	3
8. Sales and Marketing sample for Power BI	3
9. Work on a complex requirement to help a company by telling the exact time when they will need to do the maintenance of their machines	3
10. Build a story about the progress and growth of Amazon and Flip kart	3
Total Hours	30

Text Books:

1. George Peck (2020), Tableau 9, McGraw Hill, Noida.
2. Joshua N. Milligan. (2018), Learning Tableau - How Data Visualization Brings Business Intelligence to Life Kindle Edition, Packt Publishing, United Kingdom.
3. Purna Chander RAO. Kathula (2020), Hands-On Data Analysis & Visualization with Pandas, BPB Publications, Noida, Uttar Pradesh
4. **Andy Kirk (2019), Data Visualisation- A Handbook for Data Driven Design**, SAGE Publications, United States.

Books for Reference:

1. **Kieran Healy (2019), Data Visualization: A Practical Introduction**, Princeton University, United States.
2. **Stephen Few (2018), Information Dashboard Design Second Edition**, Analytics Press, United States

Course Outcomes:

CO1: Acquire knowledge on data visualisation techniques and dashboards.

CO2: Ability to build visualisation models using various functions.

CO3: Capable to handle data using Tableau.

CO4: Able to visualise and analyse data with data-driven techniques.

CO5: Competent to create data models and reports using power Bi.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	M	M	H	H	H	H	H	M	H	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	M	H	H	H	H	H	H	H	H	H

Python for Business Analytics

Semester VI

Hours of Instructions/Week: 8-L: 4, P:4

23BCCC12

No. of Credits: 6

Course Objectives:

1. To understand the basics of python as a programming language.
2. To enable the students to create python programs for real-time applications.
3. To develop the programming skills of the students .

Unit I: Introduction to Python

12

Python – Features - Execution of a python program - Data types in Python - Python interpreter and interactive mode - Values and Types: int, float, boolean, string and list – Variables, Expressions, Statements, Tuple assignment, Precedence of operators and comments – Modules and functions, Function definition and use, Flow of execution, Parameters and Arguments.

Unit II: Operators in Python and Control Statements

12

Operators in Python: Input and output, control statements, boolean values and operators, Conditional (if), Alternative (if-else), Chained conditional (if-elif-else) – Iteration: state, while, for, break, continue, pass. Fruitful functions: Return values, parameters, local and global scope, function composition and recursion.

Unit III: Arrays in Python

12

Arrays in Python - Strings and Character Strings: String slices, Immutability, String functions and methods. String Module: Lists as Arrays, illustrative programs, Square root, Exponentiation, Sum an array of numbers, Linear search and Binary search.

Unit IV: Functions, Lists and Tuples

12

List operations: List slices, list methods, list loop, mutability, aliasing, cloning lists and list parameters. Tuples: Tuple assignment - Tuples as return value. Dictionaries – Operations and Methods - Advanced list processing - List comprehension - Selection sort - Insertion sort - Merge sort and histogram.

Unit V: Files and Exception

12

Text files - Reading and writing files - Format operator - Command line arguments – Errors and exception - Handling exceptions – Modules - Packages – Word Count and Copy File.

Total Hours

60

List of Practical:

1. Program to convert the currencies of different countries using options. 5
2. Create a marksheet by getting input of marks and calculate total and average. 5
Assign grades for the obtained marks.
3. Find area of rectangle, square, circle and triangle using user-defined functions. 5
4. Write a program to find factorial. 5
5. Write a python program to form Fibonacci series. 5
6. Perform string functions using python. 5
7. Write a python program to find largest of three numbers. 5
8. Write a program to demonstrate working with tuples in python. 5
9. Write a program to demonstrate working with dictionaries by assigning suitable code for a product in python. 5
10. Write a program to create, append and remove lists of customers in python. 5
11. Write a python program and import the module to another program. 5
12. Write a python class to convert an integer to a roman numeral. 5

Total Hours 60

Text Books:

1. **Balagurusamy E (2016), Introduction to Computing and Problem Solving using Python**, McGraw Hill Education, New Delhi.
2. **ReemaThareja(2023), Python Programming: Using Problem Solving Approach**, Oxford University Press, New Delhi.

Books for Reference:

1. **Nageswara Rao R (2016), Core Python Programming**, Dreamtech Press, New Delhi.
2. **Timothy A Budd (2015), Exploring Python**, McGraw Hill Education, New Delhi.
3. **Allen B. Downey (2016). Think Python: How to Think like a Computer Scientist, updated for Python 3**, Shroff/O'Reilly Publishers, Mumbai.

Course Outcome:

- CO1:** Understand the fundamental concept and functions in python programming.
- CO2:** Capable to develop a program using operators and control statements.
- CO3:** Apply the proficiency in handling arrays, strings and functions to solve computational problems.
- CO4:** Design and develop solution for real-time application using database operations using list, tuple, set and dictionary.
- CO5:** Use common operations involved in file handling and exception handling.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	H	H	L	L	L	H	H	H	H
CO2	M	M	H	H	H	H	L	L	L	H	H	H	H
CO3	M	M	H	H	H	H	L	L	L	H	H	H	H
CO4	M	M	H	H	H	H	L	L	L	H	H	H	H
CO5	M	M	H	H	H	H	L	L	L	H	H	H	H

**Discipline Specific Elective Course
Corporate Tax Planning**

Semester VI

Hours of Instruction/Week: 8 -L: 4, P:4

23BCCDE4A

No. of Credits: 6

Course Objectives:

1. To understand the innovative ideas in corporate tax in India and to give expert advices regarding various tax issues for decision-making.
2. To develop a broad understanding of the tax laws and accepted tax practices.
3. To understand the concept of the corporate tax planning and also their implications for corporate management.

Unit I: Introduction

12

Corporate Taxation: Taxable Income and Tax Liability – Problems on Computation of Taxable Income of Corporate – Minimum Alternative Tax – Dividend Distribution Tax – Tax on Income distributed to Unit holders – Tax incentives to the exporters.

Unit II: Corporate Tax Management

12

Return of Income – Assessment- Advance Payment of Tax – Tax Deductions at Source – Tax Collection at Source – Appeals and Revisions. Income Tax Authorities – Settlement of Cases – Advance Ruling for Non Residents – Search and Seizure – Penalties and Fine.

Unit III: Corporate Tax Planning

12

Introduction of Tax Planning – Tax Planning with respect to Forms of Business – Nature of Business – Location of Business – Tax Planning Vs Tax Management – Tax Avoidance Vs Tax Evasion.

Unit IV: Tax Planning and Corporate Decisions

12

Tax Planning for Business – Capital Structure Decision – Dividend Distribution Decision – Own or Lease. Make or Buy Decision – Shutdown or Continue Decision – Repair or Replace – Sale of Assets used for Scientific Research.

Unit V: Tax Issues Relating to Business Restructuring

12

Amalgamation – Demerger – Conversion of Sole Proprietary into Company – Conversion of Firm into Company – Sump Sale – Transfer of Assets between Holding and Subsidiary Company.

Total Hours 60

List of Practical:

1.	Calculate taxable income of any corporate with the help of annual report for the past three years using Excel.	6
2.	With the help of spreadsheet understand the taxable income and tax calculation. Mr. X is entitled to a gross salary of Rs. 50,000 annually and pay 6% interest on his son's education loan of Rs. 25,000. He is also eligible for tax exemption of Rs. 10,000.	6
3.	Prepare flowchart for Tax deductions at source.	6
4.	Prepare manual and online form of tax planning.	6

5.	Prepare draft format of Corporate tax planning and corporate decision	6
6.	File income tax return of Sole proprietary and Subsidiary company (Assuming)	6
7.	Group discussion with a case study on Corporate tax planning.	6
8.	Practice session on tax planning on corporate decision.	6
9.	Demo session for applying TAN for a company and file its TDS return.	6
10.	Online quiz on corporate tax planning	6
Total Hours		60

Text Books:

1. **Singhanian V K and Singhanian Monica (2023), Corporate Tax Planning and Business Tax Procedures**, Taxmann Publications, New Delhi.
2. **Ahuja Girish and Gupta Ravi (2022), Direct Taxes- Law and Practices**, Bharat Publication, New Delhi.
3. **Ahuja Girish and Gupta Ravi (2021), Simplified Approach to Corporate Tax Planning & Management**, Wolters Kluwer (India) Pvt. Ltd., New Delhi.

Books for Reference:

1. **Ahuja Girish and Gupta Ravi (2022), Principles of Taxation Law**, Commercial Law Publishers (India) Pvt. Ltd, New Delhi.
2. **Mukta Jain & Rakesh Jain (2020), Corporate Tax Planning**, V. K. Global Publications Pvt Ltd., New Delhi.
3. **Mehrotra H C & Goval S P (2023), Corporate Tax Planning**, Sahitya Bhawan Publication, New Delhi.

Course Outcomes:

- CO1:** Acquire knowledge on concept and computation of tax liability of corporates.
- CO2:** Able to analyze the tax deductions at source as well as advance tax rulings for non residents in corporate tax management.
- CO3:** Get insights on various aspects of Corporate tax planning.
- CO4:** Familiarity on different situations for tax planning and Corporate decisions.
- CO5:** Comprehend the tax issues relating to business restructuring.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Elective Course
Business Ethics and Human Values**

**Semester VI
23BCCDE4B**

**Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6**

Course Objectives:

1. To understand the fundamental ethical principles .
2. To evaluate and analyze contemporary issues in business ethics.
3. To help students distinguish between values and skills, and understand the needs, basic guidelines, content and process of value education.

Unit I: Introduction to Business Ethics

12

Business Ethics: Meaning, Importance; Business Ethics in Different Organizational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories

Unit II: Business Ethics Management and Theory

12

Management Process and Ethics - Ethos of Vedanta in management- Hierarchism as an organizational value - Business Ethics & Cultural Ethos- Role of various agencies in ensuring ethics in corporation- Setting standards of Ethical Behavior - Managing stakeholder relations- Assessing ethical performance - Organizing for Business Ethics Management. Ethical theory: **Utilitarianism, Deontology, Social Contract, Virtue and Feminist theory.**

Unit III: Human Values and Business

12

Meaning of Human Values - Formation of Values: Socialization- Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values - Value Crisis in Management - Concept of knowledge management and wisdom management - wisdom-based management. Concept of Karma and its kinds - Karma Yoga, Nishkam Karma, and Sakam Karma.

Unit IV: Moral Issues in Business

12

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing - Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising - Trade secrets, Corporate disclosure, Insider trading - Equal employment opportunity - Affirmative action - Preferential hiring - Consumerism; Environmental protection.

Unit V: Corporate Social Responsibility (CSR)

12

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility - Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR provisions under the Companies Act 2013 - CSR Committee - CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits and certification.

Total Hours 60

List of Practical:

1.	Participate in discussion of decision-making situations by presenting scenarios	6
2.	Design code of ethics for a selected organisation	6
3.	Assess ethical performance of a selected organisation	6
4.	Analyse, interpret and present key learnings of the case study on Whistle Blowing- with case study	6
5.	Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility	6
6.	Analyse an Indian morality play case study	6
7.	Create an advertisement for a product including ethical consideration.	6
8.	Prepare a questionnaire to measure the importance of different types of values	6
9.	You are a traffic constable and while on duty you see 3 people riding a motorcycle without a helmet and jumping the red signal. On stopping them, you came to know that one of them met with an accident due to potholes and is severely bleeding and due to non-arrival of ambulance they are taking him to the hospital. On further enquiry, you came to know that the driver does not have a driving license and works as day wager. While on his way to work, he found the man lying injured on the road and in a rush to take him to hospital, he left his helmet on the site of an accident. The driver expresses his financial inability to pay increased fines. Recently, due to the enforcement of new Motor Vehicles Act, you are under severe pressure from your seniors for strict enforcement.	6
	1. What are the ethical issues involved and the options available to you in such a situation.	
	2. Also suggest a course of action you would like to follow. (250 words)	
10.	As the administrator in-charge of your area, you are finding that food is wasted in lavish parties as well as in restaurants and eateries, on one hand and people starving due to inability to ensure one square-meal a day, on the other. Realizing that it is not the scarcity of resources, but the habit of people that is causing paucity in availability of food, you decide that certain measures are needed to be taken in order to deal with the issue of starvation at the grass root level. Given the situation, answer the following questions: (a) Identify the ethical issues involved in this case. (b) What measures would you take to deal with wastage of food in your area? (c) What explains this co-existence of affluence and hunger in developing countries like India?	6

Total Hours 60**Text Books:**

- 1) **Gaur R.R, Sangal R, Bagaria G.P (2009), A Foundation Course in Human Values and Professional Ethics**, Excel Books, New Delhip
- 2) **Gogate S.B (2011), Human Values & Professional Ethics**, Vikas Publishing House Pvt. Ltd, Uttar Pradesh

Books for Reference:

1. **Manuel G Velasquez (2016), Business Ethics – 7th Edition**, Pearson, UK.
2. **Banerjee S. B. (2007), Corporate Social Responsibility: The Good, The Bad and The Ugly**. Cheltenham: Edward Elgar Publishing, UK.

Course Outcomes:

- CO1:** Acquired knowledge of the application of ethics in business.
- CO2:** Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.
- CO3:** Understand practically the importance of trust, mutually satisfying human behavior and enriching interaction with nature.
- CO4:** Develop their personalities so they can shape their future and deal with challenges with ease.
- CO5:** Understand CSR theoretical framework and its ethical foundation.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H	H	H	H

Discipline Specific Elective Course

Consumer Affairs

Semester VI

23BCCDE4C

Hours of Instruction/Week: 8 – L: 4, P: 4

No. of Credits: 6

Course Objectives:

1. To Understand the legal formalities of consumer rights.
2. To know the procedure in redressal of consumer complaints.
3. The Learners would be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Unit I: Introduction to Consumer Behaviour

12

Concept of consumer, consumer buying process and post purchase behavior, factors affecting voicing of consumer grievances, alternatives available to dissatisfied consumers- Private action and Public action- Conciliation and intermediation for out-of court redressal. Nature of markets- Liberalization and Globalization of markets with special reference to Indian Consumer Markets- E-Commerce with reference to Indian Market.

Unit II: Quality and Standards

12

Quality and Standardization: voluntary and mandatory standards - International Standards Organization(ISO) Agriculture Mark (AGMARK) Indian Standard Institution Mark (ISI) Hallmarking- Role of BIS – Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST , labeling and packaging, relevant laws and legal metrology.

Unit III: Consumer protection Law in India and organizational setup

12

Organizational set-up under the Consumer Protection Act 1986: Advisory bodies- Consumer Protection Councils at the Central, State and District levels- Adjudicatory Bodies – District Forums, State Commissions, National Commission- Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial) - Role of supreme court under the CPA with important case law – Complaint Filing - Grounds of filing a complaints- Limitation period, procedure for filing and hearing of a complaints, disposal of cases, relief/remedy available;- Temporary injunction, enforcement of order, appeal, frivolous and vexatious complaints- Offences and penalties.

Unit IV: Role of Industry Regulators in Consumer Protection

12

Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI – Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority- Advertising Standard Council of India , Misleading advertisements and Sustainable consumption, Real Estate Regulatory Authority. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

Unit V: Contemporary Issues in Consumer Affairs

12

Evolution of consumer movement in India- Formation of consumer organizations and their role in Consumer Protection – National consumer helpline - Comparative product testing- Sustainable consumption and energy ratings- Consumer rights and UN Guidelines on consumer protection, consumer goods, defect in goods, spurious goods and services - Service, Deficiency in service, unfair trade practices and restrictive trade practices .

Total Hours 60

List of Practical:

1. Procedure on how to file a complaints in various forums. 5
2. How to file complaints related to Medical negligence, Banking and Real Estate. 5
3. Prepare a report on unfair and trade complaints relating to Agriculture goods and Industrial goods. 5
4. How to file a complaint relating to Electricity and Telecom Services. Education and Insurance sector 5
5. How to file a complaint relating to Education Institutions and Insurance sector
6. Prepare a report about the standards, weights and measurement of goods 5
7. Assign the activity, suggestions, guidelines and precautionary measures to file a complaints in consumer forums 5
8. To give the practical knowledge to students about ISI and ISO certificates 5
9. Prepare a case study report about relates to food adulteration 5
10. Prepare report on BIS and Hall mark standards 5
11. How to file a complaints about defective goods 5
12. Give practical knowledge about getting compensation against defective goods 5

60**Text Book:**

1. Khanna S.R., Hanspal, S., Kapoor, S., & Awasthi, H.K. (2022), Consumer Affairs. Hyderabad: Orient Blackswn.

2. Choudhary, R.N.P. (2015), Consumer Protection Law Provisions and Procedure. New Delhi: Deep & Deep Publications Pvt. Ltd.

Books for Reference:

1. Ganesan, G., & Sumathy, M. (2012), Globalization and Consumerism: Issues and Challenges. New Delhi: Regal Publications.

2. Girimaji, P. (2010), Consumer Right for Everyone. New Delhi: Penguin Books India.

3. Misra, S. & Chadah, S. (2021), Consumer Protection in India: Issues and Concerns. New Delhi: Indian Institute of Public Administration.

Course Outcomes:

CO1: Understand the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.

CO2: Able to learn about consumer rights and various standards for consumer protection in India.

CO3: Able to learn about consumer protection available under various laws.

CO4: Analyse the role of industry regulators in consumer protection.

CO5: Gain knowledge about various issues related to consumer affairs.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	M	H	H	H	H	H	H	H	H
CO2	M	H	H	H	H	M	H	H	M	H	M	H	H
CO3	H	H	L	H	H	H	H	L	H	H	H	M	M
CO4	L	H	L	H	H	H	H	H	H	H	H	H	H
CO5	L	H	M	H	H	H	H	L	H	H	H	H	L

Discipline Specific Elective Course

Indirect Tax Laws

Semester VI

23BCCDE4D

Hours of Instruction/ Week: 8-L: 4, P: 4

No. of Credits: 6

Course Objectives:

1. To provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers.
2. To enlighten the concept of Input Tax Credit (ITC).
3. To equip students through the process of filing GST returns and customs laws.

Unit I: Introduction

12

Concept and features of Indirect Taxes - Difference between Direct and Indirect Taxes- Concept of GST- Relevant Definitions under GST law- Constitutional aspects of GST, GST Council: Constitution, Structure and functioning.

12

Unit II: Concept of Supply and Levy under GST Law

- a) Concept of supply including composite and mixed supply - Place, Time and Value of taxable supply - Significance of consideration.
- b) Basis of Charge of GST- Inter-State Supply- Intra-State supply- GST rates notified for supply of various goods and services - Reverse charge mechanism - Composition levy- Exemptions from GST- Power to grant exemptions-exempted goods under exemption notifications - Exempted services under exemption notifications.

12

Unit III: Input Tax Credit under GST Law

Meaning - Eligibility and Conditions for taking Input Tax Credit- Apportionment of credit and blocked credits- Availability of credit in special circumstances- Taking Input Tax credit in respect of inputs and capital goods sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess.

12

Unit IV: Registration and Other Procedures under GST Law

Threshold Limits for Registration -Persons liable for Registration - Persons not liable for Registration - Compulsory Registration in Certain Cases- Procedure for Registration- Deemed Registration- Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons- Amendment of registration - Cancellation of Registration - Revocation of Cancellation of Registration. Tax invoice credit and debit notes- Different GST returns- Electronic liability Ledger- Electronic credit Ledger- Electronic cash ledger-Different assessments under GST- Interest applicable under GST (Period)- Penalty under GST- Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) - Audit under GST.

12

Unit V: Customs Duty

Introduction to Customs Laws in India: The Customs Act, 1962 - The Customs Tariff Act, 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.

Total Hours 60

List of Practical:

1. Fill up online application for registration under GST for hypothetical firm.	4
2. Fill up various online forms of GST Returns for hypothetical firm.	4
3. Provide a template of a GST invoice and prepare invoices for Hypothetical transactions. They should include details like the seller's GSTIN, buyer's GSTIN (if applicable), Product details, GST rates, and calculations.	4
4. Take a list of products with their prices and calculate the GST for each product using different GST rates (e.g., 5%, 12%, 18%, and 28%).	4
5. Introduce GST calculation tools and mobile apps available online. Ask them to use these tools to calculate GST for various transactions.	4
6. Compute input tax under reverse charge for a hypothetical firm.	4
7. Compute input tax credit for a hypothetical firm.	4
8. Compute payment of tax and interest for a hypothetical firm.	4
9. Do case studies involving different types of businesses (e.g., manufacturing, retail, service industry) and analyze each case and determine how GST impacts the business's operations, pricing strategy and compliance requirements.	4
10. Provide list of products and services and prepare a research report and compare GST rates in different countries or regions.	4
11. List five documents or records that businesses should maintain to support their claim for Input Tax Credit under GST.	4
12. Prepare e-Way bill for hypothetical firm.	4
13. Prepare a checklist of items and documents that a business should have in order before undergoing a GST audit. Explain the importance of these preparations for a smooth and compliant audit.	4
14. Review a sample GST invoice and identify all the mandatory information that must be included in GST laws. Discuss the consequences of not complying with GST invoice requirements.	4
15. Prepare a report on various customs duty.	2
16. Create a report on various methods of valuation of goods under customs laws.	2
Total Hours	60

Text Books:

1. **Ahuja G. and Gupta R. (2023), Direct Taxes Ready Reckoner**, Wolters Kluwer India Private Limited, New Delhi.
2. **Mehrotra H.C. and Agarwal V. P. (2022), Goods and Services Tax GST**, Sahitya Bawan Publications, Uttar Pradesh.

Books for Reference:

1. **Datey V.S. (2019), GST A model, Taxman publications (Pvt.,) Ltd**, New Delhi.
2. **Singhania V. K. and Singhania M. (2021), Students' Guide to Income Tax Including GST**, Taxmann Publication, New Delhi.
3. **Hemant Narang C.A (2017), GST simplified Computech Publications Limited**, New Delhi.

Course Outcome:

CO1: Able to explain the structure and functions of indirect taxes with GST laws.

CO2: Ability to understand and analyse the supply and levy of GST.

CO3: Gain knowledge on the implications of input tax credit.

CO4: Demonstrate the process for registration and filing of GST.

CO5: Acquire knowledge on custom duty and the various methods of valuation under customs duty.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	H	H	H	M	H	H	H	H
CO2	H	H	H	H	M	H	M	H	M	H	H	H	H
CO3	H	M	M	H	M	H	M	H	M	H	M	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	H	M	H	M	H	H

Discipline Specific Elective Course
Investment Management

Semester VI
23BCCDE4E

Hours of Instruction/Week: 8-L:4, P: 4
No. of Credits: 6

Course Objectives:

1. To learn the Investment Management techniques and risk.
2. To understand the various concepts of Investment valuation model.
3. To gain knowledge on analyzing and valuation of portfolio management.

Unit I: Introduction

12

Investment management - concept and need, Investment Process, Avenues for investment - features and classes, Security and Portfolio- concept and features, Differentiate investment, Speculation and Gambling. Meaning of Security Analysis Investment profile of average household-Non corporate investment. Corporate investment- Primary and Secondary Market. International Investment-concept, challenges and opportunities.

Unit II: Risks and Equity Valuation Models

12

Risk- Concept, Elements, Types - Systematic and unsystematic, Measurement of Risk - Risk and Return Analysis: individual security and portfolio - Security Pricing - Factors influencing valuation of securities - Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck - Kishor Model.

Unit III: Debt Instruments and Valuation

12

Bonds and Debentures - Meaning, Types and Features - Public Deposits - Public Sector Bonds - Risk in Bond Market - Calculation of Return on Bonds and Debentures- Yields on Bonds - Yield to maturity - Determinants of Interest Rate - Bond Valuation Theories - Sovereign Debt - Credit Rating - Scenario of Indian Debt Market.

Unit IV: Portfolio Management

12

Portfolio Management- Concept, Need, Dimensions and Theories. Conditions of certainty, Opportunity set with uncertainty - Measurement of Portfolio Risk - Ways to Minimize Risk - Diversification - Markowitz Theory - Return on Portfolio Risk and Return - Regression Equation- Alpha, Beta and Rho.

Unit V: Mutual Fund and Derivatives

12

Mutual Fund - Concept and types : Off-shore Fund, Regulation of Mutual Fund - Money Market mutual funds - Regulations on Mutual Funds in India - Performance Evaluation - Derivatives- concept, types and purpose.

Total Hours

60

List of Practical:

1. Analyze the top companies listed in NSE and BSE and Explain the basis of groups and categories.	5
2. Practice the concepts of Debt instrument valuation through spreadsheets and other relevant software.	5
3. Perform valuation of selected Debt and Equity Instruments.	5
4. Compare the payoff of a futures contract a cash position in an equity mix.	5

5.	Build an option strategy that replicated a short position in the underlying assets.	5
6.	Compare selling a put option to selling insurance.	5
7.	Consider an equal weighted portfolio of the four assets. Calculate the comparable historical risk and return statistics and comment on any differences in performance.	5
8.	Compare different investment avenues and build your own portfolio.	5
9.	Calculate the expected return and volatility of the selected portfolio	5
10.	Performance evaluation of selected mutual funds.	5
11.	Prepare artificial mutual fund portfolio.	5
12.	Illustrate SIP calculator for your monthly SIP investment in mutual funds	5
Total Hours		60

Text Books:

1. **Avadhani V. A, (2022), Investment Management (Security Analysis and Portfolio Management)**, Himalaya Publishing House, Mumbai.
2. **Preeti Singh, (2018), Investment Management**, Himalaya Publishing House, Mumbai.
3. **Pandian P, (2013). Security Analysis and Portfolio Management**, Vikas Publishing House, New Delhi.

Books for Reference:

1. **Kevin S, (2015), Security Analysis and Portfolio Management**, PHI Learning, New Delhi.
2. **Khatri D. K, (2014), Investment Management and Security Analysis Text and Cases**, Trinity Press Pvt. Ltd, New Delhi.
3. **Bhalla V. K (2008), Investment Management (Security Analysis and Portfolio Management)** S Chand, New Delhi.

Course Outcomes:

- CO1:** Able to use investment management to assess various investment avenues.
- CO2:** Ability to analyze components of risk and return measures.
- CO3:** Assess the value of bonds and the role of credit rating agencies.
- CO4:** Apply the techniques to manage the risk.
- CO5:** Advise how to invest in mutual funds.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	M	M
CO2	H	H	H	M	H	H	H	H	H	H	H	M	M
CO3	H	H	H	M	H	H	H	H	H	H	H	M	M
CO4	H	H	H	M	H	H	H	H	H	H	H	M	M
CO5	H	H	H	M	H	H	H	H	H	H	H	M	M

**Discipline Specific Elective Course
Advertising and Personal Selling**

**Semester VI
23BCCDE4F**

**Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6**

Course Objectives:

1. To enable the students to understand the basics of advertising and personal selling
2. To impart knowledge on the designing of advertising and personal selling messages
3. To familiarize the effectiveness of advertising and institutional framework

Unit I: Introduction 12

Advertising: Importance, types and objectives; DAGMAR Approach - Target audience selection-basis- Methods of setting of Advertising Budget. Communication Process; Information Response Hierarchy Models- Attention Interest Desire and Action (AIDA) Model and Hierarchy of Effects Model.

Unit II: Advertising: Message and Media Decisions 12

Advertising Message-Advertising appeals-Elements of print and broadcast advertising copy-Types of Advertising Media- strengths and limitations- Factors influencing selection of advertising media- Media Scheduling

Unit III: Advertising Effectiveness and Institutional Framework 12

Rationale of measuring advertising effectiveness- Communication and Sales Effect- Pre and Post testing Techniques- Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

Unit IV: Introduction to Personal Selling 12

Concept of Personal Selling and Salesmanship- Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons- Role of Personal Selling in CRM- AIDAS model of selling. Buying Motives.

Unit V: Personal Selling Process 12

Prospecting, Approach: Pre-Approach - Presentation and Demonstration- Handling of Objections- Closing the Sale- Follow-Up- Sales Reports and Sales Audit.

Total Hours 60

List of Practical:

1.	Perform a content analysis of various advertising campaigns to:	
	a)Identify objectives of an advertisement forming part of an advertising campaign.	4
	b)Find out the target audience of a campaign.	4
	c)Prepare a report on various media options used in a campaign.	4
	d)Prepare a report on message strategy and copy elements used in the campaign.	4
2.	Identify various CRM tools used by the sales people in the context of a given sellir situation.	4
3.	Prepare a report on regulations of Advertising Standards Council of India (ASCI).	4
4.	Select a private and national brand on your own and analyse the varied forms of advertising strategies adopted by them.	5

5.	Prepare a report on ethical and legal aspects of advertising.	4
6.	Select a manufacturing concern on your own and analyse the sales report prepared for three financial years and interpret the results.	5
7.	Prepare a report on sales audit.	4
8.	Prepare a report on DAGMAR approach.	4
9.	Select a manufacturing concern on your own and discuss the advertising budget prepared by them.	5
10.	Prepare a report on the significance of formulating marketing strategies for target audience in specific.	4
11.	Irrespective of the product category, create a brand on your own and develop suitable promotional strategies through various media.	5
Total Hours		60

Text Books:

1. **Sharma K. (2018), Advertising: Planning and Decision Making**, Taxmann Publication, New Delhi.
2. **Belch G. E. Belch, M. A., and Purani, K., (2009), Advertising and Promotion: An Integrated Marketing Communications Perspective**, McGraw Hill Education, New Delhi.
3. **Castleberry S. B. and Tanner, J. F., (2013), Selling: Building Relationships**, McGraw Hill Education, New York.

Books for Reference:

1. **Shah K. and D'Souza, A. (2008), Advertising and Promotions: An IMC Perspective**, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. **Futrell C.(2013), Fundamentals of Selling**, McGraw Hill Education, New York.

Course Outcomes :

- CO1:** Ability to understand the communication objectives behind advertising and promotions.
- CO2:** Get insights on various advertising and media elements in the advertising decisions.
- CO3:** Familiarize the ethical and legal issues of advertising.
- CO4:** Comprehend the importance and role of personal selling.
- CO5:** Acquire knowledge on the process of personal selling.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	L	L	M	M	L	M	M	L	L	L	M	M	M
CO2	L	L	M	M	L	M	M	L	L	L	M	M	M
CO3	L	L	M	M	L	L	M	L	L	L	L	L	M
CO4	L	L	M	M	M	M	M	L	L	L	M	L	M
CO5	L	L	M	M	L	M	L	L	L	L	M	L	M

**Discipline Specific Elective Course
Leadership and Team Development**

**Semester VI
23BCCDE4G**

**Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits:6**

Course Objectives:

1. To enable the students understand key leadership theories and be able to apply them effectively in real situation.
2. To understand the importance of Leadership and team management in organizations.
3. To equip the students to understand about the interpersonal processes, group dynamics and leadership practices in organizations.

Unit I: Introduction

12

Leadership: Meaning and Concept - Role and Functions of a Leader - The Great Man Theory - Trait Theory - Leadership and three Forces Model; Power: Definition and Types - Ways to use Power for Effective Leadership -Creating Appropriate Power Base - Current Trends in Leveraging of Power.

Unit II: Leadership Styles

12

Self and Personality in Leadership - Leadership Traits and Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic – Democratic - Free Reign. Contingency Theories of Leadership: Fiedler's Contingency Model - The Path - Goal Theory - Hersey-Blanchard Situational Leadership Theory - Transactional Leadership - Charismatic Leadership - Transformational Leadership.

Unit III: Leading and Empowering

12

Leader as a Coach - Leader as a Mentor - Empowering Skills - Delegation of Authority – Decentralization - Service Leadership - Servant Leadership - Ethics and Leadership - Sustainable Leadership - Collective Leadership. Leadership Development Practices in various organisations.

Unit IV: Team Building

15

Team: Meaning – Characteristics – Types - Team Development Stages - Tuckman's Model, etc.- Team Building - Team Leader - Belbin Team Roles - Action Oriented Roles - People Oriented Roles and Cerebral Roles - Team Meetings and Leadership – Ginnett - Team Effectiveness Leadership Model (TELM) - High Performance Teams and Leadership.

Unit V: Leading Transformation through High Performance Teams

12

Leading Transformation – Context - Shared Vision - Strategy. Wheel of Transformation Model - Determinants of High Performing Teams - 4 Cs- Context – Composition – Competencies – Change - Leading Innovative Teams- Employee First Customer Second - Cross-Cultural Teams - Virtual Teams.

Total Hours 60

List of Practical:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader. 10
 2. Using the leadership self-assessment tool available at the link <https://www.zerotothree.org/resources/413-leadership-self-assessment-tool>, rate themselves with respect to their leadership style. Prepare and present a report of their analysis. 10
 3. Identify organisations where: 10
 - a) Model of Service Leadership is being followed,
 - b) Model of Sustainable Leadership is being followed,
 - c) Collective Leadership.
 Present a report on their key learning from its Leadership.
 4. Read case study of any Company on Team Building. Analyse its strategy of building an effective team and present a report of their key learning. 10
 5. Analyse the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4 Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the students; 10
 6. Analyse and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar case study 10
- Total Hours 60**

Text Books:

1. **Willink, J. (2020). Leadership Strategy and Tactics: Field Manual**, Macmillan Publishers, New York.
2. **Mittal, R. (2015), Leadership: Personal Effectiveness and Team Building**, Vikas Publishing House Pvt. Ltd, Uttar Pradesh.

Books for Reference:

1. **Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013), Team Building: Proven Strategies for Improving Team Performance**, New Jersey.
2. **John Wiley & Sons. Day, D. V. (2014), The Oxford Handbook of Leadership and Organizations**, Oxford University Press, New York.
3. **Northouse, P. (2018), Leadership: Theory and Practice**, SAGE Publications Inc. California.

Course Outcomes:

CO1: Evaluate the traits of successful Leader

CO2: Use the leadership self-assessment tool to assess their leadership styles

CO3: Differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class

CO4: Analyse the strategies of building an effective team with a real-life example

CO5: Design shared vision and articulate business strategy of a hypothetical organisation to create high performing teams.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Software Engineering and Project Work

Semester VI

23BCCDE4H

Hours of Instruction / Week: 8-L: 4, P:4

No. of Credits : 6

Course Objectives:

1. To study the models and techniques of software engineering.
2. To identify the process and metrics of software development.
3. To learn testing skill for real-time applications.

Unit I Introduction

12

Evolution and Role of Software – Software Characteristics – Software Applications – Software Crisis - Software Myths. The Process: Software Engineering: A Layered Technology – Software Process – Software Process Models.

Unit II Project Management

12

The Management Spectrum – People – Product – Process – Project – W5HH Principle. Software Process and Project Metrics: Software Measurement – Metrics for Software Quality – Integrating Metrics. Software Project Planning: Objectives - Scope – Resources – Decomposition Techniques – Make / Buy Decision

Unit III Software Quality Assurance

12

Quality Concepts – SQA – Formal Technical Reviews – Software Reliability – SQA Plan - Software Configuration Management: SCM Process – Change Control – Version Control.

Unit IV Analysis, Concepts and Principles

12

Requirements Analysis – Analysis Principles – Software Prototyping – Specification. Analysis Modeling: Data Modeling – Functional Modeling – Behavioral Modeling.

Unit V Testing Techniques

12

Testing Fundamentals – White Box Testing – Black - Box Testing. Software Testing Strategies: Unit Testing – Integration Testing – Validation Testing – System Testing.

Total Hours 60

List of practical:

1. Prepare a requirement analysis for the project.	6
2. Prepare System Specification: Hardware and Software Specifications.	6
3. Describe the Software Design of the Project.	6
4. Design the Entity Relationship Diagram.	6
5. Design the Network Model.	6
6. Design project and prepare the coding.	6
7. Create, normalize and connect the Database.	6
8. Conduct the various System Testing Techniques.	6
9. Implement the project.	6
10. Prepare a report for the project.	6

Total Hours 60

Text Books:

1. **Roger S. Pressman (2020)**, Software Engineering, McGraw-Hill, New York.

Books for Reference:

1. **Ian Somerville (2021)**, Software Engineering. Pearson Education Pvt Ltd, New Delhi.
2. **Carlo Ghezzi, Mehdi Jazayeri& Dino Mandrioli (2009)**, Fundamentals of Software Engineering. Prentice Hall Pvt Ltd, New Delhi.
3. **Richard Fairley (2021)**, Software Engineering Concepts. Tata McGraw Hill Publishing Company Limited.

Course Outcomes:

CO1: Ability to ensure the standard of software.

CO2: Proficiency in software development techniques.

CO3: Ability to estimate the cost for developing software.

CO4: Acquire the knowledge to plan and design models for real-time projects.

CO5: Employ testing terminology to ensure quality of software.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	M	H	L	H	M	H	H	M	H	H	H	H	M
CO2	H	L	H	M	H	M	H	H	M	M	H	H	H	M
CO3	M	L	H	L	H	M	M	H	M	H	H	H	H	M
CO4	M	H	H	M	H	M	H	H	M	H	H	H	H	H
CO5	M	L	H	M	H	M	H	H	M	H	H	H	H	H

**Professional Development Course
Securities Market Operations**

Semester VI

Hours of Instruction/Week: 4 -L: 2; P:2

23BCCPD6

No. of Credits: Remarks

Course Objectives:

1. To impart basic knowledge about the structure and functioning of the stock market in India
2. To learn trading on the stock exchange and stock market indices
3. To understand the role of regulatory framework in Securities Market

Unit I: Introduction

6

Securities: Concept – Types. Concept of return: types - measurement of risk. Securities Market: Meaning- Significance- types - functions and economic importance of stock exchanges. Major Stock Exchanges in India: BSE - NSE -OTCEI - Development of Securities market in India.

Unit II: Primary and Secondary Market

6

Primary Market: Concept - Functions - Importance - Functions of New Issue Market - Methods of Floatation: fix price method - book building method - Pricing of Issues - Offer Documents. Appointment and Role of Merchant Bankers – Underwriters - Lead Managers - Syndicate Members - Brokers -Registrars - Bankers - ASBA - SME IPOs- Listing of Securities. Secondary Market: Concept - Functions - Importance - Types of Brokers.

Unit III:Trading Mechanism on Stock Exchanges

6

Trading , settlement and Surveillance System in Stock Exchanges : Different trading systems – Demat Trading: Concept – Significance - Procedure of Demat Trading - BSE-BOLT System – Different Types of Orders -Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE-NEAT system options – Market types, Order types and books – Demat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery Risk management system in BSE and NSE – Margins – Exposure limits – Surveillance system in BSE and NSE – Circuit breakers - Role of Depositories and Custodian of Securities - SEBI Guidelines and other Regulations Relating to Trading.

Unit IV: Stock Market Indices

6

Meaning – purpose - consideration in developing index – methods of calculating indices: price weighted, equal weighted, value weighted and free float method - index development - stock market indices in India - BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices - S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.

Unit V: Regulatory Framework

6

SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 - Stock Exchanges and Intermediaries - SEBI and Investor Protection - Securities Contract Regulations Act - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Total Hours

30

List of Practical

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO. 5
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure. 5
3. Expose themselves to trading screen of a Stock Exchange and demonstrate the procedure of placing buying /selling order 5
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform). 5

5. Analyse and submit a report on the behaviour of stock market indices for different sectors	5
6. Prepare a Case study report on famous scams of stock market in India	5
Total Hours	30

Text Books:

1. **Gordon E. and Natarajan K. (2023), Financial Markets and Services**, Himalaya Publishing House, New Delhi.

2. **Bhole.L.M (2017), Financial Markets and Institutions**, Tata McGraw Hill, New Delhi

Books for Reference:

1. **Dalton, J. M. (2001), How The Stock Market Works?**, Prentice Hall Press, New York

2. **Hooda. R.P. (2018), Indian Securities Markets Investors view point**, Excel Books, New Delhi

Course Outcomes:

CO1: Ability to understand the basic concepts of securities and securities market.

CO2: Capable to analyse the functioning of primary and secondary market

CO3: Demonstrate the process of trading in stock market and opening of demat accounts

CO4: Capable to analyse the performance of stock through stock market indices

CO5: Comprehend the legal framework of securities market

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	H	-	H	H	H	H
CO2	H	H	H	H	H	M	H	H	-	H	H	H	H
CO3	H	H	H	H	H	M	H	H	-	H	H	H	H
CO4	H	H	H	H	H	M	H	H	-	H	H	H	H
CO5	H	H	H	H	H	M	H	H	-	H	H	H	H



Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956 – Category A by MHRD

Re – accredited with 'A++' Grade by NAAC.CGPA 3.65/4 – Category I by UGC

Coimbatore – 641 043 – Tamil Nadu – India

Department of Commerce
B.Com (Professional Accounting)

Programme Outcomes

The graduate will

- PO1: Gain an in – depth and comprehensive knowledge of accounting, business & corporate law, finance, marketing, taxation, entrepreneurship and several other branches of commerce.
- PO2: Be able to develop managerial knowledge and tactical dexterity with the broader skill sets.
- PO3: Gain extreme and rigorous base for teaching , research and allied business administration.
- PO4: Apply information and communication technology skills and digital applications in business practices.
- PO5: Acquire ability to formulate business problem and to provide innovative solution through analytical reasoning and critical thinking.
- PO6: Get first hand exposure of working in the real world and fit for employment through operational learning and team work
- PO7: Exhibit moral and professional ethics and norms in efficient business administration and entrepreneurship
- PO8: Adopt scientific reasoning and reflecting thinking to build a concrete footing for advanced studies in commerce
- PO9: Mould their leadership quality to become a future visionaries and compassionate management leaders.
- PO10: Engage in life – long and self – directed learning and adopt to dynamic changes in commerce and industries

Programme Specific Outcomes

The graduate will

- PSO1: Obtain Professional knowledge and employability skills to suit the requirements industrial and service sector.
- PSO2: Enter into professional practices in the field of accounting, taxation, law the consultancy and business administration.
- PSO3: Develop IT Knowledge for business process and analysis the applicability of commerce and accounting principles in a productive manner

B.Com (Professional Accounting)
Scheme of Instruction and Examinations
(for students admitted from 2023 – 2024 and onwards)

Part	Course Code	Title of the course	Hours of Instruction\ Week [L+T+P]	Scheme of Examination				
				Duration of Exam	CIA	CE	Total	Credit
		First Semester						
I	23BLT001/ 23BLH001/ 23BLF001	பொதுத்தமிழ் தாள் I – இக்கால இலக்கியம் / Prose and Non Detailed Texts / French I	2+0+0	3	50	50	100	2
II	23BAEEC1	Ability Enhancement Compulsory Course - I English for Communication	4+0+0	3	50	50	100	4
III	Discipline Specific Core Courses							
	23BCPC01	Financial Accounting with Application Software	4+0+4	3	50	50	100	6
	23BCPC02	Business Economics	5+1+0	3	50	50	100	6
	23BCPC03	Business Mathematics and Logical Reasoning and Statistics	4+0+4	3	50	50	100	6
IV	23BVBNC1/ 23BVBNS1/ 23BVBSP1	Skill Enhancement Course Value Based Course Elective I – NCC/NSS/Sports	3/2/2	2	60	40	100	4/1/1
	23BCPPD1	Professional Development Course Business Etiquette	1+0+0	–	–	–	–	Remarks
		Games – Practical	1	–	–	–	–	
		Total	30	–	–	–	–	28/25
		Second Semester						
I	23BLT002/ 23BLH002/ 23BLF002	பொதுத்தமிழ் தாள் II – அற இலக்கியம் / Grammar – Translation and General Essay / French II	2+0+0	3	50	50	100	2
	23BLABC1	Business Communication	2+0+4	3	50	50	100	4
II	23BAEES1	Ability Enhancement Compulsory Course - II Environmental Studies	4+0+0	3	50	50	100	4
III	Discipline Specific Core Courses							
	23BCPC04	Corporate Accounting and Spread Sheet Applications	4+0+4	3	50	50	100	6
	23BCPC05	Business Law and Practice	4+0+4	3	50	50	100	6
IV	23BVBNC2/ 23BVBNS2/ 23BVBSP2	Skill Enhancement Course Value Based Course Elective I – NCC/NSS/Sports	3/2/2	2	60	40	100	4/1/1
	23BCPPD2	Professional Development Course Fundamentals of Research	1+0+0	–	–	–	–	Remarks
		Games – Practical	1	–	–	–	–	
		Total	30					26/23
	*Internship during Summer Vacation							

Part	Course Code	Title of the course	Hours of Instruction/ Week [L+T+P]	Scheme of Examination				
				Duration of Exam	CIA	CE	Total	Credit
		Third Semester						
I	23BLT003/ 23BLH003/ 23BLF003	பொதுத்தமிழ் தாள் III – சமய இலக்கியம் / Ancient and Modern Poetry/ French III	2+0+0	3	50	50	100	2
III		Skill Enhancement Course						
		Skill Based Elective Course – I (Select any one of the following group)						
	23BCPSE1A	Option A: Accounting and Taxation Direct Tax Laws	2+0+2	3	50	50	100	3
	23BCPSE1B	Option B: Auditing Cost and Management Audit						
	23BCPSE1C	Option C: Banking, Insurance, Finance and Service Sector Technical Knowledge about Banking Products and Processes						
III		Discipline Specific Core Courses						
	23BCPC06	Auditing and Assurance	5+1+0	3	50	50	100	6
	23BCPC07	Banking Theory Law and Practice	4+0+4	3	50	50	100	6
		Discipline Specific Elective Course (Any one of the following)	4+0+4	3	50	50	100	6
	23BCPDE1A	Business Data Analytics						
	23BCPDE1B	Computer Applications in Business						
	23BCPDE1C	Entrepreneurship and Startup						
	23BCPDE1D	E-Business						
	23BCPDE1E	Leadership and Team Development						
	23BCPDE1F	Strategic Management						
	23BCPDE1G	Digital Fluency						
	23BCPDE1H	Communication and Documentation in Business						
		Skill Enhancement Courses						
IV	23BSBCS1	Skill Based Compulsory Course – I Communication Skill	0+0+4	3	50	50	100	2
	23BVBNC3/ 23BVBNS3/ 23BVBSP3	Value Based Course Elective I – NCC/NSS/Sports	3/2/2	2	60	40	100	4/1/1
		Value Based Course Elective II	2	-	100	-	100	2
	23BCPPD3	Professional Development Course Industry 4.0	2+0+0	-	-	-	-	Remarks

Part	Course Code	Title of the course	Hours of Instruction\ Week [L+T+P]	Scheme of Examination				
				Duration of Exam	CIA	CE	Total	Credit
		Total	30					31/28
		Fourth Semester						
I	23BLT004/ 23BLH004/ 23BLF004	பொதுத்தமிழ் தாள் IV – சங்க இலக்கியம் / Introduction to Functional Hindi and Journalism / French IV	2+0+0	3	50	50	100	2
	Skill Enhancement Course							
	Skill Based Elective Course – II (Select any one of the following group)							
	23BCPSE2A	Option A: Accounting and Taxation Indirect Tax Laws	2+0+2	3	50	50	100	3
	23BCPSE2B	Option B: Auditing Environmental and Social Audit						
	23BCPSE2C	Option C: Banking, Insurance, Finance and Service Sector Financial Markets and Services						
	Discipline Specific Core Courses							
	23BCPC08	Enterprise Information Systems	4+0+4	3	50	50	100	6
	23BCPC09	Corporate Law and Practice	4+0+4	3	50	50	100	6
	Discipline Specific Elective Course (Any one of the following)		5+1+0	3	50	50	100	6
III	23BCPDE2A	Indian Economy						
	23BCPDE2B	Advanced Financial Accounting						
	23BCPDE2C	Operation Research						
	23BCPDE2D	Mind Management						
	23BCPDE2E	Investment Banking						
	23BCPDE2F	Financial Technology and Analytics						
	23BCPDE2G	Organisational Behaviour						
	23BCPDE2H	Industrial Relations and Labour Laws						
IV	23BSBSS1	Skill Based Compulsory Course – II Soft Skill	0+0+4	3	50	50	100	2
	23BVBNC4/ 23BVBNS4 23BVBSP4	Value Based Course Elective I – NCC/NSS/Sports	3/2/2	2	60	40	100	4/1/1
		Value Based Course Elective III	2	–	100	–	100	2
IV	23BCPPD4	Professional Development Course Design Thinking	2+0+0	–	–	–	–	Remarks
		* Internship during Summer vacation						

Part	Course Code	Title of the course	Hours of Instruction/ Week [L+T+P]	Scheme of Examination				
				Duration of Exam	CIA	CE	Total	Credit
		Total	30					31/28
	Fifth Semester							
	Generic Elective							
	23BENGE2A/ 23BENGE2B/ 23BENGE2C/ 23BENGE2D	Generic Elective I Introduction to Literature / British Literature / Modern Indian Literature / New Literatures in English	5+1+0/ 4+0+4	3	50	50	100	6
	Skill Enhancement Course							
II	Skill Based Elective Course – III (Select any one of following group)		2+0+2	3	50	50	100	3
	23BCPSE3A	Option A: Accounting and Taxation Human Resources Accounting						
	23BCPSE3B	Option B: Auditing Information System Control and Audit						
	23BCPSE3C	Option C: Banking, Insurance, Finance and Service Sector Basic financial Arithmetic and Basics of Life and General Insurance and Sourcing Customers						
III	Discipline Specific Core Courses							
	23BCPC10	Strategic Financial Management	5+1+0	3	50	50	100	6
	23BCPC11	Financial Management and Economics for Finance	5+1+0	3	50	50	100	6
	Discipline Specific Elective Course (Any one of the following)		5+1+0	3	50	50	100	6
	23BCPDE3A	Strategic Performance Management and Business Valuation						
	23BCPDE3B	Business Incubation						
	23BCPDE3C	Digital Marketing						
	23BCPDE3D	Forensic Accounting						
	23BCPDE3E	Human Resource Management						
	23BCPDE3F	Personal Finance and Planning						
	23BCPDE3G	International Business						
	23BCPDE3H	Internship/ Project Report						
IV	23BVBNC5/ 23BVBNS5/ 23BVBSP5	Skill Enhancement Courses (SEC) Value Based Course Elective I – NCC/NSS/Sports	3/2/2	2	60	40	100	4/1/1
IV	23BCPPD5	Professional Development Course Event Management	2+0+0	–	–	–	–	Remarks

Part	Course Code	Title of the course	Hours of Instruction/Week [L+T+P]	Scheme of Examination				
				Duration of Exam	CIA	CE	Total	Credit
		Total	30/32					31/28
	Sixth Semester							
	Generic Elective							
	Generic Elective II (Choose course offered by other Departments)		5+1+0/ 4+0+4	3	50	50	100	6
	Skill Enhancement Course							
II	Skill Based Elective Course - IV (Select any one of following group)		2+0+2	3	50	50	100	3
	23BCPSE4A	Option A: Accounting and Taxation Global Financial Reporting Standards						
	23BCPSE4B	Option B: Auditing Advanced Auditing and Professional Ethics						
	23BCPSE4C	Option C: Banking, Insurance, Finance and Service Sector Risk Management in Banking and Insurance						
III	Discipline Specific Core Course							
	23BCPC12	Cost and Management Accounting	4+0+4	3	50	50	100	6
	Discipline Specific Elective Course (Any One of the following)		4+0+4	3	50	50	100	6
	23BCPDE4A	Environmental Accounting						
	23BCPDE4B	Business Ethics and Human Values						
	23BCPDE4C	Consumer Affairs						
	23BCPDE4D	Security Analysis and Portfolio Management						
	23BCPDE4E	Investment Management						
	23BCPDE4F	Advertising and Personal Selling						
	23BCPDE4G	Artificial Intelligence for Business						
	23BCPDE4H	Business Research Methods and Project Work						
IV	23BVBNC6/ 23BVBNS6/ 23BVBS6P6	Skill Enhancement Courses (SEC) Value Based Course Elective I – NCC/NSS/Sports	3/2/2	2	60	40	100	4/1/1
IV	23BCPPD6	Professional Development Course Securities Market Operations	2+0+2	–	–	–	–	Remarks
		Total	30/32					25/22
			Total Credits					172/154

* **Internship during Summer Vacation for Four Weeks at the end of 4th Semester**

* **Generic Electives Courses** offered for other Disciplines/ Departments

- A Core Course offered in a Discipline / Subject may be offered as a Generic Elective for other Departments.

Sl. No.	Course Code	Title of the Generic Elective Course	Semester	Hours of Instruction per week L+T+P	Credits
1.	23BCOGE1	Principles of Management	1, 3, 4, 6	5+1+0	6
2.	23BCOGE2	Accounting with Computer Applications			
3.	23BCOGE3	Introduction to Personal Finance			
4.	23BCOGE4	Introduction to Investment Banking			
5.	23BCOGE5	Consumer Affairs			

- * **Skill Enhancement Courses** are Skill Based and/ or Value Based which are aimed at providing hands on training – competencies – skills etc. and may be opted by the students from the electives offered by the departments or from SWAYAM MOOCs / NPTEL

Skill Based Courses

- Skill Based Course I – 23BSBCS1 – Communication Skill during 3rd Semester
- Skill Based Course III – 23BSBSS1 – Soft Skill during 4th Semester
- Skill Based Courses III, IV, V & VI offered by the Department of Commerce for Commerce Students
- Skill Based Courses offered by Commerce Department to other Undergraduate Students

Skill Based Courses	Subject Code	Semester	Hours of Instruction	Credit/Course
1. Digital Marketing	23BCOSB1	3 &4	4 P	2
2. Digital Banking	23BCOSB2	3 &4	4 P	2

• Value Based Courses – Elective I

Value Based Courses – Elective I	Subject Code	Semester	No. of Credits
NCC/ NSS/ Sports	23BVBNC1 – 6/	1 – 6	24
	23BVBNS1 – 6/		6
	23BVBS1 – 6		6

• Value Based Courses – Elective II/III

Value Based Courses – Elective II	Subject Code	Semester	No. of Credits
1. Professional Ethics	23BCOVB1	3	2
2. Corporate Social Responsibility	23BCOVB2	4	2

- * **Discipline Specific Elective Courses** – should be related to their own core which may be from SWAYAM MOOCs / NPTEL also

Total Credits to earn the Degree

1. Part –I components – 12 Credits (Languages)
2. Part– II components – 20 Credits (Ability Enhancement Compulsory Courses – 8 Credits, and Generic Elective Courses – 12 Credits)
3. Part– III components – 108 Credits (Discipline Specific Core Courses – 72 Credits and Discipline Specific Elective Course – 24 Credits, Skill Based Electives Courses – 12 Credits)
4. Part –IV components – 32 / 14 Credits (Skill Enhancement Courses: Skill Based Courses – 4, Value Based Courses Elective I (NCC/NSS/Sports) – 24 / 6 / 6, Value Based Courses Elective II & III – 4)

1. **Minimum One Course should be from SWAYAM MOOCs/ NPTEL.**

One to 4 Courses may be from SWAYAM MOOCs/NPTEL for Credit Transfer in DSE , Generic Elective & / or Skill Enhancement Courses.

Professional Development Courses

Each of the Professional Development Courses is evaluated based on Assignment/Activity: 5 numbers and each carry 20 Marks – totalling 100 Marks. The marks secured by the students out of 100 are converted into remarks – as follows:

Criteria for Remarks for Professional Development Courses

Range of Marks	Remarks
90 – 100	Excellent
75 – 89	Very Good
60 – 74	Good
40 – 59	Fair
Less than 40	Not Completed

- Industrial visits to enhance student's exposure towards the practical work environment of various sectors.

Financial Accounting with Application Software

Semester I
23BCPC01

Hours of Instruction/Week: 8 – L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.
2. To prepare the financial statements of a trading concern and acquire the skill on preparation of consignment and joint venture account
3. To acquire the skill on computing Goods and Services Tax using Tally.

Unit I: Introduction

12

Theoretical Framework

- (i) Accounting as an Information System-Users of Financial Accounting Information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of Accounting. Bases of accounting: cash basis and accrual basis.
- (ii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.
- (iii) Accounting Standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; Convergence Vs. Adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.

Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

Unit II: Computerized Accounting Systems

8

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Unit III: Business Income, Accounting for Depreciation and Inventory Valuation

12

- (i) Business Income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- (ii) Revenue Recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18.

- (iii) Depreciation: Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: Straight line method and Diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.
- (iv) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. FIFO, LIFO and Weighted Average. Application of Accounting Standard in valuation of Inventory. Impact of inventory valuation on measurement of business income.

Unit IV: Financial Statements of Sole Proprietorship and Partnership Firms **12**
 Capital and revenue expenditures and receipts: **Preparation of financial statements of non-corporate business entities** - Sole Proprietorship and Partnership firms (both manual and using appropriate software).

Unit V: Accounting for Branch and Not for Profit Organisations **16**
 a). Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.
 b). Accounting for Not-for-Profit Organisations: Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Total Hours **60**

Note:

1. The relevant Accounting Standards (both AS Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standards/Accounting Standards would become applicable.

Distribution of questions: Theory – 20 % and Problems – 80 %

List of Practical

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) and analyse the qualitative characteristics of accounting information provided therein. 3
2. Collect and examine the balance sheets of business organizations to study how these are prepared. 3
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms. 3
4. Prepare Trading and Profit and Loss Account and Balance Sheet collecting necessary data from small business firms. 3
5. Prepare Financial Statements manually and using appropriate software. 3
6. Prepare Accounts of Inland Branches. 3
7. Collect Data from your Institution and prepare Receipts and Payments Account, Income and Expenditure Account and Balance Sheet. 3
8. Creation of New Company – Creating Groups and Ledger types 3
9. Creation of Accounting Voucher. 3
10. Entering transactions in Day Book. 3
11. Data and Security Management in Tally ERP 3
12. Display of Financial Statements. 3
13. Creation of Stock Groups and categories. 3
14. Creation of Inventory Vouchers and Display of Stock Summary. 3

15. Creation of Purchase Order and Sales Order	3
16. Preparation of bill-wise details and calculation of interest overdue.	3
17. Creation of accounting voucher with inventory details.	4
18. Creation of Godown	4
19. Purchase and Sale of items subject to GST	4
Total Hours	60

Text Books:

1. **Jain S.P., Narang, K.L, Simmi Agrawal and Monika Sehgal (2021), Advanced Accountancy,** Kalyani Publishers, New Delhi.
2. **Gupta R.L (2018), Advanced Accountancy,** Sultan Chand & Sons, New Delhi.

Books for Reference:

1. **Anthony, R.N., Hawkins, D., and Merchant, K.A. (2015), Accounting: Text and Cases,** McGraw-Hill Education India, New York.
2. **Tally Education (2018), Official Guide to Financial Accounting Using Tally ERP 9 with GST by Tally Education,** BPB Publications, Karnataka
3. **Horngren, C.T. and Philbric D. (2013), Introduction to Financial Accounting,** Pearson Education, London.
4. **Shukla M. C, Grewal T.S. and Gupta S.C. (2017), Advanced Accounts, Volume – I,** Sultan Chand & Sons, New Delhi.
5. **Maheshwari, S.N, Maheshwari, S.K. and Maheshwari, S.K. (2018), Financial Accounting,** Vikas Publishing House Pvt. Ltd., New Delhi.
6. **Tulsian .P.C and Bharat Tulsian, Tushar tulsian (2023), Financial Accounting,** Sultan Chand & Sons, New Delhi.

Course Outcomes:

- CO1:** Apply the Generally Accepted Accounting Principles while recording transactions and preparing financial statements.
- CO2:** Demonstrate Accounting Process under computerized accounting system.
- CO3:** Measure business income applying relevant Accounting Standards.
- CO4:** Evaluate the importance of depreciation, inventories in financial statements, cash book and other accounts necessary while running a business.
- CO5:** Prepare financial statements of Sole proprietors, Partnership Firms, Inland Branches and Not-for-Profit organisations.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	H	H	L	M	H	H	L	H	H	M	H
CO2	H	M	H	H	H	H	H	H	L	H	H	H	H
CO3	H	H	H	H	L	M	H	H	L	H	M	H	H
CO4	H	M	H	H	H	H	H	H	L	H	H	M	H
CO5	H	H	H	H	H	H	H	H	M	H	H	M	H

Business Economics

Semester I
23BCPC02

Hours of Instruction/Week: 6 – L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To gain knowledge on basics of business concepts and functions, forms of business Economics
2. To understand the production and cost function and price determination under different market conditions
3. To gain knowledge on the Phases of Business Cycle

Unit I: Introduction

15

Introduction, Meaning of Economics, Nature of Business Economics, Scope, Basic Problems of an Economy and Role of Price Mechanism, Different Economies of Solve their Basic Economic Problems. Economic Problem – Scarcity and Choice; Nature and Scope – Positive and Normative Economics, Micro and Macro Economics; Central Problems of an Economy; Production Possibility Curve; Opportunity, Cost; Working of Economic Systems; Economic Cycles

Unit II: Theory of Demand and Supply

15

Meaning of Demand, Determines of Demand, Law of Demand, Difference Between Movement along the Demand Curve and Shift Curve and Elasticity of Demand, Theory of Consumer Behaviour, Determinants of Elasticity, Importance of Demand forecasting in business and various Demand Forecasting Theory of Consumer Behaviour, Meaning of Utility, Distinguishing Marginal Utility with examples, concepts of Consumer Surplus with examples, Indifference Curve and Price Line and Consumer Equilibrium, Supply, Determinants of Supply, Law of Supply, concept of elasticity of supply with examples, Concepts of demand and supply can be used to determine price

Unit III: Theory of Production and Cost

15

Define Production and describe Production Function, characteristics of various Factors of Production. Distinguish between Short run and Long run Production Functions, Law of Diminishing Returns and Returns to Scale, Production Optimisation using Isoquants and Isocost curves. Meaning and different types of Costs. Cost, Difference between Short-run and Long-run Cost Function, Linkages between the production function and the cost function. Economies and Diseconomies of Scale and reasons.

Unit IV: Price Determination in Different Markets

15

Meaning and Types of Markets, Determination of Prices, Price Output Determination under Different Market Forms, Four types of markets, Behavioural Principles underlying these Markets. Demand and Supply affect Prices and Quantities Demanded and Supplied. Characteristics of different market form namely Perfect Competition, Monopoly, Monopolistic Competition and oligopoly and cite the main differences among them. Equilibrium price and quantity of output are determined both in the Short Run and in the Long Run in different markets, Welfare implications of each of the Market Forms.

