



ALAGAPPA UNIVERSITY

(A State University Established in 1985)

Karaikudi - 630003. Tamil Nadu, India



FACULTY OF MANAGEMENT DEPARTMENT OF COMMERCE



M.COM.,

REGULATIONS AND SYLLABUS

(For the candidates admitted from the
Academic Year 2022 - 2023)

DEPARTMENT OF COMMERCE
M.Com

REGULATIONS AND SYLLABUS

[For the candidates admitted from the Academic Year 2022 – 2023 onwards]





ALAGAPPA UNIVERSITY

(A State University Accredited with “A+” grade by NAAC (CGPA: 3.64) in the Third Cycle and Graded as Category-I University by MHRD-UGC)

Karaikudi -630003, Tamil Nadu.

The panel of Members-Broad Based Board of Studies

<p>Chairperson: Name: Dr.T.R.Gurumoorthy, Designation: Senior Professor & Head, Department : Department of Commerce, Alagappa University, Karaikudi, Teaching Experience: 33 Years; Research Experience: 28 Years; Area of Research: Marketing Management, Entrepreneurship</p>	
<p>ForeignExpert:Name:Dr.Maran Marimuthu,Designation: Associate Professor / Program Manager, Department: Department of Management and Humanities, University of Teknology, Petronas, Malaysia, TeachingExperience: 25 Years, ResearchExperience: 22 Years, AreaofResearch: Financial Modeling & Analysis, Finance for Engineering, Business Analytics & Market Analysis</p>	
<p>IndianExpert: Name: Dr.K.Govindarajan, Designation: Professor & Head, Department : Department of Commerce, Annamalai University, Annamalainagar, Teaching Experience: 34 Years; Research Experience: 34 Years; Area of Research: Financial Management & Financial Service</p>	
<p>IndianExpert:Name: Dr.P.Natarajan, Designation: Professor, Department : Department of Commerce, Pondicherry University, Puducherry, Teaching Experience: 29 Years; Research Experience: 29 Years; Area of Research: Project Management, Entrepreneurship Development, Innovation and Venture Capital, MSME Management, Development Finance, Accounting and Financial Reporting, Banking and Research Methodology.</p>	
<p>IndustryExpert:Name: Mr.SamiThiravidamani,Designation: President, Company nameandaddress: Chamber of Commerce and Industries, Experience: Area: Internship Training</p>	
<p>Members (All Department faculty) Name: Dr.S.Ganapathy, Designation: Professor, Department: Department of Commerce, Alagappa University, Karaikudi Teaching Experience: 23 Years, Research Experience: 23 Years Area of Research: Finance & Accounting, International Marketing Logistics, Income Tax Law & Tax Planning</p>	
<p>Name: Dr.G.Nedumaran,Designation: Professor, Department: Department of Commerce, Alagappa University, Karaikudi, Teaching Experience: 24, ResearchExperience: 18, Areaof Research: Marketing, Accounting and Finance</p>	
<p>Name: Dr.M.Gurupandi,Designation: Assistant Professor, Department: Department of Commerce, Alagappa University, Karaikudi, Teaching Experience: 17, ResearchExperience: 12, Areaof Research: Marketing, Accounting and Finance</p>	
<p>Name: Dr.G.Vinayagamoorthi, Designation: Assistant Professor, Department: Department of Commerce, Alagappa University, Karaikudi, Teaching Experience: 14, ResearchExperience: 06, Areaof Research: Public Distribution System</p>	
<p>Name: Dr.G.Kanagavalli,Designation: Assistant Professor, Department: Department of Commerce, Alagappa University, Karaikudi, Teaching Experience: 11, ResearchExperience: 06, Areaof Research: Finance/HR/ Marketing</p>	

<p>Name: Dr.B.Menaka, Designation: Assistant Professor, Department: Department of Commerce, Alagappa University, Karaikudi, Teaching Experience: 09, Research Experience: 06, Area of Research: Marketing & Finance</p>	
<p>Alumnus/Alumna: Name: Dr.N.Bharathi Current position: Assistant Professor, Type of Profession: Teaching, Professional address: Department of Commerce, Alagappa Government Arts College, Karaikudi</p>	



ALAGAPPA UNIVERSITY
DEPARTMENT OF COMMERCE
Karaikudi -630003, Tamil Nadu.

REGULATIONS AND SYLLABUS - (CBCS-University Department)
[For the candidates admitted from the Academic Year 2022 – 2023 onwards]

Name of the Department : Commerce

Name of the Programme : M.Com

Duration of the Programme : Full Time (Two Years)

Choice-Based Credit System

A choice-Based Credit System is a flexible system of learning. This system allows students to gain knowledge at their own tempo. Students shall decide on electives from a wide range of elective courses offered by the University Departments in consultation with the Department committee. Students undergo additional courses and acquire more than the required number of credits. They can also adopt an inter-disciplinary and intra-disciplinary approach to learning, and make the best use of the expertise of available faculty.

Programme

“Programme” means a course of study leading to the award of a degree in a discipline.

Courses

‘Course’ is a component (a paper) of a programme. Each course offered by the Department is identified by a unique course code. A course contains lectures/ tutorials/laboratory /seminar/project / practical training/report writing /Viva-voce, etc or a combination of these, to meet effectively the teaching and learning needs.

Credits

The term “Credit” refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. Normally in each of the courses credits will be assigned on the basis of the number of lectures/tutorial/laboratory and other forms of learning required completing the course contents in a 15-week schedule. One credit is equal to one hour of lecture per week. For laboratory/field work one credit is equal to two hours.

Semesters

An Academic year is divided into two Semesters. In each semester, courses are offered in 15 teaching weeks and the remaining 5 weeks are to be utilized for conduct of examination and evaluation purposes. Each week has 30 working hours spread over 5 days a week.

Medium of Instruction

English Only

Departmental Committee

The Departmental Committee consists of the faculty of the Department. The Departmental Committee shall be responsible for admission to all the programmes offered by the Department including the conduct of entrance tests, verification of records, admission, and evaluation. The Departmental Committee determine the deliberation of courses and specifies the allocation of credits semester-wise and course-wise. For each course, it will also identify the number of credits for lectures, tutorials, practical's, seminars etc. The courses (Core/Discipline Specific Elective/Non-Major Elective) are designed by teachers and approved by the Departmental Committees. Courses approved by the Departmental Committees shall be approved by the Board of Studies/Broad Based Board of Studies. A teacher offering a course will also be responsible for maintaining attendance and performance sheets (CIA -I, CIA-II, assignments and seminar) of all the students registered for the course. The Non-major elective programme, MOOCs coordinator and Internship Mentor are responsible for submitting the performance sheet to the Head of the department. The Head of the Department consolidates all such performance sheets of courses pertaining to the programmes offered by the department. Then forward the same to be Controller of Examinations.

Programme Educational Objectives – (PEO)

PEO-1	The general objective of M. Com programme is to impart professional skills needed to students for undertaking trade and commerce related activities and entrepreneurial skills to enter into entrepreneurship.
PEO-2	The curriculum is designed to help students to learn principles and practices of managing business enterprises, principles of entrepreneurship and make them fit for internship training and getting jobs in the ever-competitive employment market.
PEO-3	The curriculum serves as a foundation to students for their research programmes in future.
PEO-4	Impart Managerial and Entrepreneurial Skills
PEO-5	To students through internship
PEO-6	Develop Institution – Industry Linkage for the mutual benefits of University and Industry
PEO-7	To implement commerce cognizance in critical thinking-The students can apply the different concepts, theories and they can analyze various issues in the field of commerce and trade. It helps in sensitizing and familiarizing with the issues and finding solution.
PEO-8	To obtained and apply research knowledge- The students can independently collect data, analyze by using the appropriate logical, statistical and mathematical techniques interrupting in the right manner and arrive the solutions for contemporary research questions.
PEO-9	To get multidisciplinary and global exposure in the field of commerce- The students can acquire knowledge and skills by the way of learning the subjects from other disciplines which enable them to deal with the issues involving inter disciplinary and multidisciplinary knowledge at global level.
PEO-10	To enhance management and problem-solving skills in the business – The students can acquire management and problem-solving skills and they will be exposed to work as a part of team and leaders

Programme Outcome-(PO)

PO-1	The students will be able to become employees of business enterprises.
PO-2	The students will be able to enter into entrepreneurship.
PO-3	The students will be able to serve as Income Tax and GST practitioners.
PO-4	The students will be able to manage logistics operations.
PO-5	The students will be able to start fintech enterprises
PO-6	The students will be able to become teachers and researchers of commerce domain.
PO-7	The students will be able to know the different financial systems and markets
PO-8	The students will be able to understand the research aptitude in various functional areas of commerce.
PO-9	The students will be able to Prepare the reports and statements based on the practical learning through projects and internships.
PO-10	The students will be able to attain the carrier in education, research and industries at national and global level

Programme Specific Objectives – (PSO)

PSO-1	To provide skills needed to prepare financial statements of business enterprises.
PSO-2	To teach the principles and practices of marketing, finance, human resources and entrepreneurship.
PSO-3	To provide opportunities for internship training to students in reputed business enterprises.
PSO-4	To impart professional competency skills and computing skills to students.
PSO-5	To make students acquainted with recent developments in Indian economy through special lectures, international conferences and case analysis and group discussion.

Programme Specific Outcomes – (PSO)

PSO-1	The students acquire skills relating to the financial statements of business organisations
PSO-2	The learners gained the principles and practice of marketing, finance and human resources needed in the business enterprises.
PSO-3	The learners obtained the practical knowledge through the internship from the reputed organisations.
PSO-4	The students learned the various skills such as competency skills, computing skills in the classroom as well as internships.
PSO-5	The students acquire various additional knowledge such as Indian economy and commerce from special lecture, conferences.

Eligibility of Admission

B.Com/BBM/BBA/ B.A. Economics with accountancy as Ancillary with 50% for others and 45% marks for SC/ST

Minimum Duration of Programme

The programme is for a period of two years. Each year shall consist of two semesters viz. Odd and Even Semesters. Odd semesters shall be from June / July to October / November and even semesters shall be from November / December to April / May. Each semester there shall be 90 working days consisting of 6 teaching hours per working day (5 days/week).

Components

A PG programme consists of a number of courses. The term “course” is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a “paper” in the conventional sense. The following are the various categories of the courses suggested for the PG programmes:

A. Core courses (CC)- “Core Papers” means “the core courses” related to the programme concerned including practicals and project work offered under the programme and shall cover core competency, critical thinking, analytical reasoning, and research skill.

B. Discipline-Specific Electives (DSE) means the courses offered under the programme related to the major but are to be selected by the students, shall cover additional academic knowledge, critical thinking, and analytical reasoning.

C. Non-Major Electives (NME)- Exposure beyond the discipline.

- Students have to undergo a total of two Non-Major Elective courses with 2 credits offered by other departments (one in II Semester another in III Semester).
- A uniform time frame of 3 hours on a common day (Tuesday) shall be allocated for the Non-Major Electives.
- Non-Major Elective courses offered by the departments pertaining to a semester should be announced before the end of previous semester.
- Registration process: Students have to register for the Non-Major Elective course within 15 days from the commencement of the semester either in the department or NME portal (University Website).

D. Self-Learning Courses from MOOCs platforms.

- MOOCs shall be on voluntary for the students.
- Students have to undergo a total of 2 Self Learning Courses (MOOCs) one in II semester and another in III semester.
- The actual credits earned through MOOCs shall be transferred to the credit plan of programmes as extra credits. Otherwise, 2 credits/course be given if the Self Learning Course (MOOCs) is without credit.
- While selecting the MOOCs, preference shall be given to the course related to employability skills.

Projects / Dissertation /Internships (Maximum Marks: 200)

- The student shall undertake the dissertation work during the fourth semester.
- Plan of work

Project/Dissertation

The candidate shall undergo Project/Dissertation Work during the final semester. The candidate should prepare a scheme of work for the dissertation/project and should get approval from the guide. The

candidate, after completing the dissertation /projectwork, shall be allowed to submit it to the university departmentsattheendofthefinalsemester.Ifthecandidateisdesirousofavailingthefacilityfromotherdepartment s/universities/laboratories/organizations,theywillbepermittedonlyaftergettingapprovalfromtheguideandHO D.Insuchacase,thecandidateshallacknowledgethesame intheir dissertation/project work.

➤ **Format to be followed for dissertation/project report.**

The format /certificate for thesis to be followed by the student are given below.

- Title page
- Certificate
- Acknowledgment
- Content as follows:

ChapterNo	Title	PageNumber
1	Introduction	
2	Aimandobjectives	
3	Reviewofliterature	
4	Materialsandmethods	
5	Result	
6	Discussion	
7	Summary	
8	References	

➤ **Format of the title page**

Title of Dissertation/Project work

Dissertation/Project submitted in partial fulfilment of the requirement for the degree of Master of Science to the Alagappa University, Karaikudi -630003.

By

(Student Name)

(Register Number)

University Logo

Department of -----

Alagappa University

(A State University Accredited with “A+” grade by NAAC (CGPA: 3.64) in the Third Cycle and Graded as Category-I University by MHRD-UGC, 2019: QS ASIA Rank-216, QS BRICS Rank-104, QS India Rank-20)

Karaikudi - 630003

(Year)

➤ **Format of certificates**

Certificate –Guide

This is to certify that the Dissertation/Project entitled “-----
-----” submitted to Alagappa University, Karaikudi-630 003 in partial fulfilment for the degree of Master of Science in ----- by Mr/Mis -----(Reg No) under my supervision. This is based on the results of studies carried out by him/her in the Department of-----, Alagappa University, Karaikudi-630 003. This dissertation/Project or any part of this work has not been submitted elsewhere for any other degree, diploma, fellowship, or any other similar titles or record of any University or Institution.

Place: Karaikudi

Research Supervisor

Date:__

Certificate - (HOD)

This is to certify that the thesis entitled “-----”
submitted by Mr/Mis -----(Reg No: -----) to the Alagappa University, in partial fulfilment for the award of the degree of Master of -----inis a bonafide record of research work done under the supervision of Dr.-----, Assistant Professor, Department of -----, Alagappa University. This is to further certify that the thesis or any part thereof has not formed the basis of the award to the student of any degree, diploma, fellowship, or any other similar title of any University or Institution.

Place: Karaikudi

Head of the Department

Date:__

Declaration (student)

I hereby declare that the dissertation entitled “-----”
submitted to the Alagappa University for the award of the degree of Master of ----- in -----has been carried out by me under the guidance of Dr.-----, Assistant Professor, Department of -----, Alagappa University, Karaikudi – 630 003. This is my original and independent work and has not previously formed the basis of the award of any degree, diploma, associateship, fellowship, or any other similar title of any University or Institution.

Place: Karaikudi

(-----)

Date: _____

Internship

The students who have opted for an Internship must undergo industrial training in the reputed organizations to accrue industrial knowledge in the final semester. The student has to find industry related to their discipline (Public limited/Private Limited/owner/NGOs etc.) in consultation with the faculty in charge/Mentor and get approval from the head of the department and Departmental Committee before going for an internship.

Format to be followed for Internship report

The format /certificate for internship report to be followed by the student are given below

➤ Title Page – Format of the Title Page

Title of internship report

Internship report submitted in partial fulfilment of the requirement for the Master of degree in _____ to the Alagappa University, Karaikudi - 630003.