Unit V: Business Cycles

15

Meaning of Business Cycles, Different Phases of Business Cycles, Features of Business Cycles, The general causes behind these Cycles. Elucidate the relevance of Business Cycles in Business Decision Making

Total Hours 75

List of Tutorials

1. Identification of central problems of an economy, equilibrium of demand and supply	3
2. Budget Line, Consumer Equilibrium	3
3. Least-Cost Factor Combination and Output Maximisation for a given Level of Outlay	3
4. Determination Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.	3
5. Development of new Innovative Business Model	3
Total Hours	15

Text Books:

1. **Bhatia H. L (2019), Micro Economic Theory**, Modern Publisher, New Delhi.
2. **Jhingan M.L (2020), Micro Economic Theory**, Konark Publishers Pvt. Ltd., New Delhi.
3. **Agarwala S. K. (2015) Economic System and Micro Economic Theory**, Galgotia Publishing Company, New Delhi.
4. **Chaturvedi. D (2020), Macro Economic – Analysis and Policy** Galgotia Publishing Company, New Delhi.

Books for Reference:

1. **Chopra P. N. (2018) Advanced Economics Theory**, Kalyani Publishers, New Delhi.
2. **Maria John Kennedy M. (2018) Advanced Micro Economic Theory**, Himalaya Publishing House, New Delhi.
3. **Mural R. Spiegel (2017), Theory and Problems of Statistics**, Tata McGraw Hills, New Delhi.
4. Twelfth Five Year Plan Report (2012 – 2022), Government of India Publication.
5. Economic Survey, Government of India Publication (2012 – 2022)

Course Outcomes:

- CO1:** Ability to adopt Accounting Standards in Issue of Shares and Debentures
- CO2:** Well-versed in Preparation of Financial Statement using Manual and Online Software
- CO3:** Understand the procedures of Internal Reconstruction of the Company
- CO4:** Ability to analyze the Amalgamation of Companies in India
- CO5:** Ability to analyze the Annual Report of Companies and e-Filing of Annual Report

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	L	H	H	H
CO2	H	H	H	L	H	H	H	H	H	L	H	H	H
CO3	H	H	H	L	H	H	H	H	H	H	H	H	M
CO4	H	H	H	H	H	H	H	H	H	M	H	H	H
CO5	H	H	H	M	H	H	H	H	H	L	H	H	H

Business Mathematics and Logical Reasoning and Statistics

Semester I

Hours of Instruction/Week: 8 – L: 4, P: 4

23BCPC03

No. of Credits: 6

Course Objectives:

1. To understand the basic mathematical and statistical tools and their application in Business, Finance and Economics.
2. To develop logical reasoning skills and apply the same in simple problem solving.
3. To acquire practical knowledge to solving problem of Central Tendency , Mean Median Mode, Binomial Distribution and Poisson Distribution

Unit I: Introduction

12

Ratio and Proportion, Indices and Logarithms, Equations, Ratio and Proportion (Business Applications Related to Ration and Proportion) Laws of Indices, Exponents and Logarithms and Anti Logarithms - Simultaneous Linear Equations Up to Three Variables – Quadratic and Cubic Equations in One Variable

Unit II: Permutations and Combinations, Sequence and Series

12

Basic Concepts of Permutations and Combinations: Introduction – The Factorial – Permutations – Results – Circular Permutations – Permutations with Restrictions – Combinations with Standard Results – Introduction Sequences – Series – Arithmetic and Geometric Progression – Relationship Between AM and GM And Sum of N Terms of Special Series

Unit III: Logical Reasoning

12

Number Series – Coding and Decoding and Odd Man Out – Direction Tests – Seating Arrangements Blood Relations – Syllogism

Unit IV: Statistical Description of Data, Measures of Central Tendency and Dispersion

12

Statistical Representation of Data, Diagrammatic Representation of Data, Frequency Distribution, Graphical Representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-Chart – Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-Efficient of Variation, Coefficient of Quartile Deviation.

Unit V: Theoretical Distributions, Correlation and Regression

12

Theoretical Distributions: Binomial Distribution, Poisson Distribution – Basic Application and Normal Distribution – Basic Applications – Correlation and Regression: Scatter Diagram – Karl Pearson's Coefficient of Correlation Rank Correlation – Probable Error and Probable Limits. Regression Lines – Regression Equations – Regression Coefficients.

Total Hours 60

Distribution of Questions: Theory 20 % and Problem 80 %

List of Practical

1. Practical Problems on the Algorithms and Anti Logarithms	8
2. Exercise on the different techniques of Permutations and Combination in the Business organization, Sequential techniques and Application of Series in the various sectors	8
3. Exercise on Logical Reasoning and Syllogism	8
4. Practical Problem solving techniques in the Seating and Blood Relations and Analytical techniques	7
5. Applications of Measures of Central Tendency and Depression in the various Business	7
6. Exercise on Quartiles and Importance of Histogram usages in the Business organization	7
7. Application of Correlations and Regression Techniques in the Business Decision	7
8. Problems on the Probable Errors and it limits – Evaluate the exercise in Business Application	8
Total Hours	60

Text Books:

1. **Agrawal D. R (2017), Mathematics and Statistics in Economics**, Virinda publications Private Limited, New Delhi
2. **Gupta S. P (2022), Statistical Methods**, Sultan Chand and Sons Publications, New Delhi.
3. ICAI Study Material (2022 – 2023), **Business Mathematics and Logical Reasoning and Statistics**

Books for Reference:

1. **Navanitham .P.A (2018), Business Mathematics and Statistics**, Jai Publishers, Trichy.
2. **Robert. E. Stine (2019), Statistics for Business Decision Making and Analysis**, Pearson Publications, New Delhi.
3. **Vittal. P.R (2020), Business Statistics**, Margham Publications, Chennai.

Course Outcomes:

- CO1:** Apply the Logarithm Techniques and its Mathematical Equation for Business
- CO2:** Prepare the Permutation and Combination Sequences Series for Business Situations
- CO3:** Acquire the Logical Reasoning and Syllogism Skill Sets
- CO4:** Apply Statistical Techniques for Data Analysis and Interpretations
- CO5:** Application of Correlation and Regression Techniques in Business Decision Making

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	H	H	H	M
CO2	H	M	M	H	M	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	M	H
CO4	M	M	M	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	M	H	H

Professional Development Course

Business Etiquette

Semester I
23BCPPD1

Hours of Instruction/Week: 1 – L: 1
No. of Credits – Remarks

Course Objectives:

1. To identify basic concepts related to business etiquette
2. To create a professional, mutually respectful atmosphere and improve communication
3. To know various culture challenges in Business Etiquette

Unit I: Introduction 3

Business Etiquette: Meaning, importance and types – minimum standards required by etiquette practice – example of organizational culture – knowledge and appreciation of courtesy and good manners at work.

Unit II: Professional and Cultural Expectations 3

Value and Expectations of different cultures – Application of Business Etiquette to different culture, Effective Verbal Communication, Letter and email etiquette, and phone etiquette.

Unit III: Greetings 3

Guidelines for receptionists, Making Introduction and Greeting people, Greeting Components, protocol of shaking hands and addressing Individuals.

Unit IV: Business Attire and Professionalism 3

Business Style and Professional Image, Dress Code, Guidelines for appropriate Business Attire, Grooming for Success and Multi-Cultural Dressing

Unit V: Multi-Cultural Challenges 3

Multi-Cultural Etiquette, Examples of Cultural insensitivity, Cultural differences and effects on Business Etiquette – Cultural Highlight: India, China and UAE.

Total Hours 15

Text Book:

1. **Myka Meler (2020), Business Etiquette Made Easy –The Essential Guide to Professional Success**, Skyhorse Publishing House, New York.

Books for Reference:

1. **Nella Braddy Henney (2021), The Book of Business Etiquette Frankline**, Lector House, Kindle Edition, Delhi.
2. **Barbara Pachter (2013), The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success**, Mc Graw – Hill Education, New Delhi.
3. **Tim Rayborn (2020), This Book Will Teach your Business Etiquette: The Insider's Guide to Workplace Courtesy and Customs**, Cider Mill Press. New York.

Course Outcomes:

- CO1:** Adoption of Business Etiquette in different Profession situations
CO2: Demonstrate appropriate Etiquette Styles suitable for different Business Culture
CO3: Exhibition of Good Manners and Courtesy in business
CO4: Ability to decide Right Attire for Right Occasion
CO5: Professional conduct in diversity of Culture

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO1	PSO2	PSO3
CO1	L	H	H	L	H	H	H	L	H	H	H	L	H
CO2	L	H	H	L	H	H	H	L	H	H	H	L	H
CO3	L	H	H	L	H	H	H	L	H	H	H	H	H
CO4	L	H	H	L	H	H	H	L	H	H	H	L	H
CO5	L	H	H	L	H	H	H	L	H	H	H	L	H

Business Communication

Semester II

Hours of Instruction/Week: 6 – L: 2, P:4

23BLABC1

No. of Credits:4

Course Objectives:

1. To obtain skills in reading, writing, comprehension, and communication in business field, especially using electronic media.
2. To enable appropriate grammatical constructions and vocabulary to communicate effectively
3. Ability to prepare effective business correspondence and documentations

Unit I: Introduction

6

Communication - Nature, Process and Importance; Types of Communication : Verbal and Non – Verbal, Written Communication and Oral Communication; Communication Process – Features of Effective Communication – Communication Barriers: Linguistic, Psychology, Interpersonal, Cultural and Physical Organisational Group Discussion Initiating a Discussion, Sharing Opinions and Views, Polite Ways of Agreeing and Disagreeing Voicing Agreements and Disagreements, Closing a Discussion. Interpersonal Communication, Decision Making, Leadership Skills and Negotiation Skills.

Unit II: Business Correspondence

6

Letter Writing, Notices - Sales Letter, Claims and Adjustment Letter, Notices and Social Correspondence – Meeting Agenda, Memorandum – Office Memo, Minutes of Meeting – Job Application Writing and Resume Writing.

Unit III: Report Writing

6

Objectives and Importance of Report Writing, Types of Reports – Report Formats – Types of Report Writing – Process of Report Writing: Use of Pictures, Charts, and Tables in the Report, Citation Styles and Rules.

Unit IV: Business Language and Presentation

6

Business Language; Importance, Business Vocabulary - Oral Presentation; Importance, Characteristics and Plan – PowerPoint Presentation – Style and Visual Aids.

Unit V: Technology and Business Communication

6

Technology in Business Communication, Role, Effects and Advantages of Technology in Business Communication – E-Mail, Text Messaging, Instant Messaging and Modern Technologies: Video Conferencing and Social Networking – Strategic Importance of E-Communication.

Total Hours 30

List of Practical

1. Interview employees of an organisation to find out communication issues and challenges at work place. 6
2. Document the vocabularies used in business correspondence. 6
3. Draft application letters, Resume, Bio data and Curriculum Vitae for employment. 6
4. Prepare trade correspondence: Draft Complaints from customers and suitable reply from business relating to adjustments, collection letters to debtors, circular letters and sales letters 6
5. Draft Bank correspondence letters - customers requisition to open a bank account, applying for loan/OD, bank guarantee etc., 6
6. Group Discussion on any topics like: Policy of Globalization, E-Commerce, Business Process Outsourcing, Privatisation, Foreign Direct Investment (FDI), Industry 4.0 etc., 6
7. Prepare the correspondence of company secretary to directors, shareholders and others. 6
8. Draft sample letters for offering agencies and relating application for an agency etc., 6
9. Draft Import- Export correspondence incorporating Inco-terms. 6
10. Collect some samples of business correspondence and documentations and find out their effectiveness. 6

Total Hours 60

Text Books:

1. **Rajendra Pal and Korlahalli. J.S. (2020), Essentials of Business Communication**, Sultan Chand & Sons, New Delhi
2. **Sharma R.C. and Krishna Mohan (2022), Business Correspondence and Report Writing**, Tata McGraw Hill Publishing House, New Delhi.

Books for Reference:

1. **Marry Ellen Guffey, Dana Louery, Richard Almonte (2018), Essentials of Business Communication**, Guffey South Western College Publishing House, New Delhi.
2. **Urmila Rai (2015), Business Correspondence and Report Writing**, Himalaya Publishing House, New Delhi.
3. **Sanjay Gupta (2019), Business Communication**, SBPD Publications, Uttar Pradesh.
4. **Mathukar P.K. (2018), Business Communication**, Sultan Chand & Sons, New Delhi

Course Outcomes:

- CO1:** Expertise in various forms of Communications and Interpersonal Skills
CO2: Comprehend a variety of Business correspondence and respond appropriately
CO3: Effective Writing Skills for various commercial activities
CO4: Acquire Efficacy in the Business Language Skills
CO5: Equip with Business Vocabulary and Presentations

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Corporate Accounting and Spread Sheet Applications

Semester II
23BCPC04

Hours of Instruction/Week: 8 – L: 4, P: 4
No. of Credits – 6

Course Objectives:

1. To acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.
2. To understand the rules relating to issues of shares, debentures and valuation of shares.
3. To understand the accounting procedure and concepts of the various forms of companies.

Unit I: Introduction

12

Accounting for Share Capital and Debentures: Types of Shares - Issue and Pro-Rata Allotment of Shares - Concept and Process of Book Building - Forfeiture and Reissue of Forfeited Shares - Issue of Rights and Bonus Shares - ESOPs and Buy Back of Shares - Issue and Redemption of Preference Shares and Debentures.

Unit II: Preparation of Financial Statements of Companies including One Person Company

12

Preparation of Financial Statements of Corporate Entities including One Person Company (Excluding Calculation of Managerial Remuneration) as per division I and II of Schedule III of the Companies Act 2013 - Preparation of Statement of Profit and Loss, Balance Sheet and Cash Flow Statement of Corporate Entities manually and using appropriate Software.

Unit III: Internal Reconstruction and Profit or Loss Prior to Incorporation

12

Internal Reconstruction: Different Forms of Internal Reconstruction - **Accounting Treatment for Alteration of Share Capital and Reduction of the Share Capital** - Preparation of Balance Sheet after Internal Reconstruction. Profit or Loss Prior to Incorporation: Meaning, Accounting Treatment of Profit or Loss Prior to Incorporation.

Unit IV: Amalgamation of Companies

12

Concepts of **Amalgamation and Business Combinations - Consideration / Purchase Price for Amalgamation** / Business Combinations; Accounting Entries for Amalgamation/Business Combination; Preparation of Amalgamated Balance Sheet (Excluding Inter-Company Holdings) Applying AS14 / Ind AS 103.

Unit V: Corporate Financial Reporting

12

Meaning, Need and Objectives - Constituents of Annual Report and its difference from Financial Statements - Contents of Annual Report, Mandatory and Voluntary Disclosures through **Annual Report - Contents of the Report of the Board of Directors - E-Filing of Annual Reports of Companies and XBRL filing with specific Practical Exercises.**

Total Hours

60

Note: Relevant Accounting Standards will be applicable.

Distribution of Questions: Theory - 20% and Problems - 80%

List of Practical:

1. Collect prospectus issued by reputed companies; examine the matters related to issues of shares. 3
2. Examine the annual reports of Business Organizations to find out whether applicable standards (AS and Ind AS) are complied with or not. 3
3. Collect information from business newspapers and periodicals on Amalgamation of Companies and prepare a report. 3
4. Prepare Financial Statements using appropriate software. 3
5. Download company annual reports of reputed companies from the websites and shall analyze the voluntary and mandatory information contained in these statements. 3
6. Create an employee database with following input field: employee name, Employment ID, Designation, Department, Basic pay, DA, HRA, TA, ESI, IT and PF. Calculate total pay of an employee, average pay for each department, rank the employee based on his pay-scale by using arithmetic and logical functions. 3
7. Create a worksheet in Excel named Employee: Name, Employee Code, Address, Designation, Grade, Date of Join, and Salary: Basic DA, HRA, TA and various deductions). Fix Basic pay based on the employee designation and calculate all other allowances and deductions based on basic pay using logical and arithmetic functions 3
8. Create a worksheet in Excel employee details as employee Name, Gender, employee ID, Department Name, address, date of joining, date of retirement and Net pay and generate various reports using advanced filter options and graphs 3
9. Create a table for a departmental store with the fields Stock ID. Stock item, Price, Quantity, date of manufacturing and expiry date. Apply date function to calculate expiry period and list the product based on manufacturing and expiry date. 4
10. Create a worksheet in Excel with Full name, Last Name, First Name and E-mail (Lastname_Firstname@gmail.com). Get the last name from the full name, Get the first name from the full name and Generate an e-mail for each person. The e-mail takes the form of LastName_FirstName@gmail.com and apply LOOKUP and references to validate data. 4
11. Create a worksheet in Excel with the details as Order Id, Product, Unit Price, Quantity, Discount, and Rank. Highlight product(s) with cheapest price, highlight product(s) with highest price, Calculate the total quantity of the product with Order ID and Count the products with Order ID. Count the products with their unit prices > 40 and their quantities >30. Calculate the average of unit prices of products with Order ID =10250. Use rank function to rank the products bases on their unit prices. 4
12. Create a sales report using Excel sheet with the details as customer name, stock item, Quantity, Discount, total amount date of sales, salesperson and branch name. Calculate the revenue for each stock item, each branch and total revenue. Generate items, salesman wise and branch wise sales report using PIVOT table and graphs. 4
13. Create a worksheet in Excel for sales and purchase vouchers of a company with the details of customer and supplier name, date of purchase and sales, stock item, quantity, price and Create a dropdown menu, Use Conditional Formatting to Dynamically Highlight Rows of Data of customer and supplier. 4
14. Create a database of a bank for housing loan; the principal amount is Rs.20,00,000, rate of interest 12%. Generate EMI values for 20 years, 30 years and 50 years. 4
15. Apply yield functions on mutual fund data to construct a portfolio using excel 4
16. Use investment value functions on shares of various companies and generate report. 4
17. Calculate various ratio by using profit and loss account and balance sheet of a company 4

Total Hours 60

Text Books:

1. **Jain S.P., Narang K.L, Simmi Agrawal and Monika Sehgal, (2021), Advanced Accountancy**, Kalyani Publishers, New Delhi.
2. **Maheshwari, S.N., Maheshwari, S.K., and Maheshwari, S. K. (2018), Corporate Accounting**, Vikas Publishing House. New Delhi.

Books for Reference:

1. **Manmeet Singh Mehta CA (2022), Microsoft Excel Professional 2021 Guide**, BPB Publications, Karnataka.
2. **Monga J. R. (2022), Fundamentals of Corporate Accounting**, Mayur Paperbacks, New Delhi.
3. **Mukherjee A. and Hanif M. (2017), Corporate Accounting**, Tata McGraw Hill Education, New Delhi.
4. **Shukla M.C., Grewal T.S. and Gupta S.C, (2017), Advanced Accounts**, Sultan Chand & Sons, New Delhi.
5. **Tulsian, P.C., and Tulsian, B, (2020), Corporate Accounting**, S.Chand Publishing, New Delhi.
6. **Arulanandham, Raman,K.S, (2019), Advanced Accountancy**, Himalaya Publishing House, New Delhi.

Course Outcomes:

- CO1:** Ability to adopt Accounting Standards in Issue of Shares and Debentures.
- CO2:** Well-versed in Preparation of Financial Statement using Manual and Online Software.
- CO3:** Understand the procedures of Internal Reconstruction of the Company.
- CO4:** Ability to analyze the Amalgamation of Companies in India.
- CO5:** Ability to analyze the Annual Report of Companies and e-Filing of Annual Report and applications of spreadsheet functions in select business operations.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	M	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Business Law and Practice

Semester II
23BCPC05

Hours of Instruction/Week: 8 – L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To understand the legal aspects of Business law and practice
2. To understand the legal provisions of the Indian Contract Act, 1872.
3. To know the legal provisions of the Laws relating to business.

Unit I: The Indian Contract Act 1872

12

Nature of Contract, Essentials of a valid Contract- **Types of Contract - Acceptance, Communication of Offer and Acceptance, Communication of Performance – Consideration - Legal Rules regarding consideration** - Suit by a third party to a contract - validity of an agreement without consideration. Essential Elements of a contract - Capacity of contract - free consent, Elements vitiating free consent - legality of object and consideration, Void Agreements.

Unit II: Performance of Contract

12

Obligations of parties to contracts- Effect of a refusal of party to perform wholly- Liability of joint Promisor and promise - Time and place for performance of the promise - Performance of reciprocal promise - **Discharge of a contract- Breach of contract and its remedies - Contingent and Quasi contracts**

Unit III: The Sale of Goods Act 1930

12

Sale and Agreement to sell - Distinction between sale and an agreement to sell - sale distinguished from other similar contracts - Contract of sale: Subject matter of contract of sale, Ascertainment of Price, Conditions and Warranties, Transfer of ownership and Delivery of goods.

Unit IV: The Indian Partnership Act 1932

12

Partnership- Nature, Elements, Features - Partnership distinguished from other forms of organisation, Kinds of partnerships, Types of partners - Relations of Partners. Registration and dissolution of a firm - Consequences of non-registration, Dissolution of firm - Consequences of dissolution

Unit V: Limited Liability Partnership Act, 2008

12

Limited Liability Partnership (LLP): meaning and concept - incorporation of LLP - Partnership and their relations - Extent and limitations of liability of LLP and Partner - Financial Disclosures - Conversion into LLP, Foreign LLP - Winding up and Dissolution

Total Hours

60

List of Practical:

1.	Case Study on India Contract Act, 1872	4
2.	Analyze the legal enforcement of Contract Agreement through case study	4
3.	Prepare a Case Study Report on Acceptance and Consideration	4
4.	Legal Rules and Regulations involved in the execution of Contract Act	4
5.	Collect and Fill the Contract Agreement forms and Legal documents from the advocate	3
6.	Collect and Fill the Third Party agreement forms from the Advocate or the Auditors	4
7.	Draft a case study on the Performance of the Contract	3
8.	Contact a Retailer to understand the implications of Sale of Goods Act and Document it	4
9.	Collect the Prescribed form used in formation of Partnership firm.	3
10.	Interact with the Pawn Broker shop and Draft a report on Accounting Methods followed by Pawnee and Pawner	3
11.	Collect and Fill the Agreement Copy between the Pawnee and Pawneer	3
12.	Workout the formalities involved in the Dissolution of the Partnership firm	4
13.	Write a report on Indemnity Bonds and its Documentation-cum-Registration Procedure	4
14.	Report on the consequences of Non – registration of partnership firm by interacting with partner of a firm.	3
15.	Case Study on the Application of Sale of Goods Act,1930	4
16.	Registration Procedures under Limited Liability Partnership Act	3
17.	Comparative Analysis of Legal aspect of Partnership Firms and Limited Liability Partnership Act	3
Total Hours		60

Text Books:

1. **Kapoor N.D (2020), Elements of Mercantile Law.** Twenty Ninth Edition. Sultan Chand & Sons, New Delhi.
2. **Gogna.P.P.S (2019). Mercantile Law.** S. Chand and Company Limited, New Delhi.
3. **Business Law ICAI Study material, (2022 onward)**

Books for Reference:

1. **Tulsian P.C (2020). Mercantile Law for CA Common Proficiency Test (CPT),** Second Revised Edition, Tata McGraw Hill Publishing Company, New Delhi.
2. **Tejpal Sheth (2021) Business Law,** Pearson India Education Services Limited, Noida.

Course Outcomes:

- CO1:** Understand the rules governing Indian Contract Act
- CO2:** Familiarize the rights and discharge of duties by third parties and elements vitiating free consent
- CO3:** Understand the legal provisions of Sale of Goods Act
- CO4:** Acquire knowledge about Limited liability partnership Act, 2008 (LLP)
- CO5:** Know the legal provisions of the laws relating to business

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	L	H	H	H
CO2	H	H	H	L	H	H	H	H	H	L	H	H	H
CO3	H	H	H	L	H	H	H	H	H	H	H	H	M
CO4	H	H	H	H	H	H	H	H	H	M	H	H	H
CO5	H	H	H	M	H	H	H	H	H	L	H	H	H

**Professional Development Course
Fundamentals of Research**

Semester II

Hours of Instruction/Week: 1-L:1

23BCPPD2

No of Credits: Remarks

Course Objectives:

- To introduce the importance of research
- To impart knowledge on the methods of data collection and analysis
- To give basic foundation of statistics

Unit I: Introduction

3

Research Meaning-Definition- significance-Types-Scope. Identifying research problem- Formulating research problem- Research Objectives- Research protocol- Outcomes of research- Constructs and variables.

Unit II: Tools for Collection of Data

3

Data: Meaning-types-[Methods of data collection: Survey method, Interview method, Observation method](#)- Population and sampling- Sampling Design-Sampling methods.

Unit III: Data Processing & Analysis

3

[Basis of data analysis- Measurement Scales, Sources of error in measurement](#). Measures of central tendency (Mean, Median, Mode), measure of dispersion (Range, Mean, Deviation, Standard Deviation) - Diagrammatic and Graphical representation of Data.

Unit IV: Inferential Statistics

3

Hypothesis-Meaning-Types of hypothesis- Testing of Hypothesis- Type I and Type II error- Testing the difference between means (z& t-test), ANOVA and chi square test (basics only)

Unit V: Report Writing

3

Report generation- Report writing- Bibliography- Importance of Research Ethics and Integrity- Misconduct in research and consequence of misconduct.

Total Hours:

15

Text Books:

1. Kothari C. R and Gaurav Garg (2019), **Research Methodology**, New Age International Publishers Pvt. Ltd., New Delhi.
2. Krishnaswami O.R and Ranganatham M (2016), **Methodology of Research in Social Science**, Himalaya Publishing House, New Delhi.

Books for Reference:

1. Paneerselvam R (2016), **Research methodology**, PHI learning, New Delhi.
2. Deepak Chawla and Neena Sodhi (2016), **Research Methodology**, Vikas Publishing House, New Delhi.

Course Outcomes:

- CO1:** Understand the importance of research in business.
- CO2:** Identify business problems solved through research.
- CO3:** Create research design for effective problem solving.
- CO4:** Apply statistical tools and techniques in arriving solutions and interpretations.
- CO5:** Develop research reports.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	L	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H-	H	H	H	H	H	H	H	H	M
CO4	M	L	H	L	H	L	H	H	H	H	H	M	H
CO5	M	L	H	M	H	L	H	H	H	H	H	H	H

Skill Based Elective Course - I
Option A: Accounting and Taxation

Direct Tax Laws

Semester III
23BCPSE1A

Hours of Instruction/Week: 4-L:2, P:2
No. of Credits: 3

Course Objectives:

1. To enable the students to understand the provisions of Indian Income Tax Act
2. To familiarize with computation of income under various heads and tax liability of individual and HUF.
3. To understand the Set off and Carry forward of Losses and filing of income return.

6

Unit I: Basic Concepts

Tax: Concept, Types – direct and indirect-Canons of taxation;-Direct Tax: Need, Features and Basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts;-Residential status -Scope of Total Income-Heads of Income- Income which do not form a part of Total Income-Agriculture Income and its taxability.

Unit II: Income from Salary and House Property

6

Meaning of salary-Basis of charge-conditions of chargeability-Allowances-Perquisites-Deductions and exemptions- Computation of taxable Income from Salary-Income from House property: Basis of charge, Determinants of Annual Value, Deductions and Exemptions, Computation of Taxable Income from House Property.

Unit III: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources

6

Business income: Meaning, Methods of Accounting-Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act-Computation of taxable income from Business and Profession. Capital Gains: Capital Asset – Meaning-Basis of Charge- Exemptions related to capital gains-Meaning of Transfer-Computation of taxable Capital Gain-Income from Other Sources.

Unit IV: Computation of Total Income and Tax Liability of Individual and HUF

6

Income of other persons included in assessee's total income-Aggregation of income and set-off and carry forward of losses-Deductions from Gross Total Income-Rebates and reliefs-Computation of total income and tax liability of Individuals and HUF.

Unit V: Preparation of Return of Income

6

Filing of returns: Manually and On-line filing of Returns of Income and Tax Deducted Source-Provision and Procedures of Compulsory On-line filing of returns for specified assesses.

Total Hours: 30

List of Practical

1. Identify the eligible savings scheme/investments for tax deductions. 3
2. Identify an assessee with a House Property and study how the income from house property are assessed. 3
3. Prepare Income-tax return of individuals under different heads of income, arrive at total income, and tax liability. 3
4. Identify a small scale industry or a professional and guide them to prepare income tax returns. 3
5. Compute the tax liability of an individual under old and new regime and educate the assessee on which one is beneficial to them 3
6. Identify and analyze how children's incomes are clubbed to parents' incomes 3
7. E-file the income-tax returns of individuals and HUF and educate individuals for e-filing of returns 3
8. Apply for TAN for a firm and file its TDS return; 3
9. Visit the Website of Income Tax Department, Government of India and get to know various online ITR forms with hypothetical data. 3
10. Study and submit a report on the direct tax statistics available in the Website of Income Tax Department Government of India 3

Total Hours: 30

Text Books:

1. **Gaur V.P. Narang D.B. Puja Gaur and Rajeev Puri (2023), Income Tax Law and Practice**, Kalyani Publishers, New Delhi.
2. **Ahuja, G. & Gupta R. (2023), Simplified Approach to Income Tax**, Flair Publications Pvt. Ltd, New Delhi.

Books for Reference:

1. **Singhanian V.K. and Singhanian M. (2023), Student's Guide to Income Tax including GST-Problems & Solutions**, Taxmann Publications Pvt. Ltd., New Delhi.
2. **Mehrotra H.C (2023), Income Tax Law and Accounts**, Sahitya Bhavan, Agra.
3. **Dinkar Pagare (2023), Income Tax Law and Practice**, Sultan Chand & Sons, New Delhi

4. **Reddy T.S and Hari Prasad Reddy .Y (2023), Income Tax Law and Practice**, Margam Publication, Chennai.

Course Outcome:

- CO1:** Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons
- CO2:** Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
- CO3:** Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
- CO4:** Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF
- CO5:** Comprehend the provisions relating to filing of return of income.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	H	H	M	M	H	H	H	H
CO2	H	H	H	H	H	H	H	M	M	H	H	H	H
CO3	H	H	M	H	H	H	H	M	M	H	H	M	H
CO4	H	H	H	H	M	H	H	M	M	H	H	H	H
CO5	H	H	H	H	H	H	H	M	M	H	H	H	H

Skill Based Elective Course - I
Option B: Auditing
Cost and Management Audit

Semester – III
23BCPSE1B

Hours of Instruction/Week: 4-L:2, P:2
No. of Credits: 3

Course Objectives:

1. To promote the knowledge of Cost and Management Audit
2. To provide understanding on internal audit and forensic audit.
3. To promote the decision – making skills and administrative competence relevant to
Conduct audit of various service organisations.

Unit I: Cost Audit

6

Nature – Scope – Basics of Cost Audit – Companies (Cost Records and Audit) Rules – 2014 (as amended) Cost Auditor – Overview of Cost Accounting Standards and GACAP – Cost Auditing and Assurance Standards – Cost Audit Programme – Cost Audit Documentation – Audit Process and Execution – Preparation and Filing of Cost Audit Report Utility and Advantages of Cost Audit – Companies (Cost Records and Audit) Rules – 2014 – Professional Ethics – Misconduct – Offences and Penalties – Cost Accounting Standards – Cost Auditing and Assurance Standards – Format of Cost Audit Report – XBRL – Salient Features

Unit II: Management Audit

6

Management Audit – Meaning – Nature – Scope – Management Reporting Issues and Analysis – Management Audit in Different Functions – Evaluation of Corporate Image – Information Systems Security Audit Management Reporting Issues – Energy Audit – Efficiency Audit – Propriety Audit and Systems Audit –Corporate Development Audit – Impact of Environmental Pollution.

Unit III: Internal Audit

6

Internal Audit: Meaning – Importance – Advantages and Disadvantages-Internal Control and Internal Audit – Operational Audit and Internal Audit under Companies Act – 2013 – Provisions of Internal Audit under Companies Act – 2013 – Audit Planning – Audit Programme – Audit working papers – Receivables Audit – Audit of Services and Local Bodies.

Unit IV: Forensic Audit and Anti – Money Laundering **6**

Introduction to Forensic Audit – Fraud Risk Management – Financial Forensics and Forensic Audit Techniques – Ethical Considerations and Code of Conduct in Forensic Audit – Professional Opportunities – Anti – Money Laundering – International Standards on Combating Money Laundering and the Financing of Terrorism and Proliferation – Guidance for Risk – Based Approach for the Accounting Profession

Unit V: Audit of Different Service Organisations **6**

Audit of Hospitals – Audit of Hotels – Audit of Educational Institutions – Audit of Co – operative Societies – Audit of Self – Help Groups – Audit of Non – Government Organisations (NGOs) – Audit of Local Bodies – Audit of Government Expenditure – Propriety Audit in the context of Government Audit.

Total Hours **30**

List of Practical

1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.	3
2. Practical's Steps of Audit Process of any organizations/Company	3
3. Prepare internal control questionnaire and internal control checklist for audit of an organization/ business firm.	3
4. Perform internal control under computerized audit environment using Audit Expert Systems.	3
5. Prepare the Audit Report on Performance Analysis of Company	3
6. Collect any Corporate Social Responsibility (CSR) Audit Report and critically analyze it	3
7. Find out the steps involved in the IT Audit in Banking Sector	3
8. Identify the Anti –Money Laundering Technique and Financing of Terrorism and Proliferation	3
9. List out the Code of Conduct in Forensic Audit and professional opportunities in India	3
10. Collect the Internal Audit and Companies (Auditor's Report) Order	3

Total Hours **30**

Course Outcome:

CO 1 : Analyze and interpret the qualitative features of information provided in the Financial Statements of a company

CO 2 : Analyses and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company

CO 3 : Compute and analyses accounting ratios of a company

CO 4 : Conduct fund flow and working capital analysis

CO 5 :Conduct cash flow analysis using cash flow reporting software

Text Books:

1. **D. Duttachoudhhury (2023),Cost Audit and Management Audit,** New Central Book Agency (P) Ltd , Kolkata.
2. **A.R. Ramanathan (2010), Cost and Management Audit,** Tata McGraw Hill, Uttar Pradesh.

References:

1. **Nikkhil Gupta (2023), Cost and Management Audit,** Nikkhil Gupta, New Delhi, India.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	M
CO3	H	H	H	M	H	M	H	H	H	M	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H	H	M	M
CO5	H	H	H	M	H	M	H	M	H	H	H	H	H

Skill Based Elective Course - I
Option C: Banking, Insurance, Finance and Service Sector

Technical Knowledge about Banking Products and Processes

Semester III

Hours of Instruction/Week: Week: 4: L: 2 : P 2

23BCPSE1C

No. of Credits: 3

Course Objectives:

1. To understand the banking and micro finance industry from an operational perspective
2. To gain knowledge with current technological development and operational updates about the industry
3. To execute sale in the banking market and absorption for companies after completion of this course

Unit I: Introduction

Banking system in India – Reserve Bank of India – Special types of customers – Opening and operation of accounts – Nomination – KYC requirements –Investment in Securities – Modes of creating charge on securities. **6**

Unit II: Banking Products

Deposit Products – Credit Products – Third Party Products – Gold Loan Products – Premium service – Insurance service – e payment of direct and indirect taxes – Debenture trustee. Certificate of deposit – Consumer and Corporate Banking **6**

Unit III: Lending Loans

Types of Loans – Nature and role of lending loans – Principles of lending loans – Importance – Credit Procedures – Difference between loans and advances. Lien – Pledge – Hypothecation and advance against the Documents of Title to Goods. **6**

Unit IV: Regulations applicable for Products and Processes

Banking Regulation Act – 1949 – Payment and Settlement Systems Act – 2007. The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act – 2002. (SARFAESI ACT). **6**

Unit V: Government Schemes implementation by banks

Pradhan Mantri Jan – Dhan Yojana – Pradhan Mantri Mudra Yojana – Micro Enterprise Development Programme (MEDPs) – Self Help Group – Bank Linkage Programme (SHG – BLP) – Pradhan Mantri Mudra Yojana – Pradhan Mantri Jeevan Jyoti BimaYojana (PMJJBY). **6**

Total hours 30

List of Practical

1. Filling of Bank Account Opening form.	3
2. Completion of nomination procedure for deposits.	3
3. Opening of Savings account for Special category customers.	3
4. Apply for Customer Identification number and fulfilling KYC norms.	3
5. Using of Deposit machines & Cash withdrawal.	3
6. Knowing procedures for applying Gold Loans.	3
7. Filling of E – payment of taxes.	3
8. Understanding Loan application Procedures & Processes.	3
9. Understanding Credit management and Recovery process.	3
10. Furnishing securities for various Loans and Advances	3

Total Hours 30

Text Books:

1. **Srivastava and Seth's A.B (2020), Banking Law , Law Publisher's India (P) Limited K. Elumalai.**
2. **Gupta R.K. (2019), Banking Law and Practice, Modern Law Publications, New Delhi.**

Books for Reference:

1. **Varshney P.N. & Sundharam K.P.M (2021). Banking theory Law & Practice , Sultan Chand & Sons , New Delhi.**
2. **Reddy & Appanniah (2019), Banking Theory and Practice, Himalya publishing,House Bangalore.**
3. **Toor N. S., (2022), Handbook of Banking Information, 52/edition Skylark Publications.**

Course Outcome:

CO 1: Identify the various functions of banks

CO 2: List all banking products and regulations associated with banking products.

CO 3: Understand leading practices by bank.

CO 4 : Ability to appraise the Regulations applicable for business products and processes

CO 5 : Knowledge on various Government Schemes implemented by banks

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	M	H	M	H	H	M	H	H	H	H	M
CO4	H	H	H	M	H	H	H	M	H	H	H	H	M
CO5	H	H	H	M	H	H	M	M	H	H	H	H	H

Discipline Specific Core Courses
Auditing and Assurance

Semester III

Hours of Instruction/Week: 6-L: 5, T: 1

23BCPC06

No. of Credits: 6

Course Objectives:

1. To understand the nature, scope, objectives and importance of auditing and to provide insights on auditing and assurance standards
2. To appreciate the role of internal control in managing audit risk and to enhance knowledge on auditing in technology enabled environment
3. To understand various statutory provisions relating to financial audit of a company

Unit – I: Introduction

Auditing: Nature, Scope, Objectives and Significance of Auditing - Auditing Standards - Audit Engagement, Audit Program - Audit Documentations - Audit Evidence- Audit Note Book- Audit Risk- Assessment of Audit Risk- Audit Sampling- Audit Techniques and Analytical Procedure (Including Scrutiny of Trial Balance and Grouping Schedules)-Application of Technology in Audit and Audit Trail, Auditing and Assurance Standard - Setting Process - Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. 15

Unit – II: Verification of Audit

Audit Procedures for Obtaining Evidence-Sources of Evidence-Reliability of Audit Evidence, 15
Methods of Obtaining Audit Evidence- Physical Verification- Documentation- Direct Confirmation, Re-Computation- Analytical Review Techniques and Representation by Management.

Unit – III: Internal Control

Elements of Internal Control- Review and Documentation- Evaluation of Internal Control System, Internal Control Questionnaire- Internal Control Check List- Tests of Control- Application of Concept of Materiality and Audit Risk- Concept of Internal Audit- Internal Audit -**Industry Specific, Interplay between Internal Audit and Statutory Audit, Risk Based Internal Audit.** Internal Control and Computerized Environment- Internal Financial Control and Internal Control over Financial Reporting- Approaches to Auditing in Computerized Environment- Types of Audit Sampling- Test Checking- Techniques of Test Checks and Analytical Review Procedures. 15

Unit – IV: Audit of Payments and Receipts and Impersonal Ledger

Audit of Wages-Capital Expenditure-Other Payments and Expense-Petty Cash Payments-Bank Payments- Bank Reconciliation -Audit of Receipts: Cash Sales, Receipts from Debtors and Other Receipts-Vouching Cash and Credit Purchases and Purchase Returns- Vouching of Cash and Credit Sales- Goods on Consignment- Sale on Approval Basis- Sale under Hire Purchase Agreement, Returnable Containers - Audit of Impersonal Ledger, Capital Expenditure, Deferred Revenue Expenditure and Revenue Expenditure, Outstanding Expenses and Income- Repairs and Renewals, Distinction between Reserves and Provisions- **Implications of Change in the Basis of Accounting-Audit of Assets and Liabilities** 15

Unit – V: (i) Provisions Relating to Audit under Companies Act – 2013

Statutory Audit – Auditor's Eligibility- Qualifications- Disqualifications- Appointment, Resignation- Rotation, Remuneration-Removal, Rights and Duties, Liabilities, Branch Audit and Joint Audit, Role of Audit Committee- Cost Audit- Secretarial Audit- Audit of Various Items of Financial Statements (with Special Emphasis on Audit of Inventory and PPE), Audit Report, Report vs. Certificate- Reporting Requirements under Companies Act, Contents of the Reports and Modifications in the Report (with Coverage of CARO)-Report on Internal Financial Control over Financial Reporting, National Financial Reporting Authority (NFRA).

15

(ii) Auditing of different types of Undertakings: Educational Institutions, Healthcare Organisations, Organisations in Hospitality Sector, Banks, Co-operative Societies, Local Self-Government.

Total hours 75

List of Tutorial

1	Prepare a List of Five Auditing Situations Under the Preview of Internal Auditor, Tax Auditor and Chartered Accountant	3
2	Illustrate and explain the company invoice and tax invoice	3
3	Report on internal control of Manufacturing company and a Service based company.	3
4	Draft a Payroll audit check list	3
5	Analyze the audit report of different types of undertaking	3
		15

Text Books:

1. **Tandon B.N, Sudharsanam .S, and S.Sundara Babu (2020), Practical Auditing** , Sultan Chand & Co.,New Delhi.
2. **Saxana, R.G., (2022), Principles and Practice of Auditing**, 7th Edition, Himalaya publishing house, New Delhi.

Books for Reference:

1. **Pradeepkumar, Beldev, and Sachdeva (2018), Auditing Theory and Practice**, Kalyani Publishers, New Delhi.
2. **Ravendar kumar and Verendar Sharma (2019), Fundamentals of Practical Auditing**. Prentice Hall of India. Pvt. Limited.
3. **Sharma T.R., and Sahai, I.M., (2021), Auditing**, Sahitya Bhawan Publications, New Delhi.
4. **Clifford Gomez (2020), Auditing and Assurance, Theory and Practice**, PHI Learning, New Delhi.
5. **Study Materials of ICAI- 2020 onwards Studies** (icmai.in).

Course Outcome:

CO1: Familiarize the auditing and assurance standards practiced in India.

CO2: Understand the functions of International and Indian Accounting & Assurance standards Board.

CO3: Apply the audit procedures in internal control.

CO4: Implement effective internal control system in a firm through audit.

CO5: Understand various statutory provisions relating to audit under Companies Act 2013.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	M	L	M	M	M	M	M	M	H	H	H
CO2	H	M	M	L	M	M	M	L	M	M	H	H	H
CO3	H	M	M	L	M	M	M	L	M	M	H	H	H
CO4	H	M	M	L	M	M	M	L	M	M	H	H	H
CO5	H	M	M	L	M	M	M	L	M	M	H	H	H

**Discipline Specific Core Course
Banking Theory Law and Practice**

**Semester: III
23BCPC07**

**Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits:6**

Course Objectives:

1. To understand the role and functions of banking system in India.
2. To give an insight on bankers practice in lending of loans and advances
3. To be familiar with digital banking services

Unit I: Introduction to Banking

12

Introduction, definition – Banking system in India, The banking structures in India, Types of banks, Commercial Banks, Functions, Changing role of commercial banks, **Regulation of commercial banks in India, RBI, its Powers and functions** – Recent changes in banking industry

Unit II: Customers

12

Contract between banker and customer, Relationship between banker and customer, Rights and obligations; opening of a new account, Savings, Current and fixed deposits, Recurring deposits; Pass book; Types of customers, Minor, Married women, Trustees, Executors and administrators, Joint account, Attorney, Partnership and Joint stock companies

Unit III: Cheques

12

Definition, Legal elements, Features, Crossing, Endorsements, Payment and collection of cheques, Payment in due course; Precautions taken by the paying banker, protection given; Collecting banker as agent, Holder for value, Negligence, Conversion, Protection given to collecting banker, Duties of collecting bank

Unit IV: Loans and Advances

12

Loans, Forms of loans, principles of lending; Secured and unsecured loans, secured advances; Modes of creating charges, Pledge, Hypothecation, Mortgage, Rights and duties of mortgager-Type of securities, Goods, Documents of title to goods, Securities of joint stock companies

Unit V: Electronic Banking

12

Electronic Banking Services, Benefits, Risk management for E-Banking; Internet banking, major issues, Indian scenario; NEFT, RTGS, UPI, IMPS, Mobile banking, Features, Security issues; ATM, Credit cards, Features, Types, **Recent trends in banking services**

Total Hours

60

List of Practical :

1. Visit RBI Head Office branch at any metropolitan cities to know the mile stone of banking functions and its regulations.	3
2. Visit RBI Head Office branch to gain knowledge on practical procedures.	3
3. Collection of various banking forms such as pay in slips, Demand Drafts, Withdrawal slips, Address updation form, Loan Forms rules	3
4. Collect the KYC norms, understand its significance and create awareness	3
5. Visit Rural banks and create awareness on banking technology products such as Banking apps to understand its functions and how rural people are benefited out of it.	3
6. Learn the procedure Opening of savings account for Special category customers	3
7. Learn the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C.	3
8. Practice online savings account opening,	3
9. Availing of government schemes and fulfilling procedures in any Public, Private, Foreign or Rural banks	3
10. Request for cheque book through mobile banking Apps or Internet Banking facilities	3
11. Fill a cheque and use different types of crossing.	3
12. Draft the format of Endorse a cheque and Explain	3
13. Collect the Loan application Format and its Procedure to apply for personal and educational loans through online	3
14. Practice to apply for Mortgage Loans, personal and educational loans through online	3
15. Practice E-banking operations	3
16. Draft the Flow chart for the functions of E-Banking Operations in India	3
17. Procedure to link the Pancard, Aadhaar Card with your Bank Account	3
18. Practice Fintech Applications	3
19. Apply for ATM card – debit and credit cards.	3
20. Practice NEFT, RTGS and IMPS through mobile banking	3
Total Hours	60

Text Books:

1. **Sundharam.K.P.M and Varshney P.N. (2021). Banking Theory Law and Practice**, Sultan Chand Sons, New Delhi.
2. **Gordon E. and Natarajan K. (2021). Banking Law and Practice**, Himalaya Publishing House, New Delhi.

Books for Reference:

3. **Gulshan S.S. and Gulshan Kapoor K. (2020). Banking Law and Practice**, S.Chand and Company Ltd., New Delhi.
4. **Gurusamy S. (2016). Banking Theory law and practice**, Vijay Nicole Imprints Pvt ltd, Chennai, First Edition.
5. **Nirmala Prasad K and Chandradass J. (2015). Banking and Financial System**, Himalaya Publishing House, Bombay,
6. **Shekar and Shekar (2016), Banking Theory and Practice** Vikas Publishing House Pvt. Ltd., New Delhi.

Course Outcomes:

CO1: Incorporate the banking services to industrial requirement.

CO2: Acquire the knowledge to loan procedures.

CO3: Handle the queries regarding cheques effectively.

CO4: Employ the application of e-banking services.

CO5: Undertake research work on evaluating the performance and services of banking sector.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	M	H	H	H	H	H	M	M
CO2	H	H	M	M	M	H	M	M	-	H	H	M	M
CO3	H	H	H	H	M	H	H	M	H	M	H	M	M
CO4	H	H	H	H	H	H	H	H	H	H	H	H	M
CO5	H	H	H	M	H	H	H	M	H	H	H	M	M

Discipline Specific Elective Course
Business Data Analytics

Semester III
23BCPDE1A

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits:6

Course Objectives:

1. To impart knowledge on data analytics
2. To understand the Analytics of Unstructured Data and Data Warehouse
1. To know the applications of Predictive and Emerging Analytics

Unit I: Introduction **15**

Business Data Analytics: Data & Data Science – Data Analytics and Data Conclusion using MS-Excel – Classification of Analytics – Introduction of Big Data – 5V of Big Data – Big Data as Solution in Current Business – Traditional Business Intelligence versus Big Data Technology – Challenges for Big Data Analytics – Data Driven Decision Making.

12

Unit II: Data Analytics

Data relevance – Data representation – Types of Data: Structured Data, Unstructured Data & Semi-structured Data: Characteristics – Analysis – Issues – Storage – Querying

12

Unit III: Data Warehouse

Data Warehouse Architecture - features – types – factors- Data Warehouse Design - criteria – Data Warehouse Implementation- Data Warehouse Development.

12

Unit IV: Predictive Analytics

Introduction – Meaning – growth – factors – Implementation of Predictive Analytics – Applications – Limitations – Emergence of Predictive Analytics.

9

Unit V: Emerging Analytics

Facial Analytics – Applications – Retail analytics- social media Analytics – Tools and Techniques –Big data- current scenario – Hadoop – Advantages – components.

Total Hours 60

List of Practical:

1. Identify how the retail stores are analysing data and present a report on merchandise, customer relation and personnel. 6
2. Choose a sector and then make an assignment, discussing past, present and future of analytics in that sector 8
3. Choose a MNC and try to identify the unstructured and semi-structured data which need to be considered for developing appropriate marketing strategies. 8
4. Design a data warehouse for a company, choose an architecture design and implementation approach suitable for the company 8
5. Submit report on the data handling system of a library 6
6. Identify the Key Performance Indicators (KPI) to measure the performance of an 8

industry and report the same by using KPI- based Dashboard in Ms- Excel.

7. Identify the Indian organisations, which are applying predictive analytics in their business and present a detailed report. 8
8. Identify the real-time applications of facial, social media and Hadoop analytics 8

Total Hours 60

Text Books:

1. **Dinesh Kumar. U. (2021) Business Analytics**, Wiley India Pvt. Ltd., New Delhi
2. **Sahil Raj (2015), Business Analytics**, Cengage Learning India Pvt. Ltd., New Delhi

Books for Reference:

1. **Prasad R. N. and Seema Acharya (2016), Fundamentals of Business Analytics**, Wiley India Pvt. Ltd., New Delhi.
2. **Alexander M. Decker J & Wehbe B. (2020), Business Intelligence Tools for Excel Analysts**, Wiley, New Jersey.
3. **Subhashini Chellappan Seema Acharya (2019), Big Data and Analytics**, Wiley India Pvt. Ltd., New Delhi.

Course Outcomes:

- CO1:** Competent to handle data and take data driven decisions
CO2: Ability to classify the structure of the data
CO3: Capable to design data warehouse architecture
CO4: Able to apply predictive analytics in the business process
CO5: Capable to apply emerging analytical tools in the real-time applications

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Elective Course
Computer Applications in Business**

Semester III

Hours of Instruction/Week: 8-L:4, P:4

23BCPDE1B

No. of Credits: 6

Course Objectives:

1. To gain knowledge on Computer and skills to operate.
2. To enhance the usefulness of Information Technology tools for business operations.
3. To know importing data from accounting and other application system.

Unit I: Introduction

12

Introduction to Computer: Characteristics- The Computer System - Parts of Computers; Computer Hardware Setup: Configuration – Networking - Mobile Hardware Device and types wireless Networking; Operating System: Introduction to Operating Systems - Data and information – types of Computers and Mobile Operating System and Application - Usage of Payment Gateways - Applications of Computers in Business.

Unit II: Introduction to Essential Tools I

12

Introduction to facilities and commonly used features of Word, PowerPoint, Excel - Word Processing - Working with Word document - Mail Merge - Creating Macros – Sending Email from Word - Referencing - Creation of Bibliography - Manage Sources and Citations - Review Documents; PowerPoint: Preparing Presentations - Slides, Handouts - Speaker's Notes – Outlines – Media Clips – Charts – Graphs, Adding the Transitions to the Slide Show – Special Effects in Detail – Setting Slide Timings.

Unit III: Introduction to Essential Tools II

12

Spreadsheet: Creating a Workbook - Charts and Graphs, Mathematical, Statistical and Financial Functions–Consolidation of Data and Data Analysis - Sorting List – Filter– Consolidate data in Multiple Worksheets; Data Validation; Pivot Table and Pivot Chart. Using Spreadsheet for Analysis of Business Data and making Reports - Ratio Analysis - Payroll Statements - Capital Budgeting - Depreciation Accounting; Graphical Representation of Data - Frequency Distribution and its Statistical Parameters Correlation and Regression.

Unit IV: RDBMS Concepts and Actions

12

RDBMS Concepts: Terminology and Models – RDBMS, Data Modeling using ERD - DB Designing Normalization - Access Creating Databases – Event Handling and Report Generation Using Macros.

Unit V: Computer Aided Audit Tools

12

Capabilities and Importing Data from Accounting and other Application Systems – An Introduction: Analytical Reports - Duplicates / Gaps; Sorting and Charting – Stratification – Summarization - Statistics and Aging – An Introduction to Sampling, Macros, and Audit Trail.

Total Hours 60

List of Practical:

1.	Create an article for news paper regarding different Mobile Payment Apps.	7
2.	Create a program to send a mail for many people using mail merge option.	7
3.	Create an item table in word document.	7
4.	Create a program for interest calculation.	6
5.	Create a program for NPV and IRR calculation.	7
6.	Create a program for preparing frequency distribution, graphs and calculate statistical measures like correlation and regression between variables.	10
7.	Prepare a PowerPoint presentation with all functions therein.	6
8.	Create a database for library books.	10
Total Hours		60

Text Books:

1. **Bharihoka D, (2012), Fundamentals of Information Technology**, Excel Book, New Delhi.

Books for Reference:

1. **James A. Hall, (2019), Accounting Information System**, South-Western Cengage Learning, USA.
2. **Marshall Romney and Paul Steinbart, (2020), Accounting Information Systems**, Pearson Publications, New Delhi

Course Outcomes:

CO1: Know about operating system, Computer and mobile operating system and applications.

CO2: Ability to perform various features of Word processing, and prepare a business presentation on MS PowerPoint.

CO3: Perform various mathematical, logical and other functions on a large set of data using MS Excel and Analyse and report accounting data using MS Excel.

CO4: Demonstrate skills to use RDBMS and MS Access in business processes.

CO5: Handling various functionalities of accounting software.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	H	H	H	M	H	M	L	M	H	H	H	H
CO2	M	H	M	H	M	H	L	L	H	H	M	M	H
CO3	H	H	H	H	H	H	M	H	H	H	H	H	H
CO4	M	M	H	H	M	M	L	M	M	H	M	H	H
CO5	H	M	H	M	M	H	M	M	M	H	M	H	H

Discipline Specific Elective Course
Entrepreneurship and Startup

Semester III
23BCPDE1C

Hours of Instruction/Week: 8 L-4, P-4
No. of Credits: 6

Course Objectives:

1. To inculcate the spirit of entrepreneurship among the students and make them job creators instead of job seekers
2. To obtain knowledge for setting up of start ups.
3. To provide knowledge on new age businesses.

Unit I: Introduction

12

Entrepreneurial Ecosystem: Macro environment and Emerging Dimensions of Business Ecosystems – Legal and Intellectual Property Rights – Government Policies – Subsidies – Incentives and Tax Laws – Trends in Entrepreneurship.

Unit II: Idea to Action

12

Monetising Ideas – Bootstrapping – Preparation of Project Report – Funding Options for Start up – up including Crowd Funding – using Data Analytics to advantage – Building Sustainable Revenue Model and Periodical Business Plan – from Start up to MNC.

Unit III: Value Addition

12

Process of Innovation – Design Thinking – Learn Start up and Customer validation – Generating Market Traction – Positioning and Packaging – Start up Models.

Unit IV: Scalability

12

Business Scalability – Validation and roadmap – Start up valuation: Pre – money – Milestone and Investors' Exit Point – Scaling up and Stabilisation of Business Sustainability Management.

Unit V: New Age Business

12

FinTech – Healthcare – Agri Tech – Digital Transformation etc. – Agropreneurship – Women Entrepreneurship – Social Entrepreneurship – Emerging Markets.

Total Hours: 60

List of Practical

1. Interaction with entrepreneurs and understand the Government initiatives that are in practice viz. Incentives, subsidies, schemes and tax benefits etc. for conducting entrepreneurial activities successfully.	6
2. Field visit to SIDCO, MSMEDI, DIC etc. to understand the prospects and problems of entrepreneurial activities within a district.	6
3. Make a visit to MSME branches of banks and financial institutions and interact with loan officers regarding lending procedure and their expectations from probable entrepreneurs.	6
4. Preparation of project reports and feasibility reports for manufacturing and service nature of businesses.	6

5.	Conduct a market survey to know about consumer needs and changed tastes and preferences.	6
6.	Valuate startup Models.	6
7.	Valuate a business model with different scalability.	6
8.	Analyse financial statements of businesses with varied scalability.	6
9.	Exposure to Fintech, AgriTech, and Digital Transformation etc	6
10.	Interact with women entrepreneurs and know about their business experience and problems if any.	6
Total Hours:		60

Text Books:

1. **Robert D. Hisrich, Mathew J.Manimala , Michael P. Peters and Dean A. Shepherd(2020), Entrepreneurship,** McGraw Hill Education (India) Private Limited,Chennai.

Reference Books:

1. **Prasanna Chandra (2021), Project Preparation, Appraisal, Implementation,** Tata McGrawHill, New Delhi.
2. **Deshpande M.V. (2019), Entrepreneurship of Small Scale Industries, Deep and Deep** Publication, Allahabad.
3. **Sangeetha Sharma (2021) , Entrepreneurial Development ,** PHI Learning Pvt.Ltd., Delhi.
4. **Gupta C.B,and Srinivasan M.P.(2019), Entrepreneurial Development,**Sultan Chand Publications,New Delhi.
5. **Hisrich Peters (2020), Entrepreneurship,**Tata McGraw, Hill , New Delhi.

Course Outcomes:

CO1: Understand Government policies and supports for entrepreneurial activities.

CO2: Able to prepare project report and feasibility report.

CO3: Generate innovative start up models.

CO4: Gain knowledge on scaling up and sustainable management of start up projects.

CO5: Explore new age businesses.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	H	M	H	H	M	M
CO2	H	H	H	H	H	M	H	H	M	H	H	M	M
CO3	H	H	H	H	H	M	H	H	M	H	H	M	M
CO4	H	H	H	H	H	M	H	H	M	H	H	M	M
CO5	H	H	H	H	H	M	H	H	M	H	H	M	M

Discipline Specific Elective Course

E – Business

Semester III

Hours of Instruction/Week: 8 -L: 4, T:4

23BCPDE1D

No. of Credits: 6

Course Objectives:

1. To gain knowledge on E-business mechanism for conducting business through electronic mode.
2. To understand various E- Commerce opportunities in business
3. To get insights on electronic payment system and the securities and legal aspects of E-business

Unit I: Introduction

12

E-business: Meaning, Scope, salient features factors affecting e-business - Emerging trends and technologies in e-business, **e-business model; e-market and its types, e-government services - management - challenge and opportunities** - impact of e-commerce in business-enterprise system- Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management

Unit II: Website Designing and Publishing

12

Internet services, elements, URLs and internet – protocols (shipping cart, cookies) Internet - Service Protocols (ISP), World Wide Web (WWW), PROTOCOLS - Steps in designing and developing, e-Commerce website. Introduction to HTML tags and attributes; text formatting, fonts hypertext links, tables, images, lists, forms, cascading style sheet. Online publishing strategies, and approaches.

Unit III: E-Commerce Activities and Operations

12

E-Commerce activities; manpower associates with E-Commerce activities – types of e-commerce Providers and Vendors: Modes of operation is associated with e-commerce; e-commerce types. E-Commerce business models – key elements of business categories; E-Commerce system and pre-requisites. E-Commerce applications in various industries (Banking, Insurance Payment of Utility Bills and others) **E-Marketing, e-tailing, Online services, e-auctions, Online portal, Online learning, e-publishing and e-entertainment - Online shopping.**

Unit IV: Payment Gateways Management

12

Electronic Payment System, Electronic cash, Smart cards, Risk of electronic payment system, Unified Payment Interface, Mobile Wallets, Applications and Management, Role of National Payments Corporation of India.

Unit V: Security and Legal aspects of E-Business

12

E-Commerce security - meaning and issues. Security threats in e-commerce environment security intrusions and breaches - security channels of communication - protecting networks, servers and clients. Information Technology Act 2000: Provisions related to offences, Secure electronic records - Digital signatures - Penalties and Adjudication.

Total Hours 60

List of Practical:

1. Develop a business plan for an E-commerce venture.	5
2. Make a case study on CRM and SCM in E-business platforms.	5
3. Design a homepage for E-commerce website.	5
4. Design a webpage for hypothetical – business model.	5
5. Prepare a report on various E-business models for vendors.	5
6. Create a module for payment of insurance utility bills.	5
7. Develop your own business and apply E-marketing and E-publishing in any of the E-business platform.	5
8. Prepare a report on the role of National Payments Corporation of India in managing electronic payment system.	5
9. Open an internet banking account and operate it.	5
10. Analyze the E-business operations against the legal requirements to determine compliance gaps.	5
11. Prepare a report on security threats in E-commerce business.	5
12. Draft a report on secure electronic records.	5
Total Hours	60

Text Books:

1. **Rizwan Ahmed. P (2020), E-Business & E-Commerce, Margham Publications, Chennai.**
2. **Bajaj K.K., Debjani Nag (2017), E-Commerce, Tata McGraw Hill Education, New Delhi.**
3. **Dave Chaffey (2011), E-Business and E-Commerce Management Strategy, Implementation and Practice, Person Education Limited, New Delhi.**

Books for Reference:

1. **Harvey M Deitel (2011), E-Business and E-Commerce for Managers, Person Education Limited, New Delhi.**
2. **Marilyn Greenstein & Todd M. Feinman(2001), Electronic Commerce: Security, Risk Management, and Control, Tata McGraw Hill Education, New Delhi.**

Course Outcomes:

- CO1:** Acquire knowledge on the concepts and various aspects of E-Business.
- CO2:** Get insights on the skills of Website designing for E-Business.
- CO3:** Ability to understand the E-Commerce activities and its applications.
- CO4:** Familiarise in generating report from database in visual environment.
- CO5:** Interpret the functions and modules for developing a program.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	L	M	M	M	M	M	M	H	H	L	H
CO2	H	M	H	M	H	H	M	L	M	M	M	M	M
CO3	M	H	M	H	M	M	M	L	L	M	M	L	M
CO4	M	H	M	H	M	L	M	M	M	L	M	L	M
CO5	H	H	M	H	M	M	M	L	M	M	M	L	H

Discipline Specific Elective Course
Leadership and Team Development

Semester III
23BCPDE1E

Hours of Instruction /Week: 8, L:4 P:4
No. of Credits: 6

Course Objectives:

1. To enable the learners understand key leadership theories
2. To apply leadership effectively in developing solutions
3. To learn about team building and leading transformation

Unit I: Introduction

12

Leadership: Meaning & Concept, Role and Functions of a Leader, The Great Man Theory, Trait Theory, Leadership & 3 Forces Model, Power: Definition & Types, Ways to use Power for Effective Leadership, Creating Appropriate Power Base, Current Trends in Leveraging of Power.