By

(Student Name)

(Register Number)

University Logo

Department of ----- Alagappa University

(A State University Accredited with "A+" grade by NAAC (CGPA: 3.64) in the Third Cycle and Graded as Category-I University by MHRD-UGC, 2019: QS ASIA Rank-216, QS BRICS Rank-104, QS India Rank-20)

Karaikudi - 630003

(Year)

Certificate-(Format of certificate – faculty in-charge)

This is to certify that the report entitled “_____” submitted to Alagappa University, Karaikudi-630 003 in partial fulfilment for the Master of Science in --- -----by Mr/Mis----- (Reg No _____) under my supervision. This is based on the work carried out by him/her in the organization M/S -----. This Internship report or any part of this work has not been submitted elsewhere for any other degree, diploma, fellowship, or any other similar record of any University or Institution.

Place:

Research Supervisor

Date:

Certificate (HOD)

This is to certify that the Internship report entitled “_____” submitted by Mr/Mis.----- (Reg No _____) to the Alagappa University, in partial fulfilment for the award of the Master of Science in ----- is a bonafide record of Internship report done under the supervision of _____, Assistant Professor, Department of -----, Alagappa University and the work carried out by him/her in the organization M/S ----- . This is to further certify that the thesis or any part thereof has not formed the basis of the award to the student of any degree, diploma, fellowship, or any other similar title of any University or Institution.

Place: Karaikudi

Head of the Department

Date: __

Certificate-(Format of certificate – Company supervisor or Head of the Organization)

This is certify that the Internship report entitled “-----” submitted to Alagappa University, Karaikudi – 630 003 in partial fulfillment for the Master of Commerce in ----- by Mr/Mis----- (Reg.No: -----) under my supervision. This is based on the work carried out by him/her in out organization M/s _____ for the period of three months of ----. This internship report or any part of this work has not been submitted elsewhere for any other degree, diploma, fellowship, or any other similar record of any University of Institution.

Place:

Supervisor or in charge

Date:

Declaration (student)

I hereby declare that the Internship Report entitled “-----” submitted to the Alagappa University for the award of the **Master of Commerce in-----** has been carried out by me under the supervision of-----, Assistant Professor, Department of-----, Alagappa University, Karaikudi – 630 003. This is my original and independent work carried out by me in the organization M/S ----- for the period of three months or _____ and has not previously formed the basis of the award of any degree, diploma, associateship, fellowship, or any other similar title of any University or Institution.

Place: Karaikudi

(_____)

Date:

- Acknowledgement
- Content as follows:

ChapterNo	Title	PageNumber
1	Introduction	
2	Aimandobjectives	
3	Organisationprofile/details	
4	Methods / Work	
5	Observationandknowledgained	
6	Summaryandoutcome oftheInternship study	
7	References	

No. of copies of the dissertation/project report/internship report

The candidate should prepare three copies of the dissertation/project/report and submit the same for the evaluation of examiners. After evaluation, one copy will be retained in the department library, one copy will be retained by the guide and the student shall hold one copy.

Teaching Methods

- ❖ Lecture Method with ICT
- ❖ Group Discussion
- ❖ Peer Group Learning
- ❖ Role Playing
- ❖ Seminars
- ❖ Case Study
- ❖ Online Reference
- ❖ Library Reference
- ❖ Internship
- ❖ Project Work



Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students who have earned 74% to 70% of attendance need to apply for condonation in the prescribed form with the prescribed fee. Students who have earned 69% to 60% of attendance need to apply for condonation in the prescribed form with the prescribed fee along with the Medical Certificate. Students who have below 60% of attendance are not eligible to appear for the End Semester Examination (ESE). They shall re- do the semester(s) after completion of the programme.

Examination

The examinations shall be conducted separately for theory and practicals to assess (remembering, understanding, applying, analysing, evaluating, and creating) the knowledge required during the study. There shall be two systems of examinations viz., internal and external examinations. The internal examinations shall be conducted as Continuous Internal Assessment tests I and II (CIA Test I & II).

A. Internal Assessment

The Internal Assessment shall comprise a maximum of 25 Marks for each subject. The following procedure shall be followed for awarding internal marks.

Theory -25 marks

Sr.No	Content	Marks
1	Average marks of two CIA tests	15
2	Seminar/group discussion/quiz	5
3	Assignment/field trip report/case study report	5
	Total	25

Practical -25 Marks

1	Major Experiment	10 marks
2	Minor Experiment	5 marks
3	Spotter (2x 5/ 4 x4) or any other mode	10 marks
	Total	25 Marks

Project/Dissertation/internship-50 Marks (assess by Guide/in charge/HOD/supervisor)

1	Two presentations (mid-term)	30 Marks
2	Progress report	20 Marks
	Total	50 Marks

B. External Examination

- There shall be examinations at the end of each semester, for odd semesters in the month of October / November; for even semesters in April / May.
- A candidate who does not pass the examination in any course(s) may be permitted to appear in such failed course(s) in the subsequent examinations to be held in October / November or April / May. However candidates who have arrears in Practical shall be permitted to take their arrear Practical examination only along with Regular Practical examination in the respective semester.
- A candidate should get registered for the first semester examination. If registration is not possible owing to shortage of attendance beyond condonation limit / regulation prescribed OR belated joining OR on medical grounds, the candidates are permitted to move to the next semester. Such candidates shall re-do the missed semester after completion of the programme.
- For the Project Report/ Dissertation Work / internship the maximum marks will be 100 marks for project report evaluation and for the Viva-Voce it is 50 marks (if in some programmes, if the project is equivalent to more than one course, the project marks would be in proportion to the number of equivalent courses).
- Viva-Voce: Each candidate shall be required to appear for Viva-Voce Examination (in defense of the Dissertation Work /Project/ internship).

Scheme of External Examination (Question Paper Pattern)

Theory - Maximum 75 Marks

Section A	10 questions. All questions carry equal marks. (Objective type questions)	10 x 1 = 10 Marks	10 questions – 2 each from every unit
Section B	5 questions Either / or type like 1.a(or)b. All questions carry equal marks	5 x 5 = 25	5 questions – 1 each from every unit
Section C	5 questions Either / or type like 1.a(or)b. All questions carry equal marks	5 x 8 = 40	5 questions – 1 each from every unit

Practical – Maximum 75 Marks

Section A	Major experiment	15 Marks
Section B	Minor experiment	10 Marks
Section C	Experimental setup	5 Marks
Section D	Spotters (5 x 5 marks)	25 Marks
Section E	Record note	10 Marks
Section F	Vivo voce	10 Marks

Dissertation / Project report / Internship report Scheme of evaluation

Dissertation / Project report / Internship report	100 Marks
Vivo voce	50 Marks

Results

The results of all the examinations will be published through the Department where the student underwent the course as well as through University Website

Passing Minimum

- A candidate shall be declared to have passed in each course if he/she secures not less than 40% marks in the End Semester Examinations and 40% marks in the Internal Assessment and not less than 50% in the aggregate, taking Continuous assessment and End Semester Examinations marks together.
- The candidates not obtained 50% in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters (2 chances will be given) by writing the CIA tests and by submitting assignments.
- Candidates, who have secured the pass marks in the End-Semester Examination and in the CIA but failed to secure the aggregate minimum pass mark (E.S.E + C I.A), are permitted to improve their Internal Assessment mark in the following semester and/or in University examinations.
- A candidate shall be declared to have passed in the Project / Dissertation / Internship if he /she gets not less than 40% in each of the Project / Dissertation / Internship Report and Viva-Voce and not less than 50% in the aggregate of both the marks for Project Report and Viva-Voce.
- A candidate who gets less than 50% in the Project / Dissertation / Internship Report must resubmit the thesis. Such candidates need to take again the Viva-Voce on the resubmitted Project report.

Grading of the Courses

The following table gives the marks, Grade points, Letter Grades and classifications meant to indicate the overall academic performance of the candidate.

Conversion of Marks to Grade Points and Letter Grade (Performance in Paper / Course)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90 - 100	9.0 – 10.0	O	Outstanding
80 - 89	8.0 – 8.9	D+	Excellent
75 - 79	7.5 – 7.9	D	Distinction
70 - 74	7.0 – 7.4	A+	Very Good
60 - 69	6.0 – 6.9	A	Good
50 - 59	5.0 – 5.9	B	Average
00 - 49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

- Successful candidates passing the examinations and earning GPA between 9.0 and 10.0 and marks from 90 – 100 shall be declared to have Outstanding (O).
- Successful candidates passing the examinations and earning GPA between 8.0 and 8.9 and marks from 80 - 89 shall be declared to have Excellent (D+).
- Successful candidates passing the examinations and earning GPA between 7.5 – 7.9 and marks from 75 - 79 shall be declared to have Distinction (D).
- Successful candidates passing the examinations and earning GPA between 7.0 – 7.4 and marks from 70 - 74 shall be declared to have Very Good (A+).
- Successful candidates passing the examinations and earning GPA between 6.0 – 6.9 and marks from 60 - 69 shall be declared to have Good (A).
- Successful candidates passing the examinations and earning GPA between 5.0 – 5.9 and marks from 50 - 59 shall be declared to have Average (B).
- Candidates earning GPA between 0.0 and marks from 00 - 49 shall be declared to have Re-appear (U).
- Absence from an examination shall not be taken as an attempt.

From the second semester onwards the total performance within a semester and continuous performance starting from the first semester are indicated respectively by **Grade Point Average (GPA)** and **Cumulative Grade Point Average (CGPA)**. These two are calculated by the following formulate

$$\text{GRADE POINT AVERAGE (GPA)} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

$$\text{GPA} = \frac{\text{Sum of the multiplication of Grade Points by the credits of the courses}}{\text{Sum of the credits of the courses in a Semester}}$$

Classification of the final result

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

The final result of the candidate shall be based only on the CGPA earned by the candidate.

- Successful candidates passing the examinations and earning CGPA between 9.5 and 10.0 shall be given Letter Grade (O+), those who earned CGPA between 9.0 and 9.4 shall be given Letter Grade (O) and declared to have First Class –Exemplary*.
 - Successful candidates passing the examinations and earning CGPA between 7.5 and 7.9 shall be given Letter Grade (D), those who earned CGPA between 8.0 and 8.4 shall be given Letter Grade (D+), those who earned CGPA between 8.5 and 8.9 shall be given Letter Grade (D++) and declared to have First Class with Distinction*.
 - Successful candidates passing the examinations and earning CGPA between 6.0 and 6.4 shall be given Letter Grade (A), those who earned CGPA between 6.5 and 6.9 shall be given Letter Grade (A+), those who earned CGPA between 7.0 and 7.4 shall be given Letter Grade (A++) and declared to have First Class.
 - Successful candidates passing the examinations and earning CGPA between 5.0 and 5.4 shall be given Letter Grade (B), those who earned CGPA between 5.5 and 5.9 shall be given Letter Grade (B+) and declared to have passed in Second Class.
- Candidates those who earned CGPA between 0.0 and 4.9 shall be given Letter Grade (U) and declared to have Re-appear.
- Absence from an examination shall not be taken as an attempt.

$$\text{CUMULATIVE GRADE POINT AVERAGE (CGPA)} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of Grade Points by the credits of the entire Programme}}{\text{Sum of the credits of the courses for the entire Programme}}$$

Where 'Ci' is the Credit earned for Course i in any semester; 'Gi' is the Grade Point obtained by the student for Course i and 'n' refers to the semester in which such courses were credited.

CGPA (Cumulative Grade Point Average) = Average Grade Point of all the Courses passed starting from the first semester to the current semester.

Note: * The candidates who have passed in the first appearance and within the prescribed Semesters of the PG Programme are alone eligible for this classification.

Maximum duration of the completion of the programme

The maximum period for completion of M.Sc., /M.A./ M.B.A/ B.Ed./ M.Ed./ B.P.Ed/ M.P.Ed in----- shall not exceed eight semesters continuing from the first semester.

Conferment of the master's degree

A candidate shall be eligible for the conferment of the Degree only after he/ she has earned the minimum required credits for the Programme prescribed therefor (i.e. 90 credits). Programme).

Village Extension Programme

The Sivaganga and Ramnad Districts are very backward districts where most people live in poverty. The rural mass is economically and educationally backward. Thus, the aim of the introduction of this Village Extension Programme is to extend out to reach environmental awareness, social activities, hygiene, and health to the rural people of this region. The students in their third semester have to visit any one of the adopted villages within the jurisdiction of Alagappa University and can arrange various programs to educate the rural mass in the following areas for three days based on the theme. 1. Environmental awareness. Hygiene and Health. A minimum of two faculty members can accompany the students and guide them.



M.Com
PROGRAMME STRUCTURE

S. No	Course Code	Title of the paper	T/P	Credits	Hours/Week	Marks			
						I	E	Total	
I Semester									
1	611101	Core 1	Advanced Financial Accounting	T	4	4	25	75	100
2	611102	Core 2	Export – Import Documentation	T	4	4	25	75	100
3	611103	Core 3	Principles and Practices of Management	T	4	4	25	75	100
4	611104	Core 4	Financial Management	T	4	4	25	75	100
5	611601	Core 5	Internship Training Report and Comprehensive Oral Examination -I		2	4	25	75	100
6	611501	DSE-I	Business Analytics	T	3	4	25	75	100
	611502		Entrepreneurship Development	T					
	611503		Organizational Behaviour	T					
7	611701	Extra Disciplinary Course: Business Environment		T	2	4	25	75	100
		Library / Yoga/ Counselling/Field Visit				2			
					23	30	175	525	700
II Semester									
8	611201	Core 6	Advanced Management Accounting	T	4	4	25	75	100
9	611202	Core 7	Portfolio and Investment Management	T	4	4	25	75	100
10	611203	Core 8	Logistics Management	T	4	4	25	75	100
11	611204	Core 9	GST and Customs Law	T	4	4	25	75	100
12	611602	Core 10	Internship Training Report and Comprehensive Oral Examination -II		2	4	25	75	100
13	611504	DSE-II	Insurance and Risk Management	T	3	4	25	75	100
	611505		International Economics	T					
	611506		Management of Human Resources	T					
14		Non-Major Elective –I: Accounting and Financial Management		T	2	3	25	75	100
15		MOOCS Course					-		
		Library / Yoga/ Counselling/Field Visit				3			
					23	30	175	525	700
III Semester									
16	611301	Core 11	Advanced Corporate Accounting	T	4	4	25	75	100
17	611302	Core 12	Modern Marketing Management	T	4	4	25	75	100
18	611303	Core 13	Business Research Methods	T	4	4	25	75	100
19	611304	Core 14	Income Tax Law and Tax Planning	T	4	4	25	75	100
20	611603	Core 15	Internship Training Report and Comprehensive Oral Examination -III		2	4	25	75	100
21	611999	Core 16	Summer Internship Report and Viva-Voce		2	-	25	75	100
22	611507	DSE-III	Strategic Management	T	3	4	25	75	100

	611508		WTO Agreements and Practice	T					
	611509		Managerial Economics	T					
23		Non-Major Elective –II: Management Concepts		T	2	3	25	75	100
24		MOOCS Course			-				
		Library / Yoga/ Counselling/Field Visit				3			
					25	30	200	600	800
IV Semester									
25	611401	Core 17	Advanced Cost Accounting	T	4	4	25	75	100
26	611402	Core 18	Business Legislations	T	4	4	25	75	100
27	611403	Core 19	Quantitative Techniques	T	4	4	25	75	100
28	611404	Core 20	Project Work and Viva-Voce		4	6	50	150	200
29	611604	Core 21	Internship Training Report and Comprehensive Oral Examination -IV		2	3	25	75	100
30	611510	DSE-IV	Project Management	T	3	4	25	75	100
	Forex Management		T						
	Decision Making in Financial Services		T						
31	611704	Extra Disciplinary Course: E-Business Applications		T	2	4	25	75	100
		Library / Yoga/ Counselling/Field Visit				1			
					23	30	200	600	800
Total					94	120	750	2250	3000
					credits	Hours			

Non-Major Elective –Courses offered to the other Department to other Departments

S. No	Course Code	Semester	Title of the paper	Credits	Hours/Week	Marks		
						I	E	T
1		II	Accounting and Financial Management	2	3	25	75	100
2		III	Management Concepts	2	3	25	75	100

Courses:

I	Semester	=	23 Credits	(Core: 18; DSE-I: 3; Extra Disciplinary: 2)
II	Semester	=	23 Credits	(Core: 18; DSE-II: 3; Non-Major Elective: 2)
III	Semester	=	25 credits	(Core: 20; DSE-III: 3; Non-Major Elective: 2)
IV	Semester	=	23 credits	(Core: 18; DSE-IV: 3; Extra Disciplinary: 2)
Total credits			= 94 credits	(Core: 74; Major Elective: 12; Non-Major Elective: 4; Extra Disciplinary: 4)

Semester - I					
CORE	Course Code: 611101	Advanced Financial Accounting	T	Credits:4	Hours:4
UNIT 1					
Objective 1	To Understand the concepts and conventions of accounting and process of preparation of final accounts				
Introduction: Scope and Significance of Financial Accounting – Overview of Accounting concepts & conventions – Preparation of final accounts.					
Outcome 1	Learners understand the financial accounting.			K2	
UNIT 2					
Objective 2	To Acquire knowledge with the accounting Standards and Depreciation				
Accounting Standards: Concept of and Rationale for Accounting Standards- Indian Accounting Standards (Ind AS) as to Inventories, Depreciation, Borrowing Costs, Earnings Per Share and Impairment of Assets- Harmonization of Indian Accounting Standards with International Financial Reporting Standards- (Relevant One or Two Case Studies).					
Outcome 2	Students discuss the Accounting Standards			K3	
UNIT 3					
Objective 3	To understand the procedure for Depreciation				
Accounting for Depreciation and Impairment: Incomplete records Methods of depreciation – Computation – Accounting Treatment of Impairment- Computerized Accounting					
Outcome 3	Students discuss the Depreciation			K2	
UNIT 4					
Objective 4	To learn Partnership Accounting				
Partnership Accounting: Final Accounts - Treatment of Admission, Retirement and Death of Partners – Accounting for Dissolution and Sale of firm.					
Outcome 4	Students analyse Final Accounts			K4	
UNIT 5					
Objective 5	To Analyse about Departmental accounting				
Branch Accounting: Departmental Accounting – and Containers - Accounting for Hire Purchase and Instalment system.					
Outcome 5	Students will study HP and Instalment system			K4	
Suggested Reading: -					
<p><i>Ashok K Nadhani GST Accounting with Tally.ERP 9 ... Accounting Standards (Cracker Series). 1 July 1905</i></p> <p>Jain, S.P., and Narang, K. L., <i>Financial Accounting and Analysis</i>, 2nd Edition, Kalyani Publishers, Ludhiana, 2001</p> <p><i>M.A. Arulanandam & K.S. Raman. ADVANCED ACCOUNTANCY.</i>, Published by Himalaya Publishing House Pvt. Ltd. 2013</p> <p><i>M.C. Shukla and T.S. Grewal, Advanced Accountancy</i>, Sultan Chand & Co., New Delhi. 4 Publishing House 2016.</p> <p><i>R.L. Gupta and M. Radhasamy., Financial Accounting</i>, Pearson Education, New Delhi, 2004.</p> <p>S N Maheshwari and Sharad K Maheshwari., 017. <i>Advanced Accountancy., Vol I.</i> New Delhi:</p>					

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S.P. Iyengar, "Advanced Accountancy," Sultan Chand and Sons, New Delhi 2008.

Shah, C. K., & Garg, S. (2010). *New trends in accounting*. Jaipur: Oxford Book.

Sharma, S. (2010). *Digital accounting*. Jaipur: Yiking Books.

Tally Solutions Pvt. Limited., *Tally Accounting Software*

Thomas Dyckman, Roland E. Dukes, Charles J. Davis., *Intermediate Accounting*., Fourth Edition, Vol. 2 1992.

Online Resources

<https://core.ac.uk/download/pdf/33797479.pdf>

<https://www.icsi.edu/media/webmodules/publications>

https://www.adidas-group.com/media/filer_public

<https://www.iasplus.com/en/standards/ias/ias1>

<https://www.infosys.com/investors/reports-filings/annual-report/annual/documents/infosys-ar-22.pdf>

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome VS Programme Outcome

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	M(2)	S(3)	S(3)	M(2)	S(3)	M(2)	M(2)	S(3)	L(1)
CO2	S(3)	M(2)	S(3)	S(3)	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)
CO3	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)	S(3)	M(2)	S(3)	M(2)
CO4	S(3)	M(2)	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)	S(3)	M(2)
CO5	S(3)	M(2)	S(3)	S(3)	S(3)	M(2)	L(1)	M(2)	S(3)	M(2)
TOTAL	15	10	14	12	13	10	11	9	15	9
AVERAGE	3	2	2.8	2.4	2.6	2	2.2	1.8	3	1.8

3 – Strong, 2- Medium, 1- Low

Course Outcome VS Programme Specific Outcome

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	M(2)	S(3)	M(2)
CO2	S(3)	L(1)	M(2)	S(3)	S(3)
CO3	S(3)	S(3)	M(2)	L(1)	M(2)
CO4	M(2)	S(3)	M(2)	S(3)	L(1)
CO5	M(2)	L(1)	M(2)	M(2)	M(2)
W.AV	2.4	2.2	2	2.4	2

3 – Strong, 2- Medium, 1- Low

Semester - I					
CORE	Course Code: 611102	Export-Import Documentation	T	Credits: 4	Hours:4
Unit-I					
Objective1	To familiarize the concepts and significance of export procedure, offer and receipts of export/import orders, shipment procedure, export documentation, letter of credit and types.				
Export Procedure: Offer and receipt of Export/Import orders - Shipment procedure - Banking Procedure Export Documentation - Framework - Standardized pre-shipment Export Documents - Commercial and Regulatory Documents - Export credit instruments and procedures: Letters of credit and types - Documents required for export credit. Export credit insurance - services of Export Credit and Guarantee Corporation in export credit insurance - Specific Policy and Small Exporters Policy - Guarantees - Procedure for availing credit insurance and necessary documents - Relevant one or two case studies.					
Outcome1	Learners understand the export procedure				K2
Unit II					
Objective2	To provide knowledge about the special shipment of export cargo by sea, air, cargo, land customs station and by post, multimodal transport, procedure and documentation, specific policy, open policy.				
Shipment of Export cargo: By Sea, Air, ICD (Internal Container Depot), Courier, Land Customs Station and by Post - Procedure and Documents required for shipment of cargo - Multimodal transport - Procedure and documentation - Central Excise and Customs clearance of export cargo - Procedure and documents- Cargo insurance – Vessel Insurance - Institute cargo clauses - specific policy - Open policy - procedure for cargo insurance - Procedure for marine insurance claims - Necessary documents for filing claim - Relevant one or two case studies.					
Outcome2	Knowledge about the shipment of export cargo.				K2
Unit III					
Objective3	To educate on General provisions regarding exports and imports, special focus initiatives for agriculture, handloom, handicrafts, leather goods and gems and jewellery authorization.				
Foreign Trade Policy and Provisions: General Provisions Regarding Exports and Imports- Special focus Initiatives for Agriculture, Handloom, Handicrafts, Leather goods and Gems and Jewellery (GJ)- Promotional Schemes – Duty Exemption/Remission Schemes: Advance License / Duty Free Import Authorization (DFIA), Duty Free Replenishment Certificate (DFRC) and Duty Entitlement Pass Book (DEPB) Scheme- Free Trade & Warehousing Zones- Deemed Exports- Relevant one or two case studies.					
Outcome3	Students examine the letter of credit and types, export credit insurance.				K4
Unit IV					
Objective4	To learn Competent Foreign Trade Schemes Export Promotion Capital Goods Schemes, Export Oriented Units, Special Economic Zone, Bio Tech Park.				
Foreign Trade Schemes: Export Promotion Capital Goods (EPCG) Scheme – Export Oriented Units (EOUs)/ Electronic Hardware Technology Park (EHTP)/ Software Technology Park (STP) Scheme /Special Economic Zone (SEZ)/Bio-tech-park (BTP) Schemes- Duty Free Credit Entitlement Schemes - Duty Drawback (DBK) scheme – Central Excise Benefits Schemes: Bond- Rebate- Cenvat Credits- Relevant one or two case studies.					
Outcome4	Students identify the foreign trade policy , provisions and foreign trade schemes.				K3

Unit V

Objective5	To educate the importance of Special Institutions				
Role and Functions of Special Institutions: Export Promotion Councils, Commodity Boards, Directorate of commercial Intelligence and Statistics, Indian Trade Promotion Organization, Indian Institute of Foreign Trade, Marine Products Export Development Authority, Agriculture and Processed Food Export Development Authority, Export Inspection Agency and Director General of Foreign Trade - Relevant one or two case studies.					
Outcome5	Learners examine the role and functions of special institutions.				K5
Suggested Reading: -					
C Ramagopal, <i>Export Import Procedures- Documentation and Logistics</i> , New Age International, 2010					
Govt. of India, Bare Acts/ Manuals/ Handouts Institute Cargo Clauses, Incoterms – 1990, Carriage of ICC 1983 Rev, Uniform Customs & Practice for Documentary Credits.					
Goods by Sea/ Air, Marine Insurance Act, FEMA, GSP Rules of Origin, etc.					
Govt. of India, <i>Foreign Trade Policy and Central Excise Rules & Duty Drawback Rules</i> IIFT, Background Papers on Export Procedures & Documentation.					
Mahajan M, <i>Foreign Trade Policy Procedures & Documentation Exports Imports Foreign Exchange Management W/cd</i> , Snow White Publications Pvt Ltd, 2010.					
S. Ramakrishna, et al., <i>Quality Control and Pre-shipment Inspection for Exports</i> .					
V.S. Datey, <i>ForeignTrade Policy</i> , CCH India, 2010					
Onlineresources					
https://www.slideshare.net/videshvepaarcom/export-procedure-presentation					
https://slideplayer.com/slide/6073007/					
https://www.slideshare.net/harshitahuja961/indias-foreign-trade-policy-76297069					
https://www.learnpick.in/prime/documents/ppts/details/1260/foreign-trade-policy					
https://www.scribd.com/presentation/475643412/DGCI-S#					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
Course designed by:Dr.B.Menaka					

Course Outcome Vs Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	S(3)	M(2)	L(1)	M(2)
CO2	M(2)	M(2)	L(1)	S(3)	S(3)	L(1)	M(2)	L(1)	M(2)	L(1)
CO3	L(1)	L(1)	M(2)	L(1)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)
CO4	M(2)	M(2)	L(1)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)
CO5	L(1)	M(2)	L(1)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)
W.AV	1.6	1.8	1.2	2	1.8	1.6	1.8	1.6	1.6	1.8

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	M(2)	M(2)	M(2)	M(2)
CO2	M(2)	M(2)	L(1)	L(1)	M(2)
CO3	L(1)	M(2)	L(1)	L(1)	M(2)
CO4	M(2)	M(2)	M(2)	L(1)	L(1)
CO5	L(1)	L(1)	M(2)	L(1)	L(1)
W.AV	1.8	1.8	1.6	1.2	1.4

S–Strong(3),M-Medium(2),L-Low(1)



Semester - I					
CORE	Course Code: 611103	Principles and Practices of Management	T	Credits:4	Hours:4
Unit - I					
Objective 1	Understand the concept of management and contributions of management thinkers				
Management: Definition – Nature – Scope and Functions – Evolution of Management thought – Contributions of F.W Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A. Simon and Peter F Drucker- Approaches to the Study of Management-Universality of Management - Relevance of management to different types of organization – MBO and MBE- (Relevant One or Two Case Studies).					
Outcome 1	To understand and apply the management concepts and contributions of Management thinkers			K2	
Unit – II					
Objective 2	Knowledgeable about the principles of management and practices followed in business organizations				
Planning and Decision Making: Nature, importance and planning process – Planning premises – Components of Planning as Vision, Mission, Objectives, Goals, Policies, Strategies, Procedures, Methods, Rules, Projects and Budgets – Decision-making – Meaning – Types – Decision-making Process under Conditions of Certainty and Uncertainty- (Relevant One or Two Case Studies).					
Outcome 2	To apply the principles of management and practice them to attain the organizational goal			K4	
Unit – III					
Objective 3	Acquaint with the process of planning, organizing and staffing in business Enterprises				
Organizing: Nature, purpose and kinds of organization – Structure: Mechanistic and Organic Structures- Principles and theories of organization – Departmentalization – Span of control – Line and staff functions – Authority and responsibility – Centralization and decentralization – Delegation of authority – Committees – Informal organization - Joint Ventures and Strategic Alliances- (Relevant One or Two Case Studies).					
Outcome 3	To process the functions of management like planning, organizing and staffing in business enterprises			K4	
Unit – IV					
Objective 4	Knowledgeable the importance and techniques of direction in industrial enterprises.				
Staffing and Directing: General Principles of Staffing- Importance and techniques of Directing- Motivation – Meaning – Importance – Theories: Maslow, Herzberg, McGregor (X&Y), Ouchi (Z), Vroom, Porter-Lawler, McClelland and Adam – Communication: Meaning – Types – Process – Barriers; Leadership: Significance, Types Styles and Theories- Trait, Contingency, Situation, Path-Goal, Tactical, Transactional and Transformational Leadership- Leadership Grid- (Relevant One or Two Case Studies).					
Outcome 4	To apply the techniques of direction in industrial enterprises.			K4	
Unit – V					
Objective 5	To understand the importance of motivational theories and its impact on staffing				

Coordination and Controlling: Coordination: Concept, Need and techniques; Controlling: Objectives and Process of control – Devices of control – Integrated control – Special control techniques- Contemporary Perspectives in Management: **Core Competence** (C. K. Prahalad) – **Competitive Strategy** (Michael E. Porter), **Business Process Reengineering** (Michael Hammer) – **Total Quality Management** (Crosby, Juran, Feigenbaum, Ishikawa and Deming)– **Six Sigma** (Motorola Inc., Mikel Harry and Jack Welch)- **Benchmarking** (Robert Camp, Kaiser Associates and Boxwell) - **Balanced Score Card** (Robert Kaplan & D. Norton)- **7S Framework (Tom Peters and Robert Waterman for McKinsey)** - Relevant One or Two Case Studies).