Unit II: Leadership Styles

12

Self & Personality in Leadership, Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory, Transactional Leadership, Charismatic Leadership, Transformational Leadership.

Unit III: Leading and Empowering

12

Leader as a Coach, Leader as a Mentor, Empowering Skills, Delegation of Authority; Decentralization, Service Leadership, Servant Leadership, Ethics & Leadership, Sustainable Leadership, Collective Leadership, Leadership Development Practices in various organizations.

Unit IV: Team Building

12

Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.

Unit V: Leading Transformation

12

Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change, Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

Total Hours 60

List of Practicals

1.	Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader	10
	Using the leadership self-assessment tool available at the link https://www.zerotothree.org/resources/413-leadership-self-assessment-tool ,	
2.	Evaluate with respect to leadership style. Prepare and present a report of the analysis.	10
	Identify organizations where:	
3.	a) Model of Service Leadership is being followed,	10
	b) Model of Sustainable Leadership is being followed, and Collective	

	Leadership.	
	c) Present a report on key learning's from the specified model Leadership.	
4.	Read case study of Starbucks Company on Team Building. Analyse its strategy of building an effective team and present a report on the key learnings.	10
5.	Analyse the organisation of the Leader chosen in Exercise 1 interms of implementation of the concept of shared vision, well-articulated strategy, 4 Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the students.	10
6.	Analyse and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar case study.	10
Total Hours		60

Test Books

1. **Peter G.Northouse (2018), Leadership: Theory and practice**, SAGE Publications Inc., California.
2. **Rao K.B. (2019), Business Leadership: Theory and Practice**, Hardcover publishing House, Horizon.

Books for Reference:

1. **Willink, J. (2020). Leadership Strategy and Tactics: Field Manual**. New York: Macmillan Publishers.
2. **Mittal, R. (2015), Leadership Personal Effectiveness and Team Building**. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

Course Outcomes:

CO1: Evaluate the traits of successful Leader;

CO2: Use the leadership self-assessment tool to assess their leadership styles;

CO3: Differentiate between different Leadership styles with real life examples and demonstrate role play as a Leader in a team in the class;

CO4: Analyse the strategies of building an effective team with areal-life example;

CO5: Design shared vision and articulate business strategy of a hypothetical organization to create High performing Teams.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	M
CO2	H	M	H	H	H	H	H	H	H	H	H	H	M
CO3	H	H	H	M	H	M	H	H	H	M	H	M	H
CO4	H	H	H	H	H	H	H	H	H	H	H	M	M
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

**Discipline Specific Elective Course
Strategic Management**

**Semester III
23BCPDE1F**

**Hours of Instruction/Week: 8: L: 4, P : 4
No. of Credits: 6**

Course Objectives:

1. To develop an understanding of strategic management concepts and techniques.
2. To enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.
3. To conduct the environmental analysis.

Unit I: Introduction

12

Strategy - Definition, Meaning - Levels of Strategy Operations - Approaches to Strategic Decision Making, Mission and Purpose, Objectives and Goals, Strategic Business Unit(SBU) and Functional Level Strategies.

Unit II: Environmental Analysis

12

Concept of Environment and its Component - Environmental Analysis and Diagnosis, Environment Scanning and Appraisal- Organizational Appraisal - Strategic Advantage Analysis - Diagnosis and SWOT Analysis.

Unit III: Formulation Strategy and its Application

12

Strategy formulation and Choice of Alternatives - Strategies – Modernization - Diversification, Integration, Merger - Take over and Joint Strategies –Turnaround - Disinvestment and Liquidation Strategies- Process of Strategic Choice - Industry, Competitor and SWOT Analysis, Factors affecting Strategic Choice - Generic Competitive Strategies - Cost Leadership – Differentiation Focus, Value Chain Analysis, Bench Marking and Service Blue Printing.

Unit IV: Functional Strategy

12

Formulation of Functional Strategy - Strategies Relating to Marketing, Finance, Production, Logistics and Human Resources.

Unit V: Implementation and control

12

Strategy Implementation and Control, Organizational Structures, Establishing Strategic Business Units, Establishing Profit Centers by Business, Product or Service, Market Segment or Customer, Leadership and Behavioral Challenges. Reaching Strategic Edge, Business Process Reengineering and Total Quality Management

Total Hours

60

List of Practical

1.	Identify the select companies vision and mission	6
2.	Conduct SWOT analysis for any service based company	6
3.	Prepare a report on SWOT analysis for any manufacturing company	6
4.	Frame any five business policy strategies of any business unit of your choice	6
5.	Identify three corporate level strategies of any type of company	6
6.	Develop a profit model based on financial projection	6
7.	Prepare PESTLE analysis for any industry	6
8.	Analyze the various marketing strategies followed for the growth of an Industry	6
9.	Discuss the role and challenges faced by a leader in formulating suitable strategic decisions	6
10.	Draft suitable organization structure for a company	6
Total Hours		60

Text Books :

1. **Nitish Sengupta and Chandan J.S (2019), Strategic Management**, Vikas Publishing House Pvt. Ltd, New Delhi.
2. **Sharma R.A (2021), Strategic Management in Indian Companies**, Deep and Deep Publications, New Delhi.
3. **Bhattachary S.K and Venkataramian (2020), Managing Business Enterprises : Strategies, Structures and Systems**, Vikas Publishing House, New Delhi.

Books for Reference:

1. **Budiraja,S.B. and Athreya M.B., (2015), Cases In Strategic Management**, Tata, McGraw Hill, New Delhi.
2. **Michal.E.Porter (2015), The Competitive Advantage of Nations**, Macmillan Publication, New Delhi.

Course Outcome:

- CO1:** Understand the importance of strategic management in organisation;
CO2: Get the idea about environment analysis and its relevance to organizations;
CO3: Formulate and apply strategies in business transactions;
CO4: Apply strategies in management of business by function;
CO5: Apply theoretical knowledge in strategy implementation and control.

CO – PO Mapping

CO/PO	PO 1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	M	H	H	M	H	H	H	H	H	M	H
CO2	H	H	M	H	H	H	M	H	M	M	H	H	H
CO3	M	M	M	H	H	M	M	H	M	M	H	M	H
CO4	H	H	L	H	H	H	M	H	H	M	M	M	H
CO5	H	H	M	H	H	M	M	H	H	M	H	M	H

Discipline Specific Elective Course
Digital Fluency

Semester – III

Hours of Instruction/Week: 8 – L:4 – P: 4

23BCPDE1G

No. of Credits: 6

Course Objectives:

1. To understand key concepts and applications of AI, BDA, IoT and Cloud Computing
2. To learn essential skills such as effective communication, problem, Solving, design thinking, and teamwork
3. To conduct data analysis and gain knowledge on computer networks

Unit I: Introduction

12

Emerging Technologies: Artificial Intelligence – Machine Learning – Deep Learning – Database Management for Data Science – Big Data Analytics – Internet of Things (IoT) and Industrial Internet of Things (IIoT) – Cloud computing and its service models – Cyber Security and Types of cyber attack.

Unit II: Applications of Emerging Technologies

12

Artificial Intelligence Big Data Analytics – Applications of Artificial Intelligence – Big Data Analytics – Internet of Things – Cloud Computing – Cyber Security – Internet of Things (IoT) and Industrial Internet of Things (IIoT).

Unit III: Building Essential Skills beyond Technology

12

Effective Communication Skills – Creative Problem Solving & Critical Thinking – Collaboration and Teamwork Skills – Innovation & Design Thinking – Use of tools in enhancing skills.

Unit IV: Data Analysis

12

Data analysis – Project life cycle and Data Science in the real world – Python with Data Science – Data Science projects – analytics – and recommender systems – Natural Language Processing and its applications – Microsoft Excel for data analysis and Data transformation

Unit V: Computer Networks

12

Introduction to computer networks – evolution of computer networks and its uses – Advantages and Disadvantages of Computer Network – reference models: OSI reference Models – TCP/IP Protocol Suit – Networking fundamentals: Internet – Circuit switching vs Packet switching – ISPs – Delay and Loss in Packet Switched Networks – LAN Architecture – LAN topologies – Bus/ Tree LAN – Ring LAN – Star LAN – Wireless LAN – Ethernet and Fast Ethernet – Token Ring.

Total Hours

60

List of Practical

1	Understand and analyze strength of password	4
2	Using any popular search engine (Google – Bing) and find out how the automotive industry is using IoT to increase productivity.	4
3	Open the web browser on your computer/smart phone – Browse to https://haveibeenpwned.com/ – Enter your email ID and click on pwned	4
4	Creating word document from Android app and accessing from computer	4
5	Install any free VPN app on your mobile and visit your favorite (regularly visited) websites. Note down any difference in the experience before and after installing the VPN app	4
6	Prepare a report or presentation on how big data can be used to help education sector. List any five big data applications in education	4
7	Find out which apps in your smart phones use AI and how?	4
8	Install Google lens on your smart phone and explore the different ways in which the app uses AI	4
9	Install any free antivirus app on your mobile and note the features of the app.	4
10	Prepare a chart that explains about cloud services under Digital India Initiative with relevant pictures.	4
11	Demonstrate how you will collect the information from the user using Google Form	4
12	Find out which are the most popular free Antivirus apps and VPN apps available for your mobile. Compare any two of each.	4
13	Search and compare a few popular IoT tools and devices currently being used.	3
14	Prepare a word processor report listing any two real time case studies of big data usages in India	3
15	Prepare a chart representing the data storage units and give relevant real – world examples belonging to each category.	3
16	Identify a few websites or portals which use chat bots to enhance user experience.	3
Total Hours		60

Text Books:

1. **R.G Saha, Kantesha.S Nisha Asif (2020) Digital Fluency:** Himalaya Publications, New Delhi

Books for Reference:

1. The learning resources made available for the course titled “Digital 101” on Future Skills Prime Platform of NASSCOM.
2. Springer India: Volker Lang

Course Outcomes:

CO1: To understanding on the the key concepts and applications of Artificial Intelligence (AI) and Big Data Analytics (BDA)

CO2: Acquaint the usage of Internet of Things (IoT) and Cloud Computing

CO3: Ability to the applications of Big data analytics and Cyber Securities

CO4: Acquire effective communication problem solving skills design thinking and teamwork

CO5: Ability to conduct data analysis and gain knowledge on Computer Networks

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	H	H	H	M	H	H

Discipline Specific Elective Course
Communication and Documentation in Business

Semester - III
23BCPDE1H

Hours of Instruction/Week: 8 – L: 4 T: 4
No. of Credits: 6

Course Objectives:

1. To understand the significance of effective communication in business.
2. To enhance written and verbal communication and presentation skills.
3. To acquire the knowledge on framing effective documentation both in digital and non-digital Environment.

12

Unit I: Introduction

Communication: Meaning, Importance; Cost; rewards - Process of Communication (with reference to Mintzberg's managerial roles) and Documentation in Business.

12

Unit II: Business Language and Presentation

Business, Commercial and Managerial Vocabulary – terms used in Trade, Business Plans/ Proposals, Presenting Business Plans, Multimedia Corporate Presentations.

12

Unit III: Business Correspondence

Inviting quotations- Sending Quotations - Placing Orders - Social and Public Relations. Correspondence: Reading and Writing Shorter Business Messages – Invitations, Thank You Notes, Greetings and Congratulations.

12

Unit IV: Technology and Business Communication

Use of Digital Platforms in Business Communication. Handling Online Orders- Complaints and other Sales Correspondence- Use of Social Media Tools for Advertising- Buying and Selling; Publicizing Business Ideas through Blogs, Web pages etc - Online Business Communities- Webinars and Conference calls. Privacy and Data Security Issues in Business Communication.

12

Unit V: Business Documentation

Drafting Simple Contracts and Deeds (non-legal) - Project on Legal Documentation for Bank Transactions; Property Documentation; Contract of employment etc; note sheet; Creating, Storing/archiving and Retrieving Folders / Documents. Document sharing and Collaborative working; Privacy and Data Security Issues in Business Documentation.

Total Hours 60

List of Practical:

1. Prepare a memorandum permitting an employee to pursue his/her postgraduate degree in management through distance learning programme. 6
2. Write a correspondence to the service department for the allotment of registration number providing brief background activates about your service activities. 6
3. Draft an order to promote an employee. 6
4. Requesting a quotation for balk purchase of products. 6
5. Prepare a presentation promote a product to MNC. 6
6. Design an invitation for 50th anniversary of the company. 6
7. Design a blog to showcase the art and craft. 6
8. Writing an authorization letter to bank manager for accounts statement. 6
9. Prepare a correspondence for offer and acceptance. 6
10. Prepare a report on the need to introduced some incentive schemes to boost the sale of a company. 6

Total Hours 60**Text Book:**

1. **Sanjay Gupta, (2022), Business Communications (According to NEP - 2020):** SBPD Publications, Uttar Pradesh.
2. **Locker, K., and Kaczmarek, S. (2013). Business Communication: Building Critical Skills,** Mc Graw Hill Education, New York.

Books for Reference:

1. **Shirley T. (2005). Communication for Business- A Practical Approach.** Pearson Education, London.
2. **Smallwood R.F., and Williams R.F. (2013). Managing Electronic Records: Methods Best Practices and Technologies.** John Wiley and Sons, New Jersey.
3. **Newman, Amy and Scot Ober, (2016). Business Communication: in Person, in Print, Online Engage Learning,** Boston.
4. **Wilson and Wauson J. (2011). The AMA Handbook of Business Documents: Guidelines and Sample Documents that make Business Writing Easy,** AMACOM, New York.

Course Outcomes:

- CO1:** Realise the significance of effective communication business.
- CO2:** Learn business vocabulary and understand varied ways and methods to present business plans.
- CO3:** Gain knowledge on drafting of official letters and documents.
- CO4:** Develop appropriate skills for report writing and different ways of documentation.
- CO5:** Explain the role of information technology for enabling business communication and documentation.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	H
CO2	M	M	H	H	M	H	M	M	M	M	H	H	H
CO3	H	H	H	H	H	H	M	M	M	M	H	H	H
CO4	H	M	H	H	H	H	M	M	M	M	H	H	H
CO5	M	M	H	H	M	H	M	M	M	M	H	H	H

Professional Development Course (PDC)

Industry 4.0

Semester III

23BCPPD3

Hours of Instruction/ Week: T:2

No. of Credits: Remarks

Course Objectives:

Course Objectives:

1. To acquire knowledge on the basic concepts of Industry 4.0, Artificial Intelligence, Big Data and Internet of Things.
2. To learn the tools and applications in Industry 4.0 and Human Robot Interface.
3. To gain knowledge on Safety and Security aspects in Industry 4.0.

Unit I: Introduction

6

Definition of Industry 4.0: Comparison of Industry 4.0 Factory and today's Factory-Difference between Conventional automation and Industry 4.0, Developments in USA, Europe, China, India and other countries – Globalization - Fourth Revolution - LEAN Production Systems.

Unit II: Basic Principles and Technologies of a Smart Factory

6

Internet of Things (IOT) and Industrial Internet of Things (IIOT) and Internet of Services - Big Data - Cyber-Physical Systems - Value Chains in Manufacturing Companies - Customization of products, Digital Twins, Cloud Computing and Cloud Manufacturing - Features, Benefits, impact and challenges - **Artificial Intelligence in Production: Machine Learning Application - Basics of Machine Learning -The Machine Learning Process. Augmented Reality in Manufacturing- Uses- future applications**

Unit III: Cyber-Physical Systems (CPS) and Cyber-Physical Production Systems (CPPS)

6

Cyber-Physical Systems-Definition, Core elements of Cyber-Physical Systems and Cyber-Physical Production Systems -Control theory and Real-time requirements-Cyber-Physical Systems and new Business Models-Applications for cyber-physical systems in the field of manufacturing, traffic and medical technology, etc.

Unit IV: Human-Robot Collaboration

6

Human-Robot Collaboration in Industry-Types of Human-Robot Collaboration-Safety of Human-Robot Collaboration-Applications with Collaborative Robots in the field of manufacturing.

Unit V: Safety and Security in Networked Production Environments

6

Safety with Industry 4.0 -Safety for connected Machines and Systems - How Industry 4.0 can optimize Safety, Security and Security Risks with Industry 4.0 - Security and privacy risks in AI- Approach to Cyber-Physical Security in Industry 4.0.

Total Hours

30

Text Books:

1. **Kaliraj P and Devi T, (2022), Industry 4.0 and Education: Transformative Technology and Applications**, CRC Press, Taylor & Francis Group, New York.
2. **Kaliraj P and Devi T, (2022), Big Data Applications in Industry 4.0**, CRC Press, Taylor & Francis Group, New York.
3. **Alasdair Gilchrist, (2016), Industry 4.0: The Industrial Internet of Things**, Apress Publisher, New York.

Books for Reference:

1. **Miller M, (2015), The Internet of Things**, Pearson Education, New Delhi.
2. **Diego GalarPascual, Pasquale Daponte and Uday Kumar, (2020), Book of Industry 4.0 and Smart Systems**, Taylor and Francis, New York.
3. **Ovidiu Vermesan and Peer Friess, (2016), Designing the industry - Internet of things connecting the Physical, Digital and Virtual Worlds**, Rivers Publishers. Denmark.

Course Outcomes:

- CO1:** Understand the basic concepts of Industry 4.0.
- CO2:** Familiarize with the technologies of a Smart factory.
- CO3:** Understand the applications of Cyber-Physical Production Systems.
- CO4:** Able to know the opportunities for a Human Robot Interfaces in Industry 4.0.
- CO5:** Acquire knowledge on Safety and Security in Networked Production Environments.

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	M	M	H	M	H	H	M	M
CO2	H	H	H	M	M	M	M	H	L	H	H	M	L
CO3	M	H	H	M	M	M	M	H	L	H	H	M	L
CO4	H	M	H	M	M	M	M	H	L	H	H	M	L
CO5	H	H	H	M	M	M	H	H	L	H	H	M	L

Skill Based Elective Course - II
Option A : Accounting and Taxation
Indirect Tax Laws

Semester - IV
23BCPSE2A

Hours of Instruction/Week: 4 -L: 2, P: 2
No. of credits: 3

Course Objectives:

1. To acquire the ability to analyze and interpret the provisions of the Goods and Services Tax law
2. To develop an understanding of the customs laws and acquire the ability to analyze and interpret the provisions of such laws.
3. To develop an understanding of the basic concepts of foreign trade policy to the extent relevant to indirect tax laws, and acquire the ability to analyze such concepts.

Unit I: Introduction

Goods and Services Tax (GST): Concept of GST, Need for GST, Types of GST, Benefits of GST - Constitutional provisions. Supply under GST: Forms of Supply- Consideration, Activates without consideration – Deemed Supply, Statutory provisions, Levy of GST - Exemptions from GST - Place of supply - Time of supply - Value of Supply - Input Tax Credit - Registration, Tax invoice - Credit and Debit notes - Input Tax credit. GST in India and other Countries.

6

Unit II: Input Tax Credit

Meaning, Eligibility and Conditions for taking Input Tax Credit - Apportionment of credit and blocked credits - Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work - Manner of distribution of credit by Input Service Distributor - Manner of recovery of credit distributed in excess.

6

Unit III: Registration under GST

Threshold Limits for Registration - Persons liable for Registration - Persons not liable for Registration - Compulsory Registration in Certain Cases - Procedure for Registration, Deemed Registration - Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons - Amendment of registration - Cancellation of Registration - Revocation of Cancellation of Registration.

6

Unit IV: Other Procedures under GST

Tax invoice credit and debit notes - GST returns, Electronic liability Ledger, Electronic credit Ledger - Electronic cash ledger - Various assessment under GST-Interest applicable under GST (Period) - Penalty under GST - Various provisions regarding e-way bill - Mechanism of Tax Deducted at Source(TDS) - and Tax Collected at Source (TCS) and Audit.

6

Unit V: Customs and Foreign Trade Policy

Custom duty: Type of Duty, Classification of Imported and Export Goods, Levy and Exemptions - Valuation under the Customs Act,1962, Importation – Exportation - and Transportation of Goods - Warehousing, Duty drawbacks - Refund, Foreign Trade Policy

6

Total Hours 30

List of Practical

1. Fill up online application for registration under GST for hypothetical firm.	3
2. Fill up various forms of GST Returns for hypothetical firm.	3
3. Prepare e-Way bill for hypothetical firm.	3
4. Practice Exercises on computation of input tax credit for hypothetical firm	3
5. Practice Exercises on computation of input tax under reverse charge for hypothetical firm.	3
6. Practice Exercises on payment of tax and interest, if any, for hypothetical firm.	3
7. Computation of GST liability of Charitable trust	3
8. Computation of ITC available with company for the tax period	3
9. Report on current trends import and exports goods in India	3
10. List some supplies which are ‘deemed exports’ for purpose of benefits under Foreign Trade Policy 2015-2020	3
Total Hours	30

Text Books:

1. **Mehrotra H.C., & Agarwal,V.P.(2022).**Goods and Services Tax GST, Sahitya Bawan Publications. Uttar Pradesh
2. **The ICAI Study Material** for Final Course Group – II, Paper :Indirect Tax Laws [Module1,2,and3]

Books for Reference

1. **Reddy,T.S. & Hari Prasad,Y. (2019).**Business Taxation (Goods and Service Tax, GST). Margham Publications , Chennai
2. **Singhania, V.K., & Singhania. K.(2020).** *Direct Taxes: Law & Practice.* Taxmann Publication New Delhi.
3. **Jain S.P & Narang. K.L (2022).** *Advanced Accountancy: Principles of Accounting* Including GST, Kalyani Publication.
4. **Jain R.K. Sh (2022)** GST Law Manual GST Acts, GST Rules, GST Forms with GST Ready Reckoner & 1000 Tips along with SGST, Circulars, Notifications & Advance Rulings | Finance Act 2022, Taxman Publication Private Ltd. New Delhi.
5. **Annop Modi CA, Mahesh Gupta CA & Nikhil Gupta CA (2022)** Goods and Service Tax (GST),SBPD Publications, Uttar Pradesh.

Course Outcomes:

CO1; Acquire knowledge on GST and need for GST in India

CO2 : Able to compute input tax credit and its recovery under GST.

CO3: Understand provisions regarding registration under GST;

CO4: Acquire knowledge on filing GST return online.

CO5: Understand legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP and other related provisions

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	H	M	H	H	H	H	H	H
CO2	H	H	H	H	H	H	L	H	H	H	H	H	M
CO3	H	H	M	H	H	H	H	H	H	M	H	M	H
CO4	H	H	H	H	L	H	H	H	M	M	H	H	M
CO5	H	H	H	H	L	H	H	H	L	H	H	M	M

Skill Based Elective Course –II
Option B : Auditing
Environmental and Social Audit

Semester – IV
23BCPSE2B

Hours of Instruction/Week: 4, L:2,P:2
No. of Credits: 3

Course Objectives:

- 1.To gain knowledge on environment and social audit
- 2.To create awareness among beneficiaries and providers.
3. Scrutiny of various policy decisions keeping in view stakeholders interests and priorities.

6

Unit I: Environmental Audit

Environmental Audit: Definition – Objectives - Scope – Coverage – Government of India Notification on Environmental Audit – Benefits to Industry. Reporting Environmental Audit Findings – Importance of Environmental Audit Report to Industry , Public and the Governments.

Unit II: Social Audit

6

Social Audit : Meaning – Evolution – Principles - Uses and functions - Types – Difference between Social audit and Other audits — Challenges — Accountability mechanisms — Social audit for State Government – Social Audit in India.

Unit III: Social Audit Standards

6

Social Audit Standards: Elements - Objectives – Scope - Framework– Ethical Principles and Social Audit Standards — Stakeholders and Users - Social Auditors Responsibilities – Corporate Social Responsibility and Corporate Accountability.

Unit IV: Tool of Social Audit

6

Social Audit Tools : Social Audit Tools and Purpose – Six key steps for social audit – Preparing the Social Audit Report

Unit V: Environmental Law and Policy

6

Environmental Law and Policy: Highlights of the Acts – Institutional arrangements for: (1) The Water (Prevention & Control of Pollution) Act – 1974 amended in 1988; (2) The Air (Prevention and Control of Pollution) Act – 1981 amended in 1987; (3) The Water (Prevention and Control of Pollution) Cess Act – 1977 amended in 1991; (4) The Environment (Protection) Act – 1986; (5) The Public Liability Insurance Act – 1991; – Indian Policy Statement for abatement of Pollution – 1992.

Total Hours 30

List of Practicals

1. Report on Environment Audit of a polluting industry. 5
2. Derive information to Stakeholders from the Environment Audit Report of a company. 5
3. Analyze Corporate Social responsibility of various Companies. 5
4. Draft a report on challenges faced in implementation of the laws on environment issues. 5
5. Discuss about initiative measures taken for reducing Air Pollution caused by Vehicle in India 5
6. Examine the CSR activities of select companies in promotion of Environmental sustainability. 5

Total Hours 30

Text Books:

1. **Vibha Desai (2015), Fundamentals of Social Audit: Concepts and Practices**, Wisdom Press Publications Pvt. Ltd , Chennai.
2. **Shrivastava A.K. (2015), Environment Auditing**, Create Space Independent Publication Private Limited, New Delhi.

Books for Reference:

1. **Gupta K.R. (2010), Environmental Education in India**, Atlantic Publishers and Distributors Pvt. Ltd, New Delhi.
2. **Hemant Pathak (2015), Environmental Audit**, Create space Independent Publication Private Ltd, New Delhi.
3. **Mia Mahmudur Rahim and Samuel O. Idowu (2015), Social Audit Regulation: Development, Challenges and Opportunities**, Springer India Private Limited, New Delhi.

Course Outcomes:

- CO1** Acquire knowledge on environmental audit and its provisions offered by Government of India
- CO2** Ability to understand the concepts in social audit and its accountability mechanism
- CO3** Get insights on the standards of social audit and Corporate Social Responsibility
- CO4** Familiarize the tools of Social Audit
- CO5** Understand the highlights of Environmental Law and Policy

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	M	M	M	M	M	M	M	M	M	H	H
CO2	H	M	M	M	M	M	M	M	M	M	M	H	H
CO3	H	M	M	M	M	M	M	M	M	M	M	H	H
CO4	H	M	M	M	M	M	M	M	M	M	M	H	H
CO5	H	M	M	M	M	M	M	M	M	M	M	H	H

Skill Based Elective Course –II
Option C : Banking, Insurance, Finance and Service Sector
Financial Markets and Services

Semester - IV
23BCPSE2C

Hours of Instruction/Week: 4 -L: 2, P: 2
No. of Credits: 3

- 1.To acquire knowledge on the capital market participation
2. To gain knowledge on asset classes
3. To understand about the Equities, Fixed Income Securities and Derivatives

Unit I: Introduction

12

Capital Market: Meaning – Features – Functions - Primary Market – Secondary Market - Reasons for the sale of securities by Govt and companies – Why do investors buy securities? – Return on investment – Who invest in securities – Market participants – Issuers – Investors – Regulators - Intermediaries – Stock Exchange - Stock Broker – Sub-Broker - Prime Broker – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository and Depository Participants – Custodian - Clearing Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices.

Unit II Asset Classes

12

Introduction to Financial Securities – Equity – Fixed Income – Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – Open Ended Fund , Closed Ended Fund, Exchange traded fund – Pension Fund – Insurance Fund - Hedge fund – Private equity – Foreign Exchange – Introduction – Spot Vs Forward Market – Reading Currency Pair – Bid, Ask, Spread, PIP and Lot Size – Buying and Selling Forex.

Unit III: Equities

12

Introduction, Features and Benefits – Types of Equity Capital - Common stock and Preferred stock – Risk of Owning shares – Corporate Action – Mandatory corporate action, Voluntary corporate action and mandatory with choice – Corporate Action Dates – Declaration date, CUM Date, Ex-date, Record Date and Payment Date – Introduction to EPS and PE Ratio – Procedures to invest in stock based on Price-Earnings ratio (PE): Overvalued or Undervalued – Depository Receipts: Introduction – American Depository Receipt (ADR) – Global Depository Receipt (GDR). Securities identifiers: Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - Stock Exchange Daily Official List (SEDOL) - International Securities Identification Numbering system (ISIN) – Types of Order – Market, Limit and Stop order - Equity Trade Ticket.

Unit IV: Fixed Income Securities

12

Introduction – features and benefits of bond – Why do people Invest in Bond – Who will issue Bonds? - Types of Bonds, Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up and step-down, Government, Corporate, Asset-backed securities (ABS) and Mortgage-backed securities (MBS). Influence of market interest rate on the bond price– Introduction to risk – Types of risk ,Interest Rate, credit, liquidity, inflation etc. – Accrued Interest of the Bond – Day Count Convention - Present Value of a Single payment received or paid in Future - Present Value of an Annuity - Basic Relationships for Premiums and Discounts - Selling Price of a Bond - Components of Bond Trade Ticket.

Unit V: Derivatives

12

Introduction – Spot Vs Derivative Market – Players in Derivative Market – Hedgers , Speculators , Arbitrageurs – Forwards – Non-deliverable forward, Deliverable forward, Sample trade – Futures – Underlying instruments – Market to market margin – Sample Trade - Futures Trade Ticket – Option – Types of Option – Call and Put Option – Exchange Traded Vs OTC Option – Swaption – Option on futures – Interest Rate Option – Option Exercising – Option Strategies – Option Trade Ticket – Swaps – Interest rate, Currency, Credit Default Swaps.

Total Hours 30

List of Practical:

1. Calculate Return on Investment of select companies	5
2. Calculate risk and returns of equities of select companies	5
3. Valuation of Bonds of Private and Government companies	5
4. Valuation of Equity Shares of select companies	5
5. Calculate Risk and Returns of Mutual Funds of select companies	5
6. Analyse Risk and Returns of investment in Derivatives	5
Total Hours	30

Text Books:

1. **Bharathi V. Pathak, (2018), Indian Financial System**, Pearson Education India, Uttar Pradesh.
2. **Manohar V Dansingani, (2016), Understanding Financial Derivatives**. ACMA, CSCA, CSSBBP.
3. **Punithavathy Pandian, (2009), Security Analysis and Portfolio Management**, Vikas Publication House Pvt. Ltd., Mumbai.

Books for Reference:

1. **Bhole I. M, (2017), Financial Markets and Instructions**, Tata McGraw Hill, New Delhi.
2. **Financial Market Beginner's Module** – Published by National Stock Exchange of India.
3. **Understanding Different Asset Classes** – Published by NSDL (National Securities Depository Ltd).
4. **Securities Market (Basic) Module** – Published by National Stock Exchange of India Limited.
5. **Securities Operations & Risk Management** – Published by National Institute of Securities Markets.
6. **Introduction to Bond** – Published by PIMCO, A company of Allianz.
7. **Capital Market (Dealers) Module** – Published by National Stock Exchange of India.
8. **Debt Market (Basic) Module** – Published by National Institute of Securities Markets.
9. **Derivative Market (Dealers) Module** – Published by National Stock Exchange of India.

Course Outcomes:

CO1: Acquire knowledge on the Capital Market.

CO2: Gain knowledge on Asset classes.

CO3: Understand about Investments Funds And Foreign Exchange.

CO4: Know about the Equities And Bonds.

CO5: Understand about the Derivatives.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	M
CO2	M	M	H	H	M	M	M	M	M	H	H	H	H
CO3	M	M	M	M	M	M	M	M	M	H	M	H	M
CO4	H	M	M	H	M	M	M	M	M	H	H	H	M
CO5	M	M	M	M	H	M	M	M	M	H	H	H	M

Discipline Specific Core Courses
Enterprise Information Systems

Semester - IV

Hours of Instruction/Week: 8-L: 4, P: 4

23BCPC08

No. of Credits: 6

Course Objectives:

1. To develop an understanding of technology enabled business process
2. To gain knowledge about enterprise wide processes, risk and controls
3. To gain knowledge about E-Commerce, M-Commerce, Core-Banking Systems

Unit I: Introduction

Enterprise Business Processes: Meaning- objectives- significant-Components- Benefits, Risks and Control- specific business processes: Risks and controls - Procure to pay (P2P)- Order to Cash, Inventory Cycle - Hire to Retire- Supply Chain Management - Fixed Assets Information Technology Act, 2000: regulatory and compliance - requirements including computer related offences- privacy - cyber-crime - Sensitive Personal Data Information.

12

Unit II Financial Accounting Systems

Meaning – definition – Objectives-Integrated –Enterprise Resource Planning (ERP) and non-Integrated Systems- Risks and Controls - Business process modules - integration with Financial and Accounting systems, Reporting Systems and MIS, Data Analytics and Business Intelligence. Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language) - Regulatory and Compliance Requirements

12

Unit III Automated Information Systems

Meaning- concepts-objectives-significant of Automated Information systems-Database, Network and Operating System with related risks and controls, Mapping of organization structure with segregation of duties in Information Systems

12

Unit IV E-Commerce, M-Commerce and Emerging Technologies

E-Commerce: Meaning- objectives- significant-salient features - advantages and disadvantages – growth of E-commerce- Risks and Controls in India- M-Commerce: Meaning- objectives-significant-salient features – advantages and disadvantages – growth of M-Commerce- Risks and Controls in India - Business process flow with its related risks and Controls- Regulatory and Compliance Requirements- Emerging Technologies with related Risks and Controls

12

Unit V Core Banking Systems

Core Banking: Meaning - objectives-Components and Architecture of Core Banking System and related Risk and Controls. Core modules of Banking and Business Process flow and its related Risk and Controls. Reporting Systems and MIS: Data Analytics and Business Intelligence - Regulatory and Compliance Requirements

Total Hours

60

List of Practical

1.	Preparation of Diagrammatic representation of Business Processes using Flowchart	6
2.	Application of Systems and Operating System with related risks and controls along with Mapping of Organization structure with segregation	6
3.	Prepare Core modules of Banking and Business process flow and its related risks and control.	6
4.	Prepare applicable regulatory and compliance requirements including Computer related Offences, Privacy, Cyber-crime, Sensitive Personal Data	6
5.	Application of Automated -Database, Network and Operating System with related risks and controls	6
6.	Preparation of report about Applicable Architecture of CBS and related risks and controls	6
7.	Preparation of report about Applicable Architecture of CBS and related Core modules of banking and Business process flow	6
8.	Prepare Applicable Regulatory and compliance requirements and Emerging technologies	6
9.	Prepare Reporting Systems and Management Information systems.	6
10.	Prepare the regulatory and compliance requirements including Data Analytics and Business Intelligence	6
Total		60

Text Books:

1. Ron Weber ,(2021) ”Information Systems Control and Audit” ,Pearson Education New Delhi.
2. David L Olson and Suboth K Kesharwana (2021) Enterprise Information Systems , Contemporary Trends and Issues, World Scientific Publishing, , Chennai
2. ICAI study material of information system control and Audit , 2022 onwards ICAI .

Books for Reference:

1. Monk and Bret Wagner (2020) Concepts in Enterprise Resource Planning Ellen New Delhi
2. Sandra Senft and Frederick Gallegos (2019), “Information Technology Control and Audit, CRCPress New Delhi,

Course Outcome:

CO1: Understanding of technology enabled Information Systems and their impact on enterprise

CO2: Able to knowledge about Emerging technologies with data analysis and controls

CO3: Capable to operate network and operating systems

CO4: Gain knowledge on E-Commerce, M-Commerce and Emerging Technologies

CO5: Impart knowledge about Architecture of CBS and related risks and controls

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	H	H	M	M	H	H	M	M	H
CO2	M	M	H	H	H	M	H	H	H	H	H	H	H
CO3	M	H	H	M	H	M	H	H	H	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	M	H	H	H
CO5	H	M	H	H	H	H	H	H	H	H	M	H	H

Discipline Specific Core Courses Corporate Law and Practice

Semester IV
23BCPC09

Hours of Instruction/Week: 8 - L: 4,T:4
No. of Credits: 6

Course Objectives:

1. To understand provisions of Companies Act, 2013
2. To gain knowledge on Management of Companies
3. To know the Legal Provisions of Laws relating to business

Unit I: Introduction

12

Companies Act, 2013: Company – Meaning, Definition, Kinds of company - Formation of company - Prospectus and Share Capital. Allotment of securities - Private Placement. Share capital - Sweat Equity, Bonus issue, Issue of shares at Premium and Discount, alteration of share capital, Buy-back of shares- Employee Stock option.

Unit II: Management and Administration

12

Board Meeting - Annual General Meeting- Extra Ordinary General Meeting - Requisites of a valid meeting- Convening of Meeting, Minutes and Resolutions - Postal ballot- Voting through Electronic mode.

Unit III: Dividends, Accounts and Audit

12

Declaration and Payment of Dividend, Accounts of Companies, Maintenance and Authentication of Financial Statement, Appointment of Auditor: Qualification, Disqualifications, Rotation, Removal, Duties and Responsibilities of Auditors, Auditors Report, Constitution and Functions of Audit committee.

Unit IV: Directors and their Powers

12

Board of Directors: Appointment and Qualifications of Directors- Director Identification -Number (DIN), Disqualifications- Removal of Directors- **Legal Positions, Powers, Duties and Responsibilities, Additional Director, Alternate Director, Nominee Director, Director appointed by casual vacancy, Key Managerial Personnel- Managing Director- Manager and Whole Time Director.**

Unit V: Oppression, Mismanagement and Corporate Restructuring and Winding Up,

12

Oppression, Mismanagement, Rights to apply - Powers of Tribunal - Provisions related to Compromises, Arrangement and Amalgamations - Concept and Modes of Winding Up - Provisions of winding up under Insolvency, Bankruptcy Code, 2016: Definitions – Constitution of National Company Law Tribunal, Constitution of Appellate Tribunal, Appeal from orders of Tribunal, Power to punish for contempt.

Total Hours 60

List of Practical:

1.	Narrate with suitable examples the difference between Sweat Equity and Employee Stock option.	4
2.	Analyse the content of the Prospectus of Banking, Insurance and Manufacturing Company.	4
3.	Determine the factors influencing the company to fix IPO share price.	4
4.	Prepare a hypothetical notice, resolutions and minutes of a meeting of Board of Directors and Annual General Meeting.	4

5. Bring out the procedure to be followed by the company while voting through electronic mode. 4
6. Create well structure meeting agenda that enhances meeting effectively. 4
7. Illustrate specimen of board resolution for declaration of Interim dividend on Equity share. 4
8. Prepare and present an audit report of a select company. 4
9. Present a report on constitution and functions of audit committee. 4
10. Apply real-world decision-making scenarios, allowing managerial personnel to practice and refine their decision making skills. 4
11. Prepare a report on Corporate Social Responsibilities of select companies under Information Technology Sector, Manufacturing Sector and Service Sector. 4
12. Write a case on Independent Directors and Women Directors of the Board of Companies in India. 4
13. Do a case study on corporate restructuring strategic goals for a select company. 4
14. Elaborate the procedure to be followed by NCLT while carrying out its proceedings. 4
15. Prepare a report on case analysis of mismanagement of select Indian Companies. 4

Total Hours: 60

Text Books:

1. **Kapoor N.D. (2019), Elements of Company Law**, Sultan Chand and Sons, New Delhi
2. **Myneni S.R. (2021), Company Law**, Asia Law House, New Delhi

Books for Reference:

1. **Anil Kumar A.(2021),Corporate Laws**. Taxmann Publication, New Delhi.
2. **Kuchhal M.C. and Kuchhal. A. (2020), Corporate Laws**. Shree Mahavir Book Depot, New Delhi.
3. **Sharma J.P.(2020), An Easy Approach to Corporate Laws**. Anne Books Pvt.Ltd, New Delhi.

Course Outcomes:

CO1: Acquire knowledge on provisions relating to issue of prospectus on allotment of shares

CO2: Synthesize company processes, meetings and decisions

CO3: Ability to understand Accounting, Auditing, Dividend, and Distribution.

CO4: Able to demonstrate the role of Board of Directors and other managerial personnel

CO5: Gain knowledge in regulatory aspects involved in Oppression, Mismanagement, Corporate Restructuring and Winding Up.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	H	H	H	L
CO2	H	H	H	L	H	H	H	H	H	H	H	H	L
CO3	H	H	H	L	H	H	H	H	H	H	H	H	L
CO4	H	H	H	L	H	H	H	H	H	H	H	H	L
CO5	H	H	H	L	H	H	H	H	H	H	H	H	L

**Discipline Specific Elective Course
Indian Economy**

**Semester - IV
23BCPDE2A**

**Hours of Instruction / Week: 6 – L :5, T: 1
No. of Credits : 6**

Course Objectives:

1. To gain insights on fundamental economic theories.
2. To learn the impact of economic theories on pricing, demand, supply, production and cost concepts.
3. To gain knowledge on macro aspects of business economics and phases of business cycles.

Unit I: Introduction

15

Business Economics: Meaning, Nature and Scope - Basic Problems of an Economy- Economic Problem – Scarcity and Choice; Nature and Scope – Positive and Normative Economics, Micro and Macro Economics; Central Problems of an Economy- Working of Economic Systems- application of economic theories in decision making.

Unit II: Consumer Behavior and Elasticity of Demand

15

Meaning of Demand, Determinants of Demand, Law of Demand- Elasticity of Demand – Concept, kinds – price, cross, income and advertising elasticity of demand – Measurement of elasticity of demand, factors influencing the elasticity of demand – Importance of elasticity of demand. Demand forecasting: meaning, need, importance, methods of demand forecasting- Theory of Consumer Behaviour - Supply, Determinants of Supply, Law of Supply, concept of elasticity of supply with examples, Concepts of demand and supply can be used to determine price

Unit III: Production and Cost

15

Production Function – Concept, Definition, Types of Products, Law of Variable Proportions, Assumptions, Limitations and Significance. Isoquant curves: - Definition, General properties of Isoquant curves, Marginal rate of technical substitution – Economic region of production, Isocost lines – Optimal combination of resources – the expansion path – Returns to scale. Cost of production: Concept of explicit costs, implicit cost and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit IV: Price Determination in Different Markets

15

Concepts of price and pricing –Determinations price-Theory of pricing – Cost plus pricing, Target pricing, Marginal cost pricing, Going rate pricing - Objectives of business firm-Meaning and concepts of Market- classifications of market – Perfect competition, Monopoly, Monopolistic competition and Oligopoly.

Unit V: Macro Aspect of Business Economics and business cycle

15

National Income and its measurement – Gross National Product, Net National Product, Net National Income. Business cycle phases and causes – Inflation and Deflation causes and remedial action – consumption, Income, Savings and Investment.

Total Hours 75

List of Tutorial:

1. Apply concept of demand analysis in real life.	2
2. Study various effects in changes in demand and supply in consumption.	2
3. Study local markets and classify firms into various markets.	2
4. Visit any industrial unit and study its production process.	2

5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply. 2
6. Visit any industrial unit and classify its cost into fixed and variable costs. 2
7. Analyze the effects of changes in demand and supply on pricing policies. 2
8. Analyse the phases of business cycle with respect to India. 1

Total Hours 15

Text Books:

1. **Mithani D.M, (2021), Micro Economics**, Himalaya Publishing House, Mumbai.
2. **Jhingan M.L, (2020), Micro Economic Theory**, Konark Publishers Pvt. Ltd., New Delhi.
3. **Agarwala S. K, (2015), Economic System and Micro Economic Theory**, Galgotia Publishing Company, New Delhi.
4. **Chaturvedi D.D, (2020), Macro Economic – Analysis and Policy**, Galgotia Publishing Company, New Delhi.

Books for Reference:

1. **Seth M.L, (2017), Micro Economics**, Lakshmi Narain Agarwal Educational Publishers, Agra.
2. **Kennedy M.J, (2010), Micro Economics**, Himalaya Publishing House, Mumbai.
3. **Adhikari M, (2000), Business Economics**, Excel Books, New Delhi.
4. **Samuelson F William and Marks G. Stephen, (2015), Managerial Economics**, John Wiley and Sons, USA.
5. **Chopra P. N, (2018), Advanced Economics Theory**, Kalyani Publishers, New Delhi.
6. **Maria John Kennedy M, (2018), Advanced Micro Economic Theory**, Himalaya Publishing House, Mumbai.

Course Outcomes:

- CO1:** Ability to understand the functions of different economic system and to evaluate the implications of economic decisions.
- CO2:** Capable to balance the demand and supply based on consumer behaviour.
- CO3:** Familiar with production and cost functions.
- CO4:** Ability to analyse the pricing system prevailing in different markets.
- CO5:** Get insights on various aspects of macro economics and phases of business cycle.

CO – PO MAPPING

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
H	H	H	H	L	H	M	M	M	H	H	H	H	M
H	H	L	M	M	M	H	H	M	M	L	M	H	M
M	H	M	H	M	H	H	H	H	H	H	H	M	H
H	H	H	M	L	H	H	M	L	H	H	H	H	H
H	H	H	H	H	H	H	H	M	H	H	H	H	H

**Discipline Specific Elective Course
Advanced Financial Accounting**

**Semester IV
23BCPDE2B**

**Hours of Instruction/Week: 6 – 4 L: 5 - P:1
No. of Credits: 6**

Course Objectives:

1. To understand the concepts of Hire Purchase system and Installment System.
2. To impart advanced accounting knowledge on Royalty, Consignment and Partnership accounts.
3. To gain knowledge on the concept of Insurance Claims, Departmental and Government accounts.

Unit I: Introduction 15

Hire Purchase and Installment Systems: Meaning, features, advantages and disadvantages - Accounting for Hire Purchase and Installment transactions including transactions of high value and small value, Default and Repossession (manually and using appropriate accounting software).

Unit II: Royalty and Consignment Accounts 18

(a) Royalty Accounts: Meaning, Minimum Rent and Short working - Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes and Lockouts, excluding Sub-lease.

(b) Consignment Accounts: Meaning and Features of Consignment business - Difference between Sale and Consignment, Accounting treatments for Consignment transactions and Preparation of Accounts in the books of Consignor and Consignee

Unit III: Accounting for Partnership 15

Amalgamation of partnership firms - Conversion of partnership firm into a company and Sale to a company - Concept of Limited Liability Partnership.

Unit IV: Insurance Claims and Departmental Accounts 15

(a) Insurance Claims: Meaning - procedure to lodge insurance claim: Average clause and Indemnity period - Procedure of ascertaining Loss of Stock and Loss of Profit - Ascertainment of claims against Loss of Stock and Loss of Profit.

(b) Departmental Accounts - Meaning and objectives - allocation of common expenses - System of preparation of Departmental Trading and Profit and Loss Accounts (manually and using appropriate accounting software) - Inter-Department Transfer.

Unit V: Government Accounting 12

Meaning, Features and Objectives of Government Accounting - Difference between Commercial Accounting and Government Accounting - General Principles of Government Accounting - System of financial administration and financial control in India - Accounts keeping of the Government - Classification of Accounts: Consolidated Fund, Contingency Fund and Public Accounts - Government Accounting Standards Advisory Board.

Total Hours 75

List of Tutorial:

1	Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making	2
2	Prepare Royalty Accounts with appropriate software.	1
3	Visit a local departmental store to gain in-house knowledge on accounts keeping.	1
4	Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit	1
5	Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.	2
6	Collect the copy of single entry system following concerns.	1
7	Collect the copy of consignment and analyze the different books maintained	1
8	Visit a branch, prepare the report on the method of their accounting.	2
9	Visit a nearby industry and study the process for hire purchase system of their installations	1
10	Drafting the accounting procedure of conversion of partnership into joint venture	1
11	List out the books maintained and accounting standards to a companies as your wish.	2
Total Hours		15

Text Books:

1. **Jain S.P, Narang K.L, Simmi Agrawal and Monika Sehgal. (2021), Advanced Accountancy**, Kalyani Publishers, New Delhi.
2. **Gupta R.L, (2018), Advanced Accountancy**, Sultan Chand and Sons, New Delhi.

Books for Reference:

1. **Anthony R.N , Hawkins D and Merchant K.A, (2015), Accounting : Text and Cases**, Mc Graw -Hill Education India, New York.
2. **Tally Education (2018), Official Guide to Financial Accounting Using Tally ERP 9 with GST by Tally Education**, BPB Publications, Karnataka.
3. **Horngren C.T and Philbrick D, (2013), Introduction to Financial Accounting**, Pearson Education, London.
4. **Shukla M.C, Grewal T.S and Gupta S.C, (2017), Advanced Accounts**, Sultan Chand and Sons, New Delhi.
5. **Maheshwari S.N, Maheshwari S.K and Maheshwari S.K, (2018), Financial Accounting**, Vikas Publishing House Pvt. Ltd., New Delhi.
6. **Tulsian P.C and Bharat Tulsian, (2020), Financial Accounting**, Sultan Chand and Sons, New Delhi.

Course Outcomes:

CO1: Able to understand the accounting for Hire purchase system and Installment system;

CO2: Ability to compute Royalty accounts and prepare Consignment accounts;

CO3: Capable of accounting for Partnership Firms and Limited Liability Partnership.

CO4: Familiarize with the accounting treatment for Insurance Claims and
Departmental accounts

CO5: Gain knowledge on principles to Government Accounting.

CO – PO MAPPING

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
H	H	H	H	L	H	M	M	M	H	H	H	H	M
H	H	L	M	M	M	H	H	M	M	L	M	H	M
M	H	M	H	M	H	H	H	H	H	H	H	M	H
H	H	H	M	L	H	H	M	L	H	H	H	H	H
H	H	H	H	H	H	H	H	M	H	H	H	H	H

Discipline Specific Elective Course
Operation Research

Semester IV
23BCPDE2C

Hours of Instruction/Week: 6, L: 5, T:1
No. of Credits: 6

Course Objectives:

1. To understand the methodology for problem solving and formulate linear programming problem.
2. To gain formulation skills in transportation models and finding solutions
3. To know the basics of dynamic programming and simulation.

Unit I: Introduction

15

Introduction to Operations Research – Basics, Definition – Scope – Objectives – Phases – Models and Limitations of Operations Research. Linear Programming Problem (LPP) – Formulation of LPP – Graphical Solution of LPP. Simplex Method – Artificial Variables – Big – M Method – Two – Phase Method – Degeneracy and Unbound Solutions.

Unit II: Transportation Problem

15

Transportation Problem – Formulation – Solution – Unbalanced Transportation Problem. Finding Basic Feasible Solutions – Northwest Corner Rule – Least Cost Method and Vogel's Approximation Method – Optimality Test: The Stepping Stone Method and MODI Method.

Unit III: Assignment Model

15

Assignment Model – Formulation – Hungarian Method for Optimal Solution. Solving Unbalanced Problem. Traveling Salesman Problem and Assignment Problem – Dynamic Programming– Characteristics of dynamic programming–Dynamic programming approach for Priority Management Employment Smoothing

Unit IV: Network Scheduling by PERT/CPM

15

Network analysis – Critical path method – Project evaluation method and review techniques – Resource Analysis in Network Scheduling – Project cost – Time cost optimization – algorithm – Linear programming evaluation – Resource allocation and scheduling – Management Operation System Technique (MOST) – Graphical Evaluation and Review Technique (GERT).

Unit V: Queuing Theory

15

Queuing Theory: Meaning – Objectives – Limitations – Elements of Queuing System – Queuing Models – Performance Measures of Queuing System.

Total Hours 75

List of Tutorial

	3
1. Solve Exercise on formulation of Linear Programming Problem (LPP) – Graphical Solution of LPP and Simplex Method.	3
2. Prepare the Artificial Variables, Big, M Method, Two – Phase Method, Degeneracy and Unbound Solutions	3
3. Workout the Transportation Problem, Formulation, Solution and Unbalanced Transportation Problem	3
4. Frame the Assignment Model, Formulation, Hungarian Method for Optimal Solution.	3
5. Prepare Queuing Theory with suitable examples	15

Total Hours**Text Books:**

1. **Sankara Iyer .P (2021), Operations Research**, Tata McGraw Hill, New Delhi.
4. **Natarajan A.M, Balasubramani.P and Tamilarasi. A (2019), Operations Research**, Pearson Education, New Delhi.

Reference Books:

1. **J K Sharma(2020), Operations Research Theory and Applications**, 3 Edition, Macmillan India Ltd,.
2. **Gupta P.K and Hira D.S (2020) “Operations Research”**, Sultan Chand & co. New Delhi.
3. **Raju N.V.S (2017) “Operations Research”**, HI TECH. Chennai
4. **Kothari C.R (2016) “Introduction to Operational Research”**, Vikas Publishing, New Delhi

Course Outcome:

CO1: Recognize the importance and value of Operations Research and Linear programming in solving practical problems in industry

CO2: Interpret the Transportation model solutions and infer solutions to the real world problems.

CO3: Recognize and solve Game theory and Assignment problems.

CO4: Gain knowledge of drawing project networks for quantitative analysis of projects

CO5: Learn to apply queuing models in business problems.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	M	M	H	M	M	H	H	M	M	H
CO2	M	M	H	H	H	H	H	H	H	H	H	H	H
CO3	M	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	M	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Mind Management

Semester IV
23BCPDE2D

Hours of Instruction/Week: 6 L-: 5, T-1
No. of Credits: 6

Course Objectives:

1. To build confidence and ability among the learners to cultivate mindfulness in their daily life
2. To develop ability to manage stress effectively and develop resilience.
3. To develop positive attitude and self assessment towards goal.

Unit I: Introduction **15**

Mind Management: Meaning and Concept - Importance of knowing the mind – Understanding Thoughts and Emotions – Modulations of Mind – Emotional Turn Oil: Anger, Jealousy, Lust, Greed, etc., - Causes and Cure – Peace of Mind: Luxury or Necessity – Managing Mind through breath – Efficiency, Creativity and Excellence at work.

Unit II: Mindfulness **15**

Mind and Stress – Components and Benefits of Mindfulness – Mindfulness Vs. Meditation, Energy centers in the body – Tools for reducing Stress: Yoga, Pranayana, Meditation and other Breathing Techniques – Different types of Meditation – Time Management – Anger Management – Mind Doorway between Consciousness and Creation.

Unit III: Intelligences of Effective People **15**

Intelligence Types: Instinctive, Emotional, Concrete Mental, Abstract Mental, and Spiritual Intelligence - Concepts of Right Brain and Left Brain – Garner's Model of Multiple Intelligence: Naturalist, Musical, logical-Mathematical, Existential and Interpersonal – Bodily: Kinesthetic, Linguistic - Intra-personal - Spatial Techniques of understanding competencies - Psychometric Testing – Enhancing Intelligence Quotient by Activating Chakras.

Unit IV: Mind Management for Achieving Excellence **15**

Enrich Communication – Align oneself with the environment – Levels of Influence, Building Rapport – Cultivating Trust – Heal through Humor – Learning from Mistakes - Effective Decision Making – How to deal with Criticism – Being comfortable outside the comfort zone – Skills to build positive environment at workplace.

Unit V: Self-Assessment **15**

Practicing self-care – Importance of Personal Interactions - Goal of Life: Short Term, Medium Term, Long Term and SMART goals – Developing Resilience and Attitude of Gratitude – Success in Business - Measuring the Intelligence and Emotional Quotient – Dematoglyphics Testing – Applied Kinesiology.

Total Hours **75**

List of Tutorial:

1	Participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it.	2
2	Rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their	2

journey. After the completion of the exercise, each learner has to prepare the report of their success story.

- 3 Prepare a schedule of daily activities and divide students into Four Quadrants. Analyze and present a report on: 2
 - a. Time allocated to things which are not important.
 - b. Time allocated in fulfilling the long-term objectives.
 - c. The present scenario (Dasha) and future direction (Disha) to be chosen
- 4 Draft report on Take online Psychometric Test available at <http://www.assessmentday.co.uk/psychometric-test> from any other source. Analyze its outcome and present a report of key learnings from the same. 2
- 5 Participate in role play exercises in classroom to demonstrate the skill of using humour to heal. 1
- 6 Draft a experimental report on the Usage of Cristal on Human Chakaras 1
- 7 Practice and demonstrate different types of yoga, pranayama and meditation. Analyze the state of mind before and after the practice and present a report of the same. 1
- 8 Practice the technique of Applied Kinesiology to check her Intelligence Quotient, Emotional Quotient and Spiritual quotient. 2
- 9 Practice and Demonstrate mediation technique to activate chakras. Analyze its effect and write a report on the same. 2

Total Hours 15

Text Books:

1. **Swami Mukundananda (2022), The Science of Mind Management, Rupa Publications, India.**
2. **Knight S. (2010). NLP at Work: The Essence of Excellence.** Nicholas Brealey Publishing Boston , United States.

Books for Reference:

1. **Murphy J. (2020). The Power of Your Subconscious Mind.** Fingerprint Publishing. New Delhi.
2. **Zohar D. (2012). Spiritual Intelligence: The Ultimate Intelligence.** Bloomsbury, London.

Course Outcomes:

- CO1:** Ability to observe and identify the modulations of mind.
- CO2:** Rate the emotional matrix to analyze individual strength and weakness and improve them.
- CO3:** Practice time, mind and anger management techniques in daily life.
- CO4:** Ability to analyse and interpret the results of psychometrics testing.
- CO5:** Achieve proficiency in the Mind Management.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	M
CO3	H	H	H	M	H	M	H	H	H	M	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	M	M
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course Investment Banking

Semester – IV

23BCPDE2E

Hours of Instruction/Week: 6-L:5-T:1

No. of Credits: 6

Course Objectives:

1. To acquire knowledge on the Investment Banking Operations.
2. To gain knowledge on Services offered by Investment Bank and Trade life Cycle.
3. To understand about Risks & Market Data Providers and learn Fund administration.

15

Unit I: Introduction

Investment Banking – Introduction- Investment Banking Services– Underwriting and types- Investment bank structure - Types of Investment Banks – Commercial Bank vs Investment Bank – Role of Investment Banking in Financial Market - Role of investment banks during the last financial crisis 2008.

Unit II: Investment Banking Services

15

Introduction - Custody Services - Transfer Agency –Safe keeping and Settlements, Reporting and Record keeping– Investible Cash - Income Process - Corporate Actions – Collateral Services - Reconciliation - Securities Valuation – Pricing - Fund Accounting– Financial Reporting.

Unit III: Risk and Market Data Providers

15

Meaning of risk – Risk Management – Types of Risk: Market Risk - Credit Risk – Liquidity Risk – Regulatory Risk – Operational Risk.

Unit IV: Trade Life Cycle

15

Trade Life Cycle: Introduction – Transaction Types - Stages of trade life cycle - Pre-Trade – Trade - Post Trade – Equity Trade Life Cycle - Front office - Middle office - Back office – Parties in Trade Life Cycle.

Unit V: Fund Administration

15

Fund Administration – Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services – Portfolio Administration Pricing and valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls and failure impact

Total Hours 75

List of Tutorial:

1.Report on Types of Investment Banks	3
2. Role of Investment Banks during the last financial crisis 2008.	3
3. Ability to understand on Securities Valuation	3
4.Risk calculations for securities	3
5.Analyse the Equity life cycle of any company	3

Total Hours :15

Text Book:

1. Allison Otto (2020), **Investment Banking**, Vanderbilt University, Nashville, Tennessee.

Books for Reference:

1. Yadav. S.K. (2022). **Investment Banking and Financial Service**. Truepenny's Corporation, Delhi.
2. Tapan Jindal (2017). **Investment Banking**. Bharat Law House Pvt. Ltd. New Delhi
3. David Loader (2010). **Fundamentals of Fund Administration**. Butterworth, Heinemann, U.K

Course Outcomes:

CO1: Acquire knowledge on the Investment Banking Operations.

CO2: Gain knowledge on services offered by Investment Bank.

CO3: Understand about Risks & Market Data Providers.

CO4: Know about the Trade Life Cycle.

CO5: Learn about the Fund administration.

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	M	H	M	M	M	M	H	H	M
CO2	M	M	H	H	M	M	M	M	M	H	H	H	H
CO3	M	M	M	M	M	M	M	M	M	H	M	H	M
CO4	H	M	M	H	M	M	M	M	M	H	H	H	M
CO5	M	M	M	M	H	M	M	M	M	H	H	H	M

**Discipline Specific Elective Course
Financial Technology and Analytics**

**Semester – IV
23BCPDE2F**

**Hours of Instruction/Week: 6, L:5, T:1
No. of Credits: 6**

Course Objectives:

1. To gain knowledge as financial technology revolution and the disruption, innovation and opportunities therein.
2. To know necessary skills to the learners which enable them to understand the digital payments and crypto currencies
3. To analyze how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

Unit I: Introduction

15

Evolution of technology in Financial Markets – Financial Technologies (FinTech) for Entrepreneurs - Investors, Consumers, FinTech and the Transformation in Financial Services - Domains of FinTech, FinTech Investments, FinTech Technologies - Business Models in FinTech - FinTech and Start-ups.

Unit II: FinTech Business Applications

15

Lending and Personal Finance - FinTech and the Online Lending Landscape - Rise of alternate finance - Future of Small Medium Enterprises lending - Funding Ecosystem - Crowd-funding and business financing - Payments and retail transactions - Digitalization of Financial Services of Retail Banking and Corporate Banking.