Outcome 5	Able to apply the techniques of directing to attain the organizational goal.	K4
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Suggested Reading:-
 Gareth Jones and Jenifer George, *Contemporary Management*, McGraw-Hill/Irwin, 2010.
 Gareth Jones and Jennifer George, *Contemporary Management*, McGraw-Hill/Irwin, 2015
 Gene Burton and Manab Thakur, *Management Today- Principles and Practice*, TMH, 2009.
 Harold Koontz, Cyril O’Donnell, Heinz Wehrich, *Management A Systems Approach*, McGraw Hill, 1990
 Kaplan and Norton, *The Strategy-Focused HBP*, 2000
 Peter F. Drucker, *Management*, 2008.
 Ricky W Griffin, *Management*, South-Western College Publications, 2013
 Stephen P. Robbins and Mary Coulter, *Management*, 9th Edition, 2006.
 Stoner, et-al, *Management*, Prentice Hall, 1989.
Wehrich and Koontz, *Management A Global Perspective*, McGraw Hill, 1988

Online Resources

- https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/food_technology/food_business_management/07.planning_and_decision_making/et/2733_et_m7.pdf
- <https://www.geeksforgeeks.org/decision-making-meaning-nature-role-and-relationship-between-planning-and-decision-making/>
- <https://commercepapers.com/Theories/BOM/direction#:~:text=Direction%20in%20management%20function%20involves,to%20work%20effectively%20and%20efficiently.>
- <https://managementstudyguide.com/theory-x-y-motivation.htm>
- <https://www.culturemonkey.io/employee-engagement/management-communication/>
- <https://www.toppr.com/guides/business-management-and-entrepreneurship/direction-and-coordination/concept-and-features-of-coordination/>
- <https://www.vedantu.com/commerce/communication>

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome (CO) Vs Programme Outcome (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	M(2)	M(2)	M(2)	M(2)	L(1)	M(2)	M(2)	S(3)	M(2)
CO2	M(2)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)	L(1)	M(2)	M(2)
CO3	M(2)	L(1)	M(2)	L(1)	M(2)	L(1)	L(1)	M(2)	M(2)	L(1)
CO4	M(2)	M(2)	L(1)	M(2)	L(1)	L(1)	¹ L(1)	L(1)	L(1)	L(1)
CO5	M(2)	M(2)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	S(3)	M(2)
Avg	2.2	1.8	1.6	1.8	1.8	1.2	1.6	1.4	2.2	1.6

S –Strong (3), M-Medium (2), L- Low (1)

Course Outcome (CO) Vs Programme Specific Outcome (PSO)

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	M(2)	M(2)
CO2	S(3)	L(1)	M(2)	L(1)	L(1)
CO3	M(2)	M(2)	L(1)	M(2)	L(1)
CO4	S(3)	M(2)	M(2)	M(2)	M(2)
CO5	M(2)	M(2)	M(2)	M(2)	L(1)
Avg	2.4	2	1.4	1.8	1.4

S–Strong(3),M-Medium(2),L-Low(1)

Semester - I					
CORE	Course Code: 611104	FINANCIAL MANAGEMENT	T	Credits: 4	Hours : 4
UNIT I					
Objective 1	To acquaint the students with the basic Concepts of finance and methods of financial management of business firms.				
Functions and Goals: Meanings – Principles and Functions of Financial Management – Investment, Financial and Income Functions – Goals of Financial Management – Role of Financial Manager in Financial Management – Time value of money: Rationale – Techniques – Practical applications of Compounding & Discounting – Present Value Techniques					
Outcome 1	Students would be able to understand the fundamentals of financial statement analysis for the purposes of evaluating and forecasting in financial management				K2
UNIT II					
Objective 2	To develop the skills to analyze Implement investment decisions, the process and methods of evaluation of various investment proposals				
Financing Function: Long term financing sources and instruments – Shares and Debentures – Convertible securities & Term Loans – Foreign equity and Debt securities – Risk and Return: Meaning – Types – Risk return trade off –Working Capital: Components & Estimation – Financing – Sources and approaches- Relevant case problems.					
Outcome 2	Students would be able to understand the basics of risk and return, Manage the components of working capital to minimize the cost of carrying current assets and the cost of short-term borrowing.				K2&K3
UNIT III					
Objective 3	To learn the theories of capital structure and the cost of capital practices followed by the corporate in India				
Cost of Capital and Capital Structure: Cost of capital: Equity, Debt, Retained Earnings - Weighted Average Cost of Capital. Capital Structure: Theories - Net income, Net operating income, MM and Traditional Theories. Leverage: Types and significance- Relevant case problems.					
Outcome 3	Students would be able to Calculate the cost of debt, cost of equity and the Cost of Capital, and understand the importance of Company's capital structure in Corporate Finance				K5
UNIT IV					
Objective 4	To understand the nature of capital Budgeting and the application of capital budgeting techniques				
Capital Budgeting: Nature and types - Evaluation techniques: Payback period - ARR - IRR - NPV - CAPM - Capital Rationing - Concept of Adjusted NPV for Global Projects- Relevant Case problems.					
Outcome 4	Students would be able to Familiarize the capital budgeting methods and decisions, Application of Capital budgeting techniques by corporate in India				K4

UNIT V					
Objective 5	To understand the legal, procedural and tax aspects of dividend policy				
Dividend Decisions: Dividend and Retained Earning – Dividend Policies, Forms of Dividend - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories - Relevant Case problems.					
Outcome 5	Students are able to identify the factors affecting dividend policy and various dividend valuation model practices following in India				K4
Suggested Reading:- Ackert and Deaves., <i>Behavioral Finance.</i> , Cengage Learning; 001 edition (September 23, 2009) Apte P G., <i>International Financial Management.</i> , McGraw Hill Education (India) Private Limited (9 June 2014) Brigham and Ehrhardt., <i>Financial Management- Theory & Practice.</i> , Cengage Publications; 14 edition (1 February 2015) James C VanHorne., <i>Financial Management and Policy.</i> , Prentice Hall, Upper Saddle River, January, 2001 Khan and Jain., <i>Financial Management.</i> , McGraw Hill Education; Seventh edition (1 July 2017) Pandey L.M., <i>Financial Management.</i> , Vikas Publishing(2015) Prasanna Chandra., <i>Financial Management and Policy.</i> , McGraw Hill Education; Ninth edition (1 July 2017) Ravi M Kishore., <i>Financial Management.</i> , Taxmann Publications Pvt. Ltd; 8th Edition edition (2016) Ross, Westerfield & Jordon., <i>Fundamentals of Corporate Finance.</i> , 12 th Edition, 2008 Weaver and Weston., <i>Strategic Financial Management.</i> , Cengage Learning; 1 edition (January 26, 2007)					
Online Resources Financial Management https://onlinelibrary.wiley.com/journal/1755053x Introduction to Financial Management https://www.mygreatlearning.com/academy/learn-for-free/courses/introduction-to-financial-management Financial Management https://researchguides.austincc.edu/c.php?g=434734&p=2965156					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create

Course Outcome vs. Program Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	3	3	2	3	3	2	2	1
CO2	2	2	2	2	3	1	2	2	2	2
CO3	3	3	3	3	2	3	2	3	3	3
CO4	3	3	2	2	2	2	3	3	3	2
CO5	2	2	1	2	3	2	2	1	3	2
W.AV	2.2	2.4	2.2	2.4	.4	2.2	2.4	2.2	2.6	2.0

S-Strong (3); M-Medium (2); L-Low (1)

Course Outcome VS Program Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	3	3	2	2	2
CO3	2	2	2	3	3
CO4	2	2	3	2	2
CO5	1	2	2	2	3
W.AV	2.2	2.4	2.2	2.2	2.4

S-Strong (3); M-Medium (2); L-Low (1)



Semester - I				
CORE	Course Code: 611601	Internship Training Report and Comprehensive Oral Examination - I	Credits:2	Hours:4
<p>Students will be deputed for internship Training to reputed business/service enterprises for a period of two weeks in all four semesters. The students should submit a report for the internship training under the supervision of a teacher/course counsellor. The report will be evaluated by the supervisor for 25 marks (Internal).</p> <p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 1st Semester at the end of 1st Semester. A panel of examiners consisting of faculty members (one or two) from the core course teachers, the HoD and an External Examiner will jointly evaluate each student and award the marks for a Maximum of 75. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p>				



Semester - I					
DSE	Course Code: 611501	Business Analytics	T	Credits: 3	Hours: 4
Unit - I					
Objective 1	To enable the students to understand the role of business analytics in business data processing				
Introduction to Business Analytics: Business Analysis-Different Levels - Business Analyst-Role of Business Analyst -Basic rules-Requirements and Tasks performed by Business Analyst – Project Definition and Scoping –Project phases and approaches – Role of Business Analyst across the project Life cycle.					
Outcome 1	Understand the language of business analytics, theory and models in the field of business analytics				K2
Unit - II					
Objective 2	To impart the students to gain knowledge of application of information technology in the core business process				
Information Technology Applications: Core business Process – Baldrige Business Excellence framework-Key purpose of using IT in Business – Enterprise Applications – Information users and their requirements – Data-Types- Attributes and Measurement-Types of data sets Data quality-Types of Digital Data.					
Outcome 2	Perceive skills on data analytics and its application				K4
Unit - III					
Objective 3	To equip the students with big data application in business intelligence				
Introduction to OLTP and OLAP: Introduction to OLTP and OLAP – Different OLAP Architectures-Data ModelsTools in Business Intelligence-Role of DSS, EIS,MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Componentsapplications-roles and responsibilities.					
Outcome 3	Gain expert knowledge in data integration technology				K4
Unit - IV					
Objective 4	Knowledgeable the importance and techniques of direction in industrial enterprises				
Data Integration Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies-Data Quality maintenance-Data profiling-Data modelling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle Designing.					
Outcome 4	Analyze different types of digital data, use of appropriate models for analysis and derive insights from results				K4
Unit - V					
Objective 5	Acquaint with different hedging techniques in forex management				
Performance and Measurement system Terminology: Performance and Measurement System terminology- Role of Metrics –Supply Chain-Fact based decision making and KPIS use of KPIS-Potential source for metrics-Enterprise Reporting –Report Standardization –Balanced score card Scoreboards Vs Dashboards-Business Intelligence in Real world- Mobility-Cloud computing.					
Outcome 5	Recent Development in Information Technology – Emergence of				K4

Fintech Companies – Digital Currency – Data Integration – Cloud Computing – Business Apps Development					
Suggested Reading: - Gareth Jones and Jenifer George, Contemporary Management, McGraw-Hill/Irwin, 2010. Gareth Jones and Jennifer George, Contemporary Management, McGraw-Hill/Irwin, 2010 Gene Burton and Manab Thakur, Management Today- Principles and Practice, TMH, 2009. Kaplan and Norton, The Strategy-Focused HBP, 2000 Peter F. Drucker, Management, 2008. Ricky W Griffin, Management, South-Western College Publications, 2013 Stephen P. Robbins and Mary Coulter, Management, 9th Edition, 2006. Stoner, et-al, Management, Prentice Hall, 1989. Wehrich and Koontz, Management A Global Perspective, McGraw Hill, 1988					
Online Resources					
1. https://collegedunia.com/courses/business-analytics/business-analytics-course-syllabus					
2. https://www.onlinemanipal.com/blogs/business-analytics-course-guide					
3. https://proschoolonline.com/certification-business-analytics-course/what-is-ba					
4. https://kru.ac.in/wp-content/uploads/2022/01/BBA-Business-Analytics-Course-Structure-and-Curriculum-18012022.pdf					
5. https://www.osmania.ac.in/Syllabus2020-21/ug/Fac%20of%20Commerce					
6. https://collegedunia.com/courses/mba-business-analytics/syllabus					
<i>K1-Remember</i>	<i>K2-Understand</i>	<i>K3-Apply</i>	<i>K4-Analyze</i>	<i>K5-Evaluate</i>	<i>K6-Create</i>

Course Outcome VS Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S (3)	M (2)	S (3)	L (1)	L (1)	S (3)	M (2)	M (2)	L (1)	S (3)
CO2	S (3)	M (2)	L (1)	L (1)	L (1)	M (2)	M (2)	M (2)	M (2)	L (1)
CO3	M (2)	L (1)	L (1)	M (2)	M (2)	L (1)	M (2)	M (2)	L (1)	M (2)
CO4	M (2)	M (2)	M (2)	S (3)	L (1)	M (2)	L (1)	L (1)	L (1)	L (1)
CO5	M (2)	L (1)	L (1)	M (2)	L (1)	L (1)	M (2)	L (1)	M (2)	L (1)
Avg	2.4	1.6	1.6	1.8	1.2	1.8	1.8	1.6	1.4	1.6

S–Strong (3), M-Medium (2), L-Low (1)

Course Outcome VS Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L (1)	M (2)	S (3)	M (2)	M (2)
CO2	M (2)	L (1)	M (2)	M (2)	L (1)
CO3	L (1)	M (2)	M (2)	M (2)	L (1)
CO4	M (2)	M (2)	L (1)	L (1)	M (2)
CO5	M (2)	L (1)	M (2)	M (2)	M (2)
Avg	1.6	1.6	2	1.8	1.6

S–Strong (3), M-Medium (2), L-Low (1)



Semester - I					
DSE	Course Code: 611502	Entrepreneurship Development	T	Credits:3	Hours:4
Unit - I					
Objectives I	To Acquire knowledge about the entrepreneurship development and innovation				
Basics Aspects of Entrepreneurship: Meaning and importance- Entrepreneurial qualities: Innovation and Risk Taking - Need, Importance and Sources of Innovation - Creativity and Innovation- Research and Development, Invention and Innovation Nexus- Concept and relevance of intra-premiership - Types of Entrepreneurs: Micro, Small, Medium Entrepreneurs- Traits of successful entrepreneurs- Entrepreneur vis-à-vis Businessman vis-à-vis Manager- Relevant one or two case studies.					
Outcome I	The learners will identify the elements of success of entrepreneurial ventures				K1
Unit - II					
Objectives II	To Develop understanding the importance of Internal and External environment forces conditioning entrepreneurship				
Entrepreneurial Environment: Internal and external environment forces conditioning entrepreneurship –Psychological, Social, Cultural, Political, Legal and Economic Forces- Entrepreneurship Development Phases: Attitude, Capability, Culture and Society- Entrepreneurship Development Programs- Family Business Groups and Entrepreneurship in India- Government as a facilitator and promoter of Entrepreneurship- Relevant one or two case studies.					
Outcome II	The Learners compile the Government as a facilitator and promoter of Entrepreneurship.				K2
Unit - III					
Objectives III	To learn the role and functions of institutional agencies in entrepreneurship development				
Functions of Institutional agencies in Entrepreneurship Development: National Institute of Entrepreneurship and Small Business Development (NIESBUD) - Entrepreneurship Development Institute of India (EDII) - National Institute for Micro, Small and Medium Enterprises (NIMSME)- Small Industries Development Organization- Role of TIIIC -SIPCOT-SIDCO- ITCOT- TIDCO- DIC- National Entrepreneurship Network (NEN) - Relevant one or two case studies.					
Outcomes III	The students will design the institutional agencies in entrepreneurship development.				K1
Unit - IV					
Objectives IV	The students understand the government schemes for Entrepreneurship				
Select Government Schemes for Entrepreneurship: Trade Related Entrepreneurship Assistance and Development (TREAD), Micro & Small Enterprises Cluster Development Program- (MSE-CDP), Credit Guarantee Fund Scheme For Micro and Small Enterprises, Support For Entrepreneurial and Managerial Development and Societal Programs of The Department of Science and Technology- Special Schemes: Differential Rate of Interest (DRI) scheme - Khadi and Village Industries Commission (KVIC) schemes - Tamilnadu Adi Dravidar Housing and Development Corporation (THADCO) schemes - Tamilnadu Backward Classes & Minorities					

Economic Development Corporation Limited (TABCEDCO) scheme- Relevant one or two case studies.					
Outcome IV	The learners evaluate and assess the Government special schemes.				K3
Unit - V					
Objectives V	To analyze and evaluate government schemes of entrepreneurship, formulating and launching entrepreneurial venture				
Formulating and Launching Entrepreneurial ventures: Developing Business propositions- Preparing Project Proposal and Report- Identifying Suppliers, Financiers, Business Process Partners- Knowledge of Competition and strategy for dealing with competition- Business Establishment: Clearances and Documents- Planning for Contingencies- Relevant one or two case studies.					
Outcomes V	The Learners Prepare Project Proposal and Report				K2
Suggested Reading:-					
B.C.Tandon., <i>Environment & Entrepreneurship.</i> , Chugh Publications, 1975					
<i>Berkun, Scott. The Myths of Innovation.</i> Beijing: O'Reilly, 2007					
Drucker, P. <i>Innovation and entrepreneurship: Practice and principles.</i> Abingdon: Routledge. (2015).					
Duening, T. N., Hisrich, R. D., & Lechter, M. A. (2010).					
<i>Technology entrepreneurship: Creating, capturing and protecting value.</i> Amsterdam: Elsevier.					
<i>Government of India., (MSMED) Act, 2006</i>					
Gupta C. B. & Srinivasan N. P., <i>Entrepreneurship Development in India</i> , Sultan Chand & Sons, 1998, P. 4.49					
Online Resources:					
https://byjus.com/commerce/what-is-entrepreneurship/					
https://www.shiksha.com/online-courses/articles/different-types-of-entrepreneurs-demystified/					
https://www.toppers4u.com/2022/05/entrepreneurial-venture-meaning-stages.html					
https://managementportal.blogspot.com/2012/07/entrepreneurial-environment.html					
https://www.slideshare.net/AnubhaRastogi/role-of-agencies-assisting-entrepreneurship					
https://www.slideshare.net/PROFJITENDRAPATEL/institutional-support-to-entrepreneurship					
https://www.msmex.in/learn/tamil-nadu-government-initiatives-for-msme/					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create

CourseOutcome (CO) Vs ProgrammeOutcome (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	L(1)	S(3)	M(2)	M(2)	L(1)	M(2)	M(2)	S(3)	M(2)
CO2	M(2)	M(2)	L(1)	S(3)	M(2)	M(2)	M(2)	L(1)	M(2)	M(2)
CO3	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)
CO4	M(2)	M(2)	L(1)	L(1)	L(1)	L(1)	M(2)	L(1)	L(1)	L(1)
CO5	M(2)	M(2)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	L(1)	M(2)
W.AV	2.2	1.8	1.8	1.8	1.8	1.2	2	1.4	1.8	1.6

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome (CO) Vs Programme Specific Outcome(PO)

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	M(2)	M(2)
CO2	S(3)	M(2)	M(2)	M(2)	M(2)
CO3	L(1)	M(2)	L(1)	M(2)	L(1)
CO4	M(2)	M(2)	M(2)	M(2)	L(1)
CO5	M(2)	M(2)	M(2)	M(2)	L(1)
W.AV	2	2.2	1.4	1.8	1.4

S–Strong(3),M-Medium(2),L-Low(1)

Semester – I					
DSE	Course Code: 611503	Organizational Behaviour	T	Credits:3	Hours:4
Unit –I					
Objectives I	The Learners Understand the importance of organizational behaviour				
ORGANIZATIONAL BEHAVIOUR: Meaning – Elements – Need and importance – Approaches – Models – Levels – Global scenario – Socio-cultural, political and economic differences and their influence on International organizational behaviour – Future of organizational behaviour – (Relevant One or Two Case Studies)					
Outcome I	The students apply their influence on international organizational behaviour				K1
Unit –II					
Objectives II	The learners Understand and remember the Learning process and individual behaviour				
FOUNDATIONS OF INDIVIDUAL BEHAVIOR: Individual differences – Personality: Meaning – Personality factors – Learning: Components of learning process – Learning theories – Values: Significance and types – Attitudes: Components – Formation – Perception -: Perceptual process – Motivation: Types – Importance – Ability: Meaning – Types – Their relevance to organizational behaviour. Stress: Meaning – Types – Sources – Impact and consequences on stress on behaviour – Management of stress - (Relevant One or Two case Studies)					
Outcome II	The Learners compile the Attitudes and stress on behaviour				K2
Unit- III					
Objectives III	The Learners analyse group behaviour in organization, group conflict and Leadership				
GROUP DYNAMICS: Group: Definition – Reasons – Types – Formation and Development process – Group norms: Meaning – Types – Reasons for enforcement of norms – Norm variation – Norm conformity – Group Cohesiveness: Meaning – Advantages – Group Conflict: Meaning – Reasons – Management of group conflict – Their impact on organizational behaviour – Leadership: Types and theories (Relevant One or Two case Studies)					
Outcome III	The Learners Assess Group Dynamics				K3
Unit IV					
Objectives IV	To Evaluate the political behaviour and organizational politics				
POWER AND POLITICS: Power: Definition – Power Vs Authority – Types of powers – Sources – Characteristics – Effective use of power – Politics: Definition – Political behaviour and organizational politics – Factors influencing political behaviour – Techniques of managing political behaviour (Relevant One or Two case Studies)					
Outcome IV	The Learners Discuss and Design Techniques of managing political behaviour				K3
Unit V					
Objectives V	To analyse the organizational dynamics				
ORGANIZATIONAL DYNAMICS: Organizational Design – determinants – Forms – Organizational Effectiveness: Meaning – Approaches – Factors contributing effectiveness – Organizational Culture: Meaning – Significance – Organizational Climate: Meaning – Factors influencing climate – implications on organizational behaviour – Organizational Change: Meaning - Nature – Cause of change – Resistance to change – Management of change - Organizational Development: Meaning – Need – OD interventions(Relevant One or Two Case Studies)					

Outcomes	The Learners Evaluate the organizational culture and organizational climate	K4
Suggested Reading:-		
Emma Weber, Patricia Phillips and Jack Phillips- <i>Making Change Work</i> , Kogan Page, 2016.		
Judith R.Gordon, <i>Organizational Behaviour</i> , Prentice Hall; 7 edition (June 19, 2001)		
Judith R.Gordon, <i>A Diagnostic Approach to Organizational Behaviour</i> , Allyn & Bacon, 1993.		
K.Asathappa, <i>Organizational Behavior</i> , Himalaya Publishing, Mumbai, 2010		
Keith Davis & John W Newstrom, <i>Human Behavior at Work: Organizational Behavior</i> , McGraw Hill, 1989		
Keith Davis, <i>Organizational Behavior: Human Behavior at work</i> , McGraw Hill, 2010		
Ricky W.Griffin and Gregory Moorhead, <i>Organizational Behavior: Managing people and Organizations</i> , Centage Learning 2011.		
Stephen P.Robbins and Timothy A.Judge, <i>organizational behaviour</i> , 17e, Pearson, 2016.		
Online Resources:		
1 https://ddceutkal.ac.in/Syllabus/MCOM/Organisational_Behaviour.pdf		
2 https://www.careers360.com/courses/organisational-behaviour-course		
3 https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-BBA-Organisational%20Behaviour.pdf		
4 https://mu.ac.in/wp-content/uploads/2022/02/Organizational-Behaviour.pdf		
5 https://www.rccmindore.com/wp-content/uploads/2022/04/Organizational_Behavior-1.pdf		
K1-Remember	K2-Understand	K3-Apply
K4-Analyze	K5-Evaluate	K6-Create

Course Outcome (CO) Vs Programme Outcome (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	S(3)	S(3)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)
CO2	M(2)	M(2)	L(1)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)
CO3	S(3)	L(1)	M(2)	L(1)	L(1)	L(1)	M(2)	M(2)	M(2)	M(2)
CO4	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	L(1)	L(1)	L(1)
CO5	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	S(3)	M(2)
W.AV	2.2	1.8	1.8	1.6	1.6	1.2	2	1.4	2.2	1.8

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome (CO) Vs Programme Specific Outcome

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	M(2)	M(2)
CO2	M(2)	M(2)	M(2)	S(3)	M(2)
CO3	L(1)	L(1)	L(1)	M(2)	M(2)
CO4	S(3)	M(2)	M(2)	L(1)	L(1)
CO5	M(2)	M(2)	M(2)	M(2)	M(2)
W.AV	2	2	1.6	2	1.8

S–Strong(3),M-Medium(2),L-Low(1)

Semester - I					
EDC	Course Code: 611701	Business Environment	T	Credits:2	Hours:4
Unit-I					
Objective1	To familiarize the causes, issues and concerns of globalization of economics and business				
Business Environment: Dynamic factors of environment – Internal and External environmental factors - Importance of scanning the environment – Fundamental issues captured in PESTLE– Political, Economic, Socio-cultural, Technological, Legal and Ecological environment- Opportunities and Threats as environmental issues to address by Businesses- Policy Environment: Liberalization, Privatization and Globalization (LPG) - Efficiency and Competition- LPG vis-a-vis Strengths, Weaknesses, Opportunities and Threats- Relevant One or Two Case Studies – Environmental Scanning – Practical Exercises.					
Outcome1	Learners able to Identify and evaluate the complexities of business environment and their impact on the business				K3
Unit II					
Objective2	To identify democracy, stability, legitimacy, distribution, integration, rationalisation, security, welfare, justice, liberty etc.				
Political Environment: Government and Business – Political Systems, Political Stability and Political Maturity as conditions of business growth- Role of Government in Business: Entrepreneurial, Catalytic, Competitive, Supportive, Regulative and Control functions- Government and Economic planning: Industrial policies and promotion schemes – Government policy and MSME – Interface between Government and Public sector- Good Governance and Great Environment- Relevant One or Two Case Studies related to MSME					
Outcome2	Students able to understand about the improvement of cost control and improving of environmental impacts.				K2
Unit III					
Objective3	To educate a balance between economic development and environmental quality.				
Economic Environment: Economic Development indicators and its impact- on business- Monetary System Role of Banks; Role of Financial Institutions- Role of Central Bank- Fiscal System: Government Budget and Taxation Measures- Fiscal Deficits and Inflation- FDI and Foreign collaboration –Foreign Capital tapping by businesses- Export-Import policy – Foreign Exchange and Business Development- Relevant One or Two Case Studies – discussion related to Monetary Policy – Union Budget and its Impact on business					
Outcome3	Learners analyze the higher levels of education, greater employment opportunities, and higher income levels.				K4
Unit IV					
Objective4	To provide knowledge about economically viable, improve the quality of life and have positive impact on the environment				
Social and Technological Environment: Societal Structure and Features- Entrepreneurial Society and its implications for business – Social and cultural factors and their implications for business- Technology Development in business- Technology Policy- Technology Trade and transfer- Technology Trends in India- Role of Information Technology – Clean Technology- Relevant One or					

Two Case Studies – related to changes in social and cultural environment – its impact on business					
Outcome4	Students evaluate to make the product better, bring down costs edge out the competition, increase production capacity, etc.				K5
Unit V					
Objective5	To educate about the control and prevent of pollution and to provide for the establishment of boards to enforce the law at the federal and state levels.				
Legal and Ecological Environment: Legal Environment inception, location, incorporation, conduct, expansion and closure of businesses- Legal Aspects of Entering Primary and Secondary Capital Markets- Law on Patents- Law on Consumer Protection- Law on Environmental Protection- Need for Clean energy and Reduction of Carbon footprint- Relevant One or Two Case Studies - related to importance of environmental protection – legal procedure to start a business					
Outcome5	Students discuss about the water quality and air quality improvement, increases in biodiversity and habitat protection, and reductions in greenhouse gases.				K4
Suggested Reading: - Adhikary M, <i>Economic Environment of Business</i> , Sultan Chand & Sons, 2012. Amarchand D, <i>Government and Business</i> , TMH 2012. Brooks, Weatherston, Wilkinson, <i>International Business Environment</i> , Pearson, 2010. David Baron, <i>Business and its Environment</i> , 7 th Edition, Pearson, 2012. Francis Cherunilam, <i>Business Environment and Development</i> , Himalaya Publishing House, 2008. Ian Brooks, Jamie Weatherston and Graham Wilkinson, <i>International Business Environment</i> , Pearson, 2010. Maheswari & Gupta, <i>Government, Business and Society</i> 1986. Mohinder Kumar Sharma, <i>Business Environment in India</i> , South Asia Books 1989. Sameer Kochhar, (ED.), <i>Growth & Finance</i> , Academic Foundation, 2011. Steiner & Steiner, Business, <i>Government and Society: A Managerial Perspective</i> , McGraw-Hill, 2008.					
Onlineresources https://www.slideshare.net/ShompaDhali/business-environment-53111245 https://www.slideshare.net/ashokdgaur/political-environment-177810968 https://www.slideshare.net/karankukreja26/economic-environment-ppt https://www.slideshare.net/KunalAnand48/technological-environment-ppt-136129472 https://www.slideshare.net/gauravhtandon1/environmental-law-and-regulations-i					
Course designed by: Dr.B.Menaka					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create

Course Outcome Vs Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	M(2)	L(1)	M(2)	M(2)	L(1)	M(2)	M(2)	L(1)	M(2)
CO2	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	L(1)	M(2)	L(1)	M(2)
CO3	S(3)	S(3)	M(2)	M(2)	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)
CO4	S(3)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)	L(1)	M(2)	M(2)
CO5	M(2)	M(2)	L(1)	L(1)	L(1)	L(1)	M(2)	M(2)	M(2)	L(1)
W.AV	2.6	2.2	1.2	1.8	1.6	1.4	1.8	1.8	1.6	1.6

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	M(2)	M(2)	L(1)	M(2)
CO2	M(2)	M(2)	L(1)	M(2)	L(1)
CO3	S(3)	S(3)	M(2)	L(1)	M(2)
CO4	M(2)	M(2)	L(1)	L(1)	M(2)
CO5	L(1)	M(2)	M(2)	M(2)	M(2)
W.AV	2.2	2.2	1.6	1.4	1.8

S–Strong(3),M-Medium(2),L-Low(1)