Unit III: Digital Payments, Cryptocurrencies and Block chain

15

Digital Payments and Innovations - Cashless society - Developing Countries and Digital Finance Services - Mobile money - RTGS System - Cryptocurrencies and Block chain – Block chain technology - its potential and application - Cryptocurrency - Legal and Regulatory Implications of Cryptocurrencies.

Unit IV: FinTech in India

15

FinTech in India - Opportunities and challenges - Role of FinTech in Financial Inclusion and Financial Integration - FinTech and Government Regulations - Implications of FinTech Developments for Banks and Bank Supervision - Social Implications of FinTech Transformation – Growth of FinTech Opportunities in India.

Unit V: Analytics

15

Artificial Intelligence and Machine Learning Applications in Accounts and Finance - Understanding the technology enabling FinTech and constitutes of Fintech applications - Future of AI in Robot-Advice - Robotic Process Automation - Issues of Privacy Management in financial services environment - Data Analytics in financial services - Data security, its overview - Cyber security - Overview of industries best practices and standards.

Total Hours 75

List of Tutorials

1. Identify a FinTech startup, analyze and present a report on its business model.	1
2. Analyze and prepare a report on the functioning of online crowd funding platforms in India	1
3. Identify a FinTech involved in SME lending business and analyze how they are contributing to restructuring the SME lending landscape.	2
4. Analyze and prepare a report on the role of Digital India project in building a Cashless society and evaluate its achievements	2
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.	2
6. Participate in simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing in Robot-Advisory investment services and present their business plan	3
7. Analyze and interpret case study on Robot – Advisor in business	2
8. Prepare a report on growth of Mobile Banking Payments	1
9. Prepare case studies on Airtel Payment Banks, Bill Desk, PayU, Phonepe to understand the prospects for digital payment in India	1
Total Hours	15

Text Books:

1. **Karthi Swaminathan (2021), Future Fintech Framework: A vision to Simplify Understanding, Foster Innovation and Accelerate Growth in Fintech**, Notion Press, Tamilnadu
2. **Nader Naifar (2019), Impact of Financial Technology (FinTech) on Islamic Finance and Financial Stability**, IGI Global publisher, Saudi Arabia
3. **Richard Hayen (2019), Blockchain and FinTech: A Comprehensive Blueprint to Understanding Blockchain & Financial Technology**, Create space Independent Publishing Platform, Comprehensive edition, United States

Books for Reference:

1. **Chishti S. Craddock T Courtneidge R. and Zachariadis M (2020), The PayTech Book**. Wiley. New Jersey.
2. **Diamandis P.H. and Kotler S (2020), The Future is Faster Than You Think: How Converging Technologies are transforming Business, Industries and Our Lives**. Simon and Schuster. New York.
3. **Hill J. (2020) FinTech and the Remaking of Financial Institutions**. Academic Press, Elsevier. London.
4. **Akkizidis I. and Stagars M (2019) Marketplace Lending, Financial Analysis and the Future credit**. Wiley. New Jersey.
5. **Chisti S. & Barberis J (2019) The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries**. Wiley. New Jersey.

Course Outcome:

CO1: Understand the different business models under FinTech industry.

CO2: Comprehend the FinTech application in Business Financing.

CO3 : Ability to discuss the contribution of mobile banking payment system in creating a cashless economy.

CO4: Gain knowledge on the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the Government of India.

CO5 : Understand the application of AI, Robotic Process Automation and Cyber Security in Business Finance.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	M	M	H	H	H	H	H	M	H	H	H	H
CO2	H	H	M	H	H	H	H	H	H	H	H	H	H
CO3	H	M	M	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Organisational Behaviour

Semester - IV
23BCPDE2G

Hours of Instruction/Week: 6 -L:5, T:1
No. of Credits: 6

Course Objectives:

1. To know theoretical structure of organizational Behaviour
2. To understand about the structure and behavior of organization as it develops over time.
3. To analyse the competitiveness and dynamic of an organisational Behaviour.

Unit I: Introduction

Organizational Behaviour: Concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models. Personality – Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes – Concept and types of Values: Terminal value and Instrumental Value. Components of attitude, job related attitudes. Learning – Concept, Learning theories, and reinforcement. Perception and Emotions –Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

15

Unit II: Decision making and Communication

Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis (TA), Johari Window.

15

Unit III: Motivation

Meaning and Importance of Motivation, Equity Theory of Motivation, Vroom's Valence Expectancy Theory, Ken Thomas' Intrinsic Motivation theory, McClelland's Theory of Motivation. Motivation and Organizational effectiveness

Unit IV: Leadership, Power, and Conflict

15

Meaning and Concept of Leadership, Trait Theory, Transactional, Charismatic and Transformational Leadership. Power and conflict: Power tactics: Sources of conflict, Conflict Resolution Strategies.

Unit V: Dynamics of Organizational Behaviour

15

Organizational Culture and Climate – Concept and Determinants of organizational culture. Organizational change – Importance, Managing Change. Individual and organizational factors to Stress; Prevention and Management of Stress.

Total Hours 75

List of Tutorial

1. Group Discussion on Time Management in an Organization.	3
2. List Conflicts resolution management practices in leading Organizations.	3
3. Discuss on how important is motivation for the growth of an organization.	3
4. Analyse case study on the settlement of conflicts in an organization.	3
5. Debate on responsibilities and accountability of employees in an organization	3
Total	15

Text Books

1. **Stephen P. Robins, (2020) Organisational Behavior, PHI Learning / Pearson Education, New Delhi.**
2. **Aswathappa, K. (2021), Organisational Behaviour– Text and Problem, Himalaya Publication, Karnataka.**

References

1. **Schermerhorn, Hunt and Osborn, (2019) Organisational behavior, John Wiley and Sone, New York**
2. **Mc Shane & Von Glinov (2019), Organisational Behaviour, Tata Mc Graw Hill, Private Limited, Uttar Pradesh.**
3. **Hellrigal, Slocum and Woodman, (2019) Organisational Behavior, Cengage Learning, Noida, Uttar Pradesh.**

Course Outcomes:

CO1: Knowledge on concepts and Functions of Organisational Behaviour

CO2: Understand on Organizational structure, decision making process and communications

CO3: Gain knowledge on individual and group behaviour

CO4: Knowledge on Organizational Conflicts and Methods to Resolve

CO5: Understand the concepts of Stress Management

CO – PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	M	M	H	M	M	H	H	M	M	H
CO2	M	M	H	H	H	H	H	H	H	H	H	H	H
CO3	M	H	H	M	H	M	H	H	H	H	H	H	M
CO4	H	M	H	M	H	H	H	H	H	H	M	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Industrial Relations and Labour Laws

Semester - IV
23BCPDE2H

Hours of Instruction/Week: 6 L-5, T-1
No. of Credits: 6

Course Objectives:

1. To understand and apply the important concepts of industrial relations including trade unions and various labour enactments.
2. To gain knowledge on the Labour enactments and Workers Participation in the Management
3. To gain knowledge on the Trade Union and its developments

Unit I: Introduction

15

Industrial Relations – Meaning – Concept – nature and objectives of Industrial Relations–Evolution and factors influencing – IR in changing Environment–Employers’ Organisation – Human Resource Management and IR.

Unit II: Trade Unions Act – 1926

15

Important provisions of Trade Unions Act – 1926 – Objectives of Trade Union in the era of liberalization – Factors influencing the growth of Trade unions its registration – rights and liabilities – Emerging trends in Union Management Relations.

Unit III: Workers’ Participation in Management

15

Concept – Practices in India – Works Committees – Joint Management Councils Participative Management and Co-ownership – Productive Bargaining and Gain Sharing.

Unit IV: Discipline and Grievance Redressal

15

Causes of indiscipline – Maintenance of Discipline – Highlights of domestic enquiries Principle of Natural Justice – Labour turnover – Absenteeism. Meaning of Grievance Redressal machinery in India – Grievance handling procedure.

Unit V: Other Labour Enactments

15

The Industrial Disputes Act – 1947: Important Definitions – various Authorities procedure – Powers and Duties of Authorities – Strikes and Lock outs – Lay-off Retrenchment and closure. The Factories Act – 1948 – Provisions relating to Health Safety – Welfare facilities – Working hours – Employment of young person’s – Annual Leave with wages – other leaves. The Code on Wages – 2019 – Regulation of Minimum Wages – Payment of wages – payment of bonus.

Total Hours 75

List of Tutorial

1. Visit an industrial unit to learn about the industrial relations in the current environment 3
2. Prepare report on interacting with the trade union leaders, workers, and HR managers issues or disputes 3
3. Assess and prepare a report on the grievance Redressal mechanism of the industrial unit 3
4. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report. 3
5. Prepare a report on Grievance Redressal machinery in India 3

Total Hours 15

Text Books:

1. **Malik, P. L. (2020), Hand Book of Labour and Industrial Law**, Luknow, Eastern Book Company, Uttarpradesh.
2. **Monappa A, Nambudir R. and Selvaraj P. (2020) Industrial Relations and Labour Laws**, Tata McGraw Hill Education, New Delhi.
3. **Sharma, J. P. (2020) Simplified Approach to Labour Laws**, Bharat Law House, Bhili, Chhattisgarh.
4. **Venkataratnam, C.S., and Dhal M. (2017), Industrial Relations**, OUP India, 2nd Edition, New Delhi.

Books for Reference:

1. **Srivastava, S.C. (2020) Industrial Relations and Labour Laws**, Vikas Publishing House, New Delhi.
2. **Padhi, P.K. (2020) Industrial Relations and Labour Law**, PHI Learning, New Delhi.

Course Outcomes:

CO1: Ability to analyses the industrial relations in changing environment.

CO2: Analyze the trade unions and Management relationship

CO3: Gain knowledge on workers participation and effectiveness in management.

CO4: Capability to understand the grievance redressal mechanism.

CO5: Skill to explore industrial disputes and implementation of its legal provisions for workers

CO – PO MAPPING

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	H	H	L	H	H	H	M	L	M	M	H	H
CO2	H	H	H	L	H	M	H	M	L	M	M	H	H
CO3	H	H	H	L	H	M	H	M	L	M	M	H	H
CO4	H	M	L	L	H	H	H	M	L	M	M	H	H
CO5	M	M	M	L	H	H	H	M	L	M	M	H	H

Professional Development Course (PDC)

Design Thinking

Semester IV
23BCPPD4

Hours of Instruction /Week: 2 – L: 2
No. of Credits: Remarks

Course Objectives:

1. To learn design thinking concepts and principles
2. To use design thinking methods in every stage of the problem
3. To learn the different phases of design thinking and apply various methods in design thinking to different problems.

Unit I: Introduction

6

Design Thinking – Meaning, Design thinking is about “Finding the Sweet Spot” – The Top Circle: Learner Wants and Needs – The Left Circle – Business Needs; The Right Circle – Business and Learner Constraints; The Five Steps to Design Thinking. Linking Design Thinking to Learning Experiences; The Wile Human Performance Model – The Four Stages in the Learning Journey – Magical Versus Miserable – A Design Thinking Framework for Training and Development.

Unit II: Perspective and Refine the Problem

6

Start with the Business Perspective; Pull in the Learner; Verify Constraints – The Five Categories of Constraints; Budget; Time; Technology; Split people up and allow for divergence before convergence.

Unit III: Ideate – Prototype and Iterate

6

Ideate and Prototype – Get visual as part of ideating; Quick sketches of possible E-learning interactions; Create functional prototypes; Refine and Develop.

Unit IV: Implement and Evaluate

6

The Learning Experience Design (LXD) framework; Implementation plan – Blank learning journey map – Implementation plan components – Excerpt of a logistical rollout plan – Measures to monitor – Risks to mitigate; Reasons to evaluate; How evaluation fits into the design thinking process; The different evaluation models.

Unit V: Sell Your Use Case

6

Get Buy-in from Stakeholders; Using Design Thinking When a Project is Underway; CAISO Scheduling Coordinator Curriculum; NxStage.

Total Hours 30

Text Books:

1. **Laura Fletcher and Sharon Boller (2020), Design Thinking for Training and Development:** American society for training and development publishers, Chennai
2. **Gavin Ambrose and Paul Harris (2010), Design Thinking,** AVA Publishing, New Delhi.
3. **Michael Lewrick, Patrick Link and Larry Leifer (2018), The Design Thinking Playbook Mindful Digital Transformation of Teams, Products, Services, Businesses and Ecosystems,** Wiley Publications, UAE.

Books for Reference:

1. **Jeanne Liedtka, Randy Salzman and Daisy Azer (2017), Design Thinking for the Greater Good Innovation in the Social Sector,** Columbia University Press.
2. **Nigel Cross (2011), Design Thinking Understanding How Designers Think and Work,** Berg Publishers.

Course Outcomes:

CO1: Able to understand the concepts of design thinking approaches.

CO2: Create design thinking teams and conduct design thinking sessions and so they will be able to apply both critical thinking and design thinking in parallel to solve problems.

CO3: Contextualize a complex problem in the purview of design thinking

CO4: Ideate solution based on the design thinking framework

CO5: Create and present a unique solution based on design thinking

CO – PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	M	H	H	M	H	H	M	M	M
CO2	H	H	H	H	H	H	H	M	H	H	M	M	M
CO3	H	M	H	H	M	H	H	M	H	H	M	M	M
CO4	H	H	H	H	M	M	H	M	H	H	M	M	M
CO5	H	M	H	H	M	M	H	M	H	H	M	M	M

Skill Based Elective Course - III
Option A: Accounting and Taxation

Human Resource Accounting

Semester: V

Hours of Instruction/Week: 4-L: 2, P: 2

23BCPSE3A

No. of credits: 3

Course Objectives:

1. To familiarize the students with the Human Resource Accounting Practices in India
2. To familiarize the learners with the process and approaches of Human Resources Accounting
3. To understand the significance of Human Resource Auditing as a Tool of Human Resource Valuation

Unit I: Human Resource Accounting: An Overview **5**

Meaning, Need and Objectives of HR Accounting, Advantages and Limitations of Human Resource Accounting - Reporting of Human Resource Accounting at National Levels.

6

Unit II: Methods of Human Resource Accounting Practices in India

Methods of Human Resource Accounting: Cost of Production Approach, Historical Cost Model, Replacement Cost Model, Opportunity Cost- Capitalized Earnings Approach: Economic Value Model - Capitalization of Salary,

Unit III: Human Resource Planning **7**

Human Resource Planning - Human Capital Investment - Expenditure vs. Productivity- Training - Human Capital and Productivity - Human Resource Accounting -Measurement of Human Value addition into Money Value - Objectives of Human Resource Accounting - Approaches to Human Resource Accounting.

Unit IV: Human Resource Accounting: Design, Implementation and Management Control **7**

HR Accounting - Design, preparation and Implementation: Responsibility Accounting and Management Control - Management Control Structure and Process - Design of HR Accounting process and Procedures for each of the HR Sub - System including Recruitment, induction, Personal Assistant and Training - Classification of Costs in HR Accounting - Behavioral Aspects of Management Control - Social control.

Unit V: Human Resources Accounting: Software and Reporting **5**

HRA Software - HRA Oriented Reporting processes including Profit and Loss Accounting and Balance Sheet - Experiences and Extrapolation (for future scenarios) on HRA.

Total Hours **30**

List of Practicals

1. Discuss the ethical relevance and acceptability of valuation of Human assets in the organization. Develop arguments for and against inclusion of Human assets in the accounting Statement. **6**

2. Imagine as a consultant to an ITES organization as a part of your job, you are required to design a human resource accounting system. Develop the objectives of designing a HR accounting system.	6
3. Discuss the various activities involved in the process of human resource planning	6
4. Describe the phases in the design and implementation of a Human Resource Accounting System	6
5. Analyze the Annual Reports of Selected companies	6
Total Hours	30

Text Books:

1. Nandhkumar S and Krishna Priya (2022) **Human Resources Accounting** Hardcover, Sahitya Sagar Publications, Jalandhar.

Books for Reference:

1. Nisamudheen T, Mufliha S, (2017) **Human Resource Accounting and Auditing**.Lulu.com, USA
2. Suresh.K(2012), **Human Resource Accounting in India**, KS Omni Scriptum Publishing, Germany

Course Outcomes:

CO1: Ability to implement participative management in organizations.

CO2: Competency to recruit, train, and appraise the performance of employees.

CO3: Ability to Draft Human Resource Accounting planning.

CO4: Ability to handle employee issues and evaluate the new trends in Human Resource Accounting.

CO5: Ability to analyze the balance sheet of companies.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H	H	H	H

Skill Based Elective Course - III
Option B: Auditing
Information System Control and Audit

Semester: V

Hours of Instruction/Week: 4-L: 2, P: 2

23BCPSE3B

No. of Credits: 3

Course Objectives:

1. To gain application ability of necessary controls, laws and standards in computerized Information system.
2. To educate the students to the fundamental concepts, procedures and standards of IS audit and controls
3. To develop students' practical skills in handling various types of IS audits and examining the IS controls

Unit I: Information Systems Concepts 6

General Systems Concepts-Nature and types of systems-nature and types of information-attributes of information. Management Information System-Role of information within business- Business information systems –various types of information systems – TPC, MIS, DSS, EIS, ES

Unit II: Systems Development Life Cycle Methodology 6

Introduction to SDLC/Basics of SDLC-Requirements analysis and systems design techniques Strategic considerations-Systems operations and organization of systems resources-Systems documentation and operation manuals-System implementation-System maintenance

Unit III: Control Objective 6

Information Systems Controls- Information Systems Control Techniques- Controls over system selection, acquisition/development-Controls over system implementation-Control over System and program changes- Control over Data integrity-privacy and security

Unit IV: Audit Tests of General and Automated Controls 6

Introduction to basics of testing- Various levels-types of testing- Performance testing- Parallel testing and Concurrent Audit modules-Embedded audit modules.

Unit V: Business Continuity Planning and Disaster recovery planning 6

Introduction- Fundamentals of BCP/DRP- Threat and risk management- Software and data backup techniques- Alternative processing facility arrangements- Disaster recovery procedural plan- Integration with departmental plans.

Total Hours 30

List of Practical:

1	Prepare a college day invitation using borders and shading option, word art and pictures.	6
2	Using mail merge, draft a shareholder's meeting letter for 10 members.	6

3	Create a database and maintain the address of your classmates with the following constraints a) Roll number should be the primary key b) Maintain at least ten address c) Recall information according to name, place, city and pin code	6
4	Design an advertisement for a product.	6
5	Design a sports day invitation of your institute.	6
Total Hours		30

Text Books:

1. **Ron Weber (2002)**, Information Systems Control and Audit, Pearson Education, UK.
2. **M.Revathy Sriram (2001)**, Systems Audit, TMH, New Delhi.

Books for Reference:

1. **Kelly Rainer.R, Brad Prince (2017)**, Introduction to Information Systems, Wiley Publications, New Delhi.
2. **Ashok Arora (2015)** Computer Fundamentals and Applications , Vikas Publishing House Pvt Ltd. New Delhi.
3. **Mohan.P, (2013)**, Computer Application in Business. Himalaya Publishing House, New Delhi.
4. **Rajaraman.P (2018)**, Introduction to Information technology, PHI Learning private limited, Delhi-110092.

Course Outcomes:

- CO1:** Understand the IS audit key elements and the standards of performance required by the profession
- CO2:** Demonstrate the problem solving skills by applying risk management approaches in the audit life cycle
- CO3:** Understand the complexities of IS controls
- CO4:** Assess the impacts of IS audit and control on the operation of organizations
- CO5:** Acquire the Knowledge on Business Continuity Planning and Disaster recovery planning

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H	H	H	H
CO3	H	M	H	H	H	H	M	H	H	H	M	H	H
CO4	H	H	M	H	H	H	H	H	H	H	H	M	H
CO5	H	H	H	H	H	M	H	H	H	H	H	H	M

Skill Based Elective Course - III
Option C: Banking, Insurance, Finance and Service Sector
Basic Financial Arithmetic and Basics of Life and General Insurance and Sourcing Customers

Semester: V

Hours of Instruction/Week: 4 – L: 2, P: 2

23BCPSE3C

No. of Credits: 3

Course Objectives:

1. To impart knowledge on the basics of Insurance law
2. To understand the different calculation methods, sales strategies and implementation of Insurance policies
3. Enable the students to understand the structure of Indian Insurance Industry, products offered regulatory bodies and their roles

Unit I: Introduction

6

Simple Interest and compound Interest -Rate of return on investment-Financial and economic concepts - Future and present value of money - Present and future value of annuity.

6

Unit II :Basics of Insurance

Concept of primary and secondary risk management - Concept of insurance and its advantages -Types of Insurance - Risk pooling- Insurance premium calculation - Insurance Policy Structure-Life and non-life insurance - Money laundering and insurance.

6

Unit III: Basics of Life Insurance

Concept of Life Insurance, human life value and mortality -Insurance Premium for life insurance - Contract of Insurance - Financial planning - Advantages, purpose of traditional and non -traditional Life Insurance products. Factors governing sum assured; Methods of calculating economic risk in life Insurance-Proposal Measurement of risk and mortality table- Calculation of premium; Treatment of sub-standards

6

Unit IV: Basic of General Insurance and Concept of General Insurance

Introduction and meaning of general insurance- Regulatory aspects general insurance- General insurance products – Applications general insurance – Documentation in general insurance - Types of insurance in Indian Insurance market-Government policy relating to general insurance .

6

Unit V: Sourcing Customers and Regulatory Authority

Identify Niche Market – Selling Multiple product- using Digital Marketing and Societal media Customer relationship Fidelity Guarantee Insurance – Property Insurance – Public Liability Insurance – Insurance Regulatory and Development Authority (IRDA)Regulatory aspects of corporate agency.

Total Hours 30

List of Practical

1. To visit any branch office of LIC and study on various life Insurance policies **6**
2. To collect various forms of Insurance policies and Fill the forms and write report on it
3. To visit to any development officers office to LIC and get information about various policies , surrender value , Agreement nomination the Payment of claim etc, **6**

4.	To get Practical Knowledge About Fire And Marine Insurance Claims	6
5.	To get Practical Knowledge About Transfer Of Policies to Nominees Account	6
Total Hours		30

Text Book:

1. Periyasamy (2017) , **Fundamentals of Insurance** , Himalaya Publishing Pvt Ltd, Mumbai.
2. Moorthy. A (2019), **Insurance principles and practice** , Margham publications, Chennai.
3. P.K. Guptha (2017) , **Fundamentals of Insurance** , Himalaya Publishing house.

Books for Reference:

1. IC-38 Insurance Agents Study material by III
2. Mishra. M.N. SB Mishra (2018) , **Insurance Principles and Practice** , Vikas Publishing house, Delhi.

Course Outcome:

- CO1:** To Understand the financial planning and its importance tools and methods
- CO2:** To understand the fundamentals of financial arithmetic
- CO3:** Ability to calculate insurance premium and slip rates
- CO4:** Point out the different type insurance products & money laundering
- CO5:** Compare and contrast the principles of Life Insurance and General Insurance
- CO6:** Evaluate organizational opportunities and challenges in the design system within a business scenario.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	M	H	H	H	H	H	H	H	H	H	H

Discipline Specific Core Courses

Strategic Financial Management

Semester: V

Hours of Instruction/Week: 6-L: 5, T: 1

23BCPC10

No. of credits: 6

Course Objectives:

1. To acquire the ability to apply financial management theories and techniques in strategic decision making.
2. To familiarize the concepts of security valuation, mutual funds and risk management.
3. To acquire insights on corporate restructuring and startup finance.

15

Unit I: Financial Policy and Corporate Strategy

Strategic decision-making framework-Interface of Financial Policy and strategic management-Balancing financial goals vis-a-vis sustainable growth. Risk Management- Identification of types of Risk faced by an organization- Evaluation of Financial Risks - Value at Risk (VAR)- Evaluation of appropriate method for the identification and management of financial risk.Security Analysis-Fundamental Analysis-Technical Analysis-Meaning- Assumptions - Theories and Principles-Charting Techniques-Efficient Market Hypothesis (EMH) Analysis.

Unit II: Security Valuation, Portfolio Management and Securitization

15

Security Valuation-Theory of Valuation -Return Concepts-Equity Risk Premium-Required Return on Equity-Discount Rate Selection in Relation to Cash Flows-Approaches to Valuation of Equity Shares-Valuation of Preference Shares -Valuation of Debentures/ Bonds. Portfolio Management-Portfolio Analysis-Portfolio Selection-Capital Market Theory-Portfolio Revision-Portfolio Evaluation-Asset Allocation-Fixed Income Portfolio-Risk Analysis of Investment in Distressed Securities-Alternative Investment Strategies in context of Portfolio Management. Securitization-Introduction-Concept and Definition-Benefits of Securitization-Participants in Securitization-Mechanism of Securitization- Problems in Securitization-Securitization Instruments-Pricing of Securitization Instruments- Securitization in India.

Unit III: Mutual Funds, Risk Management and International Financial Management

15

Mutual Funds-Meaning-Evolution-Types-Advantages and Disadvantages of Mutual Funds. Derivatives Analysis and Valuation-Forward/ Future Contract-Options-Swaps-Commodity Derivatives. Foreign Exchange Exposure and Risk Management-Exchange rate determination- Foreign currency market- Management of transaction-translation and economic exposures-Hedging currency risk-Foreign exchange derivatives – Forward, futures, options and swaps. International Financial Management-International Capital Budgeting-International Working Capital Management-Multinational Cash Management - Objectives of Effective Cash Management - Optimization of Cash Flows/ Needs - Investment of Surplus Cash-Multinational Receivable Management-Multinational Inventory Management.

Unit IV: Interest Rate Risk Management and Corporate Valuation **15**

Interest Rate Risk Management-Interest Rate Risk-Hedging Interest Rate Risk-Traditional Methods-Modern Methods including Interest Rate Derivatives. Corporate Valuation-Conceptual Framework of Valuation-Approaches/ Methods of Valuation-Assets Based Valuation Model-Earning Based Models-Cash Flow Based Models-Measuring Cost of Equity - Capital Asset Pricing Model (CAPM) - Arbitrage Pricing Theory - Estimating Beta of an unlisted company-Relative Valuation - Steps involved in Relative Valuation - Equity Valuation Multiples - Enterprise Valuation Multiple-Other Approaches to Value Measurement - Economic Value Added (EVA) - Market Value Added (MVA) - Shareholder Value Analysis (SVA)-Arriving at Fair Value.

Unit V: Mergers, Acquisition, Corporate Restructuring and Startup Finance **15**

Mergers, Acquisitions and Corporate Restructuring -Conceptual Framework-Rationale-Forms-Mergers and Acquisitions-Financial Framework-Takeover Defensive Tactics-Reverse Merger-Divestitures- Partial Sell Off-Demerger-Equity Carve Outs-Ownership Restructuring-Going Private-Management/ Leveraged Buyouts-Cross Border Mergers. Startup Finance-Introduction including Pitch Presentation -Sources of Funding-Start up India Initiative.

Total Hours **75**

List of Tutorial:

1. Select any two manufacturing concerns on your own and analyse the financial model adopted by them.	5
2. Prepare a report on the risks associated with the investments in mutual funds and initiate a debate among the students.	5
3. Prepare a report on merging of public sector banks	5

Total Hours **15**

Text Books:

- **Rajni Sofat and Preeti Hiro (2015), Strategic Financial Management**, PHI Learning Pvt Ltd, New Delhi.
- **Samuel C.Weaver & Weston (2008). Strategic Corporate Finance**, Cengage Learning,New Delhi.

Books for Reference:

- ICAI Course Materials - <https://www.icai.org/post/final-nset>

Course Outcome:

CO1: Understand the financial policies, strategic management and risk evaluation.

CO2: Gain insights on the theories of security valuation, portfolio management and securitization mechanism.

CO3: Develop an understanding on international financial management.

CO4: Acquire knowledge on the approaches and methods of corporate valuation.

CO5: Familiarize the concept of corporate restructuring and startup finance in India.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	M	L	M	M	M	L	L	M	M	H	M
CO2	M	M	M	L	M	M	M	M	L	M	M	M	M
CO3	M	M	M	L	L	M	M	M	L	M	M	M	M
CO4	M	L	M	L	L	L	L	L	L	L	M	M	M
CO5	M	M	M	L	L	M	M	M	L	L	M	M	M

Discipline Specific Core Courses

Financial Management and Economics for Finance

Semester: V
23BCPC11

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To equip students with the knowledge and skills to make strong foundation in financial concepts, sound financial decisions for individuals or organization, including investment choices and dividend policies.
2. To enable the students to evaluate investment projects using techniques of capital budgeting.
3. To understand how economic theories and events influence financial market behavior, including asset prices, volatility and market efficiency.

Unit I: Financial Management , Financial Analysis and Financing Decisions 15

I. Introduction to Financial Management Function- Objectives and scope of financial management, Role and purpose, financial management environment, Functions of finance executives in an organization - financial distress and insolvency. Financial Analysis through Ratios - Users of the financial analysis, Sources of financial data for analysis - Calculation and Interpretation of ratios - Analysing liquidity, Analysing leverage, Analysing solvency, Analysing efficiency/ activity, Analysing profitability - Limitations of ratio analysis.

II. Financing Decisions - Sources of Finance - Different Sources of Finance - Characteristics of different types of long term debt and equity finance, Method of raising long term finance - Different Sources of short term Finance - Internal fund as a source of finance - International sources of finance - Other sources of finance- Lease Financing, Sale and lease back, Convertible debt, Venture capital, Grants etc.

III. Cost of Capital - Significance of cost of capital , Factors of cost of capital - Measurement of costs of individual components of capital - Weighted average cost of capital (WACC) - Marginal cost of capital - Effective Interest rate.

Unit II: Capital Structure and Capital Budgeting 20

I. Capital Structure Decisions - Significance of capital structure, Determinants of capital structure , Capital structure planning and designing, Designing of optimum capital structure , Theories of Capital Structure and value of the firm- relevancy and irrelevancy of capital structure - EBIT- EPS Analysis, Breakeven- EBIT Analysis - Under/ Over Capitalisation. Leverages - Types of Leverages- Operating, Financial and Combined - Analysis of leverages.

II. Capital Budgeting - Capital Investment Decisions, Objectives of capital investment decisions , Methods of Investment appraisal - Payback period, Discounted payback period - Accounting Rate of Return (ARR) - Net Present Value (NPV) methods - The working capital adjustment in an NPV analysis, Capital rationing, Equivalent Annual Costs, - Internal Rate of return (IRR) - Modified internal Rate of Return (MIRR) - Profitability Index.

III. Adjustment of Risk and Uncertainty in Capital Budgeting Decision - Probability Analysis - Certainty Equivalent Method - Risk Adjusted Discount Rate - Scenario Analysis - Sensitivity Analysis.

15

Unit III: Dividend Decision and Management of Working Capital

I. Dividend Decisions - Basics of Dividends, Forms of dividend, Determinants of dividend, Relevancy and Irrelevancy of Dividend Policies- Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis.

II. Management of Working Capital- Liquidity and Profitability, The Working capital financing decisions - Primary and Secondary Sources of Liquidity - The working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles - Assessment of working capital requirement - Management of Accounts Receivables (Debtors) - Factoring and Forfeiting - Management of Accounts Payables (Creditors) - Management of Inventory - Management of Cash, Treasury management - Banking norms of working capital finance.

Unit IV: Introduction to Economics for Finance

15

Macro - Economic Aggregates and Measurement of National Income - The Keynesian Theory of Determination of National Income - The Concept of Money Demand , Important Theories of Demand for Money - The Concept of Money Supply - Monetary Policy

Unit V: Public Finance and International Trade

10

Fiscal functions - An Overview, Market Failure, Government Interventions to Correct Market Failure, Fiscal Policy. International Trade - Theories of International Trade, Trade Policy – The Instruments of Trade Policy - Trade Negotiations - Exchange Rates and its economic effects - International Capital Movements - Foreign Direct Investment.

Total Hours 75

List of Tutorial:

1. Follow financial news and analyze how current events and economic trends impact financial markets and decision-making. 2
2. Develop a case studies of real companies with different capital structures and analyze the companies' financial statements, debt-to-equity ratios, and profitability to understand how capital structure impacts financial performance. 2
3. Evaluate the investment options using techniques such as Net Present Value (NPV), Internal Rate of Return (IRR), and Payback Period. This helps them understand the decision-making process. 3
4. Present case studies of companies that have recently made dividend cuts or dividend increases and analyze the reasons behind these decisions and predict the impact on shareholder perceptions. 2
5. With a help of financial statements of different companies, calculate and compare working capital ratios, such as the current ratio and the quick ratio. Discuss the implications of these ratios. 2
6. Conduct an exercise on future interest rate movements based on economic such as the yield curve and inflation expectations. Discuss the implications for bond investment strategies. 2

7. Provide examples of tariffs and trade policies (e.g., trade wars) and analyze how these policies affect international trade, consumer prices, and industries. 2

Total Hours 1
5

Text Books:

1. **Namit Arora (2023), Financial Management and Economics for Finance**, 5th Edition, Taxmann Books, New Delhi.

Books for Reference:

1. **Aditya Sharma (2021), Financial Management and Economics for Finance**, Bharat Law House Pvt Ltd, New Delhi.
2. **Saravana Prasad B. (2022), Financial Management and Economics for Finance**, 8th Edition, Commercial Law Publishers (India) Pvt. Ltd, New Delhi.
3. ICAI Study Material from 2022 onwards.

Course Outcome:

- CO1:** Able to demonstrate a strong grasp of fundamental financial concepts and theories and different financial decisions.
- CO2:** Gain an inclusive understanding of capital structure and how it influences a firm's financial decisions and overall performance.
- CO3:** Gain a comprehensive understanding of the concept of dividend policy and its significance in financial management and working capital.
- CO4:** Ability to develop a strong grasp of fundamental economic concepts, including supply and demand, scarcity, opportunity cost, and the role of economics in financial decision-making.
- CO5:** Able to explore international trade, exchange rates, and the global economy, enabling them to understand the impact of international factors on financial markets and investments.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	H	H	H	H	H	M	H	H	H
CO2	H	H	H	H	M	L	M	M	H	H	H	H	H
CO3	H	H	M	H	H	H	H	M	L	M	H	H	H
CO4	H	H	M	H	M	M	H	M	L	M	H	M	H
CO5	H	H	M	H	H	H	H	H	M	M	M	H	M

Discipline Specific Elective Course
Strategic Performance Management and Business Valuation

Semester: V
23BCPDE3A

Hours of Instruction/Week: 6-L: 5, T: 1
No. of. Credits: 6

Course Objectives:

1. To gain knowledge on strategic performance management and its measurement.
2. To understand the fundamentals of business valuation methods and approaches.
3. To know the various aspects of valuation in Mergers and Acquisition.

Unit I: Introduction to Performance Management and Measurement 15

Performance, productivity and efficiency, financial performance analysis, Procurement to pay and vendor relation management, Supply chain management (SCM), Reverse mapping of business strategies from market place using data analytics, order to cash and customer relation management (CRM), customer profitability analysis, Improvement of Corporate credit rating score.

Unit II: Performance Measurement, Evaluation and Improvement Tools 15

Balanced Score Card, Du-Pont Analysis and RONA Model, Bench marking and Bench Trending, Six Sigma and Lean Management, Statistical Quality Control (SQC), Plan-Do-Check-Action (PDCA), Management Information System in a Digital Environment, Total Productive Maintenance, Total Quality Management, Data Envelopment Analysis.

Unit III: Fundamentals of Business Valuation, Methods and Approaches 15

Purpose of business valuation, Valuation premise, Valuation approaches, Fundamental of valuation – risk and return, Financial statement analysis, Market value and Enterprise value. Discounted Cash Flow Analysis (DCF), Comparable Transaction Methods, Comparable market multiples method, Market valuation, Economic value added approach, Free cash flow to equity, Dividend discount model, Net asset valuation, Relative valuation, Earnings Multiples, Book value multiples, Revenue and sector specific multiples.

Unit IV: Valuation of Assets and Liabilities 15

Valuation of Plant and Machinery, Valuation of Inventory, Valuation of Investment – Shares and Debentures, Valuation of Intangibles – Copy rights, Goodwill, Brand, Valuation of Human Resources, Valuation of Real Estate, Value Added, Economic value added, Market value added, Valuation of Liabilities.

Unit V: Valuation in Mergers and Acquisitions 15

Acquisition Pricing – Analysis on premium offered to target stockholders, Analysis on value of the target to the acquirer, Earnings Multiples, Discounted abnormal earnings or cash flow, Acquisition by private equity and venture capitalists. Acquisition Outcome, Target management entrenchment, Anti-trust and security issues, Post transaction value incorporating effect of intended synergies, Exit synergies, Tax Implications, Financial modeling.

Total Hours 75

List of Tutorial:

1. Explain the importance of business valuation in fund raising.	3
2. Demonstrate share or stock swap deal with the help of a suitable example.	3
3. Elucidate the requirements of valuation under different laws in India.	3
4. Select a company whether to use SDE or EBITDA to value the business.	3
5. Illustrate the growth of a company after merger and acquisition.	3
Total Hours	15

Text Books:

1. **Nikhil Gupta, (2019), Strategic Performance Management and Business valuation Management**, Nikhil Gupta, New Delhi.
2. **Rao G. C, (2023), Commercial CMA knowledge series on Strategic Performance Management and Business Valuation**, Commercial Law Publishers (India) Pvt.Ltd. Delhi.

Books for Reference:

1. **Ralph W.A, (2022), Strategic Performance Management**, Taylor and Francis Group, London
2. **Pitabas Mohanty, (2021), Business Valuation – Text and Cases**, Taxmann Publications Pvt. Ltd., Delhi.
3. **Greg Shields, (2020), Business Valuation**, Moliva Ab, Sweden.

Course Outcome:

CO1 : Ability to use performance management and measures to value business.

CO2 : Able to analyze performance measurement, evaluation and improvement tools.

CO3 : Understand the fundamentals of business valuation methods and approaches.

CO4 : Assess the valuation of assets and liabilities.

CO5 : Analyze the valuation of mergers and acquisitions.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	M	M
CO2	H	H	H	M	H	H	H	H	H	H	H	M	M
CO3	H	H	H	M	H	H	H	H	H	H	H	M	M
CO4	H	H	H	M	H	H	H	H	H	H	H	M	M
CO5	H	H	H	M	H	H	H	H	H	H	H	M	M

Discipline Specific Elective Course

Business Incubation

Semester: V

Hours of Instruction/Week: 6-L: 5, T: 1

23BCPDE3B

No. of Credits: 6

Course Objectives:

1. To understand the development of business incubators and its management.
2. To acquire knowledge on the process of business incubation and the environment of business incubators.
3. To understand the importance of planning in incubation and managing business incubators.

15

Unit I: Introduction

Business Incubation-Concept and Principles-Incubator and Incubation - Pre-requisites of incubator - Development of an incubator - Types of incubators - Corporate and educational incubators. Incubation and Entrepreneurship - Business incubation models and success factors - Virtual business incubation - Agribusiness incubation - Government Policies and programmes - Business incubation in India.

15

Unit II: Incubation Process

Process of business incubation and business incubator - Pre-incubation and Post – incubation - Idea lab - Business Plan Structure - Value proposition - Role of business incubation in start-up development.

Unit III: Incubator Business Environment

15

Managing business incubators - Financing business incubators - Owners and Fund providers - Seed funding and Venture capital - Angel financiers: Types - Nature and Procedure - Services of incubators.

Unit IV: Planning an Incubator

15

Feasibility study - Team formation and Team building - Examining Sample business idea and writing business plans - Developing business plan - Business incubation marketing and stakeholder management - Understanding investor and lender's perspective and presenting business plan - Valuation of business plan and elevator pitch.

15

Unit V: Managing Business Incubator

Policy formulation for entry and exit - Incubation structures - Roles and responsibilities of key players - Managing incubator employees - Performance indicators of business incubator - Mentoring – Process - Legal issues and other formalities.

Total Hours 75

List of Practical:

1. Develop a comparative study of various business incubators in the context of real – 3 life cases.

2. Analyze the case of a start – up and elaborate upon the business incubation process and structure of business plan. 4
3. Identify funding sources for various business incubators on the basis of real- life examples. 4
4. Develop a business incubator plan and prepare its management plan. 4

Total Hours 15

Text Books:

1. **Sarfraz A Mian, Magnus Klofsten and Wadid Lamine (2021), Handbook of Research on Business and Technology Incubation and Acceleration - A Global Perspective**, Edward Elgar Publishing, USA.
2. **Adkins (2003), A Brief History of Business Incubation in the United States**, National Business Incubation Association, USA.

Books for Reference:

1. **Mark Long (2019), Facilities Management for Business Incubators**, National Business Incubation Association, New Delhi.
2. **Phillip H. Phan, Sarfraz A Mian and Wadid Lamine (2016), Technology Entrepreneurship and Business Incubation: Theory, Practice, Lessons Learned**, Imperial College Press, London.
3. **Gerl Ellen (2000), Brick and Mortar, Renovating or Building a Business Incubation Facility**, National Business Incubation Association, USA.

Course Outcomes:

- CO1:** Acquire knowledge on the concept of incubation and the role played by business incubators in supporting entrepreneurial efforts.
- CO2:** Understand the process of business incubation, incubator structure and value propositions leading to start-up development.
- CO3:** Familiarize the funding opportunities available to business incubators and to understand the funding needs of the incubator.
- CO4:** Acquire knowledge on the development of business incubators, preparation of feasibility study, team building and creation of business plan.
- CO5:** Gain insights on policy formulation, employee management, identification of key performance indicators and mentoring process.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	M	L	M	M	H	M	H	M	M	M	M
CO2	M	M	M	L	H	M	M	M	H	M	M	H	M
CO3	M	M	M	L	L	M	M	L	M	M	H	M	L
CO4	M	M	M	L	M	M	M	M	M	M	H	M	M
CO5	M	M	M	L	M	M	H	M	M	M	H	M	M

Discipline Specific Elective Course

Digital Marketing

Semester V
23BCPDE3C

Hours of Instruction/Week: 6–L:5T: 1,
No. of Credits: 6

Course Objectives:

1. To understand the concepts, tools, techniques and relevance of digital marketing.
2. To appreciate the emerging trends in digital marketing and to familiarize the use of digital marketing tools.
3. To get insights on the applications of AI technologies in digital marketing.

Unit I: Introduction

15

Digital Marketing: Concept, Scope and Importance - Search Components of digital marketing - Traditional marketing versus Digital marketing - Digital penetration in the Indian market- Benefits to the Customer-Digital marketing landscape. Online Marketing: Building Brand Strategy and Customer strategy - Call to action-Bounce rate - Click through rate- Abandonment - Ad Impression – Frequency - Conversion rate - Tracking pixels - Cost Per Action (CPA) - Banner Advertisement - Landing page - Organic results.

Unit II: Website Creation

15

Choosing a domain name - Selecting a designer or developer - Building a site yourself - Marking a website convert - Creating engaging Web Copy - Choosing responsive design - Installing Google tag manager.

Unit III: Foundation of Analytics and Display Marketing

15

Introduction to measuring data - How online analytics work - Using goal and event tracking - Conversion funnel - Key performance Indicators (KPI) - Attribution Models - Essential optimization techniques - Conducting keyword research -Introduction to search and display - Launch text search ads and Launch display search ads – remarketing - Search and Display marketing.

Unit IV: Social Media Marketing, Video Marketing and E-mail Marketing

15

Social media marketing plan-Target customer on social media-Marketing with Face book-Twitter - LinkedIn and Pinterest - Impact of Video marketing - How to create a video marketing strategy - Creating compelling content - Promoting videos on You tube -Meaningful video marketing metrics - Understanding e-mail marketing - Creating an e-mail marketing plan - Tools to launch successful campaigns - Measuring the success of E-mail marketing.

Unit V: Artificial Intelligence in Marketing and Content Marketing

15

Introduction of Artificial Intelligence in Marketing - How does AI work - Benefit of AI in Marketing Automation - Content creation with AI - AI tools available for Digital Marketing. Content marketing: Creating a content planning model. Blogging: types and role. Mobile marketing landscape - Mobile applications - SMS campaigns - Digital marketing skills - Running.

Total Hours

75

List of Tutorials

1	Prepare a web page for Digital Marketing in Webpage.	3
2	Practice the technique to analyze website performance.	3
3	Face book Promotion using banners.	3
4	Creating YouTube Channel for Marketing.	2
5	Participate in Twitter Marketing, Email Marketing and Instagram Marketing.	2

6 Draft a report on Digital Marketing Final Analysis and Report. 2

Total Hours 15

Text Books:

1. **Vibha Mathur and Saloni Arora (2020), Digital Marketing**, PHI Learning Pvt.Ltd, New Delhi.
2. **Damian Ryan and Calvin Jones (2014), Understanding Digital Marketing**, Kogan Page Limited.UK.
3. **Gupta S (2018), Digital Marketing**, Tata Mc-Graw Hill Education, New Delhi.

Books for Reference:

1. **Satinder and Kumar (2019), Digital Marketing Insights**, Astral International, Pvt. Ltd, New Delhi.
2. **Ian Dodson (2016), The Art of Digital Marketing**, Wiley India Pvt. Ltd, New Delhi.
3. **Chaffey D and Ellis-Chadwick F (2014), Digital Marketing: Strategy, Implementation and Practice**, Pearson Education Limited, London.
4. **David Meerman Scott (2016), New Rules of Marketing and PR**, Wiley India Pvt. Ltd, New Delhi.
5. **Charlsworth A (2018), Digital Marketing: A Practical Approach**, Abingdon: Routledge, New York.
6. **Rob Stokes (2022), E-Marketing - The Essential Guide to marketing in a Digital World**, Quirk Education Pvt. Ltd, New Delhi.
7. **Frost R.D., Fox A. and Strauss J. (2018), E-Marketing**, Abingdon: Routledge, New York.

Course Outcomes:

- CO1:** To learn digital marketing tools like search engine optimization and associated analytics.
- CO2:** To evaluate organizational opportunities and challenges in the design system within a business scenario.
- CO3:** To design search engine optimization and search engine marketing campaigns
- CO4:** To evaluate the performance of different social media in conjunction with overall digital marketing plan.
- CO5:** To analyze relative importance of digital marketing strategies to optimize digital marketing campaign

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	H	H	H	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	M	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course

Forensic Accounting

Semester: V

Hours of Instruction/Week: 6-L: 5, T: 1

23BCPDE3D

No. of credits: 6

Course Objectives:

1. To understand the principles and concepts of forensic accounting.
2. To train the students to identify financial crime and fraud risk governance.
3. To acquire the skills on preparation of forensic investigation report and communication.

Unit I: Introduction

15

Forensic Accounting: Definition - need and scope of forensic accounting - Distinguish between Fraud Examination and Forensic Accounting - roles and responsibilities of fraud examiners and forensic accountants- Professional standards governing forensic accountants and fraud examiners - Applicable legislation and regulatory requirements.

Unit II: Financial Crime

15

The fraud triangle and its three elements - Types of financial crime- Types of fraud: Accounting fraud- Asset misappropriation-Consumer fraud-Data theft and Tax fraud - Channels of financial crime perpetration: In-person, Over the phone, Banking systems, Digital channels and Cross-channels; Understanding the “Bad Actors”: “Dark Triad” personalities - Non-personality related factors- Combating financial crime: Legal landscape-Government organisations-Private sector organisations and Individuals.

Unit III: Fraud Risk Management

15

Fraud risk governance - Roles and responsibilities within an organisation - The Three Lines Model - Essentials of a robust Fraud Risk Management Programme (FRMP). Fraud risk assessment - Inherent risks - Identify fraud risk scenarios – Assessment. Fraud risk mitigation - Preventive controls - Detective controls - Leveraging technology - Identifying the red flags. Fraud risk analysis- reporting and escalation- Continuous monitoring and FRMP reviews- Incident management and response plan.

Unit IV: Forensic Investigation Engagement and Conducting Forensic Investigation

15

Planning a Forensic Investigation Engagement- Investigation methodology, features of a robust allegation response plan-Governance over forensic investigations, Stakeholders identification and constitution- Assembling an investigation team and Confidentiality and security considerations-Goals and scope of the investigation-The fraud theory approach, Adaptive process analysis and designing an investigation programme. Evidence Collection: Organisation sources of information - Non-organisation sources of information. Discovery process - the interview process: effective interview techniques. Evidence preservation and documentation-evidence analysis.

Unit V: Forensic Investigation: Reporting and Communications

15

Effective stakeholders’ engagement-The Time Machine: mapping crime perpetration vs controls evolution timelines, Impact analysis and identifying appropriate corrective actions. Process evaluation and improvements. Preparing the forensic investigation report and Stakeholders reporting. Developing a comprehensive monitoring framework for the implementation of remediation measures.

Total Hours 75

List of Tutorial:

1.	Prepare a report on the professional standards governing forensic accountants and fraud examiners.	5
2.	Prepare a report on the financial crime that took place over the phone/banking/digital channels and initiate a class discussion.	5
3.	Select a case study on financial crime and prepare a forensic investigation report	5
	Total Hours	15

Text Book :

1. **Apurva Joshi (2012). Students' Handbook on Forensic Accounting**, Fraud express Digital Antifraud Media, Pune.

Books for Reference:

1. **Michael A Crain, William S Hopewood, Carl Pacini and George R Young (2018), Essentials of Forensic Accounting**, Wiley, New York.
2. **Bee-Lean Chew (2017), Forensic Accounting and Finance- Principles and Practice**, Kogan, UK.
3. **Stevenson Smith G. Larry Crumbley D. and Edmund D Fenton (2021), Forensic and Investigative Accounting**, Wolters Kluwer India (Pvt.) Limited, Cochin.

Course Outcomes :

CO1: Understand the distinct roles of fraud examiners and forensic accountants.

CO2: Acquire knowledge on financial crimes and analyse the various types of financial crimes.

CO3: Familiarize the concept of fraud risk management.

CO4: Develop a forensic investigation engagement plan.

CO5: Gain insights on preparation of forensic investigation report.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	L	M	L	L	L	M	M	L	M	L	L	M
CO2	M	M	M	L	M	L	M	M	L	M	L	L	M
CO3	M	M	M	L	M	M	M	M	L	M	L	L	M
CO4	M	M	M	L	M	M	M	M	M	L	L	L	M
CO5	M	M	M	L	M	M	M	M	M	L	L	L	M

Discipline Specific Elective Course
Human Resource Management

Semester: V

Hours of Instruction/Week: 6 - L: 5, T: 1

23BCPDE3E

No. of Credits: 6

Course Objectives:

1. To acquaint learners with the techniques and principles to manage human resources of an organization.
2. To learn manpower planning and selection procedure
3. To acquire knowledge on appraisal of personnel and financial compensation

Unit I: Introduction

15

Human Resource Management : Concept and functions - Role, status and competencies of HR manager - HR policies - Evolution of HRM - Emerging challenges in human resource management – HRM Models - Planning the Human Resources – Importance – Factors affecting HRP - Workforce diversity – Empowerment – Downsizing – VRS - Work Life Balance.

Unit II: Acquisition of Human Resource

15

Human resource planning - Quantitative and qualitative dimensions - Job analysis - Job description and Job specification – Recruitment: Concept and sources – Selection: Concept and Process - Test and interview - Placement - induction and socialization - Retention.

Unit III: Training and Development

15

Concept and importance - Role specific and competency based training - Training and development methods: Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring. Management development programs - Training process outsourcing.

Unit IV: Performance Appraisal and Compensation Management

15

Performance appraisal: Nature - objectives and process - performance management - Methods of performance appraisal - Potential appraisal - Employee counselling - Job changes – Transfers and Promotions. Compensation: Concept and policies - Base and Supplementary compensation – Individual -group and organization incentive plans - Fringe benefits - Performance linked Compensation - Employee stock option - pay band compensation system - Job evaluation.

Unit V: Maintenance of Employees and Emerging Horizons of HRM

15

Employee health and safety - Employee welfare - Social security (excluding legal provisions) - Employer: Employee relations - Grievance handling and redressal - Industrial disputes: Causes and settlement machinery - e-HRM - Human Resource Information System (HRIS) and e- HRM - Impact of HRM practices on organizational performance - HR Audit, Contemporary issues in Human Resource Management – Emerging job opportunities.

Total Hours 75

List of Tutorial:

1.	Design an induction programme and perform role play for select organization.	1
2.	Conduct job analysis for any two positions in a select organization and present the report of the same.	1
3.	Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.	1
4.	Draft a HR policy to combat work life issues assuming themselves as a HR manager.	2
5.	Develop a human resource plan for a select organization.	1
6.	Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.	1
7.	Participate in role play on employee counseling.	2
8.	Draft incentive schemes for different job roles in their organization.	2
9.	Draft a policy on grievance redressal to be implemented in a select organization.	2
10.	Draft a policy on employee health, safety, welfare and their social security to be implemented in their organization.	2

Total Hours 15

Text Books:

1. Dessler, G. and Varkkey, B. (2023), Human Resource Management, Pearson Education, New Delhi.
2. Chhabra T.N. (2020), Human Resource Management, Dhanpat Rai & co., New Delhi.
3. Aswathappa K. (2023), Human Resource Management, Tata McGraw Hill, New Delhi.

Books for Reference:

1. Gupta C.B. (2022), Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Rao V.S.P. (2023), Human Resource Management, Excel Books, Text and Cases, New Delhi.
4. Mondy A.W. and Noe R.M. (2016), Human Resource Management, Pearson, London.
3. French W.L. (2011), Human Resource Management, Houghton Mifflin, Boston.
4. Decenzo D.A. and Robbins S.P (2015), Fundamentals of Human Resource Management, Wiley, New Jersey.

Course Outcomes:

- CO1:** Develop necessary skills to prepare a HR policy to enable the employees attain work life balance
- CO2:** Enable to prepare a Human Resource Plan in an organization, a report on job analysis and Organize an induction programme in an organization
- CO3:** Able to analyze the applicability and use of different kinds of training and development strategies in real life scenarios.
- CO4:** Organize counseling sessions for employees in an organization and design, incentive schemes for different job roles in an organization.
- CO5:** Create HR policies related to grievance redressal, employee health, safety, welfare and their social security in an organization.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Personal Finance And Planning

Semester: V
23BCPDE3F

Hours of Instruction/Week: 6-L: 5, T: 1
No. of Credits: 6

Course Objectives:

1. To acquire the knowledge on financial planning and investment planning.
2. To understand the concept of personal tax and insurance planning.
3. To gain knowledge on retirement benefits planning.

15

Unit I: Introduction to Financial Planning

Personal Finance: Concept- features and importance, financial goals, time and value of money, steps in financial planning, personal finance/loans, education loan, car loan and home loan schemes - Introduction to savings, benefits of savings, management of spending and financial discipline, Net banking and UPI, digital wallets, security and precautions against ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit II: Investment Planning

15

Meaning, process and objectives of investment, concept and measurement of return and risk for various assets class, measurement of portfolio risk and return, diversification and portfolio formation, mutual fund schemes including sip, international investment avenues.

Unit III: Personal Tax Planning

15

Introduction to various heads of income under Income Tax Act 1961, Tax structure in India for personal taxation, scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income, Tax avoidance versus Tax evasion.

Unit IV: Insurance Planning

15

Meaning, need for protection planning, risk of mortality, health, disability, and property, importance of insurance, life and non-life insurance schemes.

Unit V: Retirement Benefits Planning

15

Retirement Planning Goals - process of retirement planning - Pension plans available in India - reverse mortgage - New Pension Scheme - exemption available under the Income Tax Act, 1961 for retirement benefits.

Total Hours 75

List of Practical

1. Perform electronic fund transfer through net-banking	2
2. Perform electronic fund transfer through UPI	2
3. Identify certain Ponzi schemes in the market during last few selected years	2
4. Identifying Fund Types Based on Their Fee Structure	3
5. Analyse the various international investment options.	2
6. Prepare tax planning of a hypothetical individual.	2
7. Analyse the suitable insurance plan for students	2

Total Hours 15

Text Books:

1. Pandit A. (2014), *The Only Financial Planning Book that You Will Ever Need*, Network 18 Publications Ltd, Mumbai.

2. Indian Institute of Banking and Finance (2017), *Introduction to Financial Planning*. Taxmann Publication, New Delhi.

Books for Reference:

1. Tripathi V. (2017), *Fundamentals of Investment*. Taxmann Publication, New Delhi.

2. Sinha M.s (2008), *Financial Planning: A Ready Reckoner*, McGraw Hill Education, New York.

Course Outcomes:

CO1: Analyze the various sources of borrowing and payment systems available to the clients.

CO2: Create a plan for Debt Management and Financial Portfolio.

CO3: Compute marginal and average Tax Brackets.

CO4: Analyse the Risk Management Techniques.

CO5: Ability to calculate Retirement Funding.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	M	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Courses
International Business

Semester: V
23BCPDE3G

Hours of Instruction/Week: 6-L: 5, T: 1
No. of credits: 6

Course Objectives:

1. To gain knowledge on International Business, trading and financial environment.
2. To understand the foreign exchange market and types of exchange.
3. To know the awareness about emerging issues such as outsourcing and environmental sustainability.

Course Objectives:

1. To gain knowledge on International Business, trading and financial environment.
2. To understand the foreign exchange market and types of exchange.
3. To know the awareness about emerging issues such as outsourcing and environmental sustainability.

15

Unit I: Introduction

International Business - Meaning, Nature, Scope and Importance of International Business. International business contrasted with domestic businesses – Complexities of international business - Internationalization stages and orientations - Modes of entry into International businesses. International Business Environment - Economic, demographic, cultural and political-legal environment - Globalization and its growing importance in the world.

15

Unit II: International Trade

International Trade - Theories of International trade, Absolute advantage theory - Comparative advantage theory - The Heckscher – Ohlin theory of trade, New trade theory, Tariff and Non-Tariff Barriers. BOP- Balance of payments account and its components.

15

Unit III: Regional Economic Integration and Cooperation

Regional Economic Integration and Cooperation Forms of regional integration - Integration efforts amongst countries in Europe - North America and Asia, EU, NAFTA and SAARC, Cost and benefits of Regional Economic Integration - International Economic Organisations: WTO, UNCTAD, World Bank and IMF.

15

Unit IV: International Financial Environment

International Financial Environment Foreign exchange rate meaning and nature - Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float, Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation. Exchange rate Determination - Types of Exchange rates - Factors affecting exchange rate- relative inflation rates - interest rates - relative interest rates - relative income levels - government controls - expectations.

15

Unit V: Foreign Direct Investment

Foreign Direct Investment FDI – Reasons for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments - Mergers and Acquisition - Strategic alliances - Benefits and drawbacks of FDI - FDI in India.

Total Hours 75

List of Tutorial:

1. Identify entry modes of various companies into international business and carry out SWOT analysis for each company. 3
2. Analyze various regional economic integrations and their impact on Indian business environment. 3
3. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies. 3
4. “Cultural differences, is one of the most difficult problems in international business” Comment with suitable examples and case study. 3
5. Logistics management tries to have the “right product” in the “right quantity” at the “right place” at the “right time” with the “right cost”. Explain the flow of resources in the process of logistics management. 3

Total Hours 15**Text Books:**

1. **Charles W. L. H and Jain A. K (2023), International Business**, McGraw Hill Education, New York.
2. **Francis Cherunilam (2020), International Business Text and Cases**, PHI Learning Pvt. ltd. Delhi.

Books for Reference:

1. **Daniels J. D, Radenbaugh L. H, Sullivan D. P, and Salwan P. (2019), International Business**, Pearson Education, London.
2. **Bennett R, (2012), International Business**, Pearson Education, London.

Course Outcomes:

- CO1 :** Ability to analyze the impact on the evolution and growth of international business.
- CO2:** Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration.
- CO3:** Acquire the knowledge about different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF, and World Bank.
- CO4:** Assess international financial environment and basic features of the foreign exchange market.
- CO5:** Understand the concept and forms of foreign direct investment and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	M	M
CO2	H	H	H	M	H	H	H	H	H	H	H	M	M
CO3	H	H	H	M	H	H	H	H	H	H	H	M	M
CO4	H	H	H	M	H	H	H	H	H	H	H	M	M
CO5	H	H	H	M	H	H	H	H	H	H	H	M	M

Discipline Specific Elective Courses
Internship / Project Report

Semester: V
23BCPDE3H

Hours of Instruction/Week: 6 -L: 5 T:1
No. of Credits: 6

Course Objectives:

1. To gain practical knowledge on the functionality of an organization.
2. To apply theoretical knowledge to practical work situations and enhance specific skills relevant to industry.
3. To develop ability to conduct research and report outcomes.

Internship

- * Students need to take up individual internship training for a period of 30 days in related domain areas Accounting, Finance, Taxation, Entrepreneurship, BFSI, Marketing etc.
- * Internship Report to be submitted in the succeeding fifth semester.
- * The report is to be valued internally and carries 100 marks with 6 credits.

(OR)

Project

- * Students need to identify research problems with subject domain areas Accounting, Finance, Taxation, Entrepreneurship, BFSI, Marketing etc. and carry out the research project under the guidance of a supervisor.
- * The Project Report to be submitted during the end of the semester.
- * The Project Report is evaluated internally and carries 100 marks with 6 credits.

Course Outcomes:

CO1: Gain exposure to the daily operations and practice of industry.

CO2: Learn to handle real time situation of an organisation.

CO3: Able to improve communication, team work and problem solving skills.

CO4: Able to build professional network with in the industry.

CO5: Develop report writing skill.

Professional Development Course Event Management

Semester V
23BCPPD5

Hours of Instruction / Week: 2- L:1, P:1
No. of Credits: Remarks

Course Objectives:

1. To develop the skills to plan and design events
2. To understand the roles and responsibilities of people involved in planning and executing of events
3. To review the suitable marketing media and sponsors for the events

Unit I: Introduction

3

Management: meaning and functions. Event Management: Concept – Scope - Categories of Events: Personal/Informal Events and Formal/Official Events - Requirement of Event Manager- Roles & Responsibilities of Event Manager in different events - Special event topics.

Unit II: Planning and Organisation of Events

3

Characteristics of a Good Planner - SWOT Analysis - Understanding the client needs - identification of target audience. Event Planning Process: Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors - Outsourcing Strategies -working with Vendors - Negotiating Tactics - Accountability and Responsibility. Event Risk Management and IT for Event Management.