Semester - II					
CORE	Course Code: 611201	Advanced Management Accounting	T	Credits:4	Hours:4
Unit- 1					
Objective 1	To Understand the concepts of Management accounting				
Management Accounting: Meaning and Definition – Objectives – Management Accounting and Financial Accounting – Management Accounting and Cost Accounting – Utility and Limitations of Management Accounting – Modern Role of Management Accountant in the organization–Relevant Case problems.					
Outcome 1	Learners understand and remember about management accounting				K2
Unit -2					
Objective 2	To Acquire knowledge and Understand Comparative Financial Statements				
Financial Statement Analysis – Common Size Statements –Comparative Financial Statements – Trend Percentages – Accounting Ratios: Types, Uses, Computation and Limitations- Constructing Income and Position Statements with the help of Ratios–Relevant Case problems.					
Outcome 2	Students discuss the Financial Statements				K2
Unit-3					
Objective 3	To educate the procedure for Cashflow				
Analysis of Cash Flow: Computation and Applications- Responsibility Accounting- Methods of Accounting for Price level changes–Relevant Case problems.					
Outcome 3	Students discuss the computation and methods				K4
Unit-4					
Objective 4	To learn Budgetary Control				
Budget and Budgetary Control: Nature and Process – Types of Budgets: Income, Expenditure, Fixed, Flexible, Program and Master Budgets- Preparation of Budgets– ZBB and its relevance in decision making– Relevant Case problems.					
Outcome 4	Students analyse Preparation of Budgetary				K4
Unit-5					
Objective 5	To learn about Marginal Costing				
Marginal Costing: Concept and Importance – Cost-Volume-Profit Analysis (CVPA) - Application of Marginal Costing and CVPA in Decision making as to product, pricing and profit management–Relevant Case problems.					
Outcome 5	Students will study CVPA				K2
Suggested Reading:-					
Anthony Atkinson and Robert S Kaplan., <i>Management Accounting: Information for Decision-2012</i>					
Dr. S.N. Maheswari., <i>Principles of Management Accounting.</i> , Mahavir Publications; Seventh Edition edition (31 January 2017)					
Guruprasad Murthy., <i>Management Accounting.</i> , Himalaya Publishing House (2002)					
Hingorani, Ramanathan & Grewal., <i>Management Accounting.</i> , S. Chad, 1977					
Kaplan., <i>Advanced Management Accounting.</i> , Pearson Education India; 3 edition (2015)					
Manmohan & Goyal., <i>Management Accounting.</i> , 5 Edn., Sahitya Bhawan, Agra, 1990					
Pearson., <i>Making and Strategy Execution</i> , PHI., 3 edition (27 January 1998)					

Online Resources

https://unigug.ac.in/portal/web_site_attachment/files/M_Com_%20Sem-IV%20Syllabus.pdf

<https://maksifeb.ugm.ac.id/wp-content/uploads/sites/379/2018/06/Akuntansi-Manajemen-Lanjutan.pdf>

<https://asiaexchange.org/wp-content/uploads/2022/05/Course-Syllabi-KIMBA-1.pdf>

<https://amberton.edu/courses/advanced-managerial-accounting/>

<https://www.tppl.org.in/2020/third-sem/4235-advanced-management-accounting--9789389516807.html>

<i>K1-Remember</i>	<i>K2-Understand</i>	<i>K3-Apply</i>	<i>K4-Analyze</i>	<i>K5-Evaluate</i>	<i>K6-Create</i>
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Course Outcome VS Programme Outcome

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO9	PSO10
CO1	S(3)	M(2)	S(3)	S(3)	M(2)	S(3)	M(2)	M(2)	S(3)	L(1)
CO2	S(3)	L(1)	S(3)	S(3)	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)
CO3	L(1)	M(2)	M(2)	L(1)	S(3)	M(2)	S(3)	M(2)	S(3)	S(3)
CO4	S(3)	S(3)	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)	M(2)	M(2)
CO5	S(3)	M(2)	S(3)	S(3)	S(3)	M(2)	L(1)	M(2)	S(3)	M(2)
TOTAL	13	10	14	12	13	10	11	9	14	10
AVERAGE	2.6	2	2.8	2.4	2.6	2	2.2	1.8	2.8	2

3 – Strong, 2- Medium, 1- Low

Course Outcome VS Programme Specific Outcome

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	S(3)	M(2)
CO2	S(3)	M(2)	S(3)	M(2)	S(3)
CO3	S(3)	M(2)	M(2)	L(1)	S(3)
CO4	L(2)	S(3)	L(1)	M(2)	L(1)
CO5	M(2)	L(1)	M(2)	M(2)	M(2)
W.AV	2.4	2.2	1.8	2	2.2

3 – Strong, 2- Medium, 1- Low

Semester – IV					
CORE	Course Code: 611202	Portfolio and Investment Management	T	Credits: 4	Hours: 4
Unit – I					
Objective 1	Understand the basic portfolio theories and their implications for portfolio construction and management				
Investment Concept, Types, Features and Functions: Concept of Investment- Types of Investment- Features of Real, Financial and Derivative investments- Features of Financial Investment instruments: Money & Capital Market investment instruments; Primary & Secondary Market Investment instruments; Fixed & Varying income investment instruments- Direct and Portfolio investments- Distinctions among Investment, Speculation and Gambling- Features of Ideal investments- Functions of Investment Management: Selecting, Scaling, Spreading, Spacing and Timing – Tax considerations and investment management- Relevant one or two case studies.					
Outcome 1	Calculate and interpret expected and historical risk and return measures for individual securities and a portfolio of securities.				K2
Unit – II					
Objective 2	Understand the equity and bond portfolio management strategies and methods of portfolio performance evaluation.				
Investment Goals, Return & Risk Analyses: Investment Goals : Return, Risk, Growth, Control and Tax-related goals- Goal differences of investors – Matching the Goals and Investments- Allocation of funds to different investments - Constraints and Strategies- Return and Risk analysis: Concepts and Measures of Return: Current Return, Holding Period Return- Concepts and Measures of Risk: systematic and unsystematic risks and their measures: Standard deviation, Variance and Beta – Risk-Return Relationship- Relevant one or two case studies.					
Outcome 2	Describe the steps in the portfolio management process and formulate an investment policy statement.				K4
Unit – III					
Objective 3	Learn hands-on experience related to portfolio management via case study and trading simulation.				
Investment Valuation Measures and Approaches: Equity and Debt Valuation: Methods of valuation of Equity and Debt investments- Price and Value analysis – Cootner’s Hypothesis – Fundamental Analysis for investment evaluation – Economy, Industry and Company analysis- Technical Analysis: Concept and emphasis- Dow Theory- Important Charts Patterns – Lead and Lag Indicators – Price-Earnings- Relevant one or two case studies.					
Outcome 3	Calculate the covariance and correlation between securities and explain how correlation affects the standard deviation of a portfolio.				K4
Unit – IV					
Objective 4					
Investment Portfolios, Mutual Funds and Efficient Market Hypotheses: Portfolio Concept and Construction – Portfolio risk and Return – Measures of Portfolio Return and Risk- Efficient Portfolios – Portfolio Choice – Mutual funds: Concept, Need and Types - Random Walk Theory- Different Forms of Market Efficiency: Weak, Semi-strong and Strong forms and their tests- Relevant one or two case studies.					

Outcome 4	Assess portfolio performance.	K4			
Unit – V					
Objective 5	Understand the concept of derivatives				
<p>Derivative Investments: Concept of Derivatives – Types - Options as a derivative investment- Terminologies in options market- Options types- Pay-off for holders and writers of call and put options contracts- Futures Market: Features of Futures contracts- Types of futures contracts –Uses – Swap contracts and their uses and types- Relevant one or two case studies.</p>					
Outcome 5	Able to apply the guidelines related with derivatives	K4			
<p>Suggested Reading: - Ranganatham and Madhumathi., <i>Investment analysis and Portfolio Management.</i>, Pearson; 1 edition (20 November 2005) Bodie, Kane and Marcus., <i>Investments.</i>, McGraw-Hill; Eleventh edition (25 May 2019) William Sharpe, Alexander and Bailey., <i>Investments.</i>, Prentice Hall; 6 edition (October 30, 1998) V.A. Avadhani., <i>Investment.</i>, Himalaya Publishing House; Eighth Edition edition (2014) Donald E Fischer and Ronald J Jordan., <i>Security Analysis and Portfolio Management.</i>, PHI; 6 edition (3 January 1995) B. K Bhalla ., <i>Investment Management.</i>, S Chand (1 June 2008) Kindle Edition</p>					
Online Resources					
<p>https://www.investopedia.com/terms/f/financial-market.asp https://www.investopedia.com/terms/p/portfoliomanagement.asp https://intellipaat.com/blog/investment-management/20risks. https://testbook.com/ugc-net-commerce/risk-and-return-analysis https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/equity-valuation-concepts-basic-tools https://www.etmoney.com/learn/mutual-funds/what-is-mutual-fund/ https://testbook.com/banking-awareness/basics-of-derivatives#:~:text=Derivatives%20can%20be%20interpreted%20as,considered%20as%20advanced%20investing%20instruments. https://www.investopedia.com/terms/d/derivative.asp</p>					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create

Course Outcome Vs Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	S(3)	L(1)	M(2)	L(1)	S (3)	L(1)	M(2)	L(1)	L(1)
CO2	L(1)	L(1)	M(2)	L(1)	L(1)	L(1)	L(1)	M(2)	L(1)	L(1)
CO3	M(2)	L(1)	L(1)	L(1)	M(2)	S(3)	M(2)	M(1)	M(1)	M (2)
CO4	L(1)	M(2)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)	M(2)	L(1)
CO5	L(1)	L(1)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)
W.AV	1.6	1.6	1.6	1.2	1.6	2	1.6	1.8	1.4	1.2

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	S(3)	M(2)	L(1)	M(2)
CO2	L(1)	L(1)	M(2)	M(2)	M(2)
CO3	M(2)	M(2)	L(1)	L(1)	L(1)
CO4	L(1)	L(1)	M(2)	S(3)	M(2)
CO5	M(2)	L(1)	L(1)	M(2)	M(2)
W.AV	1.6	1.6	1.6	1.8	1.8

S–Strong(3),M-Medium(2),L-Low(1)

Semester - II			
CORE	Course Code: 611203	LOGISTICS MANAGEMENT	Credits: 4 Hours: 4
UNIT I			
Objective 1	To impart knowledge and understanding to students on logistics management and its relevance to today's business decision making		
Introductory Aspects of Logistics: Concept, Objectives and Importance of Logistics- Logistics Strategy – Meaning and types - Difference between domestic and international marketing logistics – Fundamentals of Supply Chain and Importance: Definition – Supply Chain Strategy – Key Drivers of Supply Chain Performance - 3 rd Party Logistics (3PL), 4 th Party Logistics (4PL) and 7 th Party Logistics (7PL) – Reverse Logistics - Relevant one or two case studies.			
Outcome 1	Understood the concept of logistics management, Transportation and chartering.		K1
UNIT II			
Objective 2	To gain the knowledge of possibilities of efficient optimization and management of operation in logistics management and also the ability to apply them in the enterprise reality.		
Transportation and Chartering: Meaning & Modes of Transportation – Selection of Modes of Transportation - Characteristics of shipping transport - Liner operations and Tramp operations- Freight structure and Practices - Conference system - Types of ships- Multi-modal Transport system- Multi-modal Transport document (MTD) and Combined Transport document (CTD)- Chartering principles and practices - Types of Charters – Maritime Logistics: Concept, objectives, importance and relevance to Global Marketing and Supply Chain Management .			
Outcome 2	Analyze how the logistical decisions are made an impact on facility, inventory and transportation.		K1&K2
UNIT III			
Objective 3	To understand the role of transportation and major ports in logistics development.		
Port, Route, Warehousing and Vessels: Types of Port – Major Ports of India and World- Port Facilities - Warehousing and Storage in ports - Demurrage - Loading and unloading in warehouses- Containerization: Concept, Need and Types- House stuffing - Terminal stuffing - Inland container depots: Problems and prospects- Role of IT in Logistics - Automated Shipment Status Tracking- Relevant one or two case studies.			
Outcome 3	Able to identify the strengthens & weakness of various transportation modes and able to know the role of Information Technology in Logistics activities .		K 2 & K3
UNIT IV			
Objective 4	To gain a working understanding of logistics management and to understand the role of intermediaries in logistics management.		
Role of Intermediaries: Types of Intermediaries- Clearing and Forwarding Agents, Freight Forwarder Stevedores, Shipping Agents, Customs House Agents and Surveyors – Stevedores - Functions and services of these intermediaries: Custom Clearance, International Freight Forwarding, Ancillary Services, Advisory Services, Service to Ship-owners and Shipping Lines, Consulting Assistance- Relevant one or two case studies.			

Outcome 4	Students shall be able know how the material handling activities are happened in Logistics.	K4			
UNIT V					
Objective 5	To impart the knowledge of Air cargo Transport, Rail-Road Transport in International Marketing Logistics				
Air and Land Routes in International Marketing Logistics: International Air Cargo Transport – Cargo Air Lines - IATA rules - Air freight rates - Air cargo transport problems and prospects- Role of Rail-Road ways in Global Marketing Logistics- Relevant one or two case studies.					
Outcome 5	Understood the importance of IATA in international marketing logistics.	K4&K5			
Suggested Reading:- Daniel Mark Jr., Shipping Cartels., <i>Study of Typing Arrangements of Shipping Conferences</i> : IIFT Daniel Marx Jr., <i>INTERNATIONAL SHIPPING CARTELS</i> . Princeton University Press, 1953., 7 U. Miami L. Rev. 600 (1953) Dictionary of Shipping & Chartering Terms: IIFT Freight tariffs and practices of shipping conferences: IIFT J.Bes., <i>Chartering Practice. General distributors</i> : Barker & Howard (1960) Magee., <i>Physical Distribution. Perspectives in Marketing Series</i> . McGraw-Hill (1967) Pierrie A David., <i>International Logistics: The Management of International Trade Operations</i> . Cicero; 4 edition (1 December 2013)					
Online Resources Role of Shipping Policy in the Export Strategy of India: IIFT Website: http://www.mapsofworld.com/world-sea-ports-map-htm Website: Ministry of Shipping, IATA, Port Trusts, etc.					
Course Designed By: Dr.M.GURUPANDI E-MAIL: gurupandi80@gmail.com					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create

Weightage in the Question Paper: Theory – 100%

Course Outcome vs. Program Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	3	2	2	3	1	2	1	3
CO2	3	1	1	3	2	2	3	2	3	1
CO3	2	2	2	2	3	2	2	2	2	2
CO4	2	3	2	1	2	2	2	3	2	2
CO5	1	2	3	2	3	2	2	2	2	3
W.AV	2.0	2.0	2.2	2.0	2.4	2.2	2.0	2.2	2.0	2.2

S-Strong (3); M-Medium (2); L-Low (1)

Course Outcome VS Program Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	3	2
CO2	3	2	3	2	2
CO3	2	1	2	2	2
CO4	1	3	2	2	3
CO5	2	2	2	2	2
W.AV	2.0	2.0	2.2	2.2	2.2

S-Strong (3); M-Medium (2); L-Low (1)

II Semester				
CORE	Course Code: 611204	GST and Customs Law	T	Credits: 4 Hours: 4
Unit - I				
Objective I	To know the theoretical and practical aspect of present Indian Tax System			
Introduction: Indirect Tax Levies-Distinction between direct and indirect taxes- India Tax Structure – Single and Multiple taxes - Special features of Indirect tax levies-All Pervasive Nature, Contribution to Government Revenues-Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation- Meaning and benefits of GST- Salient features of Dual GST- Taxes subsumed under CGST Act 2017- items not subject to GST – Earlier Tax structure Vs GST Structure - GST Council- Administration- Proper Officers- Supply of goods or services or both under CGST/SGST.				
Outcome I	Learners understand the need for one nation, one tax and one market through GST and enhancing the national revenue through GST.			K2
Unit - II				
Objective II	To know for ensuring the availability of input tax credit across the value chain under GST			
Levy and collection of CGST/SGST: Supply: Definition – Various form of supply – Composite supply and mixed supply arrest - Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax - credit - Input Service Distributor- Registration under GST- Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.				
Outcome II	The students evaluate and eliminated multiple tax system through GST			K5
Unit - III				
Objective III	To know for ensuring the filling of returns of GST and other proceedings			
Inward and Outward supplies under CGST: Filing of Returns- Payment processes- Refund- Assessment procedures-Audit of tax payers- Inspection, Search and Seizure- Demand and Recovery- Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering –Transitional provisions- Treatment of unveiled CEVAT.				
Outcome III	Apply the levy and collection of GST, SGST for the movement of Goods from one place to another			K3
Unit - IV				
Objective IV	To know the integrated GST and UTGST laws			
Integrated GST Act 2017: Special features- Admin- Levy and collection of IGST-Supply of goods under interstate Intra-state trade or commerce – Exemptions- Apportionment of Tax-supplying in territorial water - Application of provisions of CGST; Union Territory GST Act 2017: Salient features- Levy and collection of UTGST- Exemptions- Migration of existing Taxable person to UTGST - application of provisions of CGST; GST (Compensation to States) Act 2017: Salient features- Objectives - Levy and collection of Cess- Compensation.				
OutcomeIV	To analyses the GST is boost for competitiveness and performance in India manufacturing sectors			K4
Unit - V				
Objective V	To know for preventing the illegal foreign trade through the customs law			
Customs Law: Meaning - Objectives-Scope- Types of Customs Duty-Levy and collection of customs duty – Valuation of goods under the Customs Act- Prohibition on importation and exportation of Good - Duty Draw Back-				

Warehousing-Confiscation of goods-Imposition of Penalties: Search, Seizure and Arrest- Offences and Prosecution Provisions Adjudication- Appeal and Revision- Principles and Applicability with reference to Indirect Taxes.