Unit III: Managing Team

3

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Unit IV: Event Marketing, Advertising and Public Relations

3

Nature and Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools: Flyers, Posters, Invitations, Website, Newsletters, Blogs and Tweets.

Unit V: Event Sponsorship

3

Event Partners - Event Associates - Event Sponsor - Importance of Sponsorship—for event organizer - for sponsor - Type of Sponsorship - Making sponsorship database - Sponsorship Proposal - Ways to seek Sponsorship - Closing a sponsorship - Research on sponsorship avenues - Converting sponsorship into partnership.

Total Hours 15

List of Practical:

1. Prepare a check-list for organizing a formal student led event in your Institution, draft and present the roles and responsibilities of all the members in the organizing team with timelines. The student led event should be organized as a group activity for the class.	3
2. Present SWOT analysis for the event organized and Critical Success factors	3

3. Conduct a team building game to be performed with students of the class.	2
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, Twitter, etc.	3
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customs; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services and Transportation.	2
6. Designing a Live Show plan, Live Show arrangements, Budgeting, Creating Blueprint, Designing Live Show Plan	2
Total Hours	15

Text Book:

1. **Conway, D. G. (2020), The Event Manager's Bible**, Viva Books Private Limited, Kerala.

Books for Reference:

1. **Lynn Van Der Wagen and Brenda R Carlos(2005), Event Management**, Pearson India, New Delhi.
2. **Goldblatt, J. (2005), Special Events: Event Leadership for a New World**, John Wiley & Sons Inc., New Jersey.
3. **Anukrati Sharma and Shruti Arora (2018), Event Management and Marketing**, Bharti Publications, New Delhi.

Course Outcomes:

- CO1:** Exhibit the capability to organize a formal event.
- CO2** Analyse, interpret, organize and identify critical success factors of an event .
- CO3:** Capable to build a team and assign responsibilities in hosting an event.
- CO4:** Able to promote the events in different medias.
- CO5:** Able to prepare a sponsorship proposals to host an event.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Skill Based Elective Course - IV
Option A: Accounting and Taxation
Global Financial Reporting Standards

Semester VI
23BCPSE4A

Hours of Instruction/ Week: 4 -L: 2, P: 2
No. of Credits: 3

Course Objectives:

1. To understand the financial statements from the point of viewing investors, employees, lenders, suppliers, governments, tax and regulatory authorities, and the public.
2. To provide accounting principles, base, conventions, rules and practices.
3. To provide knowledge and insight into the financial statements, concepts of capital and capital maintenance.

Unit I: Introduction to International Financial Reporting Standards (IFRS) 6

Framework for the preparation and presentation of financial statements – Objectives - Scope of the framework - Objectives of financial statements - Elements of financial statements - First-time adoption of IFRS - Objectives - Scope of the standard - Opening statement of financial position of retrospective application.

Unit II: Group Statements 6

Elements of financial statements - Initial recognition of elements: assets, liabilities, equity, income, and expenses - Consolidated and separate financial statements - Accounting treatment of changing ownership interest - Investments in associates - Subsequent measurement - Discontinuation and impairment.

Unit III: Statements of Financial Position 6

Provisions for contingent liabilities and contingent assets - Effects of changes in foreign exchange rates - Foreign currency transaction - Translation from functional currency - Foreign operation.

Unit IV: Statements of Comprehensive Income Statements 6

Revenue - Initial measurement - Subsequent measurement and special circumstances - Construction contract - Employee benefits - Implementation decision - Impairment of assets - Borrowing cost - Share based payments.

Unit V: Financial Disclosure 6

Event after reporting period-related party disclosures-earning per share - Financial instruments: disclosure - Operating segments - Interim financial reporting - Accounting and reporting by retirement benefit plans - Insurance contracts.

Total Hours 30

List of Practical

1. X Ltd has a subsidiary in India consequently which adopts India GAAP. It has valued its inventory under LIFO method for income tax purposes. Discuss its implication both from the point of view of India GAAP and also from the point of view of its consolidation with the parent company which follows IFRS. 5
2. Analyze and interpret between minimum funding requirement and defined benefit asset. 5
3. Analyze the process of strategic decisions, tactical decisions, and problems to overcome. 5
4. Analyze the accounting treatment and impairment of assets. 5
5. Analyze accounting for government grants and disclosure of government assistance. 5
6. Analyze share-based payments, measurement, Equity settled share based payment Transactions. 5

Total Hours 30

Text Books:

1. **Vijay Kumar M.P (2022), Financial Reporting**, Snow White Publication, New Delhi.
2. **Girish K.S, Ravisha N.S and Saha R.G (2021) , International Financial Reporting Standards**, Himalaya Publishing House, New Delhi.

Books for Reference:

1. **Hennie Van Greuning and Simonet Terblanche(2011),International Financial Reporting Standards**,The World Bank,Washington.
2. **Agarwal O.P(2020), Accounting for Business Decisions and International Financial Reporting Standards**, Himalaya Publishing House, New Delhi.

Course Outcomes:

- CO1:** Comprehend a framework of financial statement and adoption of IFRS .
- CO2** Ability to know the qualitative characteristics of financial statements.
- CO3:** Identify the essential concepts underlying the preparation and presentation of financial statements.
- CO4:** Ability to understand the statements of comprehensive income.
- CO5:** Get insight various financial instruments in global financial reporting standards.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	M	H	H	M
CO2	H	H	H	H	H	H	H	M	H	M	H	H	M
CO3	H	H	H	H	H	H	H	M	H	M	H	H	M
CO4	H	H	H	H	H	H	H	M	H	M	H	H	M
CO5	H	H	H	H	H	H	H	M	H	M	H	H	M

Skill Based Elective Course - IV
Option B: Auditing
Advanced Auditing and Professional Ethics

Semester: VI

Hours of Instruction/week: 4-L: 2, P: 2

23BCPSE4B

No. of credits: 3

Course Objectives:

1. To enable the students to understand the importance of different types of audit.
2. To understand the procedure of internal control and audit documentation.
3. To acquire knowledge on preparation of audit reports and professional code by conduct and ethics.

Unit I: Introduction

6

Meaning and Nature of Auditing – Classification of audit – Distinguish Continuous Audit and Interim Audit – Errors and Fraud and Auditors duty – Relationship of Auditing with other disciplines – Delegation and Supervision of Audit work – Auditing and Assurance Standards – Framework of Standards and Guidance Note.

Unit II: Audit Planning Strategy and Internal Control

6

Audit Planning-A continuous process – Contents of Audit Planning – Factors affecting audit Planning – Risk assessment – Audit Control: Internal Control, Structure of Internal Control – Components of Internal Control – Quality Control for audit work – Techniques of Evaluation of Internal Control – Reporting to clients on internal control weakness.

Unit III: Audit Documentation and Audit Evidence

6

Concept of Audit Documentation – Nature & Purpose of audit documentation – Form, Content and Extent of audit Documentation – Audit Evidence – Sufficiency and Appropriateness of Audit Evidence – Audit procedure for obtaining audit evidence – Sources of Audit Evidence – Relevance and Reliability of Audit Evidence.

Unit IV: Special Areas of Audit

6

Cost Audit – Tax Audit – Management Audit – Audit of Banking Companies, Insurance Companies and audit of Non-Banking Financial Companies – Audit under Fiscal Laws.

Unit V: Audit Reports, Professional Conduct and Ethics

6

Elements of an audit report – Kinds of audit report – Powers and duties of an auditor – Liabilities of an auditor – Role of Comptroller and Auditor General of India – Overview of code of ethics – Removal of names from the register – Procedure for inquiry of a misconduct by a member – Cancellation and Restoration of certificate of practice.

Total Hours 30

List of Practical:

1 Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.	6
2 Prepare Audit Programme for conducting audit of receipts of company.	6
3 Collect audit evidence for verification of Property and Plant & Machinery.	6

4	Perform vouching of cash book of Banking Companies, Insurance Companies and Non-banking Financial Companies.	6
5	Perform internal control under computerized Audit Expert Systems.	6

Total Hours 30

Text Books:

1. **Tandon B.N. Sudharsnam S. and Sundharabahu S (2019).A Handbook of Practical Auditing**,S.Chand&Co., New Delhi.
2. ICAI Study Material (2022-2023), Advanced Auditing and Professional Ethics.

Books for Reference:

1. **Ravendarkumar and Varendar Sharma (2016),Auditing Principles and Practice**, PHI Learning Private Ltd, New Delhi.
2. **Sharma T.R (2018),Auditing**, Sahitya Bhawan, New Delhi.
3. **DingarPagare (2019), Principles and Practice of Auditing**, S.Chand& Co., New Delhi.
4. **Pradeepkumar, Beldev andSchdeva (2018),Auditing Theory and Practice**, Kalyani Publishers, New Delhi.

Course Outcomes:

CO1: Familiarize the auditing and assurance standards practiced in India

CO2: Able to interpret the qualitative features of information provided in the Financial Statements of a company

CO3: Apply the audit procedures in internal control

CO4: Able to analyze and interpret the contents of annual report and auditor's report to understand the true and fair financial position of a company

CO5: Understand the professional conduct and ethics of an auditor.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	L	H	H	M	M	H	H	H	H
CO2	H	H	H	M	M	H	H	M	M	H	H	H	H
CO3	H	H	H	H	H	H	H	H	L	M	H	H	H
CO4	H	H	M	M	L	H	M	M	L	H	M	H	H
CO5	H	H	H	H	M	H	H	H	H	H	H	H	M

Skill Based Elective Course - IV
Option C: Banking, Insurance, Finance and Service Sector
Risk Management in Banking and Insurance

Semester: VI

Hours of Instruction /Week: 4– L: 2, P: 2

23BCPSE4C

No. of Credits: 3

Course Objectives:

1. To provide an insight on credit risks relevant aspects in banking sector and to develop a detail understanding of the fundamental concepts of risks management strategies for managing and mitigating risks
2. To enable the students to understand the various dimensions of credit risks and the concepts of insurance issues associated with Risk Management
3. To equip the students with application-oriented knowledge to design a risk management program and various risk control and mitigation measures in insurance business.

Unit I: Risk Management in Banking

6

Introduction to Risk Management, Meaning of Risk, Classification of Risk, Identifying types of risk, Risk Mitigation Techniques, Concept of Underwriter, Role of Underwriter, Interest Rate Risk and Market Risk, Credit Risk and Liquidity Risk, Sovereign Risk and Insolvency Risk, Operational Risk and Off-Balance Sheet Risk, Risk and banking business- risk regulation in banking industry, risk management in banking Market risk-Credit risk -operations risk. Credit Model, Case Studies of Underwriting.

Unit II: Risk Management in Insurance

6

Introduction to Insurance Business, Insurance Intermediaries, General Insurance, Utmost Good Faith , Insurable Interest, Indemnity, Contribution, Subrogation, Causa Proxima Health Insurance and Life Insurance, Managing Risk in Insurance Business, Role of Insurance in Economic Development and Insurers' Obligation towards Rural and Social Sectors

Unit III: Basel Norms and Models of Bank Performance

6

Basel Norms, Meaning – Types of Basel Norms, Treasury management, Treasury Products –Treasury Risk Management Alternative Models of Bank Performance – A Critique of Traditional GAAPBase Performance Measure – Line of Business Profitability analysis, Management of Market Risk, Non – Interest Income and Non Interest expenses: Peer Group Comparison, Total Operative Revenues – Stock Market Risk Performance – Customer Focused Performance.

Unit IV: Corporate and Credit Risk Management

6

Analysis of Financial Statements and company's back ground – Working Capital FinanceTerm Loans – Credit Appraisal as per RBI Regulations Risk Management and Corporate Objective – Risk

Management Policy – Risk Management and Functional Management: The Scope and Objective of the Risk Management in Corporate bodies, Nationalized Industries. Local Governments and Public Utilities – Personal Risk Management – Risk Management – Steps – Risk Management Process Risk Management of Liability exposures – Risk Management of Public Liability exposures Administration.

Unit V: Credit Control and Monitoring

6

Meaning – Risk Management and Credit Rating- Agencies for Credit rating, Rehabilitation and Recovery, Measures to reduce NPAs, NPA Recovery, Stress Asset Management, securitization of assets, Selling of securities, Asset Recovery Companies (ARC). Insolvency and Bankruptcy Code, 2016, Capital Management and Profit Planning: Prudential Norms – Capital Adequacy – Basel III – Assets Classification and Provision Norms- Profit Planning – Effects of NPA on Profitability – Shareholder Value Maximization and EVA – Profit Planning measure to improve performance. Risk Management System in Banks in India – System Introduced in India Basel III Recommendation and RBI guidelines.

Total Hours :30

List of Practical

1. Understand how banks appraise credit and write a report	5
2. Write a report on how risk management is handled by banks	5
3. Obtain the Balance Sheet of a bank and identify the various elements of credit.	5
4. Draft the Flowchart of the procedures undertaken by a bank to recover loans.	5
5. Identify the different organizations involved in recovery of bank loans	5
6. Case Study on the Stress Asset Management	5

Total Hours : 30

Text Books:

1. Credit Management (2019), Indian Institute of Banking and Finance. MacMillan Publishers India Limited, 1st Edition,
2. Risk management (2019), Indian Institute of Banking and Finance. MacMillan Publishers India Limited, 1st Edition

Books for Reference:

1. **Mishra M.N, (2019)**– Insurance Principle and Practice, Sultan Chand and Company Ltd., New Delhi.
2. **Ganguly Anand (2021)** Insurance Management, New Age International Publishers, New Delhi.03

3. **Vaughan and Vaughan (2019)**, Fundamentals of Risk and Insurance, John Wiley and Sons, New York.
4. **Srivastava D.C., Srivastava Shashank (2020)**, Indian Insurance Industry Transition and Prospects (New Century Publications, Delhi.
5. **Kakkar D.N. and Srivastava S.N.(2021)**, Insurance and Risk Management, New Age Publication, New Delhi.
6. **Treichmann (2019)**, Risk Management & Insurance, Thomson
7. **Alka Mittal and SL Gupta (2021)**, Principles of Insurance and Risk Management: Sultan Chand and Sons.
8. **Dr. P. K. Gupta (2021)**, Insurance and Risk Management, Himalaya Publishing House.
9. **Koch Mac Donald Thomson (2021)**, Bank Management
10. **MC Milloan (2021)**, Risk Management, Indian Institute of Banking and Finance
11. **Dr. K.M. Batta Charya (2021)**, Risk Management in Indian Banks, Himalaya Publishing House.

Course Outcome:

- CO1:** Understand the credit risk issues prevailing in the bank and how it reflects on the
- CO2:** Compare and contrast the assets and liability components in banks to reduce the increasing Non-Performing Assets.
- CO3:** Analyse the financial statements and company's background using parameters.
- CO4:** Evaluate the growth and Development of Insurance Business
- CO5:** Study the inter-relationship between Insurance and Risk Management.

CO-PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	H	H	H	M
CO2	H	M	M	H	M	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	M	H
CO4	M	M	M	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	M	H	H

Discipline Specific Core Courses
Cost and Management Accounting

Semester VI

Hours of Instruction/Week: 8-L: 4, P: 4

23BCPC12

No. of credits: 6

Course Objectives:

- 1.To acquaint the concept of Cost and Management Accounting.
- 2.To know its applications for decision making.
- 3.To understand the concepts of budget and budgetary control.

12

Unit I: Introduction

Cost and Management Accounting: Meaning, Definition, Objectives and Importance - Relationship between Cost and Management Accounting - Methods of Costing - Elements of Cost - Cost Concepts - Preparation of Cost Sheet - Material Control - Fixation of Stock levels – EOQ - ABC analysis, VED analysis, Pareto Analysis, FNSD Analysis, Perceptual and Periodic Inventory system - Methods of valuing material issues - Inventory Control.

12

Unit II: Labour and Overhead Cost

Labour Cost - Job analysis - Remuneration and Incentives - Calculation of Labour Turnover - Ideal time - Over time, Overheads, Classification of Overhead Cost - Apportionment and Absorption of Overheads.

12

Unit III: Financial Statement Analysis

Importance of Financial Statement analysis - Tools of Financial Statement analysis – Trend analysis – Common size and Comparative Statement analysis- Ratio analysis - Uses and limitations of Ratios - Du Pont Analysis.

12

Unit IV: Fund Flow and Cash Flow Analysis

Funds Flow Statement: Meaning and Significance - Schedule of changes in Working Capital - Statement of Sources and Applications of Fund - Cash Flow Statement - Uses and Significance - Preparation of Cash Flow Statement.

12

Unit V: Marginal Costing, Standard Costing and Budgetary Control

Cost-Volume-Profit Analysis - Marginal Costing - Break Even Analysis – Managerial applications of Marginal Costing - Significance - Limitations - Standard Costing and Variance analysis. Budgeting and Budgetary Control - Preparation of Budgets - Material Procurement - Production - Sales - Flexible and Cash Budgets.

Total Hours 60

List of Practical :

1. Prepare cost sheet for a manufacturing company and determine the cost per unit	6
2. Discuss basis for apportionment and absorption of overheads of various items in the Financial Statement of a company	6
3. Prepare and Interpret Du Pont Chart of select company	6
4. Prepare a report on the significance of overhead cost in a manufacturing concern.	6
5. Analyse the financial statement of select companies in particular sector with respect to their cash flow and fund flow and report.	6
6. Prepare flexible budget for a manufacturing company with suitable example.	6

7.	Select a manufacturing concern on your own and interpret the method of valuing material issues adopted in the concern.	6
8.	Prepare a fund flow statement for a hypothetical firm.	6
9.	Select a manufacturing concern on your own and interpret the cash flow statement prepared by them.	6
10.	Prepare a report on the budgetary control measures.	6
Total Hours		60

Text Books:

1. **Arora M.N. (2022), A Textbook of Cost and Management Accounting.** Vikas Publishing House Pvt. Ltd New Delhi.
2. **Maheshwari S.N. and Mittal S.N. (2020), Cost Accounting: Theory and Problems,** Shree Mahavir Book Depot, New Delhi.

Books for Reference:

1. **Shukla M.C., Grewal T. S. and Gupta M. P. (2019), Cost Accounting, SulthanChand and Company Pvt.,Ltd.,New Delhi.**
2. **Saxena V. and Vashist C.D. (2015), Advanced Cost and Management, Sultan Chand & Sons , New Delhi.**
3. **Datar S.M. and Rajan M.V. (2017), Horngren's Cost Accounting: A Managerial Emphasis, Pearson Publishers, New Delhi.**
4. **Jain S.P., Narang K.L.(2015) Advanced Cost Accounting (Cost Management), Kalyani Publishers, New Delhi.**
5. **Reddy T.S. and Reddy Y.H.P (2017), Cost and Management Accounting, Margham Publishers, New Delhi.**

Course Outcome:

CO1: Understand the basic of Cost and Management accounting.

CO2: Ability to determine the Cost of Products and Services.

CO3: Critically analyze relevant costs and provide recommendations for decision making.

CO4: Analyse the financial statements of a company.

CO5: Prepare plans and budgets and analyze variances from standard cost to pinpoint areas that need control.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	H	L	H	H
CO2	H	H	H	H	L	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	L	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	L	H
CO5	H	H	H	H	H	H	M	H	H	H	H	H	H

Discipline Specific Elective Course
Environmental Accounting

Semester VI
23BCPDE4A

Hours of Instruction/Week: 8 – L: 4, P: 4

No. of Credits: 6

Course Objectives:

1. To identify basic concepts of Environmental Accounting and Environmental Legislation
2. To acquire the skill on Environmental Performance Evaluation, Compliance Monitoring and Reporting.
3. To know the Environmental Risk Assessment and Environmental Accounting Challenges

UNIT – I Environment

12

Environment: Meaning, Components and Structure, Functioning of environment and Levels of organization. Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub-systems of environment and their impact on Business. Environmental Legislation: Parliament functions

UNIT – II Environmental Accounting System

12

Introduction to environmental and conventional accounting - Environmental Management Accounting (EMA): Meaning – Need – Uses and benefits - Frameworks and Tools.

UNIT – III Physical Information and Performance Indicators

12

Meaning Flow of Energy, Water, Materials and Wastes - Monetary Information and Performance Indicators – Environment related Costs and Earnings - Environmental Costing and Decision making - Categories of Environmental Cost and Revenues – Environmental Management Accounting with Environmental Management tools.

UNIT – IV Environmental Management Plan

12

Environmental Monitoring Plan - Environmental impact Assessment - Physical and Financial impacts of Environmental Performance - Environmental Risk Assessment – Environmental Management Accounting Challenges with Current Accounting Practices.

UNIT – V Environmental Accounting Performance

12

Introduction, objectives, Evaluation, Compliance Monitoring and Reporting - Environmental Management Accounting Links to National Accounting and Reporting – Environmental Management Accounting links to Financial Accounting and Reporting –Environmental Management Accounting links to Corporate Environmental Performance Reporting.

Total Hours

60

List of Practical:

1. State the two categories of users of Accounting Environment.	5
2. Outline ten users of Accounting Environment and their Environment needs	7
3. Mention ten business documents and briefly explain their use.	7

4.	Identify other source documents you have come across in the business world.	7
5.	Give one reason why employees may be classified under external users of Accounting Environment.	7
6.	Compare Accounting Concepts and Accounting Environment.	5
7.	Outline five areas which the range of Environment provided by accounting would cover.	7
8.	Identify and briefly explain ten accounting concepts and conventions which guide the preparation of financial statements and reports.	7
9.	Summaries the three principal Accounting Environment activities discussed in this Unit.	8
Total Hours		60

Text Book

1. **Maria-Gabriella Baldarelli, Mara Del Baldo and Ninel Nesheva-Kiosseva (2017), Environmental Accounting and Reporting.**

2. **Christian Herzig, Tobias Viere, Stefan Schaltegger, Roger L. Burritt (2019), Environmental Management Accounting”, Routledge Publisher, New York.**

Reference Books

1. **Pain, S.W. (2018).** Safety, Health, and Environmental Auditing - a Practical Guide, New York : Taylor and Francis Group.

2. **Mishra, K. K. (1999).** Environmental reporting in business. Management Accountant.

3. **Gray, R and Bebbington J(2001)** Accounting for the Environment Sage Publications Ltd.

Course Outcome:

CO1: Understanding the impact of social, economic, political, cultural, legal and constitutional sub-system of environment.

CO2: Understanding the concept of environmental management accounting and conventional accounting system.

CO3: Applying the environmental management tools for taking decisions on environmental Cost and revenues.

CO4: Creating skills in environmental management plan and current accounting practices.

CO5: Understanding the concept of environmental performance evaluation and reporting.

CO-PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	H	M
CO2	H	M	M	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	M	H
CO4	H	M	H	H	H	H	H	H	H	M	H	H	H
CO5	H	H	M	H	H	H	H	H	H	H	M	H	H

Discipline Specific Elective Course

Business Ethics and Human Values

Semester VI

Hours of Instruction/Week: 8-L: 4, P: 4

23BCPDE4B

No. of Credits: 6

Course Objectives:

1. To understand the fundamental ethical principles
2. To evaluate and analyze contemporary issues in business ethics
3. To help students distinguish between values and skills, and understand the needs, basic guidelines, content and process of value education.

Unit I: Introduction to Business Ethics

12

Business Ethics: Meaning, Importance; Business Ethics in Different Organizational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories

Unit II: Business Ethics Management and Theory

12

Management Process and Ethics - Ethos of Vedanta in management- Hierarchism as an organizational value - Business Ethics & Cultural Ethos- Role of various agencies in ensuring ethics in corporation- Setting standards of Ethical Behavior - Managing stakeholder relations- Assessing ethical performance - Organizing for Business Ethics Management. Ethical theory: **Utilitarianism**, Deontology, **Social Contract**, **Virtue and Feminist theory**.

Unit III: Human Values and Business

12

Meaning of Human Values - Formation of Values: Socialization- Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values - Value Crisis in Management - Concept of knowledge management and wisdom management - wisdom-based management. Concept of Karma and its kinds - Karma Yoga, Nishkam Karma, and Sakam Karma.

Unit IV: Moral Issues in Business

12

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing - Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising - Trade secrets, Corporate disclosure, Insider trading - Equal employment opportunity - Affirmative action - Preferential hiring - Consumerism; Environmental protection.

Unit V: Corporate Social Responsibility (CSR)

12

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility - Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR provisions under the Companies Act 2013 - CSR Committee - CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits and certification.

Total Hours

60

List of Practical:

1. Participate in discussion of decision-making situations by presenting scenarios 6
2. Design code of ethics for a selected organisation 6
3. Assess ethical performance of a selected organisation 6
4. Analyse, interpret and present key learnings of the case study on Whistle Blowing- with case study 6
5. Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility 6
6. Analyse an Indian morality play case study 6
7. Create an advertisement for a product including ethical consideration. 6
8. Prepare a questionnaire to measure the importance of different types of values 6
9. You are a traffic constable and while on duty you see 3 people riding a motorcycle without a helmet and jumping the red signal. On stopping them, you came to know that one of them met with an accident due to potholes and is severely bleeding and due to non-arrival of ambulance they are taking him to the hospital. On further enquiry, you came to know that the driver does not have a driving license and works as day wager. While on his way to work, he found the man lying injured on the road and in a rush to take him to hospital, he left his helmet on the site of an accident. The driver expresses his financial inability to pay increased fines. Recently, due to the enforcement of new Motor Vehicles Act, you are under severe pressure from your seniors for strict enforcement.
 1. What are the ethical issues involved and the options available to you in such a situation.
 2. Also suggest a course of action you would like to follow. (250 words)
- 10 As the administrator in-charge of your area, you are finding that food is wasted in lavish parties as well as in restaurants and eateries, on one hand and people starving due to inability to ensure one square-meal a day, on the other. Realizing that it is not the scarcity of resources, but the habit of people that is causing paucity in availability of food, you decide that certain measures are needed to be taken in order to deal with the issue of starvation at the grass root level.
Given the situation, answer the following questions:
 - (a) Identify the ethical issues involved in this case.
 - (b) What measures would you take to deal with wastage of food in your area?
 - (c) What explains this co-existence of affluence and hunger in developing countries like India?

Total Hours 60

Text Books:

- 1) **Gaur R.R, Sangal R, Bagaria G.P (2009), A Foundation Course in Human Values and Professional Ethics**, Excel Books, New Delhi
- 2) **Gogate S.B (2011), Human Values & Professional Ethics**, Vikas Publishing House Pvt. Ltd, Uttar Pradesh

Books for Reference:

- 1) **Manuel G Velasquez (2016), Business Ethics – 7th Edition**, Pearson, UK.
- 2) **Banerjee S. B. (2007), Corporate Social Responsibility: The Good, The Bad and The Ugly**. Cheltenham: Edward Elgar Publishing, UK.

Course Outcomes:

1. Acquired knowledge of the application of ethics in business
2. Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.
3. Understand practically the importance of trust, mutually satisfying human behavior and enriching interaction with nature
4. Develop their personalities so they can shape their future and deal with challenges with ease
5. Understand CSR theoretical framework and its ethical foundation

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H	H	H	H

Discipline Specific Elective Course
Consumer Affairs

Semester: VI
23BCPDE4C

Hours of Instruction/Week: 8 – L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To Understand the legal formalities of consumer rights
2. To know the procedure in redressal of consumer complaints
3. The Learners would be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Unit I: Introduction to Consumer Behaviour

12

Concept of consumer, consumer buying process and post purchase behavior, factors affecting voicing of consumer grievances, alternatives available to dissatisfied consumers- Private action and Public action- Conciliation and intermediation for out-of court redressal. Nature of markets- Liberalization and Globalization of markets with special reference to Indian Consumer Markets- E-Commerce with reference to Indian Market.

Unit II: Quality and Standards

12

Quality and Standardization: voluntary and mandatory standards - International Standards Organization (ISO) Agriculture Mark (AGMARK) Indian Standard Institution Mark (ISI) Hallmarking- Role of BIS – Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST , labeling and packaging, relevant laws and legal metrology.

Unit III: Consumer protection Law in India and organizational setup

12

Organizational set-up under the Consumer Protection Act 1986: Advisory bodies- Consumer Protection Councils at the Central, State and District levels- Adjudicatory Bodies -District Forums, State Commissions, National Commission- Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial) - Role of supreme court under the CPA with important case law – Complaint Filing - Grounds of filing a complaints- Limitation period, procedure for filing and hearing of a complaints, disposal of cases, relief/remedy available;- Temporary injunction, enforcement of order, appeal, frivolous and vexatious complaints- Offences and penalties.

Unit IV: Role of Industry Regulators in Consumer Protection

12

Banking: RBI and Banking Ombudsman- Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority- Advertising Standard Council of India , Misleading advertisements and Sustainable consumption, Real Estate Regulatory Authority. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

Unit V: Contemporary Issues in Consumer Affairs

12

Evolution of consumer movement in India- Formation of consumer organizations and their role in Consumer Protection - National consumer helpline - Comparative product testing- Sustainable consumption and energy ratings- Consumer rights and UN Guidelines on consumer protection, consumer goods, defect in goods, spurious goods and services - Service, Deficiency in service, unfair trade practices and restrictive trade practices .

Total Hours 60

List of Practical:

1. Procedure on how to file a complaints in various forums. 5
2. How to file complaints related to Medical negligence, Banking and Real Estate. 5
3. Prepare a report on unfair and trade complaints relating to Agriculture goods and Industrial goods. 5
4. How to file a complaint relating to Electricity and Telecom Services. Education and Insurance sector 5
5. How to file a complaint relating to Education Institutions and Insurance sector 5
6. Prepare a report about the standards, weights and measurement of goods 5
7. Assign the activity, suggestions, guidelines and precautionary measures to file a complaints in consumer forums 5
8. To give the practical knowledge to students about ISI and ISO certificates 5
9. Prepare a case study report about relates to food adulteration 5
10. Prepare report on BIS and Hall mark standards 5
11. How to file a complaints about defective goods 5
12. Give practical knowledge about getting compensation against defective goods 5

60**Text Book:**

1. Khanna S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. (2022). Consumer Affairs. Hyderabad:Orient Blackswan.

2. Choudhary, R. N. P. (2015), Consumer Protection Law Provisions and Procedure. New Delhi:Deep & Deep Publications Pvt. Ltd.

Books for Reference:

1. Ganesan, G., & Sumathy, M. (2012), Globalization and Consumerism: Issues and Challenges. New Delhi: Regal Publications.

2. Girimaji, P. (2010) , Consumer Right for Everyone. New Delhi: Penguin Books India.

3. Misra, S. & Chadah, S. (2021), Consumer Protection in India: Issues and Concerns. New Delhi:Indian Institute of Public Administration.

Course Outcome:

CO1: Understand the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.

CO2: Able to learn about consumer rights and various standards for consumer protection in India.

CO3: Able to learn about consumer protection available under various laws.

CO4: Analyse the role of industry regulators in consumer protection.

CO5: Gain knowledge about various issues related to consumer affairs.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	M	H	M	H	H	H	H	H	H	H	H
CO2	M	H	H	H	H	M	H	H	M	H	M	H	H
CO3	H	H	L	H	H	H	H	L	H	H	H	M	M
CO4	L	H	L	H	H	H	H	H	H	H	H	H	H
CO5	L	H	M	H	H	H	H	L	H	H	H	H	L

Discipline Specific Elective Course
Security Analysis and Portfolio Management

Semester: VI
23BCPDE4D

Hours of Instruction /Week: 8 - L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To understand the basic concepts of investment
2. To learn the tools and techniques of investment analysis
3. To understand the portfolio construction evaluation

Unit I: Investment Principles

15

Basis of Investment – Nature and Scope of Investment analysis – Elements of Investment – Approaches of Investment – Concepts of Risks and Returns – Types of Risk – Measurement of Risks and Returns – Measurement of Risks and Returns through CAPM – Elements of the Models – Financial assets.

Unit II: Valuation of Equity Shares

10

Equity – Risk and Return – Capitalization of Dividend – Earning and Cash Flows – Profit Earning Approach (PE) (Simply Problem only) Valuation of Debt Securities: Types of bonds –Interest Rate Risk and Purchasing Power Risk – Yield Curves – Risk Management in Bonds – Bonds Duration.

Unit III: Fundamental and Technical Analysis

15

Fundamental Analysis: Economic – Industry and Company Analysis – Sources of Information for Analysis. Technical Analysis – Types of Charts – Dow Theory, Elliot Wave Theory, Odd Lot Theory – Moving Average Analysis – Efficient Markets Hypothesis.

Unit IV: Portfolio Process and Management

10

Portfolio – Basis Principles – An Overview –Planning and Implementation. Portfolio Objectives- Portfolio Monitoring– Constraints – Portfolio Types and their Needs – Statements of Investment Policy. Portfolio Management: Portfolio Analysis – Traditional Vs Modern –Rationale of Diversification Markowitz Theory – Effects of Combining Two Securities –Portfolio Selection Measurement of Risk and Return

Unit V: Portfolio Analysis

10

Sharpe the Single Index Model – CML – Constructing Optimal Portfolio (Simple Problems only) Evaluation of Portfolio Performance: Measures – Rewards to Variability and Rewards to Volatility – Sharpe's, Tyron's, Jenson's Performance Indices – Portfolio Reviews

Total Hours: 60

List of Practical

1. Understand the elements, investment principles and risk return model	5
2. Acquisition of knowledge on cash flow and profits earning approach	5
3. Develop the skill to understand the technical analysis	10
4. Comprehensive know – how in understand modern portfolio management techniques and measures.	10
5. Application of different measures for portfolio evaluation	4
6. Draft the Technical Analysis Chart based on Dow and Elliot Theory	4
7. Portrayal the Markowitz Theory and Prove with practical Business applications	4
8. Workout the Interest Rate Risk and Purchasing Power Risk with practical business situations	7
9. Draw a Yield Curve for any Business and Explain the types of the Curves	3
10. Illustrate the CML of any Business and Workout the graphical representation of Sharpe and Single Index Model	4
11. Application of Jenson's Performance Indices in the Stock Market and Explain its significance	4
Total Hours	60

Text Books:

1. **Ranganatham.M and R.Madhumathi** (2017) “**Investment Analysis and Portfolio Management**”, Pearson Education (India) Pvt Ltd, New Delhi
2. **Bhalla V.K**(2016), Investment Management, Security Analysis and Portfolio Management, Sultan Chand and Company, New Delhi

Books for Reference:

1. **Fisher (2018), Donald E and Ronald J Jordan: Security Analysis and Portfolio Management**, Prentice Hall, New Delhi.
2. **Pratap Giri.S(2021) Investment Banking** Tata McGraw Hill, New Delhi.
3. **Avadhani V.A(2022), Investment management**, Himalaya Publications, Mumbai.
4. **Kevi.S (2015), Securities Analysis and Portfolio Management**, Prentice Hall, New Delhi.
5. **Punivathy Pandian(2016), Analysis and Portfolio Management**, Vikas Publishing House.

Course Outcome:

CO1: Understand the elements, investment principles and risk return model.

CO2: Acquisition of knowledge on cash flow and profits earning approach.

CO3: Develop the skill to understand the technical analysis.

CO4: Comprehensive know – how in understand modern portfolio management techniques and measures.

CO5: Application of different measures for portfolio evaluation.

CO-PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	H	H	H	H	H	H	H	M
CO2	H	M	M	H	M	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	M	H
CO4	M	M	M	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	M	H	H

Discipline Specific Elective Course

Investment Management

Semester: VI

Hours of Instruction/Week: 8-L:4, P: 4

23BCPDE4E

No. of Credits: 6

Course Objectives:

1. To learn the Investment Management techniques and risk.
2. To understand the various concepts of Investment valuation model.
3. To gain knowledge on analyzing and valuation of portfolio management.

12

Unit I: Introduction

Investment management - concept and need, Investment Process, Avenues for investment - features and classes, Security and Portfolio - concept and features, Differentiate investment, Speculation and Gambling. Meaning of Security Analysis Investment profile of average household-Non corporate investment. Corporate investment - Primary and Secondary Market. International Investment - concept, challenges and opportunities.

12

Unit II: Risks and Equity Valuation Models

Risk- Concept, Elements, Types - Systematic and unsystematic, Measurement of Risk - Risk and Return Analysis: individual security and portfolio - Security Pricing - Factors influencing valuation of securities - Security Pricing Models - Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck - Kishor Model.

12

Unit III: Debt Instruments and Valuation

Bonds and Debentures - Meaning, Types and Features - Public Deposits - Public Sector Bonds - Risk in Bond Market - Calculation of Return on Bonds and Debentures - Yields on Bonds - Yield to maturity - Determinants of Interest Rate - Bond Valuation Theories - Sovereign Debt - Credit Rating - Scenario of Indian Debt Market.

12

Unit IV: Portfolio Management

Portfolio Management - Concept, Need, Dimensions and Theories. Conditions of certainty, Opportunity set with uncertainty - Measurement of Portfolio Risk - Ways to Minimize Risk - Diversification - Markowitz Theory - Return on Portfolio Risk and Return - Regression Equation- Alpha, Beta and Rho.

12

Unit V: Mutual Fund and Derivatives

Mutual Fund - Concept and types : Off-shore Fund, Regulation of Mutual Fund - Money Market mutual funds - Regulations on Mutual Funds in India - Performance Evaluation - Derivatives - concept, types and purpose.

Total Hours

60

List of Practical:

1. Analyze the top companies listed in NSE and BSE and Explain the basis of groups and categories. 5
2. Practice the concepts of Debt instrument valuation through spreadsheets and other relevant software. 5
3. Perform valuation of selected Debt and Equity Instruments. 5
4. Compare the payoff of a futures contract a cash position in an equity mix. 5
5. Build an option strategy that replicated a short position in the underlying assets. 5
6. Compare selling a put option to selling insurance. 5
7. Consider an equal weighted portfolio of the four assets. Calculate the comparable historical risk and return statistics and comment on any differences in performance. 5
8. Compare different investment avenues and build your own portfolio. 5
9. Calculate the expected return and volatility of the selected portfolio 5
10. Performance evaluation of selected mutual funds. 5
11. Prepare artificial mutual fund portfolio. 5
12. Illustrate SIP calculator for your monthly SIP investment in mutual funds 5

Total Hours 60**Text Books:**

1. **Avadhani V. A, (2022), Investment Management (Security Analysis and Portfolio Management)**, Himalaya Publishing House, Mumbai.
2. **Preeti Singh, (2018), Investment Management**, Himalaya Publishing House, Mumbai.
3. **Pandian P, (2013). Security Analysis and Portfolio Management**, Vikas Publishing House, New Delhi.

Books for Reference:

1. **Kevin S, (2015), Security Analysis and Portfolio Management**, PHI Learning, New Delhi.
2. **Khatr D. K, (2014), Investment Management and Security Analysis Text and Cases**, Trinity Press Pvt. Ltd, New Delhi.
3. **Bhalla V. K (2008), Investment Management (Security Analysis and Portfolio Management)** S Chand, New Delhi.

Course Outcomes:**CO1** : Able to use investment management to assess various investment avenues.**CO2** : Ability to analyze components of risk and return measures.**CO3** : Assess the value of bonds and the role of credit rating agencies.**CO4** : Apply the techniques to manage the risk.**CO5** : Advise how to invest in mutual funds.**CO-PO Mapping**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	H	H	H	H	M	M
CO2	H	H	H	M	H	H	H	H	H	H	H	M	M
CO3	H	H	H	M	H	H	H	H	H	H	H	M	M
CO4	H	H	H	M	H	H	H	H	H	H	H	M	M
CO5	H	H	H	M	H	H	H	H	H	H	H	M	M

Discipline Specific Elective Course

Advertising and Personal Selling

Semester: VI
23BCPDE4F

Hours of Instruction/Week: 8-L: 4, P: 4
No. of Credits: 6

Course Objectives:

1. To enable the students to understand the basics of advertising and personal selling
2. To impart knowledge on the designing of advertising and personal selling messages
3. To familiarize the effectiveness of advertising and institutional framework

12

Unit I: Introduction

Advertising: Importance, types and objectives; DAGMAR Approach - Target audience selection-basis- Methods of setting of Advertising Budget. Communication Process; Information Response Hierarchy Models- Attention Interest Desire and Action (AIDA) Model and Hierarchy of Effects Model.

12

Unit II: Advertising: Message and Media Decisions

Advertising Message-Advertising appeals-Elements of print and broadcast advertising copy- Types of Advertising Media- strengths and limitations- Factors influencing selection of advertising media-Media Scheduling

Unit III: Advertising Effectiveness and Institutional Framework

12

Rationale of measuring advertising effectiveness- Communication and Sales Effect- Pre and Post testing Techniques- Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

Unit IV: Introduction to Personal Selling

12

Concept of Personal Selling and Salesmanship- Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons- Role of Personal Selling in CRM- AIDAS model of selling. Buying Motives.

Unit V: Personal Selling Process

12

Prospecting, Approach: Pre-Approach - Presentation and Demonstration- Handling of Objections- Closing the Sale- Follow-Up- Sales Reports and Sales Audit.

Total Hours

60

List of Practical:

1.	Perform a content analysis of various advertising campaigns to:	
	a)Identify objectives of an advertisement forming part of an advertising campaign.	4
	b)Find out the target audience of a campaign.	4
	c)Prepare a report on various media options used in a campaign.	4
	d)Prepare a report on message strategy and copy elements used in the campaign.	4
2.	Identify various CRM tools used by the sales people in the context of a given selling	4
3.	Prepare a report on regulations of Advertising Standards Council of India (ASCI).	4
4.	Select a private and national brand on your own and analyse the varied forms of advertising strategies adopted by them.	5
5.	Prepare a report on ethical and legal aspects of advertising.	4
6.	Select a manufacturing concern on your own and analyse the sales report prepared for three financial years and interpret the results.	5
7.	Prepare a report on sales audit.	4
8.	Prepare a report on DAGMAR approach.	4
9.	Select a manufacturing concern on your own and discuss the advertising budget prepared by them.	5
10.	Prepare a report on the significance of formulating marketing strategies for target audience in specific.	4
11.	Irrespective of the product category, create a brand on your own and develop suitable promotional strategies through various media.	5
Total Hours		60

Text Books:

1. **Sharma K. (2018), Advertising: Planning and Decision Making**, Taxmann Publication, New Delhi.
2. **Belch G. E. Belch, M. A., and Purani, K., (2009), Advertising and Promotion: An Integrated Marketing Communications Perspective**, McGraw Hill Education, New Delhi.
3. **Castleberry S. B. and Tanner, J. F., (2013), Selling: Building Relationships**, Mc Graw Hill Education, New York.

Books for Reference:

1. **Shah K. and D'Souza, A. (2008), Advertising and Promotions: An IMC Perspective**, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. **Futrell C. (2013), Fundamentals of Selling**, McGraw Hill Education, New York.

Course Outcomes :

CO1: Ability to understand the communication objectives behind advertising and promotions.

CO2: Get insights on various advertising and media elements in the advertising decisions.

CO3: Familiarize the ethical and legal issues of advertising.

CO4: Comprehend the importance and role of personal selling.

CO5: Acquire knowledge on the process of personal selling.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	L	L	M	M	L	M	M	L	L	L	M	M	M
CO2	L	L	M	M	L	M	M	L	L	L	M	M	M
CO3	L	L	M	M	L	L	M	L	L	L	L	L	M
CO4	L	L	M	M	M	M	M	L	L	L	M	L	M
CO5	L	L	M	M	L	M	L	L	L	L	M	L	M

Discipline Specific Elective Course
Artificial Intelligence for Business

Semester: VI

Hours of Instruction/Week: 8-L: 4, P: 4

23BCPDE4G

No. of Credits: 6

Course Objectives:

- 1.To familiarize the concept of Artificial Intelligence
- 2.To equip knowledge on the technical components of Artificial Intelligence
- 3.To understand the applications of Artificial Intelligence in Business

Unit I: Introduction

12

Artificial Intelligence (AI): Concept, Benefits and Scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers; AI strategy for the enterprise- Considerations for an AI strategy, AI and Start-ups. Internet of Things (IOT), Introduction to Mobile computing and Cloud computing.

Unit II: AI Led Strategic Interventions

12

Algorithm: New member in the board room, Accelerated decision making with real time analytics, AI in operational models in an organization, AI: future of AI in HR, Talent sciences, Algorithms and Talent Acquisitions (TA), AI and transformation in Finance and Accounting, changing role of Chief Information Officer (CIO)- Industry 4.0.

Unit III: AI in Banking and Insurance

12

Redefined banking industry - adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI driven transformation in Insurance, Digital based Insurance model.

Unit IV: AI in Retail

12

AI interventions in Retail Outlets- Emergence of smart customers- ad content predictions- Evolution of smart retailers- Omni channel experience- AI in Consumer Packaged Goods and Retailing -Fluid supply chain transformation with AI. AI-Led marketing transformations- Data to Clusters Ad content prediction- AI based Ad buy and CPC Optimization, AI driven Campaign management, AI for sales: Data to Classes- Insides sales Rep workflow automation- Improved Lead, Opportunity Ranking and Reminder.

Unit V: Exponential Technologies

12

Beating Cyber attacks with Analytics, AI in Automotive industry: Driverless Cars and Drones, IOT Analytics: extracting value and transforming business, Real Time Streaming Analytics, Crypto-currency Analytics, AI for Customer Service- Data to scores, AI for Portfolio Management, Call Centre Representative Automation.

Total Hours

60

List of Practical:

1. Identify a start-up using AI and prepare a report on how it is leveraging AI for its business processes. 10
2. Analyse, interpret and present key learning's of case study titled Making the business case for AI in HR (Al temeyer, 2019) 10
3. Observe and report on simulation exercise of aboard room meeting. 10
4. Identify a bank providing AI powered services and prepare a report on the facilities available for the customers through AI. 10
5. The learners are divided into groups and each group to represent a retail brand. With the use of AI, the group has to showcase how it has brought transformation in the business and customer experience. 10
6. Identify the success stories (at least five) of AI driven businesses (different sectors) across the globe and prepare a case study on the basis of your analysis of the same. 10

Total Hours: 60**Text Books:**

1. **Russell S.J., and Norvig, P.(2022). Artificial Intelligence:** A Modern Approach, Pearson, UP.
2. **Akerkar R. (2019). Artificial Intelligence for Business.** Basingstoke: Springer Briefs in Business, New York.

Books for Reference:

1. **Dhanrajani S. (2018). AI & Analytics: Accelerating Business Decisions.** Wiley India Pvt Ltd., New Delhi.
2. **David Brown (2020). Artificial Intelligence.** 17 Books Ltd, United Kingdom.

Course Outcomes:

- CO1:** Able to identify how the AI is being leveraged by start-ups as a success tool
- CO2:** Capable to analyse and interpret the applicability of AI in Human Resource and Finance functions
- CO3:** Able to Comprehend the Customer services provided by various Banks using AI
- CO4:** Skill full to demonstrate the role of AI in transforming the retail sector
- CO5:** Competent to provide an insight on AI Automation and Cyber attacks

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H

Discipline Specific Elective Course
Business Research Methods and Project Work

Semester VI

Hours of Instruction Per Week: 8-L: 4, P:4

23BCPDE4H

No. of Credits – 6

Course Objectives:

1. To kindle the interest of the students in business research.
2. To create research design for effective problem solving.
3. To learn the statistical tools for analyzing data.

Unit I: Introduction to Research

12

Meaning and definition of research - Characteristic of research - Objectives of business research - Criteria for a good research problem - Types of research - Applied research, Descriptive research, Historical research, Exploratory research, Experimental research, Case study research, Survey research and Inter-disciplinary research-Research problem.

Unit II: Research Design and Sampling

12

Research Design - Factors affecting research design- Types of research. Design Sampling - Meaning- Types of Sampling design - Probability and Non-Probability Sampling - Sampling design.

Unit III: Measurement and Scaling and Data Processing

12

Measurement Scales - Tests of sound measurement. Scaling - Important scaling techniques. Data Collection– primary- secondary. Personal and public documents- Tools for primary data collection- Questionnaire and Schedules- Contents Analysis, Steps in framing questionnaire. Interview- Types. Pilot study- Pre-testing. Secondary Data - Sources, Processing - Steps in data processing - Editing - Coding- Classification - Transcription and Tabulation.

Unit IV: Testing of Hypothesis

12

Hypothesis- Formulation of Hypothesis - Types of Hypothesis - Functions of Hypothesis - Testing of Hypothesis- Parametric test - Analysis of variance (one way ANOVA) and t-test. Non-Parametric –Chi-square test – Z test – Mann-Whitney U test – The Kruskal – Wallis test – Wilcoxon signed Rank test. Interpretation – Techniques- Precautions in interpretations. Report writing - Significance of report writing – Types of reports- Steps in drafting research reports.

Unit V: Project Work

12

There shall be a supervisor for the learners who will guide the learners to (i) select a topic from the area of commerce (finance, marketing and banking), (ii) design the research project, (iii) collect and analyse data and (iv) write the report. The number of learners to be allotted against one supervisor and the selection of the examiner for the project report will be determined as per the norms of the individual universities. For the viva-voce examination, an expert shall be engaged who shall be a senior teacher from a college in which the learner is studying

Total Hours 60

List of Practical:

1. Outline the research process with the help of flow chart.	6
2. Conduct literature reviews using online databases.	6
3. Formulate and test hypothesis using Chi-Square analysis.	6
4. Conduct an ANOVA test using SPSS software.	6
5. Conduct a Regression and Correlation using Spread sheet.	6
6. Collect article using reference management software.	6
7. Collect and analyse data using Descriptive Statistics.	6
8. Calculate and analyse the trend percentages for financial data for the period of five years of any company.	6
9. Conduct Non parametric test Kruskal-wallis test using sample secondary data.	6
10. Prepare a project report for a study conducted with secondary data.	6
Total Hours	60

Text Books:

1. **Kothari C. R, Research Methodology (2016)**, Sultan Chand publications, New Delhi

Books for Reference:

1. **Krishnaswamy K.N, AppaIyer Sivakumar, M.Mathirajan (2016), Management Research Methodology**, Pearson Publications, New Delhi.
2. **Deepak Chawla and Neena Sodhi (2016), Research Methodology**, Vikas Publishing House, New Delhi.
3. **Zikmund, William .G (2016), Business Research Methods**, Dryden Press Fort Worth.
4. **Cooper, Donald .R, Schindler, Pamela.S (2016), Business Research Methods**, Tata McGraw Hill Publishing, New Delhi.
5. **Michael. B.P (2016), Research Methodology in Management**, Himalaya Publishing House, Mumbai.
6. **Gupta S.P (2016) Statistical methods**, Sultan Chand and Sons, New Delhi.

Course Outcomes:

CO1: Ability to understand the basic concepts of securities and securities market

CO2: Capable to analyse the functioning of primary and secondary market

CO3: Demonstrate the process of trading in stock market and opening of demat accounts

CO4: Capable to analyse the performance of stock through stock market indices

CO5: Comprehend the legal framework of securities market

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	M	M	H	H	H	M	H	H	H	H	M	H	H
CO2	H	M	H	H	M	H	M	H	M	M	H	H	M
CO3	M	H	H	M	H	M	H	H	H	H	H	M	H
CO4	H	H	H	H	H	H	L	H	M	H	H	L	H
CO5	H	H	M	H	H	M	H	H	H	H	L	H	M

Professional Development Course Securities Market Operations

Semester VI
23BCPPD6

Hours of Instruction/Week: 4-L:2,P:2

No. of Credits: Remarks

Course Objectives:

- 1.To impart basic knowledge about the structure and functioning of the stock market in India
- 2.To learn trading on the stock exchange and stock market indices
- 3.To understand the role of regulatory framework in Securities Market

6

Unit I: Introduction

Securities: Concept – Types. Concept of return: types - measurement of risk. Securities Market: Meaning- Significance- types - functions and economic importance of stock exchanges. Major Stock Exchanges in India: BSE - NSE -OTCEI - Development of Securities market in India.

6

Unit II: Primary and Secondary Market

Primary Market: Concept - Functions - Importance - Functions of New Issue Market - Methods of Floatation: fix price method - book building method - Pricing of Issues - Offer Documents. Appointment and Role of Merchant Bankers – Underwriters - Lead Managers - Syndicate Members - Brokers -Registrars - Bankers - ASBA - SME IPOs- Listing of Securities. Secondary Market: Concept - Functions - Importance - Types of Brokers.

6

Unit III: Trading Mechanism on Stock Exchanges

Trading , settlement and Surveillance System in Stock Exchanges : Different trading systems – Demat Trading: Concept – Significance - Procedure of Demat Trading - BSE-BOLT System – Different Types of Orders -Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE-NEAT system options – Market types, Order types and books – Demat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery Risk management system in BSE and NSE – Margins – Exposure limits – Surveillance system in BSE and NSE – Circuit breakers - Role of Depositories and Custodian of Securities - SEBI Guidelines and other Regulations Relating to Trading.

6

Unit IV: Stock Market Indices

Meaning – purpose - consideration in developing index – methods of calculating indices: price weighted, equal weighted, value weighted and free float method - index development - stock market indices in India - BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices - S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.

6

Unit V: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 - Stock Exchanges and Intermediaries - SEBI and Investor Protection - Securities Contract Regulations Act - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Total Hours 30

List of Practical

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO. 5
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure. 5
3. Expose themselves to trading screen of a Stock Exchange and demonstrate the procedure of placing buying /selling order 5
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform). 5
5. Analyse and submit a report on the behaviour of stock market indices for different sectors 5
6. Prepare a Case study report on famous scams of stock market in India 5

Total Hours 30

Text Books:

1. **Gordon E. and Natarajan K. (2023), Financial Markets and Services**, Himalaya Publishing House, New Delhi.

2. **Bhole.L.M (2017), Financial Markets and Institutions**, Tata McGraw Hill, New Delhi

Books for Reference:

1. **Dalton, J. M. (2001), How The Stock Market Works?**, Prentice Hall Press, New York
2. **Hooda. R.P. (2018), Indian Securities Markets Investors view point**, Excel Books, New Delhi

Course Outcomes:

CO1: Ability to understand the basic concepts of securities and securities market

CO2: Capable to analyse the functioning of primary and secondary market

CO3: Demonstrate the process of trading in stock market and opening of demat accounts

CO4: Capable to analyse the performance of stock through stock market indices

CO5: Comprehend the legal framework of securities market

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	H	-	H	H	H	H
CO2	H	H	H	H	H	M	H	H	-	H	H	H	H
CO3	H	H	H	H	H	M	H	H	-	H	H	H	H
CO4	H	H	H	H	H	M	H	H	-	H	H	H	H
CO5	H	H	H	H	H	M	H	H	-	H	H	H	H

Avinashilingam Institute for Home Science and Higher Education for Women
Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD
Re-accredited with 'A++' Grade by NAAC.CGPA 3.65/4, Category I by UGC
Coimbatore-641 043, Tamil Nadu, India
Department of Commerce
M.Com

Programme Outcomes:

- PO1.** Apply fundamental and advanced theories and techniques in the fields of Commerce.
- PO2.** Acquire and apply skills to solve emerging and advanced research problems.
- PO3.** Capability to practice in all core areas specifically Advanced and Management Accounting, Security Analysis, Business Environment, Research Methodology and Tax planning.
- PO4.** Ability to solve complex business problems through logical and analytical skills.
- PO5.** Measure and Achieve the efficient use of modern tools, resources and software application.
- PO6.** Proficient to integrate modern technology and professionalism to meet the expectations of modern corporate world.
- PO7.** Practice critical thinking skills and Indian Ethos in the areas of business research.
- PO8.** Ability to function as entrepreneurs, professionals, and in an effective team work at various levels of organisations.
- PO9.** Efficient in use of ICT enabled verbal and written communication technologies.
- PO10.** Adopt and Manage innovative business approaches on existing and emerging business areas.
- PO11.** Practice the concept of strategic control and evaluation for management in long term.

Programme Specific Outcomes:

- PSO1.** Develop academic professionals
- PSO2.** Enrich research aptitude and career in Government and Private sector
- PSO3.** Acquire computational skills and knowledge on global business



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Department of Commerce

M.Com

Scheme of Instruction & Examinations

(for students admitted from 2023-2024& onwards)

Part	Subject Code	Title of the Paper	Hours of Instruction/week		Scheme of Examination				
			T	P	Duration of Exam(Hrs .)	CIA	CE	Total	Credit
Semester – I									
I	23MCOC01	Management and Organizational Behaviour	4	-	3	40	60	100	3
	23MCOC02	Managerial Economics	4	-	3	40	60	100	3
	23MCOC03	Advanced Financial Accounting	4	-	3	40	60	100	4
	23MCOC04	Marketing Management	4	-	3	40	60	100	3
	23MCOC05	Quantitative Techniques for Business	4	-	3	40	60	100	4
	23MCOC06	Advanced Cost Accounting	4	-	3	40	60	100	4
	23MCOC07	Spreadsheet Applications in Business	-	4	3 Practical	40	60	100	5
II		CSS/Adult Education/Community Engagement and Social Responsibility	2	-	-	-	-	-	-
Semester – II									
I	23MCOC08	Financial Markets and Services	4	-	3	40	60	100	4
	23MCOC09	Management Accounting	4	-	3	40	60	100	3
	23MCOC10	Business Research Methods	4	-	3	40	60	100	3
	23MCOC11	Accounting with Computer Applications	-	4	3	40	60	100	4
	23MCOC12	Entrepreneurship and Small Business Management	3	-	3	40	60	100	3
	23MCOC13A	Elective I Paper – I Finance – Investment Banking (or)	4	-	3	40	60	100	3
	23MCOC13B	Elective II Paper – I Marketing – Retail Management							
		Inter Disciplinary Course	4	-	3	40	60	100	4

	23MCOC14	Mini Project	1	-	-	-	-	100	2
II	23MXCSS1/ 23MXAED1/ 23MXCSR1	CSS/Adult Education/ Community Engagement and Social Responsibility	2	-	-	-	-	100	2
		Internship during Summer Vacation for 30 days							
Semester – III									
I	23MCOC15	Financial Management	5	-	3	40	60	100	3
	23MCOC16	Legal Aspects of Business	5	-	3	40	60	100	3
	23MCOC17	Human Resource Management	4	-	3	40	60	100	3
	23MCOC18A	Elective I Paper – II Finance – Security Analysis and Portfolio Management (or) Elective II Paper – II Marketing – International Marketing	5	-	3	40	60	100	4
	23MCOC18B								
	23MCOC19A	Elective I Paper – III Finance – International Financial Management (or) Elective II Paper – III Marketing – Customer Relationship Management	5	-	3	40	60	100	3
	23MCOC19B								
	23MCOC20	Business Environment (Open Book Test)	3	-	3	100	-	100	3
23MCOC21	Banking and Insurance Services (Self Study)	1	-	3	40	60	100	4	
	Multi-Disciplinary Course	2	-	3	100	-	100	2	
II	23MCOC22	Internship				100	-	100	2
		Professional Certification Course	-	-	-	-	-	-	2
Semester – IV									
I	23MCOC23	International Business	5	-	3	40	60	100	3
	23MCOC24A	Elective I Paper – IV Finance – Tax Planning and Management (or) Elective II Paper – IV Marketing – Service Marketing	5	-	3	40	60	100	4
	23MCOC24B								
	23MCOC25	Research Project	-	20	-	100	100	200	8
Total Credits									98

*(T) Theory, (P) Practical

Other Course to be undergone by the students:

MOOC Course – 2 - 4 credits

Note: Maximum 98+ 2 credits to earn the degree.

Courses offered to other Department Students

- **Inter-Disciplinary Courses offered to the students of School of Arts and Social Sciences and School of Commerce and Management.**

Inter-Disciplinary Course	Subject Code	Semester	Hours of Instruction/ Week	Credit/ Course
1. Accounting with Computer Applications	23MCOI01	II	4	4
2. Commercial Banking Operations	23MCOI02	II	4	4

- **Multi Disciplinary Courses offered to the students of other domains.**

Multi Disciplinary Course	Subject Code	Semester	Hours of Instruction/ Week	Credit/ Course
1. E-Commerce	23MCOM01	III	2	2
2. Micro and Small Enterprises	23MCOM02	III	2	2

- **Professional Certification Courses offered to the students of any course including Commerce.**

Professional Certification Course	Subject Code	Semester	Total Hours of Instruction (Out of Working Hours)	Credit/ Course
1. Securities Market	23MCOPC1	II or III	40	2
2. Digital Marketing	23MCOPC2	II or III	40	2

- **Course offered to MCA students**

Course	Subject Code	Semester	Hours of Instruction/ Week	Credit/ Course
1. Accounting and Managerial Decisions	23MCAC15	III	4	3

Management and Organizational Behaviour

Semester I
23MCOC01

Hrs. of Instruction /Week : 4
No. of Credits : 3

Course Objectives:

1. To learn the concepts of management and managerial functions
2. To understand the significance of organizational behaviour
3. To acquire knowledge on organizational conflicts and stress management

12

Unit I Schools of Management Thought

Scientific Process, Human Behaviour and Social System School; Decision Theory School; Quantitative and System School; Contingency Theory of Management; **Functions of a Manager (Self Study).**

Unit II Functions

Planning –Concept, Significance; Types; Organizing –Concept, Principles, Theories, Types of Organizations, Authority, Responsibility, Power, Delegation, Decentralization; Staffing; Directing; Coordinating; **Control –Nature, Process, and Techniques(Self Study).**

12

Unit III Organizational Behaviour and Individual Behaviour

Organizational Behaviour – Concept and Significance; Relationship between Management and Organizational Behaviour; Contributing Disciplines to the Organizational Behaviour. OB MOD and Behaviour Modification. Values and Attitudes; **Perception; Learning; Personality, and Emotions (Self-Study).**

12

Unit IV Group Dynamics and Team Development

Group Dynamics –Definition and Importance, Types of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors; Principle – Centered Approach to Team Development. **Individual versus Group Decision Making (Self Study)** Nominal Group Technique and Delphi Technique.

12

Unit V Organizational Conflict and Stress Management

Dynamics and Management; Sources, Patterns, Levels, and Types of Conflict; Traditional and Modern Approaches to Conflict; Functional and Dysfunctional Organizational Conflicts; Resolution of Conflict. Individual and Organizational Factors of Stress, **Consequences of Stress on Individual and Organization, Management of Stress (Self-Study).**

12

Total Hours: 60

Text Books:

1. **Saksena.S.C. & Gaurav Sankalp . (2019).***Management and Organisational Behaviour.*SahityaBhawan Publications.
2. **Chabra.T.N. (2018).***Principles & Practice of Management.* DhanpatRai& Co.
3. **Aswathappa.K. (2018).***Organisational Behaviour.* Himalaya Publishing House.