OutcomeV	Learners to analyses the levy and collections of customs duty and its proceedings	K4
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Suggested Reading: -

Dr.V.Balachandran., *GST Law &Practice*& Sultan Chand & Sons, New Delhi July 2017.
 G Sekar, B Saravana Prasath, M Saravana Prabhu, TR Srinivasan & R S Balaji.*GST Self Learning*,
 Dr.Awdhesh Singh, *GST Made Simple*, Centax Publications, July 2017
 Anoop Modi, Mahesh Gupta, *GST Practical Mannual*, , July 2017
 Keshav R.Garg., *GST*, Bharat Law House, New Delhi July 2017
 T.S.Reddy&Y,Hariprasad Reddy, *Business Taxation(Indirect Taxes)*, Margham Publications, 2012
 Vashishtha Chaudhary, Ashu Dalmia, Girdharwal., *GST –A practical approach* July 2017,

Online Resources:

<https://www.icsi.edu/media/wemodules/16112021advancetaxlaw.pdf>
<https://www.icsi.edu/media/finaldirecttaxlaw17.12.2020.pdf>
<https://www.icsi.edu/media/tlfinalpdf25102021.pdf>

Course designed by : Dr. S. Ganapathy

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome (vs) Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M (2)	M (2)	L (1)	S (3)	M (2)	M (2)	M (2)	M (2)	L (1)	M (2)
CO2	L (1)	L (1)	M (2)	M (2)	L (1)	S (3)	S (3)	S (3)	S (3)	S (3)
CO3	S (3)	L (1)	S (3)	L (1)	M (2)	S (3)	L (1)	L (2)	M (2)	L (1)
CO4	S (3)	M (2)	L (1)	M (2)	L (1)	M (2)	M (2)	M (2)	L (1)	S (3)
CO5	L (1)	S (3)	L (1)	M (2)	S (3)	L (1)	S (3)	S (3)	S (3)	M (2)
W. AV	2	1.8	1.6	2	1.8	2.2	2.2	2.4	2	2.2
(3) S-Strong, (2) M-Medium, (1) L-Low										

Course Outcome (vs) Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S (3)	M (2)	S (3)	M (2)	L (1)
CO2	M (2)	S (3)	M (2)	L (1)	M (2)
CO3	M (2)	L (1)	S (3)	M (2)	L (1)
CO4	L (1)	M (2)	M (2)	L (1)	S (3)
CO5	M (2)	L (1)	S (3)	M (2)	S (3)
W. AV	2	1.8	2.6	1.6	2

(3) S-Strong, (2) M-Medium, (1) L-Low

Semester - II				
CORE	Course Code: 611602	Internship Training Report and Comprehensive Oral Examination - II	Credits:2	Hours:4
<p>Students will be deputed for internship Training to reputed business/service enterprises for a period of two weeks in all four semesters. The students should submit a report for the internship training under the supervision of a teacher/course counsellor. The report will be evaluated by the supervisor for 25 marks (Internal).</p> <p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 2nd Semester at the end of 2nd Semester. A panel of examiners consisting of faculty members (one or two) from the core course teachers, the HOD and an External Examiner will jointly evaluate each student and award the marks for a Maximum of 75. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p>				



Semester - II				
DSE	Course Code 611504	INSURANCE AND RISK MANAGEMENT	Credits: 3	Hours: 4
UNIT I				
Objective 1	Understand the concepts of and significance of insurance, methods of handling risk, principles of insurance, and kinds of insurance, impact of LPG on Insurance Industry in India and IRDA regulations for insurance business			
Insurance: Concept and Significance of Insurance- Elements of insurable risk- Risk and Uncertainty: Meaning and Types- Methods of Handling Risk: Avoidance, Assumption, Retention, Transfer and Control- Principles of Insurance- Kinds of Insurance- Life and Non-life insurances- Indian scenario of Insurance- Impact of LPG on Insurance Industry in India- Role and Functions of Insurance Regulatory Authority of India (IRDA) –Relevant one or two case studies.				
Outcome 1	Understand the contemporary developments in insurance sector in terms of life and non-life insurance, participation of foreign companies in Indian insurance business and IRDA regulations.			K1 & K2
UNIT II				
Objective 2	Acquaint with life insurance and procedure followed for issuing life insurance policies, nomination, assignment, and revival and surrender value and claim settlement procedure for life insurance policies			
Life Insurance: Meaning – Life insurance as a means of economic protection of the assured or dependents- Planning for life cover – Factors and Criteria- Procedure for issuing a life insurance policy- Issue of duplicate policy- Nomination- Assignment- Revival- Surrender value- Claim settlement- Rural and Social Insurance: Meaning, Need and features–Relevant one or two case studies.				
Outcome 2	Read and explain insurance documents and insurance products and become insurance advisors to salaried and businessmen.			K1&K3
UNIT III				
Objective 3	Learn the concepts and significance of non-life insurance policies such as fire insurance policy, consequential loss policy, health insurance, marine insurance, motor insurance, project and engineering insurance			
General or Non-life insurance: Different policies- Rating procedures- Claim settlement- Under-insurance and Average clause- Standard fire policy- standard coverage- Special coverage- Reinstatement value policies- Consequential loss policy- Principles of Marine and Motor insurances- Health insurance- Schemes- Role of Private Insurance Companies- Project and Engineering Insurance- Risk associated with new projects- Insuring the risk- Evaluation- Basic and Additional covers- Trend in Premia for non-life policies–Relevant one or two case studies.				
Outcome 3	Comprehend derivatives and their use in managing financial risks.			K 2 & K3
UNIT IV				
Objective 4	To get the Knowledge about financial risk measures such as standard deviation, Beta and risk management strategies.			
Financial Risk Measures: Std. deviation, Beta, Value at risk, Drawdown and cumulated loss- Risk Management strategies for financial risk: Debt-Equity Balancing- Asset/Liability/Project Diversification- Choice of Exposures- Managing Credit and liquidity Risks- Risk insurance–				

Relevant one or two case studies.					
Outcome 4	Identify appropriate measures for financial risks and their applications.				K4
UNIT V					
Objective 5	To make the students. Understand the concept of derivatives and their applications for dealing with financial risks				
Derivatives: Concept of Derivatives- Derivatives for dealing with Financial Risks- Options- Futures- Swaps- Arbitrage- Forwards- Optimal hedging strategies: Static hedging- Delta hedging– Relevant one or two case studies					
Outcome 5	Understated the growth of insurance business for public and private sector insurance companies and employment opportunities in insurance sector.				K4&K5
Suggestion Reading:-					
Alex Krutov., <i>Investing in Insurance Risk.</i> , Risk Books (June 2, 2010)					
Anand, Agarwal and Goyal., <i>Emerging Trends in Banking, Finance and Insurance Industry</i> , Himalaya Publishing House, Mumbai, 2010					
D.C. Srivastava , Shashank Srivastava - <i>Indian Insurance Industry : Transition and Prospects</i> - New Century Publications, New Delhi, 2001					
John C Hull., <i>Options, Futures and Other Derivatives.</i> , Pearson Education; Tenth edition (30 May 2018)					
P.K.Gupta., <i>Insurance and Risk Management.</i> , Himalaya Publishing House (2011)					
Padmalatha Suresh., <i>Management of Banking and Financial Services.</i> , Pearson Education; Fourth edition (23 October 2017)					
Parameswaran., <i>Futures and Options: Concepts and Applications.</i> , Tata McGraw-Hill Education, 1 st edition, 2009					
Peter S Rose and Sylvia C.Hudgins., <i>Bank Management & Financial Services.</i> , McGraw Hill Education; 8 edition (1 July 2017)					
Taxmann , “ <i>Insurance Law Manual with IRDA Guidelines</i> ”, Taxmann Publication . (2002),					
Online Resources:					
https://langara.ca/departments/recreation/documents1/RMandInsurance.pdf					
https://www.bayes.city.ac.uk/study/masters/courses/insurance-and-risk-management					
https://mjpru.ac.in/NoticeBoard/Syllabi/UG/BBA6thSem.pdf					
https://www.makemydelivery.com/product/taxmann-cracker-cs-executive-tax-laws-including-gst-and-customs-laws-old-syllabus-by-n-s-zad-pratik-neve-applicable-for-december-2023-exam/					
Course Designed By: Dr.M.GURUPANDI					
E-MAIL: gurupandi80@gmail.com					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
Weightage in the Question Paper: Theory –100%					

Course Outcome vs. Program Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	2	3	2	3	3	1	2	3
CO2	3	2	2	1	2	2	2	2	2	2
CO3	2	3	3	3	3	3	2	3	3	3
CO4	2	3	3	2	3	2	3	2	3	2
CO5	3	3	1	2	2	2	2	2	2	1
W.AV	2.4	2.6	2.2	2.2	2.2	2.4	2.4	2.0	2.4	2.2

S-Strong (3); M-Medium (2); L-Low (1)

Course Outcome VS Program Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	2	3
CO2	2	2	3	2	3
CO3	3	2	2	3	2
CO4	2	3	2	2	2
CO5	3	2	1	2	2
W.AV	2.4	2.2	2.2	2.2	2.4

S-Strong (3); M-Medium (2); L-Low (1)

Semester – II					
DSE	Course Code: 611505	International Economics	T	Credits:3	Hours:4
UNIT 1					
Objective 1	To Understand the basic information about International Economics				
Concepts, Scope and Theories: Meaning, Scope and Significance of International Economics- International Trade - Bases of International Trade - Theories of International trade: Absolute and Comparative Cost Advantages theories- Modern theories of International trade: Heckscher-Ohlin Model- Samuelson Model - Leontief Paradox- Modern theories Vs Classical theories - Terms of trade: Concept and measures- Relevant one or two case studies					
Outcome 1	Learners will be able to understand the concepts of International Economics			K2	
UNIT 2					
Objective 2	To Acquire knowledge in Trade and Development and Application in various Bodies				
Trade and Development: Degrees of economic integration – rules of origin in economic integration – Trade effect of economic integration - Gains from trade - Trade as a substitute for growth - Theory of Immiserizing growth - Free trade Vs Protection - Trade Barriers. Trade Blocks: NAFTA, EU, SAPTA and ASEAN –Relevant one or two case studies.					
Outcome 2	Students discuss the Economic Integration			K3	
UNIT 3					
Objective 3	To educate the procedure about International Trade				
Equilibrium in International Trade: Concepts, Components and Significance of Balance of Trade, Balance of Current Account and Balance of Payments- Disequilibrium in BOP - Adjustments for equilibrium in BOP - Exchange Rate Theories: Gold Standard, Mint Parity, Purchasing Power Parity and Interest Rate theories - Determinants of Exchange Rate - Economics of Fixed and Floating Rate systems- Relevant one or two case studies.					
Outcome 3	Students discuss the various theories and Principles			K2	
UNIT 4					
Objective 4	To learn about various Trade related Organisations				
Multilateral Finance and Trade system: International Monetary fund (IMF) and International liquidity - World Bank (WB) and Global Development Initiatives- International Development Association (IDA) and Third World Development Measures - International Finance Corporation (IFC) and Global Private Sector Development- Multilateral Investment Guarantee Agency (MIGA)- WTO and Functions- International debt problems: Issues and initiatives – Sub-prime crisis- European Sovereign Debt Crisis- Current Account Deficits of Developing nations- Relevant one or two case studies.					
Outcome 4	Students able to Evaluate Types of Organisational Bodies			K5	
UNIT 5					
Objective 5	To educate about various application of International Resource Flows				
International Resource Flows: Foreign Direct and Portfolio Investments: Significance, Trend, Determinants and Impact – India's Position in FDI and FPI- International Labour Migration: Types, Factors involved and Lee theory- Technology transfer: Need, Issues and Trend MNCs and Technology					

Transfer- Relevant one or two case studies.					
Outcome 5	Students will study various resource flows				K3
Suggested and Reading:- Bradley Schiller, <i>Essentials of Economics</i> , McGraw- Hill/Irwin,2010. Christopher Thomas and S. Charles Maurice, <i>Managerial Economics: Foundations of Business Analysis and Strategy</i> ,AbeBooks, 2015. Gupta G S, <i>Managerial Economics</i> , Tata McGraw- Hill, 1988 Ivan Png and Date Lehman, <i>Managerial Economics</i> , Willey – Blackwell, 2007. Joel Dean, <i>Managerial Economics</i> , Prentice- Hall, (1 December 1951) Luke M Frobe, Brian T McCann, et al., <i>Managerial Economics</i> , Cengage Learning, 2015. Rangarajan c, <i>Principles of Macro Economics</i> , Tata McGraw- Hill, 1979. Varshney and Maheswari, <i>Managerial Economics</i> ,Sultan Chand and Sons, 2014					
Online Resources : https://www.consumerfinance.gov/consumer-tools/educator-tools/youth-financial-education/learn/financial-knowledge-decision-making-skills/ https://www.vedantu.com/commerce/financing-decisions https://www.wallstreetmojo.com/financial-decision-making/ https://www.studysmarter.co.uk/explanations/business-studies/corporate-finance/financial-decisions/					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create

Course Outcome VS Programme Outcome

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO9	PSO10
CO1	S(3)	M(2)	S(3)	S(3)	M(2)	S(3)	M(2)	M(2)	S(3)	L(1)
CO2	S(3)	M(2)	S(3)	S(3)	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)
CO3	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)	S(3)	M(2)	S(3)	M(2)
CO4	S(3)	M(2)	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)	S(3)	M(2)
CO5	S(3)	M(2)	S(3)	S(3)	S(3)	M(2)	L(1)	M(2)	S(3)	M(2)
TOTAL	15	10	14	12	13	10	11	9	15	9
AVERAGE	3	2	2.8	2.4	2.6	2	2.2	1.8	3	1.8

3 – Strong, 2- Medium, 1- Low

Course Outcome VS Programme Specific Outcome

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	M(2)	S(3)	M(2)
CO2	S(3)	L(1)	M(2)	S(3)	S(3)
CO3	S(3)	S(3)	M(2)	L(1)	M(2)
CO4	M(2)	S(3)	M(2)	S(3)	L(1)
CO5	M(2)	L(1)	M(2)	M(2)	M(2)
W.AV	2.4	2.2	2	2.4	2