Books for Reference:

1. **Sunil Kumar. (2018).***Organisational Behaviour.* Global Vision Publishing House.
2. **Rajesh Kumar Jhamb. (2018).** *Organisational Behaviour and Management.* New Era.
3. **Ramasamy . T. (2017).***Principles of Management.* Himalaya Publishing House.

Course Outcomes:

- CO1:** Knowledge on concepts and Functions of Management
- CO2:** Understand on Organizational and Individual Behavior
- CO3:** Gain knowledge on Group Behaviour
- CO4:** Knowledge on Organizational Conflicts and Methods to Resolve
- CO5:** Understand the concepts of Stress Management

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	H	M	H	H	H	H
CO 2	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 3	H	H	H	H	M	M	M	H	M	M	L	H	H	H
CO 4	H	H	H	H	M	H	H	H	M	M	M	H	H	H
CO 5	H	L	L	L	L	L	L	L	L	L	L	L	L	L

Course Objectives:

1. To understand the market demand and techniques of demand forecasting.
2. To learn about production function and its application on cost.
3. To study about pricing policies and practices to determine price.

Unit I Nature and Scope of Managerial Economics

Nature and Scope – Objectives of Business Firm- Business Decisions and Economic Analysis- Gap between Theory and Practice and the Role of Managerial Economist. Fundamental Economic Concepts and Principles – Time Perspective – Managerial Economist – Role and Responsibility. Theory of Consumer Choice : Cardinal Utility Approach- Law of Diminishing Marginal Utility ; Applications and Uses – Principle of Equi-marginal Utility- Consumers Equilibrium- Indifference Curve Analysis of Demand, Properties, – Effects – Giffen Paradox - Marshall's Cardinal Utility Analysis vs. Indifference Curve Analysis – **Application and Uses of Indifference Curve(Self-study).** 12

Unit II Demand Analysis

Demand Analysis - Determinants of Market Demand - Demand Distinctions - Demand Estimation for Consumer and Non-consumer Durable Products- Demand Forecasting- Techniques of Demand Forecasting - Recent Trends – Control of Demand. Law of Demand- Exceptions to the Law of Demand - Demand Functions and Demand Curve - Changes in Demand- Elasticity of Demand – Meaning and Importance - **Price Elasticity of Demand - Income Elasticity and Cross Elasticity- Using Elasticity in Managerial Decisions(Self-study).** 12

Unit III Production Theory

Factors of Production- Theory of Production – Importance – Production Function – Law of Variable Proportions – Law of Diminishing Returns – Production Function with Two Variable Factors- Isoquants – Types – Production function with all Variable Inputs – Cost of Production and Cost Curves : Concept of Cost – Accounting cost and Economic cost – Short run and long run cost – Fixed and Variable cost – Marginal cost – Average cost - Determinants of cost – Relationship between Average and Marginal cost curves – Cost output relationship in the short run and in the long run – **Cost functions – Economies and Diseconomies of scale(Self-study).** 12

Unit IV Price Determination under Market Conditions

Classification of Marketing Firms – Characteristics of Different Market Structures – Concept of Average and Marginal Revenue – Equilibrium of the Firm and Industry under Perfect Competition – Perfect Competition – Price Determination under Perfect Competition – Pricing Under Imperfect Competitions: Price Determination under Pure Monopoly – Monopoly Pricing and Output Decisions in the long run and in the short run – Price Discrimination under Monopoly – **Pricing and Output Decisions under Monopolistic Competition – Pricing and Output Decisions under Oligopoly– Kinked Demand Curve Analysis (Self-study).** 12

Unit V Pricing Practices and Business Cycles

Pricing Practices: Pricing policies – Methods of price determination in practice – Pricing of multiple products – Price determination- International price discrimination and dumping, Transfer pricing – Problems in pricing – Price forecasting. Business Cycles: Nature and phases of a Business Cycle: Theories of Business Cycle – Psychological, Profits monetary, Innovation, 12

Total Hours: 60

Text Books:

1. **Joel Dean (2018).** *Managerial Economics*. Prentice Hall, New York.
2. **Sankaran S, (2019),** *Managerial Economics*. Margham Publications, Chennai.
3. **Andrew Ashwin, Mark Taylor and N. Gregory Mankiw, (2013).** *Managerial Economic*. Cengage Learning.
4. **T.R.Jain and Ohri.vk Global Publications Pvt Ltd; 2020th edition (1 January 2020); VK Global Publications Pvt Ltd.**

Books for Reference:

1. **Varshney. R.L and Maheshwari K.L, (2018),** *Managerial Economics*, Sultan Chand & Sons, New Delhi.
2. **Baumol, William J, Economic Theory and Operations Analysis, (2018)** Prentice Hall, London.
3. **Baya, Michael.R, (2018)** *Managerial Economics and Business Strategy*, McGraw Hill Inc., Newyork.
4. **Chopra O.P, (2018)** *Managerial Economics*, Tata McGraw Hill, Delhi.
5. **Adhikary.M, Business Economics**, Excel Books, New Delhi.
6. **Shankaran.S, (2019)** *Managerial Economics*, Marcham publications.

Course Outcomes:

- CO1.** Knowledge about economic theories and principles and their applications in managerial decision making.
- CO2.** Understand law of demand and techniques of demand forecasting.
- CO3.** Knowledge on production function and its application on cost determination.
- CO4.** Knowledge on pricing policies and practices under different market conditions.
- CO5.** Know on theories of business cycles.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	L	H	L	H	M	M	M	H	H	H	H	M

CO 2	H	M	L	M	M	M	H	M	M	M	M	M	H	M
CO 3	H	H	H	H	M	H	H	M	M	H	H	H	H	H
CO 4	H	H	H	H	L	H	H	M	M	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	M	H	H	H	H	H

Advanced Financial Accounting

Semester I
23MCOC03

Hrs. of Instruction /Week : 4
No. of Credits : 4

Course Objectives:

1. To acquire the ability to apply specific accounting standard and legislations to different transactions and events in preparation and presentation of financial statements of business entities.

2. To gain knowledge on accounting procedure on company and partnership accounts.
3. To understand the recent developments in accounting.

Unit I Accounting Standards

Accounting Standards : Importance – Application of Specific Standards: Contingencies and events occurring after the balance sheet date (AS4) - Net profit or loss for the period, prior period items and changes in accounting policies (AS5) –Construction contracts (AS7) –Revenue recognition (AS9) –Accounting for amalgamations (AS14) –Segment reporting (AS17) – Related party disclosures (AS18) –Leases (AS19) –Earnings per share (AS20) –Accounting for taxes on income (AS22) –Discontinuing operations (AS24) –Intangible assets (AS26) –Provisions, contingent liabilities and contingent assets (AS29).

12

Unit II Special Aspects of Company Accounts

Types of shares – Equity shares with differential rights – Employee stock option plan – Accounting treatment for ESOP – Accounting for employees stock purchase scheme – Rights issue – Advantages of rights issue – Distinction between public issue and rights issue – Valuation of rights – Valuation of ex-right share – Advantages of buyback of shares – Accounting entries in buyback of shares.

12

Unit III Valuation of Goodwill and shares

Goodwill - methods of valuing goodwill - valuation of shares – methods - **Human Resource Accounting- valuation methods - advantages - objections – HRA in India (Self-study).**

12

Unit IV Consolidation of Accounts

Holding companies - Advantages of holding companies – Disadvantages of holding companies – Wholly owned and partly owned subsidiaries – Rationale for holding companies- Consolidated balance sheet – Pre acquisition and post acquisition – Treatment of fictitious assets – Treatment of unrealised profit – Treatment of contingent liabilities – Holding company having a number of subsidiaries – Cross holding – Reciprocal holding – Consolidated statement of profit and loss – Advantages and disadvantages of consolidation - Indian accounting standard 110 – Consolidated financial statements.

12

Unit V Recent Developments in Accounting

Environmental accounting - Social responsibility accounting - Forensic Accounting- Brand Accounting - National Income Accounting - Creative Accounting - **Human Resource Accounting**

12

Total Hours: 60

Text Book:

1. **Jain S.P., Narang K.L., Simmi Agrawal & Monika Sehgal. (2022).***Advanced Accountancy – Volume I.* Kalyani publishers, New Delhi.

Books for Reference:

1. **Gupta R.L., &Radhaswamy. (2021).***Corporate Accounting.* Sultan Chand Publication. New Delhi.

2. **Maheshwari S.N., Suneel K. Maheshwari., &Sharad K Maheshwari. (2018).***Corporate Accounting.* Vikas Publishing House.
3. **Reddy T.S., & Murthy A.(2020).** *Corporate Accounting* .MarghamPubications.

Course Outcomes:

CO1. Ability to prepare financial statement as per Indian accounting standards

CO2. Acquire knowledge on preparing consolidated financial statement.

CO3. Acquire accounting knowledge on issue of shares.

CO4. Gain knowledge on the accounting treatment of partnership accounts.

CO5. Learn the concepts related to recent developments in accounting area.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	M	H	H	H	H	H

Marketing Management

Semester I
23MCOC04

Hours of Instruction /Week : 4
No. of Credits : 3

Course Objectives:

1. To design marketing mix strategies for products and services
2. To understand consumer decision making process.
3. To compare and contrast buyer behaviour

Unit I Introduction

Meaning and definition of marketing - Scope of marketing - Evolution of marketing concepts - Production concept - Product concept - Selling concept - Marketing concept - Societal marketing concept - Objectives of marketing - Role of marketing in economic development - Marketing and its Environment - Micro environment - Company – Suppliers - Marketing intermediaries – Customers - Connectors- Public - Macro environment - Demographic - Economic - Natural – Technological marketing - **Political - Legal and regulatory - Cultural - Social marketing(Self Study).**

12

Unit II Marketing Mix

Marketing mix - Product, price, place, promotion - Concept of product - Branding decision - New product development - Product life cycle - Pricing - pricing objectives - Pricing strategies - Physical distribution - Designing physical distribution system – Transportation - Warehousing - Inventory management - Role and importance of distribution channels – Promotion - **Sales promotion - tools and techniques - advertising(Self Study).**

12

Unit III Marketing Strategy and Planning

Corporate strategic planning - Vision - Mission - Objectives - Business strategic planning - SWOT analysis - Goal formulation - Strategy formulation - program formulation – Implementation - Feedback and control - The marketing process - The nature and contents of a marketing plan. Marketing segmentation – Concept- Types- Patterns – Bases- Benefits- Requirements for effective segmentation – Market segmentation analysis for given products- Product positioning – Types of positioning . **Concept of target market- Diffused market- concentrated market- Clustered market (Self Study).**

12

Unit IV Consumer Behaviour

Consumer Behaviour - Nature - Scope - Importance - Factors influencing consumer behaviour - Economic - Psychological - Cultural - Social and personal - models of consumer behaviour – Marshalling - Maslow Freudian - Howard Sheth. Organisational buyer - Industrial markets, Resellers Market, Government Mark, Characteristics of Organizational Buying Process. **Steps in consumer decision process -Post purchase behaviour - Cognitive dissonance (Self Study).**

12

Unit V Marketing Research and Contemporary marketing

Marketing Research Process- Nature and Scope-m Elements of Marketing Research- Marketing research process- Marketing of services- Retail marketing- **Global Marketing Internet marketing – Green marketing – Digital marketing guerilla marketing (Self Study).**

12

Total Hours – 60

Text Books:

1. **Ramasamy, V.S. Namakumari.S** (2018), *Marketing Management*, Macmillan India, New Delhi
2. **Philip Kotler** (2017), *Marketing Management*, Prentices Hall of India, New Delhi.

Books for Reference:

1. **Basotia, Vijay** (2016), *Marketing Management*, Mangal Deep Publications, Jaipur.
2. **Mathur, Reeta** (2019) *Marketing Management*, Wide Vision, Jaipur.
3. **Palekar, DR, & Patten Shetty. P.T** (2016) *Marketing Management*, R.Chand, New Delhi.
4. **Assael, (2017)**, *Consumer Behaviour*, Thomson
5. **Rajan Saxena (2018)** *Marketing management*, McGraw Hill Education (India) private Limited.

Course Outcomes:

- CO1.** Able to apply marketing concept effectively in the changing environment.
- CO2.** Ability to adopt appropriate marketing mix and strategies for marketing of product and services.
- CO3.** Understand the cost effective methods for promoting sales.
- CO4.** Acquire knowledge on market segmentation
- CO5.** Compare and contrast consumer and buyer behavior to improve the marketability of the product.

CO - PO Mapping

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	M	M	M	M	M	L	H	M	H	H	H	H	H
CO4	H	M	M	L	L	L	M	M	L	M	M	H	H	L
CO5	H	H	M	H	M	H	H	H	M	H	H	H	H	H

Quantitative Techniques for Business

Semester I
23MCOC05

Hrs. of Instruction per Week: 4
No. of Credits: 4

Course Objectives:

1. To learn the different quantitative techniques for application in business
2. To enable decision making in complex business situations.
3. To apply the appropriate techniques for the effective utilization of resources.

Unit – I: Quantitative Approach in Management

Quantitative approach in management - Need for quantitative Approach in management - Sets - Events - Random variables - Expectation of random variables – Probability - Importance - Calculation of probability - Theorems of probability - Addition and multiplication theorem - Conditional probability - Baseye’s theorem. **12**

Unit – II: Queuing and Game Theory

Queuing Theory – Meaning, Objectives, Limitations, Elements of Queuing System – Queuing Models – Performance Measures of Queuing System-Game theory - Zero sum Games: Arithmetic and Graphical Method. **12**

Unit – III: Transportation Problems

Transportation problems - Methods and finding initial and optimum solutions - Northwest Corner method - Least Cost method - Vogels Approximation Method- Unbalanced Transportation - Assignment Problems - Unbalanced - Constraint assignment - Revenue Maximization Model - **Travelling Salesman Problems (Self Study).** **12**

Unit – IV: Network Scheduling by PERT/CPM

Network analysis - **Critical path method - Project Evaluation Method and Review Techniques - Resource Analysis in Network Scheduling:Project Cost - Time Cost Optimization, Algorithm - Linear Programming Evaluation - Resource Allocation and Scheduling** - Management Operation System Technique (MOST) - Graphical Evaluation and Review Technique (GERT) - **Precedence Planning - Line of Balance (LOB) (Self Study).** **12**

Unit – V: Operations Research

Operations research - Origin - Meaning - Nature and Features – Models – Phase - Methodology of Operations Research - Problems on Linear programming - **Graphical method - Simplex method (simple problems only) (Self Study).** **12**

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

Text Book:

1. **Kothari C.R (2016),***Quantitative Techniques.(3rd Edition)* Vikas Publishing, New Delhi.

Books for Reference:

1. **Kothari C.R (2016).***Introduction to Operational Research*. Vikas Publishing, New Delhi,
2. **Mithani.M (2015).***Quantitative Techniques for Economic and Commerce* Himalaya Publishing House, Mumbai.
3. **Goel B. S & Mittal B.S (2016).***Operations Research*. Pragati Prakashan, Meerut.
4. **Gupta. P.K & Manmohan (2015).***Problems in Operations Research Methods and Solution*. Sultan Chand & Sons, New Delhi.
5. **Vohara N.D (2016).***Quantitative Techniques in Management*. Tata McGraw Hill Publishers, New Delhi.
6. **Gupta.S.P (2016).***Statistical Methods*. Sultan Chand & Sons, New Delhi.

Course Learning Outcomes:

CO1. Understand the probability theorems

CO2. Application of transportation techniques and allocation of resources in business

CO3. Learn to apply queuing models

CO4. Builds strategies for the effective utilization of resources

CO5. Application of operational research techniques for decision makings

CO- PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	M	M	H	H	H	H
CO 2	H	H	M	H	M	M	H	H	M	M	H	H	H	H
CO 3	H	H	M	H	M	M	M	M	M	M	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Advanced Cost Accounting

Semester – I
23MCOC06

Hrs. of instruction /Week: 4
No. of credits: 4

Course Objectives:

1. To understand various elements of costs and preparation of cost sheet
2. To apply cost accounting techniques to different industries
3. To understand the techniques involved in cost management techniques

Unit – I: Introduction

Cost accounting - Nature and scope of cost accounting - Importance - Cost concepts - Cost accounting information system- Methods of costing - Types of costing - Cost classification - Elements of cost - **Preparation of Cost Sheet** - Materials - Purchase control - Levels of material control - Stores Control - types of stores - Fixation of stock levels - EOQ, ABC analysis, VED analysis, Pareto analysis, FNSD analysis, perpetual and periodic inventory system - **Methods of valuing material issues - FIFO-LIFO - Simple and weighted average- Pricing of returns- Valuation of inventories (Self Study).**

12

Unit – II: Labour and Overhead Cost

Labour cost - Control - Functions of different departments in relation to labour cost control - Job analysis - Time keeping - Methods - Remuneration and incentives - Systems of wage payments - Labour turnover. Overhead cost -Importance - classification of overhead cost - Apportionment and absorption of overhead - **Non manufacturing costs - Administrative overhead - Selling and distribution overhead - Research and development costs (Self -study).**

12

Unit – III: Accounting System

Accounting system for recording costs - Cost ledger accounting - Reconciliation of cost accounts with financial accounts - Integral accounting. Specific order costing - Job costing - Batch costing - Contract costing - Operation costing - Unit or output costing - Uniform Costing- **Service Costing (Self-study).**

12

Unit – IV: Process Costing

Process costing - Process gains and losses - Normal and abnormal - Inter process profits - Joint products and by products. Product pricing - Factors for pricing in export market - Prices below costs - Costs for product pricing - Pricing methods based on costs - Transfer pricing - Methods of inter-company transfer pricing

12

Unit – V: Cost Management

Total cost management - Target costing - Total quality management - Bench marking- Business process reengineering. Cost control and cost reduction- Cost audit - **Cost accounting records and Cost audit- Reports (Self-Study).**

12

Total Hours: 60

Teaching Methods include classroom interactions, case study presentations and group discussions.

NOTE: Questions of theory and problems to be distributed as to 40% and 60% Respectively.

Text Book

1. **Jain S.P. and Narang K.L. (2020).** *Advanced cost accounting*, Kalyani Publishers, New Delhi.

Books for Reference:

1. **Jain S.P. and Narang K.L. (2022).** *Cost Accounting Principles and Practice.* Kalyani Publishers, New Delhi.
2. **Khana B.S, Pandey, Ahuja C.K & Balla S.C.C (2018).** *Practical Costing,* S.Chand&Co.Ltd. New Delhi.
3. **Horngren, C.T.George Foster and Srikant.M Datar (2018).** *Cost Accounting Practice,* Prentice Hall of India Private Ltd.,
4. **Saxena and Vashist. (2016).** *Advanced Cost Accounting.* Sultan Chand & Sons, New Delhi.
5. **Bhabatosh Banerjee (2016).** *Cost Accounting Theory and Practice.* Prentice Hall of India Private Limited, New Delhi.
6. **Thakur K.S. (2018).** *Cost Accounting Theory and Practice.* Excel Books-New Delhi.
7. **Asish K. Bhattacharyya (2018).** *Principles and Practice of Cost Accounting.* Prentice Hall of India Private Limited, New Delhi.
8. **Raiborn and Cecily.A. (2018).** *Cost Accounting Principles.* Cengage Learning.

Course Outcomes:

CO1. Able to prepare cost sheet and valuation of materials

CO2. Familiarity with the estimation of labour cost and overhead cost

CO3. Understand the application of costing techniques to manufacturing and service sectors

CO4. Application of costing techniques in processing industries

CO5. Understand the cost controlling techniques

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	M	H	M	M	H	M	M	M	H	H	H
CO 2	H	H	M	H	M	M	M	H	M	M	M	H	H	H
CO 3	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	M	H	H	H	H	H

Spreadsheet Applications in Business

Semester I
23MCOC07

Hrs. of Instruction /Week: P:4
No. of Credits: 5

Course Objectives:

1. To expose the students to apply excel functions in business transactions.
2. To impart skill to analyze database and generate reports using excel.
3. To cater the students on computational and problem-solving skills

List of Practical

1. Create an employee database with following input field: employee name, Employment ID, Designation, department, basic pay, DA, HRA, TA, ESI, IT and PF. Calculate total pay of an employee, average pay for each department, rank the employee based on his pay-scale by using arithmetic and logical functions. 5
2. Create an Excel sheet named Employee necessary Employee Name, Employee Code, Address, Designation, Grade, Date of Join, and Salary with DA, HRA, TA and various deductions. Fix Basic pay based on the employee designation and calculate all other allowances and deductions based on basic pay using logical and arithmetic functions 5
3. Create a table columns and rows in Excel with employee details as employee Name, Gender, employee ID, Department Name, address, date of joining, date of retirement and Net pay and generate various reports using advanced filter options and graphs. 5
4. Create a table for a departmental store with the fields Stock ID. Stock item, Price, Quantity, date of manufacturing and expiry date. Apply date function to calculate expiry period and list the product based on manufacturing and expiry date. 5
5. Create an Excel Sheet with Full name, Last Name, First Name and E-mail (Lastname_Firstname@gmail.com). Get the last name from the full name, Get the first name from the full name and Generate an e-mail for each person. The e-mail takes the form of LastName_FirstName@gmail.com and apply LOOKUP and references to validate data 5
6. Create Excel sheet with the details as Order Id, Product, Unit Price, Quantity, Discount, and Rank. Highlight product(s) with cheapest price, highlight product(s) with highest price, Calculate the total quantity of the product with Order ID and Count the products with Order ID. Count the products with their unit prices > 40 and their quantities >30. Calculate the average of unit prices of products with Order ID =10250. Use rank function to rank the products based on their unit prices. 5
7. Create a sales report using Excel sheet with the details as customer name, stock item, Quantity, Discount, total amount date of sales, salesperson and branch name. Calculate the revenue for each stock item, each branch and total revenue. Generate items, salesman wise and branch wise sales report using PIVOT table and graphs. 5
8. Create a excel sheet for sales and purchase vouchers of a company with the details of customer and supplier name, date of purchase and sales, stock item, quantity, price and Create a dropdown menu, Use Conditional Formatting to Dynamically Highlight Rows of Data of customer and supplier. 5
9. Create a database of a bank for housing loan; the principal amount is Rs.20, 00,000, rate of interest 12%. Generate EMI values for 20 years, 30 years and 50 years. 5
10. Apply yield functions on mutual fund data to construct a portfolio using excel 5

11. Use investment value functions on shares of various companies and generate report. 5
12. Calculate various ratio by using profit and loss account and balance sheet of a company 5

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

NOTE: Questions of theory and problems to be distributed as to 40% and 60% Respectively.

Course Outcomes:

CO1. Enhances the excel application skill.

CO2. Able to construct formulas to manipulate numeric data in an excel worksheet

CO3. Capable to access and manipulate data using the database functions of Excel

CO4. Ability to analyse data and interpret results using excel functions.

CO5. Learn to extract various reports.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	M	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	M	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	M	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	M	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	M	H	H	H	H	H

Financial Markets and Services

Semester II
23MCOC08

Hrs. of Instruction /Week: 4
No. of credits: 4

Course Objectives:

1. To understand the structure of Indian Financial System
2. To learn the operations of financial Markets
3. To get familiarity on various financial services offered

Unit I Indian Financial System and Money Markets

Introduction –Financial system - Nature - Role of Indian Financial System and economic development. Constituents of Financial system: Nature and role of financial institutions, non-banking financial institutions, financial markets and services - Financial instruments. Money market - **Functions of money market - Treasury bill market- Commercial bill market - Commercial paper, Certificate of deposits.** Money market intermediaries. Collateralized

borrowing and lending obligations- **Recent trends in money market- Regulatory powers of RBI (Self-study).**

Unit II Capital Markets

Primary market - Intermediaries and Instruments of primary market - New issue market and its operations - Modes of public issue – Book building – SEBI guidelines for public issue. Secondary market – Functions – Intermediaries- Developments of secondary market - Stock exchanges: Organization - Functions - Listing of securities - Trading mechanism - Online trading - Stock Exchange operations - BSE, NSE - Stock indices - **Role of SEBI in protecting investors interest- Recent trends in capital market. (Self-study).**

12

Unit III Debt Markets

Debt market - Private corporate debt market - Bonds market - Government securities market: Primary and secondary. Depository system - Depositories process – Functions – **Dematerialization-National Securities Depositories Limited (NSDL) – Central Depositories Services Limited (CDSL) (Self-study).**

12

Unit IV Mutual Funds

An overview of financial services. Scope - Innovative financial services- Challenges and present Scenario. Mutual funds - Types and schemes- Open ended fund, Close ended fund, Exchange Trade fund, Pension fund, Insurance fund, Hedge Fund and other funds. Challenges- **SEBI Guidelines for Mutual funds (Self-study).**

12

Unit V Merchant Banking and Credit Rating Agencies

[Merchant Banking – Service portfolio - Qualities of merchant bankers – SEBI guidelines – scope for merchant banking in India.](#) Credit rating-Functions-Mechanism – Credit rating agencies - CRISIL, ICRA, CARE etc. **Role of credit rating agencies in India (Self-study).**

12

Total Hours: 60

Teaching methods include lecture and class room interactions, case study presentations, group discussions and field visits.

Text Books:

1. **Bharathi V. Pathak (2018),** *Indian Financial System.* Pearson Education.
2. **Bhole I. M (2017).** *Financial Markets and Instructions.* Tata McGraw Hill. New Delhi.

Books for Reference:

1. **Khan MY (2019).** *Indian Financial System.* Tata McGraw Hill.
2. **PratapGiriS (2021).** *Investment Banking.* Tata McGraw Hill, New Delhi.
3. **ManchiRaju HR (2019).** *Merchant Banking .*Wiley Easter Ltd. New Delhi.
4. **Gurusamy S. (2015).** *Financial Markets and Instructions.* Tata McGraw Hill, New Delhi.
5. **Shanmugham (2016).** *Financial Services.* Wiley India Pvt., Ltd.

Course Outcomes:

CO1. Gain knowledge on Indian Financial System.

CO2. Understand the capital market operations.

CO3. Acquire knowledge on debt market.

CO4. Familiar with different types of mutual funds.

CO5. Familiarity on various financial services offered in India.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	M	M	L	M	M	M	M	L	H	H	H	H
CO 2	H	H	M	M	L	M	M	M	M	L	H	H	H	H
CO 3	H	H	M	M	L	M	M	M	M	L	H	H	H	H
CO 4	H	H	M	M	L	M	M	M	M	L	H	H	H	H
CO 5	H	H	M	M	L	M	M	M	M	L	H	H	H	H

Management Accounting

Semester – II
23MCOC09

Hrs. of Instruction /Week :4
No. of credits :3

Course Objectives:

1. To understand the nature and importance of Management accounting
2. To learn different techniques of analysing financial statement
3. To understand the importance of management information system for decision making

Unit – I: Introduction to Management Accounting

Management accounting - Objectives, nature and scope of management accounting - Distinction between financial, cost and management accounting - Management accountant: position, roles and responsibilities. Financial Statement Analysis: **Financial** Statements - Meaning - Nature - Limitations of financial statements - Financial statement analysis - Meaning - Tools of financial analysis - Comparative and Common - Size statements - **Trend analysis (Self-study).**

Unit – II: Ratio Analysis, Fund flow and Cash Flow Analysis

Ratio Analysis - Nature and significance - Ratio for analysis of liquidity, solvency, profitability and efficiency of the concern - Limitation of ratio analysis. Funds Flow and Cash Flow Analysis: Meaning and Concept - Funds flow statement - Meaning - Significance - Schedule of changes in working capital - Statement of sources and application of funds - Meaning and classification of cash flows - Uses and significance of cash flow statement - **Preparation of cash flow statement - Comparison between funds flow and cash flow statement - Limitations of cash flow statement(Self-study).**

12

Unit – III: Marginal Costing and Break – Even Analysis

Marginal costing - Characteristics and Assumptions of marginal costing - Marginal costing vs. absorption costing - Profit-Volume ratio - Cost-Volume- Profit analysis - Break-even analysis - Break-even charts - Managerial applications of marginal costing - Advantages and limitations of marginal costing. Budgeting and Budgetary Control : Nature - Objectives of Budgeting and Budgetary control - Determination of key factors - Classification of budgets – Preparation of functional, fixed, flexible and master budget - **Advantages and limitations of budgetary control - Performance budgeting - Zero-base budgeting - Activity based budgeting - Rolling over budgets(Self-study).**

12

Unit – IV: Standard Costing and Variance Analysis

Meaning of standard cost and standard costing - Steps involved in standard costing - Type of Standards - Setting of standards - Analysis of variances - Direct material, direct labour and overhead variances - Sales variances - Accounting treatment of variances. Responsibility Accounting: meaning – Features - Steps involved in responsibility accounting - **Responsibility Centres - Types of responsibility centres (Self-study)** - Transfer pricing - Importance -Methods of transfer pricing.

12

Unit V: Management Information System and Reporting

Elements of MIS - Installation of MIS - Meaning of report - Kinds of reports- Principles of good reporting system. Contemporary Issues: Value Chain analysis –Information Systems for Decision Making - Transaction Processing Systems – **Management Information Systems – Intelligent Support Systems – Office Automation Systems (Self Study).**

12

Total Hours: 60

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

NOTE: Distribution of Questions: Theory 40%; problems 60%

Text Book:

1. **Ravi M. Kishore (2021), *Cost and Management Accounting*, Taxmann Publishing, New Delhi.**

Books for Reference:

1. **Sharma R.K, Shashi K. Gupta Neeti Gupta (2021), *Management Accounting*, Kalyani Publishers, New Delhi.**
2. **Lall.B.M and I.C. Jain (2017), *Cost Accounting: Principles and practices*, Prentice Hall, New Delhi.**
3. **Lele Jawaharlal R. K (2022), *Accounting Theory*, Himalaya Publishing House, New Delhi.**

4. **Maheswari S.N MaheshwariSuneel K, MaheshwariSharad K (2021),** *Principles of Management Accounting*, Sultan Chand and Sons, New Delhi.
5. **Khan M.Y, Jain I.P.K (2021),** *Management Accounting: Text, Problem&Cases*, McGraw Hill.

Course Outcomes:

- CO1.** Understand the significance of financial statement analysis
- CO2.** Able to analyse the financial statements by appropriate methods
- CO3.** Ability to interpret the results of financial statement analysis
- CO4.** Understand the marginal costing technique for decision making
- CO5.** Gain knowledge on preparation of report for managerial decision making

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	L	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	L	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	L	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	L	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	L	H	H	H	H

Business Research Methods

Semester – II
21MCOC10

Hrs. of Instruction /Week : 4
No. of Credits : 3

Course Objectives:

1. To kindle the interest of the students in business research
2. To create research design for effective problem solving and to learn the statistical tools for analyzing data.
3. To gain knowledge on Publication Ethics and Citation Enhancement to improve H-index

Unit – I: Introduction

Research: Meaning and Definition of Research – Characteristic of Research – Objectives of Business research – Criteria for a Good Research Problem – Types of Research – Applied Research, Descriptive Research, Historical Research, Exploratory Research, Experimental Research, Case Study Research, Survey Research and Inter-disciplinary Research. **Research Problem – Selecting and Defining the Problem – Research in Functional Areas of Business – Production, Marketing, Finance, Personnel and accounting (Self – Study).**

Unit – II: Research Design

12

12

Research Design – Factors affecting research design – Types of research, Design Sampling – Meaning – Types of Sampling Design – Probability and Non – Probability Sampling – Sampling Design (Self – Study).

Unit – III: Measurement and Scaling

Measurement Scales – Tests of Sound Measurement. Scaling – Important Scaling Techniques. Data Collection – Primary – Secondary. Personal and Public Documents – Tools for primary Data Collection – Questionnaire and Schedules – Contents Analysis, Steps in Framing Questionnaire. Interview – Types, Pilot Study – Pre– Testing, Secondary **Data – Sources (Self – Study).**

12

Unit – IV: Processing of Data

Processing – Steps in Data Processing – Editing – Coding – Classification – Transcription and Tabulation. Measures of Central Tendency – Measures of Dispersion, – Trend (Self – study)– Correlation and Regression (Simple Problems). Testing of Hypothesis: Hypothesis – Formulation of Hypothesis – Types of Hypothesis – Functions of Hypothesis – Testing of Hypothesis – Parametric Test – Analysis of Variance (One Way ANOVA) and T – Test. Non–Parametric – Chi-square test – Z test – Mann-Whitney U Test – The Kruskal – Wallis Test – Wilcoxon Signed Rank Test. Interpretation – Techniques – Precautions in Interpretations. Report Writing – Significance of Report Writing – **Types of Reports – Steps in Drafting Research Reports (Self – Study).**

12

Unit – V: Publication Ethics

Introduction to Philosophy – Definition, Nature and Scope – Concept – Branches – Ethics: Definition – Moral Philosophy – Nature of Moral Judgments and Reactions – Ethics with Respect to Science and Research, Intellectual Honesty and Research Integrity – Scientific Misconducts: Falsifications – Fabrication, and Plagiarism (FFP), Redundant **Publications: Duplicate and Overlapping Publications, Salami Slicing, Selective Reporting** and Misrepresentation of Data, Open Access Publishing, Publication Misconduct, Databases and Research Metrics, Data Bases, Indexing Databases, Citation Databases: Web of Science, Scopus, Research Metrics, Impact Factor of Journal as Per Journal Citation Report, SNIP, SJR, IPP, Cite, Score. Metrics: H–Index, G Index, I10–Index, Altmetrics.

12

Teaching Methods include class room interactions, case study presentations discussions and field visits.

Total Hours: 60

NOTE: Distribution of Questions: Theory 60 per cent ; Problems 40 per cent

Text Book:

1. **Kothari C. R. (2023).** *Research Methodology*, Sultan Chand Publications, New Delhi.

Books for Reference:

1. **Panneerselvam.R (2023).** *Research Methodology*, PHI Learning Private Limited, New Delhi.
2. **Michael. B.P (2023).** *Research Methodology in Management*, Himalaya Publishing House, Mumbai
3. **Ranjitkumar (2023).** *Research methodology a step –by-step guide for beginners*, New Delhi.
4. **GuptaMukul, Gupta Deepa. (2023).** *Research methodology* ,PHI Learning Private Limited, Delhi
5. **Gupta S.P (2023).** *Statistical methods*, Sultan Chand and Sons, New Delhi.

Course Outcomes:

CO1. Enable to identify and formulate different types of research problems.

CO2. Familiarity in developing research design and sampling techniques.

CO3. Knowledge on measurement and scaling techniques and tools for data collection

CO4. Ability to process the collected data and Application of statistical tools for testing hypothesis and preparation of research report

CO5. Application of publication ethics in research

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	H	H	M	M	M	H	H	H	H
CO2	H	H	H	M	H	H	H	M	M	M	H	H	H	H
CO3	H	H	H	M	H	H	H	M	M	M	H	H	H	H
CO4	H	H	H	M	H	H	H	M	M	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	M	M	H	H	H	H

Accounting with Computer Applications

Semester - II
23MCOC11

Hrs. of Instruction /Week: P: 4
No. of Credits: 4

Course Objectives:

1. To expose the students to computer application in the field of accounting.
2. To impart knowledge and skill in accounting software.
3. To cater the students on concurrent accounting needs of the industry

List of Practical:

1. Creation of new Company-Creating Groups and Ledger Types. 5
2. Creation of Accounting and Inventory Voucher. 5
3. Prepare Inventory Statement . 5
4. Prepare a Fund Flow Statement and give your opinion. 5
5. Prepare a Cash Flow Statement and present your view 5
6. Computation of GST. 5
7. Perform Bank Reconciliation Statement. 5
8. Analyze the Performance of an Organization by using Ratio 5

9. Data and Security Management in Tally. 5
10. Preparation of Bill Wise Purchase and Sale Entries. 5
11. Setting and Enforcing Credit Limit and display of out standings 5
12. Display of Profit and Loss Account, Balance Sheet, Inventory Reports and Stock Summary5

Total Hours: 60

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Course Outcomes:

CO1. Enhance the computerised accounting skill.

CO2. Ability to interpret the accounting and inventory statements by applying various financial tools.

CO3. Capable to extract financial and inventory reports.

CO4. Acquire knowledge on the preparation of statutory compliance through GST.

CO5. Acquaint to prepare payroll and BRS.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	M	H	M	M	M	L	H	M	L	H	H	M	H
CO2	H	H	H	H	H	M	L	H	M	H	H	H	H	H
CO3	H	H	H	H	M	M	L	H	H	M	H	H	H	H
CO4	H	H	L	L	H	L	H	M	L	L	M	H	H	H
CO5	H	H	L	L	H	L	H	M	L	L	M	H	H	H

Semester II
23MCOC12

Hours of Instruction /Week: 3
No. of Credits: 3

Course Objectives:

1. To inculcate the spirit of entrepreneurship among the students and make them job creators instead of job seekers
2. To inculcate knowledge on the procedure for setting up of enterprises.
3. To provide information regarding the government schemes for the promotion of entrepreneurship in India.

Unit I Entrepreneurship and Role of Entrepreneurs

Need and Characteristics of entrepreneurship, Concepts, Entrepreneurial process, Motivation-Approach, Theories of entrepreneurship, Functions of entrepreneurship, Entrepreneurship development- Issues and Prospects - Role of entrepreneurship in economic development, Qualities of entrepreneur, Entrepreneurs skills and pre-requisites of entrepreneurs, **Types of entrepreneur, Responsibilities and Challenges of entrepreneurs (Self Study)**

9

Unit II Entrepreneurial Environment

Environment assessment: Socio-cultural, Economic, Political and Legal influences. Approaches to business idea-creativity process, Innovation and value creation. Assessment of business opportunity and developing effective business plans. **Entrepreneurial progress in India (Self-study).**

9

Unit III Establishing a New Enterprise

Setting up of MSMEs, Role of MSMED Act, 2006 for the furtherance of entrepreneurial development. Size of business unit- Factors determining the size of business unit (Self-study).

9

Unit IV Government Sponsored Schemes and Institutional Support

Central and state governments sponsored schemes for MSMEs – Credit Guarantee Trust for Micro and Small Enterprises- Technology Up gradation schemes and Marketing Assistance schemes- Institutional support system for MSMEs-Finance- Technical and marketing (Self-study).

9

Unit V Women Entrepreneurship

Women Entrepreneurship in India- Challenges faced by women entrepreneurs-Institutions supporting women entrepreneurs in India viz. Consortium of women entrepreneurs in India(CWEI), Federation of Women Entrepreneurs in India(FIWE). Special bank schemes promoting women entrepreneurship viz. Cent Kalyani of Central Bank of India credit scheme- National Bank for Agriculture and Rural Development (NABARD). **Social entrepreneurship (Self-study).**

9

Total Hours: 45

Teaching Methods include class room interactions, case study presentations and group discussions.

Text book:

1.Poornima M.Charantimath (2018) *Entrepreneurship Development and Small Business Enterprises*, Pearson Education India.

Books for Reference:

1. Sangeetha Sharma (2017), *Entrepreneurial Development*, PHI Learning Pvt.Ltd. New Delhi.

2. Robert D. Hisrich, Mathew J.Manimala, Michael P. Peters and Dean A. Shepherd (2021). *Entrepreneurship*, McGraw Hill Education (India) Private Limited, Chennai.

3. Hisrich Peters (2018). *Entrepreneurship*. Tata McGraw-Hill, New Delhi.

4. MichelSchaper, Thierry Volery, Paul Weber and Kate LEWIS.(2007).*Entrepreneurship and SmallBusiness Management*, Wiley Publications.

5. Gupta C.B, and Srinivasan M.P., (2019). *Entrepreneurial Development*. Sultan Chand Publications New Delhi.

6. Deshpande M.V. (2017), *Entrepreneurship of Small Scale Industries*, Deep and Deep Publication, Allahabad.

7. Prasanna Chandra (2017), *Project Preparation, Appraisal, Implementation*, Tata McGrawHill, New Delhi.

Course Outcomes:

CO1. Understand the significance of entrepreneurship for economic development of the country.

CO2. Able to analyze micro and macro factors influencing entrepreneurship

CO3. Gain Knowledge on legal procedure for setting up of the enterprises and understand the preparation of projects formulation

CO4. Acquire knowledge on central and state governments' schemes to start up and existing enterprises.

CO5. Motivation to become entrepreneurs

CO - PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	M	M	M	M	M	H	M	H	H	H	H	M
CO2	H	H	H	H	H	M	H	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	L	L	L	L	L	H	M	M	M	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

**Semester - II
23MCOC13A**

**Hrs. of instruction / Week: 4
No. of credits: 3**

Course Objectives:

1. To learn the different aspects of investment banking, mergers and acquisition.
2. To acquire knowledge on important components of investment banking.
3. To study the intellectual framework used in the investment banking process

Unit I Introduction

Investment Banking and Allied services – Evolution - Characteristics - Structure of Indian Investment Banking Industry - Regulatory Framework for Investment Banking in India and Economic Environment. 12

Unit II Business Valuation

Business Valuation – Introduction- Corporate Value vs. Investment Value – Drivers for Value Creation – Security Valuation: Bonds and Equities - Corporate Valuation using Business Valuation Models, Asset - based Valuation Models. Financial Forecasting - Free Cash Flow and Cash Flow Based Valuation Models. Case studies. 12

Unit III Corporate Restructuring

Overview of Corporate Restructuring, Split-up through Transfer of Assets and Equity- Split-up through Transfer of Dilution of Ownership/control. Statutory Framework for Split-up through Transfer of Equity. Investment Banking Perspectives in Corporate Restructuring - Case studies. 12

Unit IV Leveraged Buyouts

Concept of Leveraged Buyouts – Key Participants - Characteristics of a strong LBO Candidate - Economies of LBOs - Primary Exit - Monetization Strategies - LBO Financing: Primary Sources. Case studies. 12

Unit V Mergers and Acquisitions

Mergers and Acquisitions – Sell side - Auctions and Negotiated Sales. Buy side – Buyer Motivation. Acquisition Strategies - Forms of Financing - Deal Structure - Buy-side Valuation - and Merger Consequences Analysis. Case studies. 12

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

Text Book:

1.PratapGiri S (2021), *Investment Banking*, Tata McGraw hill, New Delhi.

Book for Reference:

1. Joshua Rosenbaum , Joshua Pearl , Joshua Harris and Joseph R. Perella (2023), *Investment Banking*, Wiley Publications.

2. Paul Pignataro (2013), *Financial Modelling and Valuation: A Practical Guide to Investment Banking and Private Equity*, Wiley Publications.

Course Outcomes:

CO1. Understand the concept of investment banking and portfolio of investment banking.

CO2. Acquire knowledge on valuation of business and corporate valuation.

CO3. Expose to the knowledge on corporate re-structuring.

CO4. Gain knowledge on Leveraged Buy-outs.

CO5. Acquaint knowledge on Mergers and Acquisitions.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	L	L	H	L	H	H	H	H	H
CO 2	H	M	H	M	M	H	M	H	H	H	H	H	H	H
CO 3	H	M	H	H	H	H	H	H	L	H	H	H	H	H
CO 4	H	M	H	H	H	H	H	H	L	H	H	H	H	H
CO 5	H	L	H	H	M	M	M	L	H	H	H	L	M	L

Elective II Paper I - Marketing

Semester II
23MCOC13B

Hrs. of instruction / Week: 4
No. of Credits: 3

Course Objectives:

1. To familiarize with the concept, process and management of retail business
2. To gain knowledge on store location, layout and planning process
3. To have an understanding on merchandise planning and Retail promotional mix

UnitI: Introduction

Retailing - An overview of retailing – Retail Formats –Store based, Non-store based, Web based - Product retailing vs. Service retailing –Functions performed by retailers- Retail strategy – Achieving competitive advantage and positioning Retailing environment– legal, social, economic, technological, issues. **Trends in the Indian Retailing Industry (Self study).**

12

Unit II: Store Location and Layout

Retail store location and layout – Country/Region analysis – Trade area analysis – Site evaluation and selection, Store design and layout – Comprehensive store planning, Exterior design and layout – Interior store design and layout – **Interior design elements (Self study).**

12

UnitIII: Merchandise Planning and Pricing

Planning merchandise needs and merchandise budgets – Methods for determining inventory evaluation – Assortment planning, **buyer and vendor relationship, Analysing Merchandise performance(Self study)** - Merchandise pricing – Price strategies – Psychological pricing – Mark-up and Markdown strategies -Every day pricing, Competitive based pricing, Price skimming, Market-oriented pricing, Marginal cost pricing-Vendor pricing.

12

UnitIV: Retailing Communication and Selling Process

Communication in the Retail selling process – Retail database – In-store customer service- Retail customer – **Retail promotion mix(Self study)** -Advertising – Sales promotion – Publicity.

12

UnitV: Retail Trends

Globalization and changing retail formats – Virtual store – E-tailing – International Retailing – Opportunities and challenges New Customised Retail formats: Customized stores, Portable stores, **Merchandise depots, Retail theatre, Service malls, Custom-made stores, Interactive kiosks, Shopping arcades (Self study).**

12

Total Hours: 60

Teaching methods include class room interactions, case study presentations and group discussions.

Text Book

1. **Barry Berman, Joel R Evans, Patrali Chatterjee (2019).***Retail Management: A Strategic Approach*. Pearson Education, India.

Books for Reference:

1.**Chetan Bajaj, RajinishTuli, NidhiVarmaSrivastava (2016).***Retail Management*, Oxford University Press, New Delhi.

2.**Gibson G. Vedamani (2018).***Retail Management Functional Principles and Practices*, 5th edition, Jaico Publishing House, New Delhi.

3.**Harjit Singh (2015).***Retail Management A Global Perspective*, Vikas Publishing House, New Delhi.

4.**HelenGoworek, Peter McGoldrick(2015).***Retail Marketing Management Principles and Practice*, Pearson Education Limited, New Delhi.

5.**SwapnaPradhan (2017).***Retail Management: Text and Cases*, Tata McGraw-Hill Education, New Delhi.

Course Outcomes:

CO1. Knowledge on retailing strategy

CO2. Knowledge on store location and layout procedures

CO3. Exposure on merchandise planning and pricing techniques

CO4. Knowledge on advertising and sales promotion techniques

CO5. Awareness on changing retail formats in global scenario

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	M	H	H	M	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	M	M	M	M	M	M	M	M	M	M	M	M	M

Financial Management

Semester - III

Hrs. of instruction / week : 5

Course Objectives:

1. To gain knowledge on financial functions
2. To impart knowledge on capital investment decisions and mergers and acquisitions
3. To enhance knowledge on working capital management techniques.

Unit I Introduction

Financial Management: Nature – Objectives and Scope of Finance – Financial goals; Profit Vs Wealth Maximization; Financial goals and objectives – Finance Functions – Organization of finance function – Concepts of value and return. Financial Planning: Capital structure – Capital structure theories – **Determining capital structure– Leverages: Types and Measurement – Analyzing alternate financial plans. (Self–study)**

15

Unit II Sources of Long Term Finance

Shares – Debentures and term loans – Role of Financial institutions – **Procedure for availing term loans from banks (Self Study)** – Asset based financing: leasing and Hire purchase – Project financing – Venture capital. Cost of Capital – Meaning and significance of the cost of capital – **Firm v/s Project cost of capital – Specific and weighted average cost of capital.**

15

Unit III Investment Analysis and Working Capital Management

Capital Budgeting – Techniques of appraisal of capital investment decisions – Risk analysis in capital budgeting – Utility theory and capital budgeting. Working Capital Management: **Concepts of working capital – Determinants of working capital–Issues in working management. (Self–study)** – Working capital forecasting and Sources – Current Asset Management. Financial Planning and Strategic decision making Implication of BCG model for strategic finance – Shareholder Value Creation – Managerial implications of Shareholder Value.

15

Unit IV Receivables Management

Credit policy: Nature and goals – Credit evaluation of individual accounts – Monitoring receivables – Factoring – Inventory Management: Nature of inventories – **Objectives and Techniques – The inventory management process. (Self–study)**

15

Unit V Cash Management

Facets of cash management – **Motives of holding cash – Cash planning – Managing cash collections and disbursement. (Self–study)** – Determining optimum cash balance – Investment of surplus cash – Selecting investment opportunities. Dividend policy: Aspects and Practical considerations – Dividend theories – Forms of dividends – Stability in dividend policy – Corporate dividend behaviour.

15

Total Hours: 75

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Note : Questions of Theory and Problems to be distributed as to 40% and 60% respectively

Text Books:

1. **Pandey I. (2021).** *Financial Management*. Vikas Publishing House.
2. **Sudarsana Reddy.(2012).** *Financial Management Principles and Practice*. Himalaya Publishing House.

Books for Reference:

1. **Prasanna Chandra (2019).** *Financial Management*. Tata McGraw Hill,
2. **Van Horne (2016).** *Financial Management & Policy*. Prentice Hall.
3. **Kulkarni (2016).** *Financial Management*. Himalaya Publishing House.
4. **Maheswari S. N. (2019).** *Financial Management*. Sultan Chand & Sons.
5. **Bhalla V.K. (2016).** *Financial Management*. Sulthan Chand.
6. **Khan M.Y & P.K Jain(2018).** *Financial Management*. McGraw Hill Education (India) private Limited.

Course Outcomes:

CO1. Understand the finance functions.

CO2. Gain knowledge on various sources of finance

CO3. Enhancement of knowledge on working capital management techniques

CO4. Acquire knowledge on investment decisions using capital budgeting techniques

CO5. Exposure to investment opportunities and dividend policies

CO–PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	M	H	H	H	H	H

Legal Aspects of Business

Semester III

23MCOC16

Hrs. of instruction / week : 5

No. of. Credits : 3

Course Objectives:

- 1.To understand the major business laws required for running business organizations
- 2.To educate on law relating to competition and consumer protection
- 3.To gain knowledge on law relating to pollution control and environment protection

Unit I Law relating to Transfer of Property

Transfer of Property: Definitions, types of properties, movable and immovable property, non-transferable property, Rule against perpetuities, Provisions relating to sale, Mortgage charge, Lease, Gift and Auctionable claim. **15**

Unit II Law relating to Intellectual Property

Intellectual Property: Concept and development of Intellectual property law in India, Law and procedure relating to patents, [Trademarks and copyrights](#), [geographical indications](#), [Design Act](#), [Overview of loss relating to other intellectual property rights](#), [Intellectual property Appellate Board- Case Study \(Self Study\)](#). **15**

Unit III Law relating to Societies and Trusts

Societies: **Registration of societies(Self Study)**, suits by and against societies, enforcement of judgement against societies, dissolution Trusts: Creation of a Trust, duties and liabilities of trustees, rights and powers- Disabilities of trustees, Rights and liabilities of beneficiary. **15**

Unit IV Law relating to Competition and Consumer Protection

Competition Act 2002- Concept - Anti competitive agreements, Abuse of dominant position, combination, regulation of combinations, Competition commission of India, compliance of completion law, Consumer protection in India, **Consumer Protection Act 1986, Rights of consumers, disputes and Redressal agencies** - Case Study (Self Study). **15**

Unit V Law relating to Information, Pollution Control and Environmental Protection

[Right to Information Act, 2005](#) - Definitions, obligations of public authorities, exemption from disclosure of information - [Central Information Commission- Pollution control and sustainable development](#), biodiversity and carbon credit, Government policy regarding environment, Environment (protection) Act 1986, National Green Tribunal - Functions – **Cyber Laws (Self-Study)**. **15**

Total Hours: 75

Teaching methods include class room interactions, case study presentations and group discussions.

Text book:

1. Akileshwar Pathak (2022). *Legal Aspects of Business*. Tata McGraw Hill New Delhi.

Books for Reference:

1. **Ramachandra K, Chandrasekara Chandrakanth Kanakatte B, (2016).** *Legal Aspects of Business*, Himalaya Publishing House.
2. **Singh Avtar (2021).***Business Law*. Eastern Book Company, Lucknow
3. **Sharma J P and SunainaKanojia (2018).** *Business Laws*. Ane Books Pvt. Ltd, New Delhi.
4. **Bhandari, Munish (2019).** *Professional approach to corporate laws and practice*. Bharat Law house, New Delhi.
5. **Handbook of Corporate Laws (2015),** Bharat Law house, New Delhi.
6. **Kathiresan S Radha V (2014)** *Business Law*. Prassana Publishers Chennai.
7. **Sathish BMathur (2016).***Business Law*. Tata McGraw-hill Education. New Delhi

Course Outcomes:

- CO1.** Ability to understand the laws relating to the transfer of property and claim settlement procedures
- CO2.** Familiarize with the concept of intellectual property law
- CO3.** Ability to understand the rights, powers, duties and liabilities of trustees
- CO4.** Acquire knowledge on Competition and Consumer Protection Act
- CO5.** Knowledge on Right to Information Act and environmental protection.

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	M	H	H	L	H	H	H	M	M
CO2	H	H	L	L	M	M	M	H	-	H	H	H	H	H
CO3	H	L	H	H	H	H	M	H	L	H	H	H	H	H
CO4	H	H	H	M	-	M	H	H	L	M	H	H	H	H
CO5	H	H	H	M	-	H	M	H	L	H	H	H	H	H

Human Resource Management

Semester - III
23MCOC17

Hrs of instruction /Week: 4
No. of Credits: 3

Course Objectives:

1. To gain knowledge on structure and strategy of HR management
2. To learn manpower planning and selection procedure
3. To acquire knowledge on appraisal of personnel and financial compensation

Unit I Introduction

Human Resource Management –Definition - Objectives- Functions- Evolution and growth of HRM- **Qualities of good HR Manager- Changing roles of a HR Manager- HRM Models- Environment of HRM- Problems and challenges of a HR Manager-** Planning the Human resources-Importance- Factors affecting HRP- Steps in human resources planning–job analysis- Job description- Jobspecification.

12

Unit II Recruitment and Selection

Recruitment and Selection: Nature- Factors- Procurement process- Evaluation and Control Placement- Induction- Objectives of recruitment sources- Internal and External recruitment - Testing- Interviews- Types- Barriers.

12

Unit III Training and Development

Training and Development: Orientation-Nature- Process-Career Development- Management development- Assessment of training needs- On the Job training methods- Off the job training methods-Evolution of effectiveness of training programmes.

12

Unit IV Compensation, Appraisal and Discipline

Compensation- Components- Theories- Importance- Factors- Challenges- Wage policy in India- Concepts of Wages. Appraisal- Nature-Process- Challenges- Emerging Trends- Legal issues. Discipline- Types- Drivers- Benefits- Managing Employee Conflict-Managing Employee Experience.

12

Unit V Industrial Relation and Digitalisation of HRM

Industrial Relation- Nature- Importance- Approaches- Parties- Strategy- Nature of disputes- Trade union- Managing Unions- Collective Bargaining. Digitalisation of HRM-Digital Organisation- **HR Information System- HR Analytics.**

12

Total Hours: 60

The Class-room interaction is supplemented by Field HRM Visits, Case Studies presentation, Discussion and team-oriented sharing of knowledge inputs via c-group.

Text Books:

1. **Aswathappa, K.,Sadhna Dash (2022),** *Human Resource Management*. Tata McGraw Hill Education India Pvt Ltd, New Delhi.
2. **Subbarao P., (2021).** *Essentials of Human Resource Management and Industrial Relations*. Himalaya Publishing House, Mumbai.

Books for Reference:

1. **Prasad L M (2018).** *Human Resource Management*. Sultan Chand and Sons, New Delhi
2. **Vikash Arora, Seema Arora (2015).** *Human Resource Management*, Global Academic Publishers & Distributors, New Delhi.

3. **Seema Sanghi (2017).** *Human Resource Management*, Vikas Publishing House, New Delhi.
4. **Sharon Pande and Swapnalekha Basak (2016).** *Human Resource Management Text and Cases*, Vikas Publishing House, New Delhi.

Course Outcomes:

CO1. Gain knowledge on HR management and planning

CO2. Learn the recruitment and selection process of manpower

CO3. Familiarity on training and developmental programmes for personnel

CO4. Know the procedures and practices in compensation appraisal and discipline

CO5. Understand the significance of industrial relation and digital environment of HR

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Elective I Paper II – Finance
Security Analysis and Portfolio Management

Semester – III
23MCOC18A

Hrs. of Instruction / Week: 5
No. of Credits: 4

Course Objectives:

1. To understand the basic concepts of investment
2. To learn the tools and techniques of investment analysis
3. To understand the portfolio construction and evaluation

Unit – I: Investment Principles

Basics of Investment – Nature and Scope of Investment Analysis – **Elements of Investment - Approaches of Investment – Concepts of Risk & Return– Types of Risk– Measurement of Risk and Return– Measurement of Risk and Return through CAPM– Elements of the Model – Financial Assets. (Self – Study)**

15

Unit – II: Valuation of Equity Shares

Equity– Risk and Return– Capitalization of Dividend –Earning and Cash Flows – Profit Earning Approach (PE) (Simple Problems only) Valuation of Debt Securities :Types of Bonds –**Interest Rate Risk and Purchasing Power Risk- Yield Curves – Risk Management in Bonds – Bonds Duration** (Simple Problems only) . **(Self – Study)**

15

Unit – III: Fundamental and Technical Analysis

Fundamental Analysis: Economic – Industry and Company Analysis – Sources of Information for Analysis. Technical Analysis – Types of Charts – Dow Theory, Elliott Wave Theory, **Odd Lot Theory– Moving Average Analysis –Efficient Market Hypothesis. (Self–Study)**

15

Unit – IV: Portfolio Process and Management

Portfolio – Basic Principles – An Overview – Planning and Implementation. Portfolio Objectives– Portfolio Monitoring – Constraints – Portfolio Types and their Needs – Statement of Investment Policy. Portfolio Management: Portfolio Analysis – Traditional v/s Modern – Rationale of Diversification Markowitz Theory – Effect of Combining Two Securities –**Portfolio Selection Measurement of Risk and Return (Simple Problems only). (Self–Study)**

15

Unit – V: Portfolio Analysis

Sharpe the Single Index Model – CML – **Constructing Optimal Portfolio (Simple Problems only) –Evaluation of Portfolio Performance: Measures – Reward to Variability and Rewards to Volatility – Sharpe's, Trynor's, and Jenson's Performance Indices –Portfolio Revision (Simple Problems only).(Self–Study)**

15

Total Hours: 75

Teaching Methods include Class Room interactions, Case Study presentations, group discussions and field visits.

NOTE: Question Paper shall cover 60 percent and Theory 40 per cent Problem

Text Books:

1. **Ranganatham.M and Madhumathi R (2021).** *Investment Analysis and Portfolio Management*, Pearson Education (India) Private Limited, New Delhi.
2. **Bhalla V.K (2022).***Investment Management, Security Analysis and Portfolio Management*. Sultan Chand and Company, New Delhi.

Reference:

1. **Fisher, Donald E and Ronald J Jordan(2022).** *Security Analysis and Portfolio Management*, Prentice Hall, New Delhi.
2. **PratapGiri S (2021).***Investment Banking*. Tata McGraw hill, New Delhi.
3. **Avadhani V.A (2022).** *Investment Management*. Himalaya Publications, Mumbai.
4. **Kevi.S (2022).** *Security Analysis and Portfolio Management*. Prentice Hall, New Delhi.
5. **Punivathy Pandian (2021).** *Security Analysis and Portfolio Management*. Vikas Publishing House, New Delhi.
6. **Suyash N Bhatt (2022).** *Security Analysis and Portfolio Management*. Wiley Publisher, United States.
7. **Jay M Desai and Nisarg A Joshi (2015).** *Investment Management*, Wiley Publishers, United States.

Course Outcomes

CO1. Understand the elements, investment principles and risk return model

CO2. Acquisition of knowledge on cash flow and profit earning approach

CO3. Develop the skill to understand the technical analysis

CO4. Comprehensive know-how in understanding modern portfolio management techniques and measures

CO5. Application of different measures for portfolio evaluation.

CO – PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	M	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Elective II Paper II – Marketing

International Marketing

Semester - III
23MCOC18B

Hours of Instruction /per week: 5
No. of Credits: 4

Course Objectives:

1. To familiarize with international market entry strategy
2. To learn the international marketing environment and market segmentation
3. To analyse of the pricing strategies and product classifications globally

Unit I Introduction

International Marketing – Definition, Importance, Difference between Domestic marketing and International Marketing – Management orientations, - Driving and Restraining Forces of International Marketing - Market needs , Technological Cost , quality, Communication and Transportation , Leverage - **Restraining forces of International Marketing - Market Differences, Myopia, Organizational Culture - Barriers to entry (Self Study).** 15

Unit II International Marketing Environment

International Marketing Environment: Economic Environment - Economic System Market Development - Low Income and High Income countries, Political, Legal and regulatory Environment – International law, Sovereignty of nations - Stability of Government policies protection of intellectual property rights. Basis of Legal Systems - Commercial Law with countries - Marketing Laws - **Cultural Environment - Elements of Culture - Culture Knowledge Cultural Values. Business Customs in International Marketing - Required Adoptions - Methods of doing Business, Business Ethics (Self Study).** 15

Unit III International Marketing Segmentation, Targeting and Positioning

International Marketing Segmentation, Targeting and positioning , Marketing Research - Planning for Global Markets –Decision criteria for International business, Foreign Market entry and expansion strategies,: Exporting , Branches , Subsidies, Licensing agents and Distributors , Joint venture – Manufacturing - Assembly operations - Management operations - Management contracts - **Turkey operations – Acquisitions – Internet - Franchising Consortia - Counter trade, strategic International Alliance - Foreign Direct Investment - Factoring and Forfeiting (Self Study)** 15

Unit IV Product and Pricing Decisions

Product Decisions: Product classification for local, national, international and global market, Product Positioning- Product saturation, Product design considerations, Attitude toward country of origin, New products in international marketing- Green Marketing and Product Development **Global Brands , Packaging - International Product Life Cycle- International Product- Industrial Product - Marketing Services Globally.** 15

Pricing Decision: Environmental influences on Pricing decisions, International Pricing objectives and strategies, **Gray market goods, Dumping, Transfer pricing, Pricing policy for International markets (Self Study).**

Unit V Distribution and Promotion Decision

Distribution Decisions: Channel objectives and Constraints, Distribution channels – Consumer products, Industrial products, global retailing, Determinants of Channel Types, International Channel innovation, Channel strategy for new market entry. Promotion decision : Promotion Mix, Global Advertising and Branding, advertising content, selecting an advertising agency, advertising appeals, and product characteristics, Cultural considerations, **Global promotion-Public relations, Personal selling, Sales Promotion, Direct marketing, Tradeshow and sponsorships promotion (Self Study)**

Total Hours: 75

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Text Book

1. **Philip.R. Cateora and John. L. Graham(2019).** *International Marketing*. Tata McGraw Hill, .

Books for Reference

1. **Francis Cherunilam(2018).** *International Marketing*. Himalayan Publishing House, New Delhi.
2. **MathurU.C(2008).** *International Marketing Management*. Sage Publication India Private Limited, New Delhi.

Course Outcomes:

- CO1.** Understand the fundamental concepts of international marketing
CO2. Acquire knowledge on international laws relating to market
CO3. Understand the market segmentation strategies in global market
CO4. Learn the product selection and pricing strategies for global marketing
CO5. Understand the distribution channels and promotional activities in global perspectives.

CO-PO Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	M	H	M	H	H	H	L	H	H	H	H	H
CO2	H	H	M	M	L	H	H	H	L	H	H	H	H	H
CO3	H	H	M	M	L	H	M	H	L	H	H	H	H	H
CO4	H	H	M	M	L	M	H	H	L	H	H	H	H	H
CO5	H	H	M	M	L	M	H	H	L	H	H	H	H	H

Elective I Paper III- Finance
International Financial Management

Semester - III
23MCOC19A

Hours of Instruction /per week: 5
No. of credits : 3

Course Objectives:

1. To acquaint knowledge on international financial functions.
2. To gain knowledge on foreign exchange market mechanism.
3. To get exposure on international financial instruments.

Unit I: An Overview of International Financial Management

Meaning - Nature and scope of international financial management - Comparison between International financial management and domestic financial management - Rewards and risks in International business. Balance of payments - Structure of BOP – Equilibrium - Disequilibrium and adjustment- Convertibility of rupee -**Developments in International Monetary System -Floating Exchange Rate - International Liquidity (Self-study).**

15

UNIT II: Foreign Exchange Market

Foreign Exchange Market: Features - Exchange rate quotation – Foreign Exchange Rate Theories- **Determination of exchange rate in spot market and forward market - Factors influencing exchange rate (Self Study).** Management of foreign exchange mechanism- Exchange risk- classification of exchange exposure- Translation, Transaction and real operating exposure - management of foreign exchange exposures.

15

Unit III: International Capital Budgeting and Taxation

International capital budgeting- Evaluation criteria- Computation of the cash flow- Cost of capital- Real options and Project appraisal- International working capital management- Working capital policy- financing of current assets- International taxation- **Bases of International tax system- Types of taxes- Tax havens- International Tax Management Strategy (Self-study).**

15

Unit IV: International Financial Instruments

Channels of international flow of funds - Euro currency markets - Euro credit - Euro bonds - Types of euro bonds - Euro currency deposits - Euro notes - Euro issues - Foreign currency convertible bonds -Depository receipts - Global depository receipts and American depository receipts– **External commercial borrowings-Issue mechanism – International banking- International financial institutions - IMF - World bank(Self-study)**

15

Unit V: Financing of Foreign Trade

Introduction to foreign financing - Export financing - Pre-shipment and post- Shipment finance - Documentation formalities and procedures for the grant of packing credit -Documentations formalities and procedures for the grant of post shipment finance. Sources of Import Finance: Modes and sources of import finance - Methods of payment - Role of letter of credit in import finance – Role of EXIM Bank (only theory). **Currency futures and options markets: derivatives- Currency futures and options- Financial swaps. Corporate Exposure Management (Self-study)**

15

Total Hours: 75

The classroom interaction is supplemented by Field visits to International Financial Institutions /Short term courses / Projects in Business units Case Study Presentation, Discussion and team oriented sharing of knowledge inputs via C- group

Text Books:

1. **Sharan. V (2016).** *International Financial Management*. Prentice Hall of India private Limited, New Delhi.
2. **MadhuVij (2021),** *International Financial Management*. Excel Book Private Limited, New Delhi.

Books for Reference:

1. **Apte P.G. (2020).** *International Financial Management*. Tata McGraw Hill, New Delhi.
2. **BhallaV.K (2017).** *International Financial Management*. Anmol Publications, New Delhi.
3. **Jeevandam C. (2020).** *Foreign Exchange and Risk Management*. Sultan Chand and Sons, New Delhi.
4. **Shapiro (2016).** *Multinational Financial Management*, PHI.

Course Outcomes:

- CO1.** Knowledge on nature and scope of international financial management
- CO2.** Knowledge on foreign exchange exposure and management
- CO3.** Understand the working capital management and capital budgeting in the global scenario
- CO4.** Knowledge in various international financial instruments for raising funds in international Market
- CO5.** Awareness on financing of foreign trade.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 2	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 3	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Elective II Paper III - Marketing
Customer Relationship Management

Semester – III
23MCOC19B

Hours of Instruction /per week: 5
No. of credits :3

Course Objectives:

1. To familiarise the concepts and principles of Customer Relationship Management (CRM)
2. To gain insight on changing trends in IT enabled functions of CRM
3. To appreciate CRM implementation and management of customer relationship in organisations perspective

Unit I: CRM Concepts

CRM concepts: Customer Value, Customer Expectation, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Customer Satisfaction Measurements, Web based Customer Support. **Benefits of CRM, Types of CRM, Scope of CRM, E- CRM features, Difference between CRM and E- CRM(Self Study).** CRM - Service/ Sales Profiling - Service Level Agreements (SLAs) - creating and managing effective SLAs.

15

Unit II CRM in Marketing

CRM in Marketing: One-to-one Relationship Marketing - Cross Selling & Up Selling - Behaviour Prediction - Customer Profitability & Value Modelling, Channel Optimization - Event-based marketing. CRM and Customer Service: The Call Centre, Call Scripting - **Relevance of CRM for Hospital services, Banking and Financial services and Insurance sector (Self Study).**

15

Unit III Sales Force Automation

Sales Process - Activity Contact - Lead and Knowledge Management. Field Force Automation - CRM links in e-Business: E-Commerce and Customer Relationships on the Internet - Enterprise Resource Planning (ERP) - Supply Chain Management (SCM) - **Supplier Relationship Management (SRM) - Partner Relationship Management (PRM) (Self Study).**

15

Unit IV Analytical CRM

Managing and sharing customer data - Customer information databases - Ethics and legalities of data use - Data Warehousing and Data Mining concepts - Data analysis: Market Basket Analysis (MBA) - **Click stream Analysis - Personalization and Collaborative Filtering (Self Study).**

15

Unit V CRM Implementation

Defining success factors, preparing a business plan –requirements – justification – processes- **Challenges of CRM Implementation (Self Study).** Choosing CRM tools: Defining functionalities, Home grown versus out-sourced approaches - Managing customer relationships: conflict, complacency, resetting the CRM strategy. Selling CRM Internally: CRM development Team - Scoping and prioritizing - Development and delivery- Measuring CRM performance, CRM Metrics

15

Total Hours: 75

Teaching Methods include class room interactions, case study presentations and group discussions.

Text Book:

1. **Stanley A.Brown (2016)**, *Customer Relationship Management (CRM)*. John Wiley & Sons, Canada Ltd.

Books for Reference:

1. **Alok Kumar Rai (2011)**, *Customer Relationship Management, Concepts and Applications*, Prentice Hall of India Pvt.Ltd, New Delhi.
2. **Jagdish N Sheth, Parvatiyar Atul, G Shainesh (2017)**, *Customer Relationship Management: Emerging Concepts, Tools and Applications*. Tata McGraw Hill Education, New Delhi.
3. **Alok Kumar, Chhabi Sinha and Rakesh Sharma (2016)**, *Customer Relationship Management, Concepts and Applications*. Bizantra Publication, New Delhi.
4. **Bcrnd H Schmitt (2016)**, *Customer Relationship Management: A Revolutionary Approach to Connecting With Your Customers*. John Wiley & Sons.INC, Canada.
5. **Paul Greenberg (2016)**, *CRM at the Speed of Light Capturing and Keeping Customers In Internet Real Time*. McGraw Hill Publication, Osborne.
6. **Jill Dyche (2016)**, *The CRM Handbook: A Business Guide To Customer Relationship Management*, Addison Wesley Information Technology Series, New York.
7. **Jas Preet Kaur Bhasin, (2014)**, *Customer Relationship Management*, Dream Teach Press, New Delhi.

Course Outcomes:

- CO1.** Understand the CRM concepts and its importance
- CO2.** Recognise the role of CRM in Relationship Marketing
- CO3.** Familiarity with use of CRM in relevant functional areas of e-business
- CO4.** Exposure to manage and analyse customer data
- CO5.** Acquire Knowledge on CRM tools and implementation

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 2	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 3	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 4	H	M	H	H	H	H	M	M	M	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Course Objectives:

1. To gain knowledge on changing dimensions of business environment
2. To educate various environmental factors affecting business
3. To enhance the knowledge on international business environment

Unit I Theoretical Framework of Business Environment

Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

9

Unit II Economic Environment of Business

Economic systems and business environment, Economic planning in India; Government policies- industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment programmes.

9

Unit III Political and Legal environment of Business

Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act.

9

Unit IV Socio-Cultural Environment

Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian Society and problems of uneven income distribution; Emerging rural sector in India: Indian business system: Social responsibility of business; Consumerism in India.

9

Unit V International and Technological Environment -

Multinational corporations; foreign collaborations and Indian business: Non-resident Indians and corporate sector; International economic institutions – WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer, Online Services, E-Commerce, Indian conditions of E-commerce, Electronic Banking and Franchise Business.

9

Total Hours: 45

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Text Books:

1. **Aswathappa K (2022).** *Essentials of Business Environment*. Himalaya Publication, Delhi.

2. **Francis Cherunilam (2017).** *Business Environment and Policy*. HPH Delhi.

Books for Reference:

1. **Adhikary M.,(2012),** *Economic Environment of Business*.Sultan Chand & sons, New Delhi.
2. **Ghosh, Biswanath (2007).** *Economic Environment of Business*. Vikas Publication, New Delhi.
3. *Government of Indian Economic Survey*, Various Issues.
4. **Sengupta N.K. (2009),** *Government of Business in India*, Vikas Publications, New Delhi .
5. **RuddarDatt and K.P.M.Sundaram (2009),** *Indian Economy*, Sultan Chand & co, New Delhi.
6. **Ishwar C. Dhingra (2009),** *The Indian Economic Environment and Policy*. Sultan Chand & sons, New Delhi.
7. **Vivek Mittal (2007),** *Business Environment*, Excel Books, Made Gowda J. Deep publications Private Ltd. New Delhi.

Course Outcomes:

CO1. Understand the significance of business environment

CO2. Acquire of knowledge on economic system and government policies for businesses

CO3. Gain knowledge on changing dimensions of legal environment

CO4. Understand the socio-cultural environment

CO5. Understand to global business environment

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	M	H	H	H	H	H	H	H	H	H
CO 2	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 3	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Banking and Insurance Services (Self-Study)

Semester - III
23MCOC21

Hours of instruction per week: 1
No. of credits: 4

Course Objectives:

- 1.To acquire knowledge on the banking and insurance services in the era of globalization
- 2.To develop the skills in knowing the risk management in the banking and insurance sector
- 3.To get awareness on policy servicing and claims settlements

Unit I Banking System

Indian Banking System: Nature -Public and Private sectors Banks in India- Reserve Bank of India: Organisation - Role and functions -Techniques of credit control. Concept of Retail Banking, Corporate Banking and Wholesale banking, Treasury Management - banking Sector reforms. Commercial Banking Operations: Payment and settlement system-New age clearing and new age payment, RTGS, SWIFT, NTGS, KYC Norms and Anti- Money Laundering, FEMA.

3

Unit II Services of Banks

Negotiable Instruments: An overview of -Endorsements, Cheques -Payment and collection - Bills of Exchange and Promissory Notes. Loans and Advances- Priority sector lending. Non-Performing Assets – Introduction - Provision for NPAs, Management of NPAs, Basel I & Basel II Norms. Innovations in Banking - E-banking- Mobile banking- Overview of Micro Finance- New Products & Services- Factoring – Securitisation – Banc assurance - Mutual Funds etc.

3

Unit III Introduction to Insurance

Importance of risk management-Concept of risks, meaning - Nature and causes of business risk Types of business risk-Methods of handling risks, enterprise risk management. Insurance -Nature -scope - significance, Indian Insurance Industry- Salient features of IRDA Act. Life insurance - Essential features - advantages and types of life insurance products - Annuities - Measurement of risk and Morality Table. Life insurance.

3

Unit IV General Insurance

General Insurance- Meaning and origin, Nature and growth. Fire Insurance-Meaning, nature, Policies and conditions of fire insurance- Subrogation and Reinsurance -Marine insurance- Meaning, nature, Principles of marine insurance - Policies and conditions to marine insurance - Accident and motor insurance -Concept of health insurance and Catastrophe insurance

3

Unit V Pricing and Claims Settlement

Insurance pricing - Pricing objectives - Insurance rating methods-Calculation of premium Methods of loading - Classification of expenses - Payment of premium - Rate making underwriting –Purpose - principles of underwriting - Underwriting Process-Rate determination - Types of underwriting. Channels of distribution - Insurance intermediaries and their functions - Banc assurance - Policy servicing and Claims settlement in life insurance and Non-life insurance -

3

Insurance document - Nomination and assignment - Alteration – Revival - Policy loans - Surrender value - Issue of duplicate Policy - Lost policies. Claims Settlement in Life Insurance - Improvements in policy servicing.

Total Hours: 15

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Text Book:

1.Jyotsna Sethi, Nishwan Bhalia (2016), *Elements of Banking and Insurance*, Prentices, Hall of India, New Delhi.

Books for Reference:

1.Agarwal O. P (2018), *Banking and Insurance*. Himalaya Publishing House, Mumbai.

2.Sharma K.C (2016), *Modern Banking in India*. Deep and deep Publications Private Ltd, New Delhi.

3.Bodla B.S, Gars M.C, Singh K.P (2016), *Insurance Fundamentals, Environment and Procedure*. Deep and Deep Publications Pvt Ltd, New Delhi.

4.Mishra M.N, Mishra S.B (2016), *Insurance principles and Practices*. Sultan Chand and company Ltd, New Delhi.

5.Niti Bhasin (2016), *Banking Development in India 1947 – 2007*. New century Publications, New Delhi.

Course Outcomes:

CO1. Proficiency in understanding the functions of banking service

CO2. Acquisition of knowledge on risk management of banking sector.

CO3. Develop the skill to understand the different kinds of insurance and its policies

CO4. Comprehensive know-how in understanding principles of reinsurance

CO5. Well-versed in the policy and claim settlement of insurance, various banking and insurance acts with major provisions

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 2	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 3	H	H	H	H	H	H	M	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Course Objectives:

- 1.To gain knowledge on international trading environment
- 2.To get a light upon supply chain management and international logistics system
- 3.To learn international economic organizations

Unit I Introduction

Globalization - Introduction - **Globalization of world economy - Implication-Globalization of Indian business-International business contrasted with domestic business - complexities of international business**; Internationalization Stages and Orientations. Modes of entry into international business-National and foreign environments and their components - Economic, cultural and political-legal environments; Global trading environment - Recent trends in world trade in goods and services; Trends in India's foreign trade. **Social issues in international business (Self-study).**

15

Unit II International Trading Environment

Protectionism - Tariff and non-Tariff barriers - Commodity agreement - Cartels - State trading - Trade blocs - European union - SAARC - SAPTA - GATT & WTO - GATS, TRIMS, TRIPS and PATENTS. Trade policy and Export Promotion: Trade strategies - Trade strategy of India - EXIM policy – Regulation and promotion of foreign trade. Export promotion - Promotional set up - Incentives - Production and marketing assistance facilities - **EPZs, EOUs, TPIs, SEZs - Export houses and trading houses (Self-study).**

15

Unit III International Operations Management

Supply chain and value chain management - Make (or) Buy - Global sourcing - Partnering /Relationship marketing - Global networking of operations - Location strategy - International logistics. International Monetary System : The Pre-Bretton Woods period - The Bretton woods system-Emergence of managed floating-EMS, ECU and EURO-The Euro Dollar market-Foreign exchange market - Determination of exchange Rates - Exchange control - Exchange Rate System - Classification - Convertibility of rupees - Devaluation - **Managing currency exchange risk (Self-study).**

15

Unit IV International Economic Organizations

International Monetary Fund - Financing facilities and policies - Process of IMF lending -IMF and International Liquidity – World Bank - International finance corporations -Asian Development Bank-UNCTAD-UNIDO-International Trade Center. International Investment and Finance: Types of foreign private investment - Significance of foreign investment - Trade and investment-Factors affecting international investment - Growth - Proportion of FDI - India - **Foreign investment by Indian companies - International trade finance - Institutional finance for export-** Forfeiting - Export credit risk insurance (Self-study)

15

Unit V – International Investments & MNCs

Types and significance of foreign investments- Factors affecting international investment- Growth and dispersion of FDI- Cross border mergers and acquisitions- Foreign investments in India- The New Policy- EURO/ADR issues- M&A- Indian companies going global.

15

Definition and Meaning- Importance and dominance of MNCs in India- Transfer of Technology-global competitiveness- Indicators of competitiveness- Competitive advantage of nations- **Technology and Global competitiveness (Self Study).**

Total Hours:75

Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

- CO1.** Understand the concept of globalization and analyze the international business environment
CO2. Acquire knowledge on international trade agreements and trade strategies
CO3. Learn on international logistics system and monetary system
CO4. Understand to international economic organizations
CO5. Understand the foreign direct investment and its impact on Indian business

Text Book:

1. **Francis Cherunilam (2020),** *International Business*, Prentice Hall of India, New Delhi.

Books for Reference:

1. **Avadhani V.A (2018),** *International Finance*, Himalaya Publishing House.
2. **Justin Paul (2018),***International Business*, Prentice Hall of India, New Delhi.
3. **Bhalla.V.K, (2018),** *International Finance Management*, Ammol Publications, New Delhi.
4. **Apte.P.G, Sanjeevan Kapse (2020),** *International Finance Management*, Tata McGraw Hill Publications, New Delhi.
5. **Charles W.L.Hill (2016),** *International Business*, Tata McGraw Hill Publishing Company, New Delhi.
6. **Subba Rao.P (2015),** *International Business*, Himalaya Publishing house.

Course Outcomes:

- CO1.** Understand the concept of globalization and analyze the international business environment
CO2. Acquire knowledge on international trade agreements and trade strategies
CO3. Learn on international logistics system and monetary system
CO4. Understand to international economic organizations
CO5. Understand the foreign direct investment and its impact on Indian business

CO-PO Mapping

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO 1	H	H	H	H	L	H	H	H	H	M	H	H	M	H
CO 2	H	H	H	H	L	H	H	H	H	H	H	H	M	H
CO 3	H	H	H	H	M	H	H	H	H	H	H	H	M	H
CO 4	H	H	H	H	M	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	M	H	H	H	H	H	H	H	M	H

Elective I Paper IV – Finance
Tax Planning and Management

Semester - IV
23MCOC24A

Hours of Instruction per week :5
No. of Credits : 4

Course Objectives:

- 1.To learn the provisions of India Income Tax
- 2.To gain knowledge on computation of gross total income of an assessee
3. To understand the tax planning techniques of assessee

Unit I Indian Income Tax Act

Introduction - Basic Concepts - **Definition of various terms (Self-study)** - Tax planning and Tax management - Tax planning versus Tax avoidance and Tax evasion. Residential status and 15
Incidence of Tax: Determination of Residential status for different assessee - Scope of total income based on residence of assessee. Exempted Income: Income exempt under section 10 and 10A - **Income exempt under section 13 A (Self-study).**

Unit II Income from Salaries, House Property Business and Profession

Salaries - Meaning, Allowance, Perquisites, and Profits in lieu of salary - Computation of salary income tax - Tax planning. House property - Annual value - Income from self-occupied house 15
Let out properties - Computation of income from house property - Tax planning. Profits and Gain: from Business or Profession: Meaning - Methods of accounting - Computation of profits and gains of business or profession - Tax planning.

Unit III Capital Gains and Other Sources

Capital gains - Capital assets - Types of capital gains - Exemption - Computation of capital gain - Tax planning. Income from other sources - Item chargeable - Deduction, exemptions 15
Computation and Tax planning. Setoff and Carry Forward of Losses: Clubbing of income - **Setoff and carry forward of losses (Self-study)** - Deduction from Gross total income - Computation of total income - Rates of taxes and tax liability. **Tax Deductions Tax deduction at source - Advance payment of tax. E -filing of income-tax returns**

Unit IV Assessment of Various Assessee

Assessment of individual: Clubbing of income - Partnership firm - Companies - Computation of 15
tax and tax management.

Unit V Tax Planning

Tax planning with respect to setting up of new business; make or buy decision; own or lease an 15
asset; retain; renewal or replacement of assets; shut down or continue operations. **International Taxation: Double taxation and its avoidance mechanism: Transfer pricing (Self - Study).**

Total Hours: 75

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Text Books:

1. **Singhania, Vinod K (2023)**, *Direct Tax Planning and Management*. Taxmann Publication, New Delhi.
2. **Mehrotra H C, Goyal SP (2023)**, *Direct taxes Law & Practice*. Sahitya Bhavan, New Delhi.

Books for Reference:

1. **Gaur. V P, Narang. D B, Puja Gaur, Rajeev Puri (2023)**, *Income Tax Law and Practice*. Kalyani Publishers, New Delhi.
2. **Bhagawathi Prasad (2023)**, *Direct Taxes Law and Practice*. Wishwa Prakashan, New Delhi.
3. **Dinkar Pagar (2023)**, *Income Tax Law and Practice*. Sultan Chand & Sons, New Delhi.

Course Outcomes:

CO1. Compare and contrast tax planning, tax management and tax evasion

CO2. Knowledge on tax planning under various heads of income

CO3. Computation of gross total income of an assessee

CO4. Computation of tax liability of various assessee

CO5. Understand the provisions relating to corporate tax planning

CO-PO Mapping

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	M	M	M	H	H	H	H	L
CO 2	H	H	H	H	H	H	M	M	M	H	H	H	H	M
CO 3	H	H	H	H	H	H	M	M	M	L	M	H	H	M
CO 4	H	H	H	H	H	H	M	M	M	L	M	H	H	M
CO 5	H	H	H	H	H	H	L	M	L	H	H	H	H	M

Elective II Paper IV - Marketing
Service Marketing

Semester - IV
23MCOC24B

Hours of Instruction per week :5
No. of credits :4

Course Objectives:

1. To understand the marketing mix elements in service marketing
2. To gain knowledge on segmentation, targeting and positioning of services
3. To analyse the service marketing mix for selected services

Unit I Introduction to Service Marketing

Services - Nature and definitions-Classification of services - Evaluation of services as value contribution - Contribution of services sector to the economy - Services marketing –Definition - Difference between services and goods - Significance of service marketing –Service Marketing mix - Product, Price, Place, Promotion, Physical evidence, People Process , Productivity **Evolving environment of services - Macro and micro environment forces driving growth of services - Global environment of services (Self Study).** 15

Unit II Service Marketing Planning, Segmenting, Targeting and Positioning

Service Marketing Planning - Market opportunity analysis - Market Research - Marketing information system. **Segmenting - targeting and positioning of services (Self Study).**Need and importance - Problems of segmentation. 15

Unit III Pricing and Distribution

Pricing of Services - Objectives - Approaches – Methods - Problems in Pricing - **Distribution of services (Self Study).** Service location decision - Role of intermediaries - Designing communication mix for services. 15

Unit IV Service Quality and New Service Development

Service Quality - Quality standards - Bench Marking - Measurement of service quality - Total quality management - Improving service quality and productivity - The Gap model-Factors and Techniques to Resolve the Gaps in services. New service development - Planning and creating services - Identifying and classifying - **Supplementary services –Service life cycle (Self Study)** - Branding of services. 15

Unit V Marketing of Services

Marketing of Services with special reference to Financial Services: Banks, Insurance and Consultancy - Health Services - Hospitality Services including Travel, Hotels and Tourism Professional Services - **Public Utility Services - Communication Services - Educational Services (Self Study).** 15

Total Hours: 75

Text Books:

1. **Rama Mohana Rao K., (2011),** *Services Marketing*. Pearson Education.
2. **Jha S.M (2018).***Services Marketing*. Himalaya Publishing House, New Delhi.
3. **Bhattacharjee, (2017),** *Service Management – an Indian Perspective*. JAICO Publishing House, New Delhi
4. **Kenneth E. Clow, David L. K. Kurtz, (2007),** *Services Marketing– an Indian Perspective*. Biztantra Publications, New Delhi.

Books for Reference:

1. **Helen Woodruffe (2016),** *Services Marketing*. Macmillan India Ltd. New Delhi.
2. **James A. Fitzsimmons and Mona J. Fitzsimmons (2016).** *Services Marketing*. Tata McGraw Hill Publishing Co. Ltd. New Delhi.
3. **Reddy P.N., Appannaiah, Nirmala (2016),** *Services Marketing*. Himalaya Publishing House, Mumbai.
4. **Valarie A. Zeithaml & Mary Jo Bitner (2016),** *Services Marketing*. Tata McGraw Hill Publishing Co. Ltd. New Delhi.
5. **Kenneth K. Clow. (2015).** *Service Marketing: Operation, Management and Strategy*. Biztantra Publication. New Delhi.
6. **Zeithaml, Valarie A. Mary Jo Bitner, Dwayne D. Gremler (2017),** *Service Marketing: Integrating Customer Focus across the Firm*. Tata McGraw Hill Education. New Delhi
7. **Douglas K. Hoffman, John E.G. Batson (2017),** *Service Marketing - Concepts, Strategies and Cases*. Cengage Publication. New Delhi.

Course Outcomes:

CO1. Understanding the contributions of service sectors towards the economic Development

CO2. Acquisition of knowledge on marketing planning, targeting and positioning of services

CO3. Understand the pricing strategies in marketing of services

CO4. Ability to measure service quality

CO5. Understand the marketing mix of various services

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	M	H	M	H	H	H	M	H	H	H	H	H
CO 2	H	H	M	M	L	H	H	H	L	H	H	H	H	H
CO 3	H	H	M	M	L	H	M	H	L	H	H	H	H	H
CO 4	H	H	M	M	L	M	H	H	M	H	H	H	H	H
CO 5	H	H	M	M	L	M	H	H	L	H	H	H	H	H

Department of Commerce
Inter- Disciplinary Course

Accounting with Computer Applications

Semester - II
23MCOI01

Hours of Instruction per week – [T(2)+P(2) = 4]
No. of credits – 4

Course Objectives:

1. To understand the nature and importance of financial accounting
2. To develop practical skills in the application of Tally package
3. To impart knowledge on preparing accounting and inventory vouchers in Tally

Unit I Introduction to Accounting

Definition need and scope of accounting, Book Keeping, Double Entry System of Book Keeping, Journal, Ledger and Subsidiary books.

12

Unit II Final Accounts

Trial Balance, Errors, Rectification of Errors, Final Accounts of Sole trader, Trading and Profit and Loss Accounts and Balance Sheet, Adjusting and Closing Entries.

12

Unit III Fundamentals of Tally

Introduction to Tally, Features of Tally, Setting up a New Company in Tally, Create Company, Select Company, Altering a Company, F11:Features and F12:Configurations.

12

Unit IV Setting up Account Heads

Creating Masters, Groups, Ledgers, Entering Opening Balances, Voucher Types in Tally, Predefined Vouchers in Tally, Creating Voucher Type and Recording Transactions

12

Unit V Financial Statements and Reports

Inventory Voucher, Stock Creation, Stock Categories, Stock Query, Balance Sheet - Profit and Loss Account - Statement of Accounts, Ledger-wise View of Outstanding Reports.

12

Total Hours: 30 (T) & 30(P)

Note: 50% Theory and 50% Practical

List of Practical

1. Creation of new Company-Creating Groups and Ledger Types
2. Creation of Accounting Voucher.
3. Entering Transactions in Day Books.
4. Creation of Stock Groups and Categories.
5. Inventory Voucher Creation.
6. Accounting Voucher with Inventory Details.
7. Creation of Inventory Masters.
8. Generation of Statement of Inventory and Statutory Reports and E – Filing
9. Data and Security Management in Tally ERP
10. Display of Profit and Loss Account, Balance Sheet, Inventory Reports and Stock Summary

Text books:

1. Tulsian and Bharat Tulsian, P C (2014), *Fundamentals of Accounting*, McGraw Hill Education (India)Pvt Ltd, New Delhi.

2. Shraddha Singh (2014), *Tally ERP 9.0*, V&s Publishers,, New Delhi.

Book for Reference:

1. Ashok K Nadhani (2018), *Tally.ERP 9 Made Simple Basic Financial Accounting*, BPB Publication, New Delhi.

2. Nadhani (2018), *Mastering Tally.ERP 9*, BPB Publication, New Delhi.

3. Kogent Learning Solutions Inc. *Tally.ERP 9 in Simple Steps*, Wiley India Pvt Ltd, New Delhi.

Course Outcomes:

CO1. Understand the book keeping system of the business concerns

CO2. Ability to prepare the final accounts of business enterprises

CO3. Knowledge on computerized accounting

CO4. Learn to record the various business transactions with the help of tally application

CO5. Acquire knowledge on preparation of financial report

**Department of Commerce
Inter- Disciplinary Course**

Commercial Banking Operations

Semester II

Hours of instruction per week –4

Course Objectives:

1. To acquire knowledge on the banking operations
2. To understand the importance of negotiable instruments
3. To get awareness on banking innovations

Unit I Negotiable Instruments

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Meaning, Definition & Features of Promissory Notes, Bills of Exchange, Cheques - Crossing of Cheques – Types of Crossing – Endorsements: Meaning, Essentials & Kinds of Endorsement.

10**Unit II Banker and Customer Relationship**

Introduction – Meaning of Banker – Bank - Meaning of Customer – General & Special Relationships.

10**Unit III Banking Operations**

Collecting Banker: Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Banker Paying Banker: Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques. Lending Operations: Principles of Bank Lending – Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit – NPA: Meaning, circumstances & impact – regulations of priority lending for commercial banks.

18**Unit IV Customers and Account Holders**

Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Partnership Firms, Joint Stock companies, Executors and Trustees, Clubs and Associations and Joint Hindu Undivided Family.

12**Unit V Banking Innovations**

New technology in Banking – E-services – Debit and Credit cards. Internet Banking, ATM, Electronic Fund Transfer, Mobile Banking, MICR, RTGS, NEFT, DEMAT.

10**Total Hours: 60****Course Outcomes:**

- CO1.** Proficiency in understanding the operations of the negotiable instrument
- CO2.** Acquisition of knowledge in understanding the banker and customer relationship
- CO3.** Understand the rights and duties of collecting bankers and paying bankers
- CO4.** Understand on various types bank accounts
- CO5.** Gain knowledge on innovative banking products

SKILL DEVELOPMENT

- Collect and fill account opening form of SB A/c or Current A/c
- Collect and fill pay in slip of SB A/c or Current A/c.

- Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.
- Draw specimen of Travellers Cheques / Gift cheques / Credit cheques.
- List various customer services offered by atleast 2 banks of your choice.

Books for Reference:

1. **Gordon & Natarajan (2018)**, *Banking Theory Law and Practice*, HPH, New Delhi.
2. **Srivastava S. P (2017)**, *Banking Theory & Practice*, Anmol Publications, New Delhi.
3. **Prakhas M., Bhargabhi R (2019)**, *Banking law & Operation*, Vision Book House.
4. **Tannan M.L(2018)**, *Banking Law and Practice in India*, Indian Law House,
5. **Venkataramana K. (2016)**, *Banking Operations*, SHBP

Department of Commerce
Multi-Disciplinary Course
E – Commerce

Semester - III
23MCOM01

Hours of Instructions per week: 2
No. of credits: 2

Course Objectives:

1. To familiarize with the concept of e-commerce
2. To familiarize with the e-marketing
3. To understand the security measures in e-payments

Unit I Introduction

Introduction, Meaning- Need – Objectives - Emergence of Internet; Emergence of World Wide Web (WWW), EDI, E-Commerce Opportunities for Industries, E-Transition Challenges for Indian Corporate. Important aspects related to corporate sector in Information Technology Act 2000.

6

Unit II E – Business Models

Business models for E-Commerce, E-Business model based on relationship of transaction parties and E-Business model based on relationship of transaction Types. Business or Consumer Model and Architectural Models of E-Commerce.

5

Unit III E-Marketing

Meaning and Definition, Traditional Marketing Vs. E- Marketing, Online Marketing, E-Advertising, Internet Marketing Trends, E-Branding, E- Supply Chain Management, M-Banking, M-Commerce and M-Marketing. Digital Payment Requirements, Digital Token Based E-Payment System , Classification of New Payment System, Properties of E-Cash, Cheque Payment System on Internet, Risk and E-Payment System, Designing E-Payment System, Digital Signature, ECS, Virtual System. SEBI, Guidelines, Procedure for Online Trading.

8

Unit IV E-Banking

E-Banking, Meaning, Traditional Banking Vs. E-Banking, Facts of E-Banking, ATM, RTGS, NEFT, Mobile Banking, Anywhere Banking, Internet Banking, Current Trends, Virtual Education and Business, ICT.

5

Unit V Security in E -Commerce

Need of security in E-Commerce, Essential security requirements for safe electronic payments, Security Schemes for an Electronic Payment System. Digital Signatures, Network Security, Data Encryption, Secret Keys and Public Keys, Mobile Commerce, Technologies for Mobile Commerce, Intelligent Web Design, requirements and setting Web site goals and objectives, IT Security.

6

Total Hours: 30

Books for Reference

1. **Joseph, Prentice P.T, (2016), E- Commerce, A Managerial Perspective**, Prentices Hall of India, New Delhi.
2. **Daniel Amor(2016), E Business R (Evolution)**, Pearson Edude, New Delhi.
3. **David Whiteley (2016), E- Commerce, Stratergy, Technologies and Applications**, Tata McGraw Hill, New Delhi.

4. **Krishnamurthy(2016)**, *E-Commerce Management*, Vikas Publishing House, New Delhi, 2016

Course Outcomes:

- CO1.** Understand the emerging concept of e-commerce
- CO2.** Learn the various e-business models
- CO3.** Knowledge on the e-marketing techniques
- CO4.** Gain knowledge on the e-banking operations
- CO5.** Acquire knowledge on cyber security

Department of Commerce
Multi-Disciplinary Course
Micro and Small Enterprises

Semester - III
23MCOM02

Hours of Instruction per week: 2
No. of Credits: 2

Course Objectives

1. To inculcate the spirit of entrepreneurship among the students
2. To gain knowledge on the procedure for setting up of an enterprises.
3. To provide information regarding the government schemes for micro and small enterprises

Unit I Entrepreneurship

Concept of Entrepreneur-Difference between entrepreneur and manager-Characteristics and functions-Types of Entrepreneur- Qualities of a successful entrepreneur. Concept and Nature of Entrepreneurship- Role of Entrepreneurship in economic development. 4

Unit II Development of Entrepreneurship

Emergence of entrepreneurial class in India- Environmental factors affecting entrepreneurship- Locational mobility of entrepreneur- Entrepreneurship Development Programmes. Institutions for entrepreneurship development. Entrepreneurial performance in India- Women Entrepreneurship-schemes to encourage women entrepreneurship- women entrepreneurs in India. 5

Unit III Social Entrepreneurship

Concept of Social entrepreneurship – evolution – definition – Characteristics – Dimensions of social entrepreneurship – Social entrepreneurship Indian context – Social entrepreneurship and Sustainable development goals. 8

Unit IV Establishing Micro and Small Enterprises

The startup process- Project identification- selection of the product- project formulation- Assessment of project feasibility- Analysis of Project- Preparation of Project Reports- Selection of site/location and legal considerations. 8

Unit V Rural Entrepreneurship

Meaning-Need for Rural Entrepreneurship- Rural Industrialization- Problems of Rural Entrepreneurship- Development of Rural Entrepreneurship – Government Supporting Schemes. 5

Total Hours – 30

Text Book:

1. **Khanka S.K(2016),**, *Entrepreneurial Development*, S. Chand & Company Ltd., New Delhi,

Books for Reference:

1. **Gupta C.B, and Srinivasan M.P., (2014).** *Entrepreneurial Development*, Sultan Chand Publications New Delhi.2016
2. **Michel Schaper, Thierry Volery, Paull Weber and Kate LEWIS (2018).** *Entrepreneurship and Small Business Management*, Wiley.
3. **Poornima M. Charantimath (2016),** *Entrepreneurship Development small business enterprises*, Pearson Education.
4. **Prasanna Chandra (2018),** *Project Preparation, Appraisal, Implementation*, Tata McGrawHill, New Delhi.
5. **Sangeetha Sharma (2018),** *Entrepreneurial Development*, PHI Learning Pvt.Ltd. New Delhi.

Course Outcomes:

CO1: Understand the significance of entrepreneurships

CO2: Able to analyze micro and macro factors influencing entrepreneurship

CO3: Gain knowledge on legal procedure for setting up of the enterprises

CO4: Acquire knowledge on central and state governments' schemes to startup and existing enterprises

CO5: Awareness on government schemes to support rural entrepreneurship

**Professional Certificate Course
Securities Market**

**Semester: II or III
23MCOPC1**

**Hours of Instruction: 40
No. of Credits: 2**

Course Objectives:

1. To familiarize with the functionaries in stock exchanges and legal aspects in stock trading
2. To learn the tools and techniques of stock analysis
3. To acumen the skill of the students with practical exposure on various aspects of securities market

Unit I Functioning Stock Market

Market Intermediaries – Registration- Renewal – Testing & certification-files – FII'S – FI'S 5
QIB – NRI –OCB – PIO. Corporate benefits – Bonus –Split – Merger and acquisition – Demerg
– Face value – Market lot – Reduction of Share capital -DEMAT

Unit II Trading, Clearing & Settlement

Broker- Sub Broker – Investment Consultant, PMS Investor Service – Office setup. Client enrollment – KYC norms – UCC, Upload NSE / BSE / Depository BO account – Broker Client Relations – Legal Implication – Disputes – Arbitrations Mechanism. Stock Exchange – Clearing Corporation Trading – Clearing and Settlement Mechanism, Margins, Capital adequacy norm – volume – Turn over, Corporate Manager – Broker / Sub-broker, terminal management – Risk Management. 10

Unit III Legal Frame Work

Securities Contract regulation Act 1956 – Securities Contract (Regulation) Rules 1957 – Securities and Exchange board of India Act 1992 – SEBI (Stock Brokers and Sub Brokers) Regulations 1992 – SEBI (Prohibition of Insider Trading) regulations 1992 – The Depositories Act 1996 – The Companies Act 1956 – Indian Contract Act 1956 – Income Tax Act 1961 – Money Laundering Act 2002 10

Unit IV Securities Market Reforms

Basic: Introduction – Market Segments – Products and Participants – Reforms in Indian Security Market –Introduction to Equity and Derivative Markets. Regulatory: Govt of India – SEBI – RBI – SAT – Stock Exchange – Testing and Certifications 5

Unit V Security Analysis and Investor Protection

Technical analysis – Charting – Fundamental analysis – Study of annual report ratios – Investment ideas, Recommendations and Business franchising. Accounting and Taxation, Sales practices and Investor protection practices. 10

Total Hours: 40

Reference books:

1. **Bhole.L.M (2021)**, *Financial Markets and Institutions*, Tata McGraw Hill, New Delhi
2. **Gurusamy .S. (2021)**, *Financial services*, McGraw Hill, New Delhi.
3. **Hooda. R.P. (2010)**, *Indian Securities Markets Investors view point*, Excel Books New Delhi
4. **Kahan.M.Y (2021)**, *Indian Financial System*, Tata McGraw Hill, New Delhi.

Course Outcomes:

- CO1.** Understand the elements of stock trading
- CO2.** Acquisition of knowledge on functioning of stock exchange
- CO3.** Develop the skill to understand the stock price analysis
- CO4.** Application of knowledge on techniques security analysis
- CO5.** Understand measures of investor protection

Course Objectives:

1. To familiarize with the e-elements of marketing mix
2. To learn about various methods of digital marketing
3. To acumen the skill of the students with practical exposure on various aspects of digital marketing.

Unit I Introduction

Online Marketing , Building a brand strategy and Customer strategy , Call to action, Bounce rate, Click through rate, Abandonment, Ad Impression, Frequency, Conversion rate, Tracking pixels, Cost per action (CPA), Cost per action (CPA), Banner Advertisements, Landing page, Organic results, Search Components of digital marketing, Digital marketing landscape.

7

Unit II Website Creation

Choosing a domain name, Selecting a designer or developer, Building a site yourself, Making a website convert, Creating engaging web copy, choosing responsive design, Installing Google tag manager.

6

Unit III Foundations of analytics& SEO and Search and Display Marketing

Introduction to measuring data, How online analytics work, Using goal and event tracking, Conversion funnel, Key Performance Indicators (KPI), Attribution Models.How SEO works, Essential optimization techniques, Conducting keyword research
Introduction to search and display, Launch text search ads and Launch display search ads, Remarketing, Search and Display marketing.

13

Unit IV Social media marketing , Video marketing and E-mail marketing

Social media marketing plan, Target customer on social media, Marketing with Facebook, Twitter, Linkedin and Pinterest, Impact of Video marketing, How to create a video marketing strategy, Creating compelling content, Promoting videos on Youtube, Meaningful video marketing metrics, Understanding e-mail marketing, Creating an e-mail marketing plan, Tools to launch successful campaigns, Measuring the success of e-mail

8

Unit V Content marketing, Mobile marketing and Digital marketing skills

Content marketing- Creating a content planning model, setting up a blog, Mobile marketing landscape, Mobile applications, SMS campaigns, Digital marketing skills -Running A/B marketing tests.

6

Total Hours: 40**Course Outcomes:**

- CO1.** Understand the fundamentals elements of digital marketing
- CO2.** Acquisition of operational knowledge on digital marketing
- CO3.** Develop the skill on website creation and data analytics relating to digital marketing

CO4. Application of practical knowledge on various modes of digital marketing

CO5. Develop entrepreneurial capabilities in e-commerce platform

Books for Reference:

1. **Chura Krishna (2020)**, *The Art of Digital Marketing*, Notion Press.
2. **Chaffe and Fiona Ellis – Chaiwick (2022)**, *Digital Marketing, Strategy Implementation and Practice*, Pearson Education Private Limited.
3. **David Meerman Scott (2022)**, *New Rules of Marketing and PR*, Wiley India Private Ltd.
4. **Damian Ryan and Calvin Jones (2014)**, *Understanding Digital Marketing*, Kogan Page Limited. UK.
5. **Rob Stokes and Minds of Quirk (2018)**, *E-Marketing-The Essential Guide to Marketing in a Digital World*, Quirk Education Private Limited.

Semester III
23MCAC15

Hours of instruction per week: 4
No. of credits: 3

Course Objectives:

- 1.To familiarize with the forms of Business organization
- 2.To learn the principles of financial accounting and cost accounting
- 3.To understand the importance of Budgeting and Budgetary control

Unit I Business Organisation

Business- meaning-objectives, functions, principles of business organization, types of business organization, sole traders, partnership firms, joint stock companies. **12**

Unit II Financial Accounting

Meaning, Definition, Need and Scope of Accounting, Book Keeping, Accounting Concepts and Conventions, Double Entry System of Book Keeping. Journal, Ledger, Subsidiary Books, Trial balance, Preparation of final accounts for Sole traders **(Simple problems only)** **12**

Unit III Analysis of Financial Statements

Company final accounts as per Companies Act, 2013, Analysis of financial statement, meaning importance, methods, comparative statements, common size statements and ratio analysis, classification of ratios, solvency ratios, profitability ratios, activity ratios, liquidity ratios. **(simple problems only)** **12**

Unit IV Cost Accounting

Cost Accounting, Definition, Advantages, difference between Cost Accounting and Financial Accounting, Cost Center, Installation of a Costing System, Classification of Costs, Elements of Cost, Preparation of Cost Sheet, tender. **(simple problems only)** **12**

Unit V Budgeting and Budgetary Control

Budget, budgeting and budgetary control, nature, objectives, essentials, advantages, limitations. Types of budget, financial budget, fixed budget, flexible budget, sales budget, cash budget, production budget, material budget, master budget. **(simple problems only)** **12**

Total Hours : 60

Books for Reference:

1. Jain S.P. and Narang.K.L (2021). *Financial Accounting*, Kalyani Publishers, New Delhi
2. Jain S.P. and Narang K.L. (2021), *Cost Accounting*, Kalyani Publishers, New Delhi.
3. Pillai R.S.N. & Bagavathi V, (2019), *Cost Accounting* S.Chand & Co., Ltd., New Delhi.
4. Jain S.P. and Narang.K.L (2021), *Management Accounting*. Kalyani Publisher, New Delhi

Course Outcomes:

- CO1.** Acquisition of knowledge on various forms of business organisation
CO2. Understand the fundamentals elements of financial accounting
CO3. Develop the skill of analyses and interpretation of financial statements
CO4. Gain knowledge on computation of cost of production
CO5. Ability to prepare and forecast budget

CO - PO Mapping

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	-	H	H	M	-	H	-	-	-	H	H	H
CO 2	H	H	-	H	H	M	-	H	-	-	-	H	H	H
CO 3	H	H	-	H	H	M	-	H	-	-	-	H	H	H
CO 4	H	H	-	H	H	M	-	H	-	-	-	H	H	H
CO 5	H	H	-	H	H	M	-	H	-	-	-	H	H	H



Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD

Re-accredited with 'A++' Grade by NAAC.CGPA 3.65/4, Category I by UGC

Coimbatore-641 043, Tamil Nadu, India

Department of Commerce

M.Com (Computer Applications)

Programme Outcomes:

- PO1.** Apply fundamental and advanced theories and techniques in the fields of commerce.
- PO2.** Acquire and apply skills to solve emerging and advanced research problems.
- PO3.** Capability to practice in all core areas specifically Advanced and Management Accounting, Security Analysis, Business Environment, Research Methodology and Tax planning.
- PO4.** Ability to solve complex business problems through logical and analytical skills.
- PO5.** Measure and Achieve the efficient use of modern tools, resources and software application.
- PO6.** Proficient to integrate modern technology and professionalism to meet the expectations of modern corporate world.
- PO7.** Practice critical thinking skills and Indian Ethos in the areas of business research.
- PO8.** Ability to function as entrepreneurs, professionals, and in an effective team work at various levels of organisations.
- PO9.** Efficient in use of ICT enabled verbal and written communication technologies.
- PO10.** Adopt and Manage innovative business approaches on existing and emerging business areas.
- PO11.** Practice the concept of strategic control and evaluation for management in long term.

Programme Specific Outcomes:

- PSO1.** Develop technical and academic professionals
- PSO2.** Enrich research aptitude and career in Government and Private sector
- PSO3.** Acquire computational skills and knowledge on global business



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Coimbatore-641 043, Tamil Nadu, India

Department of Commerce

M.Com (Computer Applications)

Scheme of Instruction & Examinations

(for students admitted from 2023-2024& onwards)

Part	Subject Code	Title of the Paper	Hours of Instruction/week		Scheme of Examination				
			T	P	Duration of Exam(Hrs.)	CIA	CE	Total	Credit
Semester – I									
I	23MCCC01	Management and Organizational Behaviour	4	-	3	40	60	100	3
	23MCCC02	Managerial Economics	4	-	3	40	60	100	3
	23MCCC03	Advanced Financial Accounting	4	-	3	40	60	100	4
	23MCCC04	Programming Language C++	4	-	3	40	60	100	3
	23MCCC05	Quantitative Techniques for Business	4	-	3	40	60	100	4
	23MCCC06	Advanced Cost Accounting	4	-	3	40	60	100	4
	23MCCC07	Computer Applications Practical I - C++		4	3 Practical	40	60	100	4
II		CSS/Adult Education/Community Engagement and Social Responsibility	2	-	-	-	-	-	-
Semester – II									
	23MCCC08	Financial Markets and Services	4	-	3	40	60	100	4
	23MCCC09	Management Accounting	4	-	3	40	60	100	3
	23MCCC10	Business Research Methods	4	-	3	40	60	100	3
	23MCCC11	Computer Applications Practical II : Data Analysis using Python	2	3	3 Practical	40	60	100	3
	23MCCC12	Accounting with Computer Applications	-	4	3 Practical	40	60	100	4
	23MCCC13	Computer Applications Practical III: VB.Net	-	4	3 Practical	40	60	100	3
		Inter Disciplinary Course	4	-	3	40	60	100	4
	23MCCC14	Mini Project	1	-	-	-	-	100	2
II	23MXCSS1/ 23MXAED1/ 23MXCSR1	CSS/Adult Education/Community Engagement and Social Responsibility	2	-	-	-	-	100	2

Internship during summer vacation for 30 days									
Semester – III									
	23MCCC15	Financial Management	5	-	3	40	60	100	3
	23MCCC16	Software Engineering	4	-	3	40	60	100	3
	23MCCC17	Computer Applications Practical IV–Java Programming	-	5	3	40	60	100	4
	23MCCC18	Security Analysis and Portfolio Management	5	-	3	40	60	100	4
	23MCCC19	Computer Applications Practical V- Data Analytics using R Programming	2	3	3 Practical	40	60	100	3
	23MCCC20	Business Environment (Open Book Test)	3	-	3	100	-	100	3
	23MCCC21	Banking and Insurance Services (Self Study)	1	-	3	40	60	100	4
		Multi-Disciplinary Course	2	-	3	100	-	100	2
II	23MCCC22	Internship				100	-	100	2
		Professional Certification Course	-	-	-	-	-	-	2
Semester – IV									
	23MCCC23	International Business	4	-	3	40	60	100	3
	23MCCC24	Tax Planning and Management	5	-	3	40	60	100	4
	23MCCC25	Research Project	-	30	-	100	100	200	8
Total Credits									98

*(T) Theory, (P) Practical

Other Course to be undergone by the students:

MOOC Course – 2 - 4 credits

Note: Maximum 98+ 2 credits to earn the degree.

Courses offered to other Department Students

- Inter-Disciplinary Courses offered to the students of School of Arts and Social Sciences and School of Commerce and Management.**

Inter-Disciplinary Course	Subject Code	Semester	Hours of Instruction/ Week	Credit/ Course
1. Accounting with Computer Applications	23MCOI01	II	4	4
2. Commercial Banking Operations	23MCOI02	II	4	4

- Multi Disciplinary Courses offered to the students of other domains.**

Multi Disciplinary Course	Subject Code	Semester	Hours of Instruction/ Week	Credit/ Course
1. E-Commerce	23MCOM01	III	2	2
2. Micro and Small Enterprises	23MCOM02	III	2	2

- **Professional Certification Course** offered to the students of any course including Commerce.

Professional Certification Course	Subject Code	Semester	Total Hours of Instruction (Out of Working Hours)	Credit/ Course
1. Securities Market	23MCOPC1	II or III	40	2
2. Digital Marketing	23MCOPC2	II or III	40	2

- **Course offered to MCA students**

Course	Subject Code	Semester	Hours of Instruction/ Week	Credit/ Course
1. Accounting and Managerial Decisions	23MCAC15	III	4	3

Management and Organizational Behaviour

Semester I
23MCCC01

Hrs. of Instruction /Week : 4
No. of Credits : 3

Course Objectives:

1. To learn the concepts of management and managerial functions
2. To understand the significance of organizational behaviour
3. To acquire knowledge on organizational conflicts and stress management

Unit I Schools of Management Thought

Scientific Process, Human Behaviour and Social System School; Decision Theory School; Quantitative and System School; Contingency Theory of Management; **Functions of a Manager (Self Study).**

12

Unit II Functions

Planning –Concept, Significance; Types; Organizing –Concept, Principles, Theories, Types of Organizations, Authority, Responsibility, Power, Delegation, Decentralization; Staffing; Directing; Coordinating; **Control –Nature, Process, and Techniques(Self Study).**

12

Unit III Organizational Behaviour and Individual Behaviour

Organizational Behaviour – Concept and Significance; Relationship between Management and Organizational Behaviour; Contributing Disciplines to the Organizational Behaviour. OB MOD and Behaviour Modification. Values and Attitudes; **Perception; Learning; Personality, and Emotions (Self-Study).**

12

Unit IV Group Dynamics and Team Development

Group Dynamics –Definition and Importance, Types of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors; Principle – Centered Approach to Team Development. **Individual versus Group Decision Making (Self Study)** Nominal Group Technique and Delphi Technique.

12

Unit V Organizational Conflict and Stress Management

Dynamics and Management; Sources, Patterns, Levels, and Types of Conflict; Traditional and Modern Approaches to Conflict; Functional and Dysfunctional Organizational Conflicts; Resolution of Conflict. Individual and Organizational Factors of Stress, **Consequences of Stress on Individual and Organization, Management of Stress (Self-Study).**

12

Total Hours: 60

Text Books:

1. Saksena.S.C. & Gaurav Sankalp . (2019).*Management and Organisational Behaviour*. SahityaBhawan Publications.
2. Chabra.T.N. (2018).*Principles & Practice of Management*. DhanpatRai& Co.
3. Aswathappa.K. (2018).*Organisational Behaviour*. Himalaya Publishing House.

Books for Reference:

1. **Sunil Kumar. (2018).***Organisational Behaviour*. Global Vision Publishing House.
2. **Rajesh Kumar Jhamb. (2018).** *Organisational Behaviour and Management*. New Era.
3. **Ramasamy . T. (2017).***Principles of Management*. Himalaya Publishing House.

Course Outcomes:

- CO1.** Knowledge on concepts and Functions of Management
- CO2.** Understand on Organizational and Individual Behavior
- CO3.** Gain knowledge on Group Behaviour
- CO4.** Knowledge on Organizational Conflicts and Methods to Resolve
- CO5.** Understand the concepts of Stress Management

CO -PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	M	M	M	H	M	M	L	H	H	H
CO4	H	H	H	H	M	H	H	H	M	M	M	H	H	H
CO5	H	L	L	L	L	L	L	L	L	L	L	L	L	L

Managerial Economics

Semester I
23MCCC02

Hrs of Instruction /Week:4
No. of Credits:3

Course Objectives:

1. To understand the market demand and techniques of demand forecasting.
2. To learn about production function and its application on cost.
3. To study about pricing policies and practices to determine price.

Unit I Nature and Scope of Managerial Economics

Nature and Scope – Objectives of Business Firm- Business Decisions and Economic Analysis- Gap between Theory and Practice and the Role of Managerial Economist. Fundamental Economic Concepts and Principles – Time Perspective – Managerial Economist – Role and Responsibility. Theory of Consumer Choice : Cardinal Utility Approach- Law of Diminishing Marginal Utility ; Applications and Uses – Principle of Equi-marginal Utility- Consumers Equilibrium- Indifference Curve Analysis of Demand, Properties, – Effects – Giffen Paradox - Marshall's Cardinal Utility Analysis vs. Indifference Curve Analysis – **Application and Uses of Indifference Curve(Self-study).**

12

Unit II Demand Analysis

Demand Analysis - Determinants of Market Demand - Demand Distinctions - Demand Estimation for Consumer and Non-consumer Durable Products- Demand Forecasting- Techniques of Demand Forecasting - Recent Trends – Control of Demand. Law of Demand- Exceptions to the Law of Demand - Demand Functions and Demand Curve - Changes in Demand- Elasticity of Demand – Meaning and Importance - **Price Elasticity of Demand - Income Elasticity and Cross Elasticity- Using Elasticity in Managerial Decisions (Self-study).**

12

Unit III Production Theory

Factors of Production- Theory of Production – Importance – Production Function – Law of Variable Proportions – Law of Diminishing Returns – Production Function with Two Variable Factors- Isoquants – Types – Production function with all Variable Inputs – Cost of Production and Cost Curves : Concept of Cost – Accounting cost and Economic cost – Short run and long run cost – Fixed and Variable cost – Marginal cost – Average cost - Determinants of cost – Relationship between Average and Marginal cost curves – Cost output relationship in the short run and in the long run – **Cost functions – Economies and Diseconomies of scale(Self-study).**

12

Unit IV Price Determination under Market Conditions

Classification of Marketing Firms – Characteristics of Different Market Structures – Concept of Average and Marginal Revenue – Equilibrium of the Firm and Industry under Perfect Competition – Perfect Competition – Price Determination under Perfect Competition – Pricing Under Imperfect Competitions: Price Determination under Pure Monopoly – Monopoly
Pricing and Output Decisions in the long run and in the short run – Price Discrimination under Monopoly – **Pricing and Output Decisions under Monopolistic Competition – Pricing and Output Decisions under Oligopoly– Kinked Demand Curve Analysis (Self-study).**

12

Unit V Pricing Practices and Business Cycles

Pricing Practices: Pricing policies – Methods of price determination in practice – Pricing of multiple products – Price determination- International price discrimination and dumping, Transfer pricing – Problems in pricing – Price forecasting. Business Cycles: Nature and

12

phases of a Business Cycle: Theories of Business Cycle – Psychological, Profits monetary, Innovation, Cobweb, Samuelson and Hicks Theories. Inflation Definition, Characteristics and Types: Inflation in terms of Demand – Pull and Cost-push Factors; **Effects of Inflation (Self-study).**

Total Hours: 60

Text Books:

1. **Joel Dean (2018).** *Managerial Economics*. Prentice Hall, New York.
2. **Sankaran S, (2019).** *Managerial Economics*. Margham Publications, Chennai.
3. **Andrew Ashwin, Mark Taylor and N. Gregory Mankiw. (2013).** *Managerial Economics*. Cengage Learning
4. **Jain T.R and Ohri.V.K 2020th edition (1 January 2020);** VK Global Publications Pvt Ltd

Books for Reference:

1. **Varshney. R.L and Maheshwari K.L, (2018),** *Managerial Economics*, Sultan Chand & Sons, New Delhi.
2. **Baumol, William J.(2018).***Economic Theory and Operations Analysis*, Prentice Hall, London.
3. **Baya, Michael. R, (2018)** *Managerial Economics and Business Strategy*, McGraw Hill Inc., New York.
4. **Chopra O.P, (2018)** *Managerial Economics*, Tata McGraw Hill, Delhi.
5. **Adhikary. M, Business Economics**, Excel Books, New Delhi.
6. **Shankaran. S, (2019)** *Managerial Economics*, Marcham publications.

Course Outcomes:

- CO1.** Knowledge about economic theories and principles and their applications in managerial decision making.
- CO2.** Understand law of demand and techniques of demand forecasting.
- CO3.** Knowledge on production function and its application on cost determination.
- CO4.** Knowledge on pricing policies and practices under different market conditions.
- CO5.** Know on theories of business cycles.

CO - PO Mapping

CO / PO	PO1	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	L	H	L	H	M	M	M	H	H	H	H	M
CO 2	H	M	L	M	M	M	H	M	M	M	M	M	H	M
CO 3	H	H	H	H	M	H	H	M	M	H	H	H	H	H
CO 4	H	H	H	H	L	H	H	M	M	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	M	H	H	H	H	H

Advanced Financial Accounting

Semester I
23MCCC03

Hrs. of Instruction /Week : 4
No. of Credits : 4

Course Objectives:

1. To acquire the ability to apply specific accounting standard and legislations to different transactions and events in preparation and presentation of financial statements of business entities.
2. To gain knowledge on accounting procedure on company and partnership accounts.
3. To understand the recent developments in accounting.

Unit I Accounting Standards

Accounting Standards : Importance – Application of Specific Standards: Contingencies and events occurring after the balance sheet date (AS4) - Net profit or loss for the period, prior period items and changes in accounting policies (AS5) –Construction contracts (AS7) – Revenue recognition (AS9) –Accounting for amalgamations (AS14) –Segment reporting (AS17) – Related party disclosures (AS18) –Leases (AS19) –Earnings per share (AS20) – Accounting for taxes on income (AS22) –Discontinuing operations (AS24) –Intangible assets (AS26) –Provisions, contingent liabilities and contingent assets (AS29).

12

Unit II Special Aspects of Company Accounts

Types of shares – Equity shares with differential rights – Employee stock option plan – Accounting treatment for ESOP – Accounting for employees stock purchase scheme – Rights issue – Advantages of rights issue – Distinction between public issue and rights issue – Valuation of rights – Valuation of ex-right share – Advantages of buyback of shares – Accounting entries in buyback of shares.

12

Unit III Valuation of Goodwill and shares

Goodwill - methods of valuing goodwill - valuation of shares – methods - **Human Resource Accounting- valuation methods - advantages - objections – HRA in India (Self-study).**

12

Unit IV Consolidation of Accounts

Holding companies - Advantages of holding companies – Disadvantages of holding companies – Wholly owned and partly owned subsidiaries – Rationale for holding companies- Consolidated balance sheet – Pre acquisition and post acquisition – Treatment of fictitious assets – Treatment of unrealised profit – Treatment of contingent liabilities – Holding company having a number of subsidiaries – Cross holding – Reciprocal holding – Consolidated statement of profit and loss – Advantages and disadvantages of consolidation - Indian accounting standard 110 – Consolidated financial statements.

12

Unit V Recent Developments in Accounting

Environmental accounting - Social responsibility accounting - Forensic Accounting- Brand Accounting - National Income Accounting - Creative Accounting - **Human Resource Accounting**

12

Total Hours: 60

Text Book:

1. Jain S.P., Narang K.L., Simmi Agrawal & Monika Sehgal. (2022). *Advanced Accountancy – Volume I*. Kalyani publishers, New Delhi.

Books for Reference:

1. **Gupta R.L., &Radhaswamy. (2021).***Corporate Accounting*. Sultan Chand Publication. New Delhi.
2. **Maheshwari S.N., Suneel K. Maheshwari., &Sharad K Maheshwari. (2018).***Corporate Accounting*. Vikas Publishing House.
3. **Reddy T.S., & Murthy A.(2020).** *Corporate Accounting* .MarghamPubications.

Course Outcomes:

CO1.Ability to prepare financial statement as per Indian accounting standards

CO2. Acquire knowledge on preparing consolidated financial statement.

CO3. Acquire accounting knowledge on issue of shares.

CO4. Gain knowledge on the accounting treatment of partnership accounts.

CO5. Learn the concepts related to recent developments in accounting area.

CO -PO MAPPING

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	L	H	M	L	H	H	H	M	M	L	H	H	H
CO3	H	M	M	M	M	M	M	M	L	M	L	H	H	L
CO4	H	H	H	L	M	H	H	H	H	H	H	H	H	H
CO5	H	L	H	M	M	M	L	M	L	M	M	H	H	H

Programming Language C++

Semester I

Hrs. of Instruction /Week: 4

23MCCC04

No. of Credits: 3

Course Objectives:

1. To understand the advanced features of OOPs
2. To learn the syntax and semantics of the C++ programming language.
3. To impart the skill on file management techniques

Unit I Concepts of OOP

Evaluation of Programming Paradigm – Elements of Object-Oriented Programming - Merits and Demerits of OOP – Popular OOP Languages – C++ at a Glance – Applications of C++ - C++ Statements – Structure of C++ Program. Data Types – Character Set: Token, Identifiers and Keywords – Variables – **Operators and Expressions (Self Study).**

12

Unit II Control Flow Statements and Functions

Control Flow Statements: IF, IF... Else, Nested If... Else, Switch Statement, For loop, While..loop, do.. while loop, Break Statement, Continue Statement and Go to Statement. Arrays: Operations on Arrays – Multidimensional Arrays – Strings – String Manipulations. **Functions: Function Components – Library Functions – Inline Functions – Function Parameter Passing (Self Study).**

12

Unit III Classes and Objects

Classes and Objects – Class Specification – Declaring Class Objects– Defining Member Functions – Data Hiding – Friend Functions and Friend Classes. Constructor – Parameterized Constructors – Constructor Overloading – Destructors –**Order of Constructor and Destructor – Copy Constructor (Self Study).**

12

Unit IV Inheritance and Polymorphism

Operator Overloading – Over Loadable Operators – Rules for Overloading Operators – Data Type Conversion - Inheritance: Types of Inheritance– Benefits of Inheritance- Pointers – **Virtual Functions – Abstract Classes –Polymorphism (Self Study).**

12

Unit V File Management

Data File Operations: Opening of File – Closing of File – Reading/Writing from a File – Structures – Errors: logical error and Syntactic error - Exception : Synchronous Exception and Asynchronous Exception - Exception handling: try, throw, catch- **Classes and File Operations (Self Study).**

12

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

NOTE: Distribution of Question: Theory 100%.

Text Book:

1. **Balagurusamy. E (2018).***Object Oriented Programming with C++*. Tata McGraw Hill Publishing Company Ltd.

Books for Reference:

1. **Venugopal K.R, Raj Kumar & Ravishankar (2013).***Mastering C++*. Tata McGraw Hill Publishing Company
2. **Deitel and Deital(2017).** *C++ How to program*. Pearson, New Delhi
3. **Ravichandran.D(2011).***Programming with C++*. Tata McGraw Hill Publishing Company Ltd.
4. **Robert Letore(2012).***OOP in Turbo C++*. Waite Group Publications.
5. **Herbert Schildt(2017).***C++: The Complete Reference*. Tata McGraw-Hill Publishing Company Ltd.

Course Outcomes:

- CO1.** Demonstrate the concepts of object-oriented programming.
- CO2.** Define control flow statements to construct a program.
- CO3.** Impart knowledge on dynamic memory management.
- CO4.** Employ code reusability knowledge for application-based software.
- CO5.** Define the modules to handle large volume of data by applying management techniques

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 2	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 3	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	M	H	H	H	H	H

Quantitative Techniques for Business

Semester I
23MCCC05

Hrs. of Instruction/ Week: 4
No. of Credits: 4

Course Objectives:

1. To learn the different quantitative techniques for application in business
2. To enable decision making in complex business situations.
3. To apply the appropriate techniques for the effective utilization of resources.

Unit – I: Quantitative Approach in Management

Quantitative approach in management - Need for quantitative Approach in management - Sets - Events - Random variables - Expectation of random variables – Probability - Importance - Calculation of probability - Theorems of probability - Addition and multiplication theorem - Conditional probability - Baseye's theorem.

12

Unit – II: Queuing and Game Theory

Queuing Theory – Meaning, Objectives, Limitations, Elements of Queuing System – Queuing Models – Performance Measures of Queuing System-Game theory - Zero sum Games: Arithmetic and Graphical Method.

12

Unit – III: Transportation Problems

Transportation problems - Methods and finding initial and optimum solutions - Northwest Corner method - Least Cost method - Vogels Approximation Method- Unbalanced Transportation - Assignment Problems - Unbalanced - Constraint assignment - Revenue Maximization Model - **Travelling Salesman Problem (Self Study).**

12

Unit – IV: Network Scheduling by PERT/CPM

Network analysis - **Critical path method - Project Evaluation Method and Review Techniques - Resource Analysis in Network Scheduling: Project Cost - Time Cost Optimization, Algorithm - Linear Programming Evaluation** - Resource Allocation and Scheduling - Management Operation System Technique (MOST) - Graphical Evaluation and Review Technique (GERT) - **Precedence Planning - Line of Balance (LOB) (Self Study).**

12

Unit – V: Operations Research

Operations research - Origin - Meaning - Nature and Features – Models – Phase - Methodology of Operations Research - Problems on Linear programming - **Graphical method - Simplex method (simple problems only) (Self Study).**

12

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

Text Book:

1. **Kothari C.R (2016),***Quantitative Techniques.*(3rd Edition) Vikas Publishing, NewDelhi.

Books for Reference:

1. **Kothari C.R (2016).** *Introduction to Operational Research*.Vikas Publishing, New Delhi,
2. **Mithani.M (2015).** *Quantitative Techniques for Economic and Commerce*HimalayaPubilishing House, Mumbai.
3. **Goel B. S & Mittal B.S (2016).** *Operations Research*.PragatiPrakashan, Meerut.
4. **Gupta. P.K &Manmohan (2015).** *Problems in Operations Research Methods and Solution*.Sultan Chand & Sons, New Delhi.
5. **Vohara N.D (2016).** *Quantitative Techniques in Management*. Tata McGraw Hill Publishers, New Delhi.
6. **Gupta.S.P (2016).** *Statistical Methods*.Sultan Chand & Sons, New Delhi.

Course Outcomes:

CO1. Understand the probability theorems

CO2. Application of transportation techniques and allocation of resources in business

CO3. Learn to apply queuing models

CO4. Builds strategies for the effective utilization of resources

CO5. Application of operational research techniques for decision makings

CO- PO Mapping

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	H	H	H	H	M	M	H	H	H	H
CO 2	H	H	M	H	M	M	H	H	M	M	H	H	H	H
CO 3	H	H	M	H	M	M	M	M	M	M	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Advanced Cost Accounting

Semester I
23MCCC06

Hrs. of instruction/week: 4
No. of credits: 4

Course Objectives:

1. To understand various elements of costs and preparation of cost sheet
2. To apply cost accounting techniques to different industries
3. To understand the techniques involved in cost management techniques

Unit – I: Introduction to Cost Accounting

Cost accounting - Nature and scope of cost accounting - Importance - Cost concepts - Cost accounting information system- Methods of costing - Types of costing - Cost classification - Elements of cost - **Preparation of Cost Sheet - Materials - Purchase control - Levels of material control - Stores Control - types of stores - Fixation of stock levels** - EOQ, ABC analysis, VED analysis, Pareto analysis, FNSD analysis, perpetual and periodic inventory system - **Methods of valuing material issues - FIFO-LIFO - Simple and weighted average - Pricing of returns - Valuation of inventories (Self Study).**

12

Unit – II: Labour and Overhead Cost

Labour cost - Control - Functions of different departments in relation to labour cost control - Job analysis - Time keeping - Methods - Remuneration and incentives - Systems of wage payments - Labour turnover. Overhead cost -Importance - classification of overhead cost - Apportionment and absorption of overhead - **Non manufacturing costs - Administrative overhead - Selling and distribution overhead - Research and development costs (Self - study).**

12

Unit – III: Accounting System

Accounting system for recording costs - Cost ledger accounting - Reconciliation of cost accounts with financial accounts - Integral accounting. Specific order costing - Job costing - Batch costing - Contract costing - Operation costing - Unit or output costing - Uniform Costing- **Service Costing (Self-study).**

12

Unit – IV: Process Costing

Process costing - Process gains and losses - Normal and abnormal - Inter process profits - Joint products and by products. Product pricing - Factors for pricing in export market - Prices below costs - Costs for product pricing - Pricing methods based on costs - Transfer pricing - Methods of inter-company transfer pricing

12

Unit – V: Cost Management

Total cost management - Target costing - Total quality management - Bench marking- Business process reengineering. Cost control and cost reduction- Cost audit - **Cost accounting records and Cost audit- Reports (Self-Study).**

12

Total Hours: 60

Teaching Methods include classroom interactions, case study presentations and group discussions.

NOTE: Questions of theory and problems to be distributed as to 40% and 60% Respectively.

Text Book

1. **Jain S.P. and Narang K.L. (2020).***Advanced cost accounting*, Kalyani Publishers, New Delhi.

Books for Reference:

1. **Jain S.P. and Narang K.L. (2022).***Cost Accounting Principles and Practice*.Kalyani Publishers, New Delhi.
2. **Khana B.S, Pandey, Ahuja C.K &Balla S.C.C (2018).***Practical Costing*,S.Chand&Co.Ltd. New Delhi.
3. **Horngren, C.T.George Foster and Srikant.M Dater (2018).***Cost Accounting Practice*, Prentice Hall of India Private Ltd.,
4. **Saxena and Vashist. (2016).** *AdvancedCost Accounting*. Sultan Chand & Sons, New Delhi.
5. **Bhabatosh Banerjee (2016).***Cost Accounting Theory and Practice*. Prentice Hall of India Private Limited, New Delhi.
6. **Thakur K.S. (2018).***Cost Accounting Theory and Practice*. Excel Books-New Delhi.
7. **AsishK.Bhattacharyya (2018).***Principles and Practice of Cost Accounting*. Prentice Hall of India Private Limited, New Delhi.
8. **Raiborn and Cecily.A. (2018).***Cost Accounting Principles*.Cengage Learning.

Course Outcomes:

CO1. Able to prepare cost sheet and valuation of materials

CO2. Familiarity with the estimation of labour cost and overhead cost

CO3. Understand the application of costing techniques to manufacturing and service sectors

CO4. Application of costing techniques in processing industries

CO5. Understand the cost controlling techniques

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	M	H	M	M	H	M	M	M	H	H	H
CO 2	H	H	M	H	M	M	M	H	M	M	M	H	H	H
CO 3	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	M	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	M	H	H	H	H	H

Computer Applications Practical I - C++

Semester I

Hrs. of Instruction /Week: P:4

23MCCC07

No. of Credits: 4

Course Objectives:

1. To impart programming language on OOPs
2. To inculcate problem solving skills for complex problems.
3. To improve technical skill to become a programmer

List of Practical

1. I/O and Looping Statement.	5
2. Program using Function Pointers.	5
3. Write a C++ program to calculate Working Capital using Class and Objects.	5
4. Calculate Depreciation – by using Constructors and Destructors.	5
5. Write a C++ program to calculate the Sum and Product of two Complex Numbers using Operator Overloading.	5
6. Calculate Simple Interest and Compound Interest using Inline Functions.	5
7. Write a C++ program to prepare Cost Sheet using Inheritance.	5
8. Program using File I/O Stream.	5
9. Find out EOQ, Minimum Level, Maximum Level, Re-order Level.	5
10. Program to calculate Contribution, P/v Ratio, BEP and Margin of safety using Functions	5
11. Program using Friend Function.	5
12. Program using Function Overloading	5

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

CO1. Demonstrate practical experience in developing object-oriented solutions.

CO2. Ability to develop structured and documented computer program.

CO3. Employee code reusability concept in developing a program.

CO4. Attain knowledge to handle the files

CO5. Analyze numerical operations for solving complex problems.

CO - PO Mapping

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	M	H	H	H	L	H	M	H	H	H	H	H	H
CO 2	H	M	H	H	H	L	H	M	H	H	H	H	H	H
CO 3	H	M	H	H	H	L	H	M	H	H	H	H	H	H
CO 4	H	M	H	H	H	L	H	M	H	H	H	H	H	H
CO 5	H	M	H	H	H	L	H	M	H	H	H	H	H	H

Financial Markets and Services

Semester II

Hrs. of Instruction per week: 4

23MCCC08

No. of credits: 4

Course Objectives:

1. To understand the structure of Indian Financial System
2. To learn the operations of financial Markets
3. To get familiarity on various financial services offered

Unit I Indian Financial System and Money market

Introduction –Financial system - Nature - Role of Indian Financial System and economic development. Constituents of Financial system: Nature and role of financial institutions, non-banking financial institutions, financial markets and services - Financial instruments. Money market - Functions of money market - Treasury bill market- Commercial bill market - Commercial paper, Certificate of deposits. Money market intermediaries. Collateralized borrowing and lending obligations- **Recent trends in money market- Regulatory powers of RBI (Self-study).**

12

Unit II Capital Market

Primary market - Intermediaries and Instruments of primary market - New issue market and its operations - Modes of public issue – Book building – SEBI guidelines for public issue. Secondary market – Functions – Intermediaries- Developments of secondary market - Stock exchanges: Organization - Functions - Listing of securities - Trading mechanism - Online trading - Stock Exchange operations - BSE, NSE - Stock indices - **Role of SEBI in protecting investors interest- Recent trends in capital market. (Self-study).**

12

Unit III Debt Market

Debt market - Private corporate debt market - Bonds market - Government securities market: Primary and secondary. Depository system - Depositories process – Functions – **Dematerialization-National Securities Depositories Limited (NSDL) – Central Depositories Services Limited (CDSL) (Self-study).**

12

Unit IV Mutual Funds

An overview of financial services. Scope - Innovative financial services- Challenges and present Scenario. Mutual funds - Types and schemes- Open ended fund, Close ended fund, Exchange Trade fund, Pension fund, Insurance fund, Hedge Fund and other funds. Challenges- **SEBI Guidelines for Mutual funds (Self-study).**

12

Unit V Merchant banking and Credit Rating Agencies

Merchant banking – Service portfolio - Qualities of merchant bankers – SEBI guidelines – scope for merchant banking in India. Credit rating-Functions-Mechanism – Credit rating agencies - CRISIL, ICRA, CARE etc. **Role of credit rating agencies in India (Self-study).**

12

Total Hours: 60

Teaching methods include lecture and class room interactions, case study presentations, group discussions and field visits.

Text Books:

1. **Bharathi V. Pathak (2018).** *Indian Financial System*. Pearson Education.
2. **Bhole I. M (2017).** *Financial Markets and Instructions*. Tata McGraw Hill. New Delhi.

Books for Reference:

1. **Khan MY (2019).** *Indian Financial System*. Tata Mc Graw Hill.
2. **PratapGiriS(2021).** *Investment Banking*. Tata McGraw hill, New Delhi.
3. **ManchiRaju HR (2019).** *Merchant Banking*. Wiley Easter ltd New Delhi.
4. **Gurusamy S (2015).** *Financial Markets and Instructions*. Tata Mc Graw Hill, New Delhi.
5. **Shanmugham (2016).** *Financial Services*. Wiley India Pvt., Ltd.

Course Outcomes:

CO1. Gain knowledge on Indian financial system

CO2. Understand the capital market operations

CO3. Acquire knowledge on debt market

CO4. Familiar with different types of mutual funds.

CO5. Familiarity on various financial services offered in India

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	M	M	L	M	M	M	M	L	H	H	H	H
CO2	H	H	M	M	L	M	M	M	M	L	H	H	H	H
CO3	H	H	M	M	L	M	M	M	M	L	H	H	H	H
CO4	H	H	M	M	L	M	M	M	M	L	H	H	H	H
CO5	H	H	M	M	L	M	M	M	M	L	H	H	H	H

Management Accounting

Semester II

Hrs. of instruction/week: 4

23MCCC09

No. of credits: 3

Course Objectives:

1. To understand the nature and importance of Management accounting
2. To learn different techniques of analysing financial statement
3. To understand the importance of management information system for decision making

Unit – I: Introduction to Management Accounting

Management accounting - Objectives, nature and scope of management accounting - Distinction between financial, cost and management accounting - Management accountant: position, roles and responsibilities. Financial Statement Analysis: Financial Statements - Meaning - Nature - Limitations of financial statements - Financial statement analysis - Meaning - Tools of financial analysis - Comparative and Common - Size statements - **Trend analysis (Self-study).**

12

Unit – II: Ratio Analysis, Fund flow and Cash Flow Analysis

Ratio Analysis - Nature and significance - Ratio for analysis of liquidity, solvency, profitability and efficiency of the concern - Limitation of ratio analysis. Funds Flow and Cash Flow Analysis: Meaning and Concept - Funds flow statement - Meaning - Significance - Schedule of changes in working capital - Statement of sources and application of funds - Meaning and classification of cash flows - Uses and significance of cash flow statement - **Preparation of cash flow statement - Comparison between funds flow and cash flow statement - Limitations of cash flow statement(Self-study).**

12

Unit – III: Marginal Costing and Break – Even Analysis

Marginal costing - Characteristics and Assumptions of marginal costing - Marginal costing vs. absorption costing - Profit-Volume ratio - Cost-Volume- Profit analysis - Break-even analysis - Break-even charts - Managerial applications of marginal costing - Advantages and limitations of marginal costing. Budgeting and Budgetary Control : Nature - Objectives of Budgeting and Budgetary control - Determination of key factors - Classification of budgets – Preparation of functional, fixed, flexible and master budget - **Advantages and limitations of budgetary control - Performance budgeting - Zero-base budgeting - Activity based budgeting - Rolling over budgets(Self-study).**

12

Unit – IV: Standard Costing and Variance Analysis

Meaning of standard cost and standard costing - Steps involved in standard costing - Type of Standards - Setting of standards - Analysis of variances - Direct material, direct labour and overhead variances - Sales variances - Accounting treatment of variances. Responsibility Accounting: meaning – Features - Steps involved in responsibility accounting - **Responsibility Centres - Types of responsibility centers (Self-study)** - Transfer pricing - Importance -Methods of transfer pricing.

12

Unit V: Management Information System and Reporting

Elements of MIS - Installation of MIS - Meaning of report - Kinds of reports- Principles of good reporting system. Contemporary Issues: Value Chain analysis –Information Systems for Decision Making - Transaction Processing Systems – **Management Information Systems – Intelligent Support Systems – Office Automation Systems (Self Study).**

12

Total Hours: 60

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

NOTE: Distribution of Questions: Theory 40%; problems 60%

Text Book:

1. **Ravi M. Kishore (2021)**, *Cost and Management Accounting*, Taxmann Publishing, New Delhi.

Books for Reference:

1. **Sharma R.K, Shashi K. Gupta Neeti Gupta (2021)**, *Management Accounting*, Kalyani Publishers, New Delhi.
2. **Lall.B.M and I.C. Jain (2017)**, *Cost Accounting: Principles and practices*, Prentice Hall, New Delhi.
3. **Lele Jawaharlal R. K (2022)**, *Accounting Theory*, Himalaya Publishing House, New Delhi.
4. **Maheswari S. N, Maheshwari Suneel K, Maheshwari Sharad. K (2021)**, *Principles of Management Accounting*, Sultan Chand and Sons, New Delhi.
5. **Khan M.Y, Jain I.P.K (2021)**, *Management Accounting: Text, Problem & Cases*, McGraw Hill.

Course Outcomes:

CO1. Understand the significance of financial statement analysis

CO2. Able to analyse the financial statements by appropriate methods

CO3. Ability to interpret the results of financial statement analysis

CO4. Understand the marginal costing technique for decision making

CO5. Gain knowledge on preparation of report for managerial decision making

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	L	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	L	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	L	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	L	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	L	H	H	H	H

Business Research Methods

SemesterII

Hrs. of instruction/week: 4

23MCCC10

No. of Credits: 3

Course Objectives:

1. To kindle the interest of the students in business research
2. To create research design for effective problem solving and to learn the statistical tools for analyzing data.
3. To gain knowledge on Publication Ethics and Citation Enhancement to improve H-index

Unit – I: Introduction to Research

Meaning and Definition of Research – Characteristic of Research – Objectives of Business research – Criteria for a Good Research Problem – Types of Research – Applied Research, Descriptive Research, Historical Research, Exploratory Research, Experimental Research, Case Study Research, Survey Research and Inter-disciplinary Research. **Research Problem – Selecting and Defining the Problem – Research in Functional Areas of Business – Production, Marketing, Finance, Personnel and accounting (Self – Study).**

12

Unit – II: Research Design

Research Design – Factors affecting research design – Types of research, Design Sampling – Meaning – Types of Sampling Design – Probability and Non – Probability Sampling – **Sampling Design (Self – Study).**

12

Unit – III: Measurement and Scaling

Measurement Scales – Tests of Sound Measurement. Scaling – Important Scaling Techniques. Data Collection – Primary – Secondary. Personal and Public Documents – Tools for primary Data Collection – Questionnaire and Schedules – Contents Analysis, Steps in Framing Questionnaire. Interview – Types, Pilot Study – Pre- Testing, Secondary **Data – Sources (Self – Study).**

12

Unit – IV: Processing of Data

Processing – Steps in Data Processing – Editing – Coding – Classification – Transcription and Tabulation. Measures of Central Tendency – Measures of Dispersion, – Trend (Self – study)– Correlation and Regression (Simple Problems). Testing of Hypothesis: Hypothesis – Formulation of Hypothesis – Types of Hypothesis – Functions of Hypothesis – Testing of Hypothesis – Parametric Test – Analysis of Variance (One Way ANOVA) and T – Test. Non-Parametric – Chi-square test – Z test – Mann-Whitney U Test – The Kruskal – Wallis Test – Wilcoxon Signed Rank Test. Interpretation – Techniques – Précautions in Interpretations. Report Writing – Significance of Report Writing – **Types of Reports – Steps in Drafting Research Reports (Self – Study).**

12

Unit – V: Publication Ethics

Introduction to Philosophy – Definition, Nature and Scope – Concept – Branches – Ethics: Definition – Moral Philosophy – Nature of Moral Judgments and Reactions – Ethics with Respect to Science and Research, Intellectual Honesty and Research Integrity – Scientific Misconducts: Falsifications – Fabrication, and Plagiarism (FFP), Redundant Publications: Duplicate and Overlapping Publications, Salami Slicing, Selective Reporting and

12

Misrepresentation of Data, Open Access Publishing, Publication Misconduct, Databases and Research Metrics, Data Bases, Indexing Databases, Citation Databases: Web of Science, Scopus, Research Metrics, Impact Factor of Journal as Per Journal Citation Report, SNIP, SJR, IPP, Cite, Score. Metrics: H–Index, G Index, I10–Index, Altmetrics.

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Total Hours: 60

NOTE: Distribution of Questions: Theory 60 per cent ; Problems 40 per

Text Book:

1. **Kothari C. R. (2023).** *Research Methodology*, Sultan Chand Publications, New Delhi.

Books for Reference:

01. **R. Panneerselvam (2023).** *Research Methodology*, PHI Learning Private Limited, Delhi .
02. **Michael. B.P (2023).** *Research Methodology in Management*, Himalaya Publishing House, Mumbai
03. **Ranjitkumar (2023).** *Research methodology a step –by-step guide for beginners*, New Delhi.
04. **GuptaMukul, Gupta Deepa. (2023).** *Research methodology* ,PHI Learning Private Limited, Delhi
05. **Gupta S.P (2023).** *Statistical methods*, Sultan Chand and Sons, New Delhi.

Course Outcomes:

- CO1.** Enable to identify and formulate different types of research problems.
- CO2.** Familiarity in developing research design and sampling techniques.
- CO3.** Knowledge on measurement and scaling techniques and tools for data collection
- CO4.** Ability to process the collected data and Application of statistical tools for testing hypothesis and preparation of research report
- CO5.** Application of publication ethics in research

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Computer Applications Practical II : Data Analysis using Python

Semester II

Hrs. of Instruction/Week:2 (T); 3 (P)

23MCCC11

No. of Credits: 3

Course Objectives:

1. To understand the basics of Python as a programming language.
2. To apply data analysis oriented computation.
3. To implement machine learning methods using real-world data.

Unit I Introduction to Python

Python Programming Language – History – Features- [Installing python](#)–[Running python program](#) – [Basic syntax](#).

6

Unit II Data types, Operators, Conditional and Looping Statements

Basic Data Types – Declaring Variables – Operators – Precedence of Operators – Type conversion conditional statements –Looping statements.

6

Unit III Arrays and Functions

Arrays –String – Slice – String Functions – Functions – Defining Function –Default Arguments – Recursive Function – Anonymous Functions – Lists– Tuples.

6

Unit IV Dictionaries and Data Analysis

Dictionaries – Supervised Learning-Classification. Regression-Unsupervised learning - K-Means Clustering.

6

Unit V Neural Networks and Algorithms

[Building a Neural Network from scratch](#)- [Implementation of K-Nearest Neighbours Algorithms](#).

6

List of Practical

1. Program using control flow statements.	3
2. Program using anonymous function and user defined function.	3
3. Program to perform string operations.	3
4. Program using concept to List, Tuples and Sets	3
5. Program related to Dictionaries and Dictionary Comprehensions	3
6. Program for reducing data dimensionality using PCA.	3
7. Program to perform correlation analysis.	3
8. Program for implementing Statistical Hypothesis Testing.	4
9. Program using cluster Analysis techniques.	4
10. Program using Linear Regression Analysis.	4
11. Program using Logistic Regression Analysis.	4
12. Program for applying Decision tree.	4
13. Program to perform Time series analysis.	4

Total Hours:75

Text Book:

1. **Balagurusamy E (2016).***Introduction to Computing and Problem Solving Using Python.*
McGraw Hill Education.

Reference Books:

1. **NageswaraRao. R (2016).***Core Python Programming.*Dreamtech Press.
2. **Timothy A. Budd (2015).***Exploring Python.*Mc-Graw Hill Education (India) Private Ltd.
3. **Allen B. Downey (2016).***Think Python: How to Think like a Computer Scientist, updated for Python 3.* Shroff/O'Reilly Publishers.

Course Outcomes:

- CO1.** Appreciate the uniqueness of Python as a programming language.
- CO2.** Relate Python features as a data analysis tool.
- CO3.** Apply different machine learning algorithms.
- CO4.** Experiment with Deep learning algorithms.
- CO5.** Compare different types of plots and graphs.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	M	H	H	H	H	H	H	H
CO2	H	M	H	M	H	M	M	H	H	H	H	H	H	H
CO3	H	M	M	M	H	M	M	H	H	H	H	H	H	H
CO4	H	M	M	H	H	H	M	H	H	H	H	H	H	H
CO5	H	M	M	H	H	M	M	H	H	H	H	H	H	H

Accounting with Computer Applications

Semester II

Hrs. of Instruction /Week: 4 (P)

23MCCC12

No. of Credits: 4

Course Objectives:

1. To expose the students to computer application in the field of Accounting.
2. To impart knowledge and skill in accounting software.
3. To cater the students on concurrent accounting and manage database needs of the industry.

List of Practical:

1. Creation of new Company-Creating Groups and Ledger Types. 5
2. Creation of Accounting and Inventory Voucher. 5
3. Prepare Inventory Statement . 5
4. Prepare a Fund Flow Statement and give your opinion. 5
5. Prepare a Cash Flow Statement and present your view 5
6. Computation of GST. 5
7. Perform Bank Reconciliation Statement. 5
8. Analyze the Performance of an Organization by using Ratio 5
9. **Data and Security Management in Tally.** 5
10. Preparation of Bill Wise Purchase and Sale Entries. 5
11. Setting and Enforcing Credit Limit and display of out standings 5
12. Display of Profit and Loss Account, Balance Sheet, Inventory Reports and Stock Summary 5

Total Hours: 60

Teaching Methods include Lab practical, class room interactions, case study and group discussions.

Course Outcomes:

CO1.Enhances the computerized accounting skill.

CO2.Ability to interpret the accounting and inventory statements by applying various financial tools.

CO3.Acquire knowledge on the preparation of statutory compliance through GST.

CO4.Acquaint to prepare bill-wise statement.

CO5.Capable to extract financial and inventory reports.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	M	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	M	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	M	H	H	H	H	H	H	H
CO4	H	H	H	H	H	M	M	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	H	H	H	H	H	H	H

Computer Applications Practical III : VB.Net

Semester II

Hrs. of Instruction /Week: 4(P)

23MCCC13

No. of Credits: 3

Course Objectives:

1. To inculcate technical skill on control flow statements of VB.NET programming.
2. To learn tools and menu-driven controls to design a form.
3. To impart the skill on database connectivity and generate report.

List of Practical

1. Create a Console application to calculate the salary of an employee by considering the LOP's, Casual Leaves and Medical Leaves using the class and objects. 4
2. Create a Console application to demonstrate the concepts of, 4
 - i. Hash Table
 - ii. Array List
3. Create a sample application to calculate the university exam fee using the concept of multilevel inheritance. 4
4. Create a sample application to upload the document file in your own directory. 4
5. Create a sample application to demonstrate the basic DML Operations. 4
6. Create a sample application to generate an auto password at the time of user registration. 4
7. Create a sample application for conducting a general knowledge test. 4
8. Create a sample application to fetch the records from a table in a Database.
 - i. Display the data in a corresponding textbox which is in a designed form 4
 - ii. The form should allow the user view the first, last, previous and next records which is available in a table.
9. Create a sample application to perform the basic banking activities. 4
 - i. Handle the Exceptions that arise at the time of Deposit and withdrawal.
10. Create a sample application to demonstrate the functionality of Data grid 4
 - i. Design a form with required fields to maintain the patient records.
 - ii. Design a form with a data grid and bind patient record in a data grid without using direct connectivity method.
11. Create a sample application for bus ticket reservation using MDI form
 - i. Ticket Reservation and Cancellation should be done in a same application
 - ii. Passenger and Bus detail should be maintained.
12. Create a sample application to generate a data report. 4
 - i. Create an application to maintain customer's detail.
13. Write a program to check whether the given number is Armstrong number or not. 4
14. Write a program to check whether the given number is prime number or not. 4
15. Write a program to find the sum of digits of a given number. 4

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

Text Book:

1. **Steven Holzner(2009).***Visual Basic.Net Programming Black Book*.Paraglyph Press, Phoenix, Arizona.

Books for Reference:

- 1.**ShirishChavan(2004).***Visual Basic.Net*.Pearson Education, New Delhi.
2. **Francesco Baleno(2006).***Programming VB.Net* Microsoft Press, Washington.
3. **David Schneider (2003).***An Introducing to Programming using VB.Net*. Prentice Hall of India,New Delhi.

Course Outcomes:

CO1. Develop a program to solve complex business problems.

CO2. Employee commands to design a form.

CO3. Ability to customize a table based on the data.

CO4. Apply code reusability concept in visual environment.

CO5. Ability to undertake application-based projects.

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	M	H	H	H	H	H	M	H	H	H	H	H	H	H
CO 2	M	M	H	M	H	M	M	H	H	H	H	H	H	H
CO 3	M	M	M	M	H	M	M	H	H	H	H	H	H	H
CO 4	M	M	M	H	H	H	M	H	H	H	H	H	H	H
CO 5	M	M	M	H	H	M	M	H	H	H	H	H	H	H

Financial Management

Semester III
23MCCC15

Hrs of Instruction/ Week :5
No. of Credits : 3

Course Objectives:

1. To gain knowledge on financial functions
2. To impart knowledge on capital investment decisions and mergers and acquisitions
3. To enhance knowledge on working capital management techniques.

Unit I Financial Management

Financial Management: Meaning – Nature – Objectives and Scope of Finance – Financial goals; Profit Vs Wealth Maximization; Financial goals and objectives – Finance Functions – Organization of finance function – Concepts of value and return. Financial Planning: Capital structure – Capital structure theories – **Determining capital structure– Leverages: Types and Measurement – Analyzing alternate financial plans.** (Self-study)

15

Unit II Sources of Long Term Finance

Shares – Debentures and term loans – Role of Financial institutions – **Procedure for availing term loans from banks(Self Study)** – Asset based financing: leasing and Hire purchase – Project financing – Venture capital. Cost of Capital – Meaning and significance of the cost of capital – **Firm v/s Project cost of capital – Specific and weighted average cost of capital.**

15

Unit III Investment Analysis and Working Capital Management

Capital Budgeting – Techniques of appraisal of capital investment decisions – Risk analysis in capital budgeting – Utility theory and capital budgeting. Working Capital Management: **Concepts of working capital – Determinants of working capital–Issues in working management.** (Self-study) – Working capital forecasting and Sources – Current Asset Management. Financial Planning and Strategic decision making Implication of BCG model for strategic finance – Shareholder Value Creation – Managerial implications of Shareholder Value.

15

Unit IV Receivables Management

Credit policy: Nature and goals – Credit evaluation of individual accounts – Monitoring receivables – Factoring – Inventory Management: Nature of inventories – **Objectives and Techniques – The inventory management process.** (Self-study)

15

Unit V Cash Management

Facets of cash management – **Motives of holding cash – Cash planning – Managing cash collections and disbursement.** (Self-study) – Determining optimum cash balance – Investment of surplus cash – Selecting investment opportunities. Dividend policy: Aspects and Practical considerations – Dividend theories – Forms of dividends – Stability in dividend policy – Corporate dividend behaviour.

15

Total Hours: 75

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Note : Questions of Theory and Problems to be distributed as to 40% and 60% respectively

Text Book:

1. **Pandey I. M (2021).***Financial Management*.Vikas Publishing House.

Reference Books:

- 1.**Prasanna Chandra (2017).***Financial Management*. Tata McGraw Hill,
2. **Van Horne (2016).***Financial Management &Policy*.Prentice Hall.
3. **Kulkarni (2016).***Financial Management*. Himalaya Publishing House.
4. **MaheswariS.N(2019).***Financial Management*. Sultan Chand & Sons.
5. **Khan & Jain (2016).***Financial Management*. Tata McGraw Hill.
6. **V.K.Bhalla (2021).***Financial Management*.Sulthan Chand.

Course Outcomes:

CO1.Understand the finance functions.

CO2.Gain knowledge on various sources of finance

CO3.Enhancement of knowledge on working capital management techniques

CO4.Acquire knowledge on investment decisions using capital budgeting techniques

CO5.Exposure to investment opportunities and dividend policies

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	M	M	H	M	H	H	M	H	H	H	H
CO 2	H	H	H	H	M	H	H	H	H	H	H	H	H	H
CO 3	H	H	H	H	H	H	M	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	M	H	H	H	H

Software Engineering

Semester III

23MCCC16

Hrs. of Instruction /Week: 4

No. of Credits: 3

Course Objectives:

- To study the models and techniques of software engineering
- To identify the process and metrics of software development
- To learn testing skill for real-time applications.

Unit I Introduction

Evolution and Role of Software – Software Characteristics – Software Applications – Software Crisis - Software Myths. The Process: Software Engineering: A Layered Technology – **Software Process – Software Process Models. (Self Study)**

12

Unit II Project Management

The Management Spectrum – People – Product – Process – Project – W5HH Principle. Software Process and Project Metrics: Software Measurement – Metrics for Software Quality – Integrating Metrics. Software Project Planning: Objectives - Scope – Resources – **Decomposition Techniques – Make / Buy Decision. (Self Study)**

12

Unit III Software Quality Assurance

Quality Concepts – SQA – Formal Technical Reviews – Software Reliability – SQA Plan - **Software Configuration Management: SCM Process – Change Control – Version Control. (Self Study)**

12

Unit IV Analysis, Concepts and Principles

Requirements Analysis – Analysis Principles – Software Prototyping – Specification. Analysis Modeling: Data Modeling – **Functional Modeling – Behavioral Modeling. (Self Study)**

12

Unit V Testing Techniques

Testing Fundamentals – White Box Testing – Black - Box Testing. Software Testing Strategies: Unit Testing – Integration Testing – **Validation Testing – System Testing. (Self Study)**

12

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

NOTE: Distribution of Questions: Theory 100%

Text Book:

1. **Roger S. Pressman (2020).***Software Engineering*. McGraw-Hill, New York.

Books for Reference:

1. **Ian Somerville (2021).***Software Engineering*. Pearson Education Pvt Ltd, New Delhi,.
2. **Carlo Ghezzi, Mehdi Jazayeri& Dino Mandrioli(2009).** *Fundamentals of Software Engineering*. Prentice Hall Pvt Ltd, New Delhi.
3. **Richard Fairley (2021).***Software Engineering Concepts*. Tata McGraw Hill Publishing Company Limited.

Course Outcomes:

CO1.Ability to ensure the standard of software

CO2.Proficiency in software development techniques.

CO3.Ability to estimate the cost for developing software.

CO4.Acquire the knowledge to plan and design models for real-time projects

CO5.Employ testing terminology to ensure quality of software

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	M	H	L	H	M	H	H	M	H	H	H	H	M
CO2	H	L	H	M	H	M	H	H	M	M	H	H	H	M
CO3	M	L	H	L	H	M	M	H	M	H	H	H	H	M
CO4	M	H	H	M	H	M	H	H	M	H	H	H	H	H
CO5	M	L	H	M	H	M	H	H	M	H	H	H	H	H

Computer Applications Practical IV – Java Programming

Semester III
23MCCC17

Hours of Instruction/Week: 5 (P)
No of Credits: 4

Course Objectives:

1. To learn the concepts of Java programming
2. To understand the menus and the GUI components
3. To impart the skill on applets for web-based applications

List of Practical

1	Program for Classes and Objects.	5
2	Program for Inheritance.	5
3	Program for Multithreading.	5
4	Program for Exceptions.	5
5	Program for String Manipulations.	5
6	Program for Counting the Number of Characters, Words, Lines in the File.	5
7	Program for Multiple Selection List-Box.	5
8	Program for Simple Applet and application.	5
9	Write a Java Program to Create a Frame with Three Text Fields for Name, Age and Qualification and a Text Field for Multiple Lines for Address.	5
10	Write a Java Program to Create Menu Bars and Pull Down Menus.	5
11	Write a Java Program to Draw Circle, Square, Ellipse and Rectangle at the Mouse Click Positions.	5
12	Write a Java Program for Encapsulation.	5
13	Write a Java Program to Calculate Simple and Compound Interest.	5
14	Write a Java Program to Calculate Income Tax.	5
15	Java Program to Prepare Budget.	5

Total Hours: 75

Teaching Methods include class room interactions, case study presentations and group discussions.

Course Outcomes:

- CO1.**Ability to apply technical skill to develop a customized application
- CO2.**Ability to develop menu driven application by using GUI components
- CO3.**Acquire knowledge to import java utilities.
- CO4.**Identify platform portability for developing an application.
- CO5.**Learn to undertake web based applications

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	M	H	H	H	H	H	H	H
CO2	H	H	H	M	M	L	M	H	H	H	M	H	H	M
CO3	H	H	H	H	H	H	M	M	M	H	H	H	H	M
CO4	H	H	H	H	H	M	L	M	M	H	H	H	H	H
CO5	H	H	H	H	M	M	L	L	M	H	M	H	H	H

Security Analysis and Portfolio Management

Semester III

Hours of Instruction/Week: 5

23MCCC18

No. of credits: 4

Course Objectives:

1. To understand the basic concepts of investment
2. To learn the tools and techniques of investment analysis
3. To understand the portfolio construction and evaluation

Unit – I: Investment Principles

Basics of Investment – Nature and Scope of Investment Analysis – Elements of Investment - Approaches of Investment – Concepts of Risk & Return– Types of Risk– Measurement of Risk and Return– Measurement of Risk and Return through CAPM– Elements of the Model – Financial Assets. (Self – Study)

15

Unit – II: Valuation of Equity Shares

Equity– Risk and Return– Capitalization of Dividend –Earning and Cash Flows – Profit Earning Approach (PE) (Simple Problems only) Valuation of Debt Securities :Types of Bonds –Interest Rate Risk and Purchasing Power Risk- Yield Curves – Risk Management in Bonds – Bonds Duration (Simple Problems only) . (Self – Study)

15

Unit – III: Fundamental and Technical Analysis

Fundamental Analysis: Economic – Industry and Company Analysis – Sources of Information for Analysis. Technical Analysis – Types of Charts – Dow Theory, Elliott Wave Theory, Odd Lot Theory– Moving Average Analysis –Efficient Market Hypothesis. (Self–Study)

15

Unit – IV: Portfolio Process and Management

Portfolio – Basic Principles – An Overview – Planning and Implementation. Portfolio Objectives– Portfolio Monitoring – Constraints – Portfolio Types and their Needs – Statement of Investment Policy. Portfolio Management: Portfolio Analysis – Traditional v/s Modern – Rationale of Diversification Markowitz Theory – Effect of Combining Two Securities –Portfolio Selection Measurement of Risk and Return (Simple Problems only). (Self–Study)

15

Unit – V:Portfolio Analysis

Sharpe the Single Index Model – CML – Constructing Optimal Portfolio (Simple Problems only) –Evaluation of Portfolio Performance: Measures – Reward to Variability and Rewards to Volatility – Sharpe's, Trynor's, and Jensen's Performance Indices –Portfolio Revision (Simple Problems only).(Self–Study)

15

Total Hours: 75

Teaching Methods include Class Room interactions, Case Study presentations, group discussions and field visits.

NOTE: Question Paper shall cover 60 percent and Theory 40 per cent Problem

Text Books:

01. **Ranganatham.M and Madhumathi R (2021).***Investment Analysis and Portfolio Management*, Pearson Education (India) Private Limited, New Delhi.
02. **Bhalla V.K (2022).***Investment Management, Security Analysis and Portfolio Management*. Sultan Chand and Company, New Delhi.

Reference:

01. **Fisher,Donald E and Ronald J Jordan(2022).** *Security Analysis and Portfolio Management*,Prentice Hall, New Delhi.
02. **Pratap Giri S.(2021).***Investment Banking*. Tata McGraw hill, New Delhi.
03. **Avadhani V.A (2022).** *Investment Management*. Himalaya Publications, Mumbai.
04. **Kevi.S (2022).** *Security Analysis and Portfolio Management*. Prentice Hall, New Delhi.
05. **PunivathyPandian (2021).** *Security Analysis and Portfolio Management*. VikasPublishingHouse, New Delhi.
06. **Suyash N Bhatt (2022).** *Security Analysis and Portfolio Management*. Wiley Publisher, United States.
07. **Jay M Desai and NisargA Joshi (2015).** *Investment Management*, Wiley Publishers, United States.

Course Outcomes

- CO1.**Understand the elements, investment principles and risk return model
- CO2.**Acquisition of knowledge on cash flow and profit earning approach
- CO3.**Develop the skill to understand the technical analysis
- CO4.**Comprehensive know-how in understanding modern portfolio management techniques and measures
- CO5.**Application of different measures for portfolio evaluation.

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	H	H	H	M	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	H	H	H	H	M	M	H	H	H	H
CO4	H	H	H	H	H	H	H	H	M	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	M	M	H	H	H	H

Computer Applications Practical V- Data Analytics using R Programming

Semester III

Hrs. of Instruction/week: 2 (T); 3 (P)

23MCCC19

No. of Credits:3

Course Objectives:

- 1.To explore and acquire skills in SPSS and R Programming
- 2.To understand various methods, Analysis and models in R Programming
- 3.To equip knowledge on technical components of data analysis

Unit I: Introduction

6

Introduction to R Programming R and R Studio - The Uses of R - Data Frames - Functions in R Logical Arguments - Missing Values – Characters - Factors and Numeric - Vector to Matrix - Matrix Access - **Data Frames - Data Frame Access - Basic Data Manipulation Techniques - Usage of various apply functions** – apply, lapply, sapply and tapply, Outliers treatment.

Unit II: Descriptive Analysis

6

Types of Data - Nominal, Ordinal, Scale and Ratio - Measures of Central Tendency: Mean, Mode and Median - Bar Chart - Pie Chart - Box Plot - Measures of Variability – Range - Inter Quartile – Range - Standard Deviation - Skewness and Kurtosis – Histogram - Stem and Leaf Diagram - Standard Error of Mean and Confidence Intervals.

Unit III: Probability Distribution

6

Probability- Probability& Sampling Distribution Experiment- Sample Space and Events- Classical Probability- General Rules Of Addition- Conditional Probability- General Rules For Multiplication- Independent Events- Bayes' Theorem- Discrete Probability Distributions: Binomial- Poisson- Continuous Probability Distribution- Normal Distribution & t-distribution - Sampling Distribution and Central Limit Theorem.

Unit IV: Hypothesis Testing

6

Statistical Inference and Hypothesis Testing Population and Sample - Null and Alternate Hypothesis- Level of Significance- Type I and Type II Errors- One Sample t Test- Confidence Intervals - One Sample Proportion Test- Paired Sample t Test- Independent Samples t Test- Two Sample Proportion Tests- One Way Analysis of Variance and Chi Square Test.

Unit V: Correlation & Regression

6

Correlation and Regression Analysis of Relationship- Positive and Negative Correlation- Perfect Correlation- Correlation Matrix - Scatter Plots- Simple Linear Regression - R Square - Adjusted R Square - Testing of Slope - Standard Error of Estimate - Overall Model Fitness - Assumptions of Linear Regression - Multiple Regression - Coefficients of Partial Determination - Durbin Watson Statistics - Variance Inflation Factor.

Total Hours 30

List of Practical

1. Write program to calculate Multiplication Table using Rprogram.	3
2. Find leap year using R program.	3
3. Create a bar chart using employees database.	3
4. Create a database and Calculate Correlation and Regression	3
5. Import a Student Database containing Name, Age, DoB, Gender and Marks I First Semester and Visualize data using scatter plots	3
6. Logical statements, cbind/rbind command in R and Create dataset using data frames and factors and plot a graph.	3
7. Perform K-means clustering and hierarchical clustering for a dataset with a case study.	3
8. Analysis Chi-Square tests for two-way tables.	3
9. Calculate Multiple Linear Regression Models	3
10 Create R Dataset and determine the employees database for three year	3
11 Create vectors that correspond to the following variables names: age, days per month and first five prime numbers.	3
12 Perform the correlation for employee experience and performance.	3
13 Create database and analyses it using descriptive database	3
14 Create a Import and Visualize data using scatter plots	3
15 Create One Way Analysis of Variance and Chi Square Test.	3
Total Hours	45

Text Book:

1. **Sandip Rakshit.(2017).** *R Programming for Beginners*.Mc Graw Hill Education, India.

Books for Reference:

1. **Seema Acharya(2018).** *Data Analytics using R*, Mc Graw Hill Education (India).
2. **Mark Gardener.(2016)** *Beginning R: The Statistical Programming Language(Wrox)(Revised Edition)*. John Wiley & Sons, Inc.,
3. **Andrie de Vries, JorisMeys (2015).** *R for Dummies A Wiley Brand, 2nd Edition*. John Wiley and Sons,Inc.

Course Outcomes:**CO1.** Capable to relate R Programming concepts with Datasets**CO2.** Able to demonstrate data frames to perform data Structure**CO3.** Demonstrate data Analysis to perform the probability distribution**CO4.** Perform statistical analysis by application of R programmes**CO5.** Perform correlation and regression using visualization functions of R**CO-PO Mapping**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	M	M	H	H	H	M	H	M	M	H	H	H	H
CO2	H	M	M	H	H	H	M	H	M	M	H	H	H	H
CO3	H	M	M	H	H	H	M	H	M	M	H	H	H	H
CO4	M	M	M	H	H	H	M	H	M	M	M	H	H	H
CO5	M	M	M	H	H	H	M	H	M	M	M	M	M	M

Business Environment (Open Book Test)

Semester III

Hrs. of Instruction/Week : 3

23MCCC20

No. of Credits : 3

Course Objectives:

- 1.To gain knowledge on changing dimensions of business environment
- 2.To educate various environmental factors affecting business
- 3.To enhance the knowledge on international business environment

Unit I Theoretical Framework of Business Environment

Concept, significance and nature of business environment; Elements of environment –internal and external; **Changing dimensions of business environment; Techniques of environmental scanning and monitoring.**

9

Unit II Economic Environment of Business

Economic systems and business environment, Economic planning in India; Government policies-industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment programmes.

9

Unit III Political and Legal environment of Business

Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act.

9

Unit IV Socio-Cultural Environment

Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian Society and problems of uneven income distribution; Emerging rural sector in India: Indian business system: Social responsibility of business; Consumerism in India.

9

Unit V International and Technological Environment -

Multinational corporations; foreign collaborations and Indian business: Non-resident Indians and corporate sector; International economic institutions – WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer, Online Services, E-Commerce, Indian conditions of E-commerce, Electronic Banking and Franchise Business.

9

Total Hours: 45

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Text Books:

1. **Aswathappa K (2022).***Essentials of Business Environment*. Himalaya Publication, Delhi.
2. **Francis Cherunilam (2017).** *Business Environment and Policy*. HPH Delhi.

Books for Reference:

1. **Adhikary M.,(2012),** *Economic Environment of Business*.Sultan Chand & sons, New Delhi.
2. **Ghosh, Biswanath (2007).***Economic Environment of Business*. Vikas Publication, New Delhi.
3. *Government of Indian Economic Survey, Various Issues*.
4. **Sengupta N.K. (2009),** *Government of Business in India*, Vikas Publications, New Delhi .
5. **RuddarDatt and K.P.M.Sundaram (2009),** *Indian Economy*, Sultan Chand & co, New Delhi.
6. **Ishwar C. Dhingra (2009),** *The Indian Economic Environment and Policy*. Sultan Chand & sons, New Delhi.
7. **Vivek Mittal (2007),** *Business Environment*, Excel Books, New Delhi, 2007.Made Gowda J. Deep publications Private Ltd.

Course Outcomes:

CO1. Understand the significance of business environment

CO2. Acquire of knowledge on economic system and government policies for businesses

CO3. Gain knowledge on changing dimensions of legal environment

CO4. Understand the socio-cultural environment

CO5. Understand to global business environment

CO - PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	L	H	H	H	H	M	H	H	M	H
CO2	H	H	H	H	M	H	H	H	H	H	H	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H	M	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	M	H	H	H	H	H	H	H	M	H

Banking and Insurance Services (Self Study)

Semester III

23MCCC21

Course Objectives:

Hrs. of Instruction/Week: 1

No. of Credits: 4

1. To acquire knowledge on the banking and insurance services in the era of globalization
2. To develop the skills in knowing the risk management in the banking and insurance sector
3. To get awareness on policy servicing and claims settlements

Unit I Banking System

Indian Banking System: Nature -Public and Private sectors Banks in India- Reserve Bank of India: Organisation - **Role and functions** -Techniques of credit control. Concept of Retail Banking, Corporate Banking and Wholesale banking, Treasury Management - banking Sector reforms. **Commercial Banking Operations: Payment and settlement system-New age clearing and new age payment, RTGS, SWIFT, NTGS, KYC Norms and Anti- Money Laundering, FEMA.**

3

Unit II Services of Banks

Negotiable Instruments: An overview of -Endorsements, Cheques -Payment and collection - Bills of Exchange and Promissory Notes. Loans and Advances- Priority sector lending. Non-Performing Assets – Introduction - Provision for NPAs, Management of NPAs, Basel I & Basel II Norms. Innovations in Banking - E-banking- Mobile banking- Overview of Micro Finance- New Products & Services- Factoring – Securitisation – Banc assurance - Mutual Funds etc.

3

Unit III Introduction to Insurance

Importance of risk management-Concept of risks, meaning - Nature and causes of business risk Types of business risk-Methods of handling risks, enterprise risk management. Insurance -Nature -scope - significance, Indian Insurance Industry- Salient features of IRDA Act. Life insurance - Essential features - advantages and types of life insurance products - Annuities - Measurement of risk and Morality Table. Life insurance.

3

Unit IV General Insurance

General Insurance- Meaning and origin, Nature and growth. Fire Insurance-Meaning, nature, Policies and conditions of fire insurance- Subrogation and Reinsurance -Marine insurance-Meaning, nature, Principles of marine insurance - **Policies and conditions to marine insurance** - Accident and motor insurance -Concept of health insurance and Catastrophe insurance

3

Unit V Pricing and Claims Settlement

Insurance pricing - Pricing objectives - Insurance rating methods-Calculation of premium Methods of loading - Classification of expenses - Payment of premium - Rate making underwriting –Purpose - principles of underwriting - Underwriting Process-Rate determination - Types of underwriting. Channels of distribution - Insurance intermediaries and their functions - Banc assurance - **Policy servicing and Claims settlement in life insurance and Non-life insurance** - Insurance document - Nomination and assignment - Alteration –

3

Revival - Policy loans - Surrender value - Issue of duplicate Policy - Lost policies. **Claims Settlement in Life Insurance** - Improvements in policy servicing.

Total Hours: 15

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Text Book:

1.Jyotsna Sethi, NishwanBhalia (2016), *Elements of Banking and Insurance*,Prentices, Hall of India, New Delhi.

Books for Reference:

1.AgarwalO. P (2018).*Banking and Insurance*.Himalaya Publishing House, Mumbai.

2.Sharma K.C (2016). *Modern Banking in India*.Deep and deep Publications Private Ltd, New Delhi.

3.Bodla B.S, Gars M.C, Singh K.P (2016). *Insurance Fundamentals, Environment and Procedure*.Deep and Deep Publications Pvt Ltd, New Delhi.

4.Mishra M.N, Mishra S.B (2016). *Insurance principles and Practices*.Sultan Chand and company Ltd, New Delhi.

5.Niti Bhasin (2016), *Banking Development in India 1947 – 2007*.New century Publications, New Delhi.

6.Popli G.S, Anuradha Jain, *Principles and Systems of Banking*. PHI Learning Private limited, New Delhi.

Course Outcomes:

CO1. Proficiency in understanding the functions of banking service

CO2. Acquisition of knowledge on risk management of banking sector.

CO3. Develop the skill to understand the different kinds of insurance and its policies

CO4. Comprehensive know-how in understanding principles of reinsurance

CO5. Well-versed in the policy and claim settlement of insurance, various banking and insurance acts with major provisions

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	L	L	L	H	H	H	H	H	H	H	H	H	H
CO2	H	L	L	L	H	H	H	H	H	H	H	H	H	H
CO3	H	L	L	L	L	L	H	H	M	L	L	H	H	H
CO4	H	L	L	L	L	L	H	H	M	L	L	H	H	H
CO5	H	H	L	L	L	H	H	H	H	L	H	H	H	H

International Business

Semester IV
23MCCC23

Hours of instruction/Week :4
No. of Credits :3

Course Objectives:

- 1.To gain knowledge on international trading environment
- 2.To get a light upon supply chain management and international logistics system
- 3.To learn international economic organizations

Unit I Introduction

Globalization - Introduction - Globalization of world economy - Implication-Globalization of Indian business-International business contrasted with domestic business - complexities of international business; Internationalization Stages and Orientations. Modes of entry into international business-National and foreign environments and their components - Economic, cultural and political-legal environments; Global trading environment - Recent trends in world trade in goods and services; Trends in India's foreign trade. **Social issues in international business (Self-study).**

12

Unit II International Trading Environment

Protectionism - Tariff and non-Tariff barriers - Commodity agreement - Cartels - State trading - Trade blocs - European union - SAARC - SAPTA - GATT & WTO - GATS, TRIMS, TRIPS and PATENTS. Trade policy and Export Promotion: Trade strategies - Trade strategy of India - EXIM policy – Regulation and promotion of foreign trade. Export promotion - Promotional set up - Incentives - Production and marketing assistance facilities - EPZs, EOUs, TPIs, SEZs - **Export houses and trading houses (Self-study).**

12

Unit III International Operations Management

Supply chain and value chain management - Make (or) Buy - Global sourcing - Partnering /Relationship marketing - Global networking of operations - Location strategy - International logistics. International Monetary System : The Pre-Bretton Woods period - The Bretton woods system-Emergence of managed floating-EMS, ECU and EURO-The Euro Dollar market-Foreign exchange market - Determination of exchange Rates - Exchange control - Exchange Rate System - Classification - Convertibility of rupees - Devaluation - **Managing currency exchange risk (Self-study).**

12

Unit IV International Economic Organizations

International Monetary Fund - Financing facilities and policies - Process of IMF lending -IMF and International Liquidity – World Bank - International finance corporations -Asian Development Bank-UNCTAD-UNIDO-International Trade Center. **International Investment and Finance: Types of foreign private investment - Significance of foreign investment** - Trade and investment-Factors affecting international investment - Growth - Proportion of FDI - India - **Foreign investment by Indian companies - International trade finance - Institutional finance for export-** Forfeiting - Export credit risk insurance (Self-study)

12

Unit V – International Investments & MNCs

Types and significance of foreign investments- Factors affecting international investment- Growth and dispersion of FDI- Cross border mergers and acquisitions- **Foreign investments in India-** The New Policy- EURO/ADR issues- M&A- Indian companies going global.

12

Definition and Meaning- Importance and dominance of MNCs in India- Transfer of Technology- global competitiveness- Indicators of competitiveness- Competitive advantage of nations- **Technology and Global competitiveness (Self Study).**

Total Hours : 60

Teaching Methods include class room interactions, case study presentations and group discussions.

Text Book:

1.FrancisCherunilam (2020),International Business,Prentice Hall of India, New Delhi.

Books for Reference:

1. **Avadhani V.A (2018),International Finance,Himalaya Publishing House.**
2. **Justin Paul (2018),International Business, Prentice Hall of India, New Delhi.**
3. **Bhalla.V.K, (2018),International Finance Management, Ammol Publications, New Delhi.**
4. **Apte.P.G, SanjeevanKapse (2020),International Finance Management,Tata McGraw Hill Publications, NewDelhi.**
5. **Charles W.L.Hill (2016), International Business,Tata McGraw Hill Publishing Company, NewDelhi.**
6. **SubbaRao.P (2015),International Business, Himalaya Publishing house.**

Course Outcomes:

CO1.Understand the concept of globalisation and analyse the international business environment

CO2.Acquire knowledge on international trade agreements and trade strategies

CO3.Learn on international logistics system and monetary system

CO4.Understand to international economic organizations

CO5.Understand the foreign direct investment and its impact on Indian business.

CO – PO Mapping

CO /PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO 1	H	H	H	H	M	H	H	H	H	M	H	H	M	H
CO 2	H	H	H	H	M	H	H	H	L	H	H	H	M	H
CO 3	H	H	H	H	H	H	H	H	L	H	H	H	M	H
CO 4	H	H	H	H	M	H	H	H	L	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	L	H	H	H	M	H

Tax Planning and Management

Semester IV
23MCCC24

Hrs of Instruction/Week: 5
No. of credits: 4

Course Objectives:

- 1.To learn the provisions of India Income Tax
- 2.To gain knowledge on computation of gross total income of an assessee
3. To understand the tax planning techniques of assessees

Unit I Indian Income Tax Act

Introduction - Basic Concepts - **Definition of various terms (Self-study)** - Tax planning and Tax management - Tax planning versus Tax avoidance and Tax evasion. Residential status and Incidence of Tax: Determination of Residential status for different assesses - Scope of total income based on residence of assesses. **Exempted Income: Income exempt under section 10 and 10A - Income exempt under section 13 A (Self-study).**

15

Unit II Income from Salaries, House Property Business and Profession

Salaries - Meaning, Allowance, Perquisites, and Profits in lieu of salary - Computation of salary income tax - Tax planning. House property - Annual value - Income from self-occupied house, Let out properties - Computation of income from house property - Tax planning. Profits and Gains from Business or Profession: Meaning - Methods of accounting - Computation of profits and gains of business or profession - Tax planning.

15

Unit III Capital Gains and Other Sources

Capital gains - Capital assets - Types of capital gains - Exemption - Computation of capital gain - Tax planning. Income from other sources - Item chargeable - Deduction, exemptions - Computation and Tax planning. Setoff and Carry Forward of Losses: Clubbing of income - **Setoff and carry forward of losses (Self-study)** - Deduction from Gross total income - Computation of total income - Rates of taxes and tax liability. Tax Deductions Tax deduction at source - Advance payment of tax. E -filing of income-tax returns

15

Unit IV Assessment of Various Assesses

Assessment of individual: Clubbing of income - Partnership firm - Companies - Computation of tax and tax management.

15

Unit V Tax Planning

Tax planning with respect to setting up of new business; make or buy decision; own or lease an asset; retain; renewal or replacement of assets; shut down or continue operations. International Taxation: Double taxation and its avoidance mechanism: Transfer pricing (Self - Study).

15

Total Hours: 75

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Text Books:

1. **Singhania, Vinod K (2023).** *Direct Tax Planning and Management*. Taxmann Publication, New Delhi.
2. **Mehrotra HC, Goyal SP (2023).** *Direct taxes Law & Practice*. Sahitya Bhavan, New Delhi.

Books for Reference:

1. **Gaur. V P, Narang. D B, Puja Gaur, Rajeev Puri (2023).** *Income Tax Law and Practice*. Kalyani Publishers, New Delhi.
2. **Bhagawathi Prasad (2023),** *Direct Taxes Law and Practice*. Wishwa Prakashan, New Delhi.
3. **Dinkar Pagar (2023),** *Income Tax Law and Practice*. Sultan Chand & Sons, New Delhi.

Course Outcomes:

CO1. Compare and contrast tax planning, tax management and tax evasion

CO2. Knowledge on tax planning under various heads of income

CO3. Computation of gross total income of an assessee

CO4. Computation of tax liability of various assessee

CO5. Understand the provisions relating to corporate tax planning

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	M	H	H	H	L	H	H	H	H	H
CO2	H	H	H	M	M	H	H	H	L	H	H	H	H	H
CO3	H	H	H	M	M	H	H	H	L	H	H	H	H	H
CO4	H	H	H	M	M	H	H	H	L	H	H	H	H	H
CO5	H	H	H	M	M	H	H	H	L	H	H	H	H	H