3 – Strong, 2- Medium, 1- Low



Semester - II				
DSE	Course Code: 611506	Management of Human Resources	T	Credits:3 Hours:4
Unit-I				
Objective1	To Understand the functions of Human Resource Management			
Introduction to Human Resource Management – Definition – Objectives and functions – Role and structure of Human Resource Function in organizations- Present day Challenges of HRM- Relevant one or two case studies.				
Outcome1	Learners understand the functions of human resource management in industrial enterprises			K2
Unit II				
Objective2	To assimilate acquisition, utilization, improvement, and preservation of Human resource planning.			
Human Resource Planning – Personnel Policy - Characteristics – Need for planning – Job analysis – Job description – Job specification- Planning for Leadership Transition and Second-line leadership – Recruitment - Sources of Recruitment- Internal Vs. External sources of recruitment- Relevant one or two case studies.				
Outcome2	Implement appropriate HRP in workplace.			K5
Unit III				
Objective3	To Acquaint with employee selection, training and promotion process in public and private sector enterprises.			
Employee Selection - Process and Problems- Placement and Induction – Training and Development: Methods of Training for Operatives, Supervisors and Executives– Modes, Pros and Cons of Promotion, Demotions, Transfers, Separation and Retention- Relevant one or two case studies.				
Outcome3	Apply feasible Training method and manage the progressions.			K3
UnitIV				
Objective4	To learn Knowledgeable employee compensation			
Employee Compensation – Wages and Salary Administration – Bonus – Incentives – Fringe Benefits – Cafeteria Approach- ESOPs- Job Evaluation Systems – Performance appraisal- Potential evaluation- Human Resource Information System- Relevant one or two case studies.				
Outcome4	Design and justify compensation framework.			K5
Unit V				
Objective5	To educate about employee maintenance and integration factors in industrial enterprises.			
Employee Maintenance and Integration – Welfare and Safety Provisions– Accident prevention – Employee Grievances and their Redressal – Industrial Relations – Trade Unions – Multiplicity of Trade Unions – Workers Participation in Management- Relevant one or two case studies.				
Outcome5	Learners critically understand the grievances of employees and redressal thereof.			K5
Suggested Reading: - Alan Price, <i>Human Resource Management</i> , Cengage Learning EMEA, 2011 Susan Jackson, Randall Schuler and Steve Werner, <i>Managing Human Resources</i> , Cengage Learning, 2012.				

Derek Torrington, et al., *Human Resource Management*, Pearson, 2007.
 Dr P Subba Rao, *Personnel and Human Resource Management*, HPH, Mumbai, 2007.
 Edwin Flippo, *Personnel Management*, McGraw Hill, 1984
 Gary Dessler, *Human Resource Management*, Prentice Hall, 2010.
 K. Aswathappa, *Human Resource Management Text And Cases*, TMH2017.
 R.L Mathis & J. H Jackson, *Human Resource Management*, South-Western College, 2007.
 Sadhna Dash K. Aswathappa, *International Human Resource Management*, McGraw Hill2017.
 Werther William B Jr, *Personnel Management and Human Resources*, McGraw-Hill, 2010.

Online resources

<https://www.enotesmba.com/2014/11/functions-of-human-resource-management.html>
<https://www.whatishumanresource.com/human-resource-planning>
<https://www.yourarticlelibrary.com/recruitment/sources-of-recruitment-external-and-internal-sources-of-recruitment/35267>
https://en.wikipedia.org/wiki/Compensation_of_employees
<https://www.slideshare.net/selam49/integration-and-maintenance-chapter9ppt>

Course designed by:Dr.B.Menaka

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome Vs Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	M(2)	L(1)	L(1)	M(2)	M(2)	S(3)	S(3)	M(2)	M(2)
CO2	M(2)	M(2)	L(1)	L(1)	L(1)	M(2)	L(1)	M(2)	S(3)	M(2)
CO3	L(1)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)	M(2)	M(2)
CO4	M(2)	M(2)	L(1)	L(1)	M(2)	M(2)	S(3)	S(3)	M(2)	M(2)
CO5	S(3)	S(3)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	L(1)	M(2)
W.A V	2.2	2	1.4	1	1.8	1.8	2.2	2.4	2	2

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	M(2)	M(2)	M(2)	L(1)
CO2	M(2)	M(2)	L(1)	L(1)	M(2)
CO3	L(1)	M(2)	M(2)	M(2)	M(2)
CO4	M(2)	L(1)	M(2)	M(2)	L(1)
CO5	M(2)	M(2)	L(1)	M(2)	L(1)
W.AV	2	1.8	1.6	1.8	1.4

S–Strong(3),M-Medium(2),L-Low(1)



Semester - II					
NME	Course Code:	Accounting and Financial Management	T	Credits:2	Hours:3
Unit-I					
Objective1	To familiarize the scope, principles and conventions of accounting and financial management.				
Financial Accounting: Meaning and Scope – Principles – Concepts – Conventions – Accounting process: Journal – Ledger – Trail Balance – Trading Account – Profit and Loss Account – Balance Sheet.					
Outcome1	Learners understand the knowledge about final accounts				K2
Unit II					
Objective2	To educate on accounting ratio analysis and fund flow analysis.				
Financial Analysis: Accounting ratio analysis – Fund flow analysis – schedule of changes in working capital – cash flow analysis – funds from operations Vs Cash from operations.					
Outcome2	Students discuss about various financial analysis				K4
Unit III					
Objective3	To educate on the process and use of cost and management accounting.				
Cost and Management accounting: Meaning, Scope and uses of cost and management accounting – Elements of Cost – Cost Sheet – Marginal Costing and Cost Volume Profit Analysis – Break Even Analysis: Concept, Applications & Limitations.					
Outcome3	Students analyze about costing and break even analysis.				K4
UnitIV					
Objective4	To provide knowledge about the functions of financial management.				
Financial Management: Objectives and functions management – Risk – return relationship – time value of money – Capital Budgeting: basic method of appraisal of investments – concepts of working capital – factors affecting working capital – Estimation of working capital requirements.					
Outcome4	Learners acquire knowledge about various investment opportunities				K2
Unit V					
Objective5	To Learn the types of cost of capital and computation of cost of debt and equity shares.				
Cost of capital, capital structure and dividend: Meaning and types of cost of capital – computations of cost for dept and equity sources of capital and weighted average cost of capital – Meaning and types of capital structure – determinants of capital structure – types of dividend policy – types of dividend decision.					
Outcome 5	Learners critically evaluate an optimum capital structure				K5
Suggested Reading: -					
Khan and Jain, <i>Management accounting: Text problems and cases</i> , 2011.					
Maheswari S N, <i>Financial and Management Accounting</i> , Sultan Chand & Sons, 2003.					
Pandey I M, <i>Financial Management</i> , 4 th Edition, Vikas Publications, 2002.					
Ravi M.Kishore, <i>Management accounting and financial analysis</i> ”, Taxmons, 2010.					
S.N.Maheswari, “ <i>Management accounting & Financial accounting</i> ”, Vikas Publications, 2010.					
Shula and T.S. Grewal, “ <i>Advanced Accounting</i> ”, S.Chand and company, 2010.					

OnlineResources

<https://www.slideshare.net/ashu1983/financial-accounting>

<https://www.slideshare.net/NEETHUSJAYAN/financial-analysis-and-types-of-financial-analysis>

<https://www.slideshare.net/lovelynisha01/overview-of-cost-management-accounting>

<https://slideplayer.com/slide/12380931/>

<https://www.slideshare.net/Jasirgemz/capital-structure-decisions-cost-of-capital-weighted-average-cost-of-capital-theories-of-capital-structure>

Course designed by: Dr.B.Menaka

<i>K1-Remember</i>	<i>K2-Understand</i>	<i>K3-Apply</i>	<i>K4-Analyze</i>	<i>K5-Evaluate</i>	<i>K6-Create</i>
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Course Outcome Vs Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	M(2)	M(2)	L(1)	S(3)	L(1)	S(3)	M(2)	L(1)	L(1)
CO2	S(3)	S(3)	M(2)	M(2)	M(2)	M(2)	S(3)	L(1)	M(2)	M(2)
CO3	L(1)	M(2)	L(1)	L(1)	M(2)	L(1)	M(2)	L(1)	M(2)	L(1)
CO4	S(3)	S(3)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	L(1)	M(2)
CO5	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	L(1)	L(1)	L(1)
W.AV	2.2	2.4	1.8	1.2	2.2	1.2	2.4	1.4	1.4	1.4

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	S(3)	M(2)	L(1)	M(2)
CO2	M(2)	S(3)	M(2)	M(2)	M(2)
CO3	M(2)	L(1)	M(2)	L(1)	M(2)
CO4	S(3)	M(2)	L(1)	M(2)	L(1)
CO5	L(1)	M(2)	L(1)	M(2)	M(2)
W.AV	2.2	2.2	1.6	1.6	1.8

S–Strong(3),M-Medium(2),L-Low(1)

Semester - III				
CORE	Course Code: 611301	Advanced Corporate Accounting	T	Credits:4 Hours:4
Unit-1				
Objective 1	To Understand the concepts of Corporate accounting			
Accounting for Shares/Debentures: Meaning and Importance of Corporate Accounting – Accounting for Share Capital: Issue of Shares, Forfeiture & Reissue of Shares, Accounting treatment for premium and discount – Book building and pricing. Buy back of shares - Right Issue, Accounting for Debentures: Accounting treatment – Debenture Redemption Reserve and Conversion of Debenture into shares – Underwriting of shares and Debentures.				
Outcome 1	Learners understand about corporate accounting			K2
Unit-2				
Objective 2	To Acquire knowledge and understand about Final accounts of companies			
Final Accounts of Companies: Preparation and Presentation of Final Accounts of Companies – Treatment of Profits Prior to Incorporation - Final Accounts for Banking Companies and Insurance Companies - Relevant case problems.				
Outcome 2	Students discuss the financial accounts			K2
Unit-3				
Objective 3	To learn the treatment of Amalgamation			
Amalgamation Merger and Acquisition: Accounting Treatment for Amalgamation, Merger and Acquisition. Valuation of Goodwill and Shares: Meaning – Types – Need for Valuation of Goodwill & Shares - Relevant case problems.				
Outcome 3	Students analyse about Merger and Acquisition			K4
Unit-4				
Objective 4	To learn Consolidated Statements of Accounts			
Consolidated Statements of Accounts (One Subsidiary only): Accounts of Holding and Subsidiary Companies– Consolidated Balance Sheet –Minority Interest – Cost of Control or Capital Reserve – Distinction Between Capital Profits and Revenue Profits – Pre-Acquisition Losses – Elimination of Mutual Owings – Treatment of Unrealized Profits – Revaluation of Assets And Liabilities – Bonus Shares – Treatment of Dividend- Relevant case problems.				
Outcome 4	Students analyse Consolidated statements of accounts			K4
Unit-5				
Objective 5	To learn about Marginal Costing			
Human Resource Accounting & Accounting Standards: Need and Development – Importance of HR Accounting – Objectives against HR Accounting – HR Accounting in India – Accounting Standards: Meaning & Significance of Accounting Standard – Indian Accounting Standard (IAS) – International Financial Reporting Standard (IFRS) –Relevant Case Studies.				
Outcome 5	Students will study HR accounting			K3
Suggested Reading:-				
Dr.AshokShegal, <i>Fundamentals of Corporate Accounting</i> , Taxmann Publications Private Limited (8 August 2011)				
http://www.icai.org/post.html?post_id=6856 Indian Accounting Standards (IND ASs)				

M.A.Arulanandam and Raman, *Corporate Accounting*, Himalaya Publications, 2000
M.C. Shukla, T.S. Grewal & S.C. Gupta, **Corporate Accounting**, S. Chand and Co. *New Delh*, 1997
P.C.Tulsian, *Corporate Accounting*, Tata McGraw Hill, 2018
Rajasekaran and Lalitha, *Corporate Accounting*, Pearson, 2010
RL Gupta M Radhaswamy, *Corporate Accounting*, Sultan Chand and Sons, Since 1950 (2013)
S.N.Maheswari, *Corporate Accounting*, Vikas Publications, 2009

Online Resources

<https://razorpay.com/blog/business-banking/corporate-accounting/#:~:text=Corporate%20accounting%20refers%20to%20the,statement%20and%20the%20balance%20sheet.>

<https://www.akounto.com/blog/corporate-accounting>

<https://happay.com/blog/corporate-accounting/>

<https://academy.tax4wealth.com/public/blog/corporate-accounting>

<https://study.com/academy/lesson/corporate-accounting-definition-principles.html>

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome VS Programme Outcome

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO9	PSO10
CO1	S(3)	M(2)	S(3)	M(2)	M(2)	S(3)	S(3)	M(2)	S(3)	L(1)
CO2	M(2)	S(3)	M(2)	S(3)	S(3)	M(2)	M(2)	L(1)	S(3)	M(2)
CO3	S(3)	L(1)	M(2)	L(1)	S(3)	M(2)	S(3)	M(2)	S(3)	M(2)
CO4	M(2)	S(3)	M(2)	S(3)	M(2)	L(1)	S(3)	S(3)	M(2)	S(3)
CO5	S(3)	M(2)	S(3)	M(2)	S(3)	M(2)	L(1)	M(2)	M(2)	S(3)
Total	13	11	12	11	13	10	12	10	13	11
Average	2.6	2.2	2.4	2.2	2.6	2	2.4	2	2.6	2.2

3 – Strong, 2- Medium, 1- Low

Course Outcome VS Programme Specific Outcome

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	M(2)	S(3)	L(1)
CO2	S(3)	L(1)	S(3)	M(2)	S(3)
CO3	S(3)	S(3)	M(2)	L(1)	M(2)
CO4	M(2)	S(3)	S(3)	S(3)	L(1)
CO5	M(2)	L(1)	M(2)	M(2)	M(2)
W.AV	2.4	2.2	2.4	2.2	1.8

3 – Strong, 2- Medium, 1- Low

CORE	Course Code: : 611302	Modern Marketing Management	T	Credits: 4	Hours: 4
Unit -I					
Objective 1	To Understand the concept of marketing, marketing environment and marketing mix.				
Introduction: Modern Marketing Concept- Societal marketing concept – Approaches to the study of marketing –Meaning – Bases for segmentation, benefits – Systems approach – Features of industrial, consumer and services marketing-Four Ps of Product and Seven Ps Service marketing mix- Marketing Environment: External factor – Demographic factors – Internal factors - Marketing Planning Process- Marketing strategies of Leaders, Challengers, Followers and Niche-marketers- Relevant one or two case studies.					
Outcome1	Learners understand the concepts of marketing and importance of marketing mix.				K2
Unit II					
Objective2	To Acquaint with the factors deterring consumer behaviour models and objectives and process of marketing process.				
Consumer Behaviour and Marketing Research: Meaning and importance – Consumer buying process – Determinants and theories of consumer behaviour – Psychological, sociological determinants – Theories and their relevance to marketing- Marketing Research: Meaning – Objectives – Process- Demand Forecasting- Marketing Information System- Marketing segmentation: Bases–Targeting and Positioning- Relevant one or two case studies.					
Outcome2	Analyze consumer behavior and familiar with marketing research with forecasting techniques.				K4
Unit III					
Objective3	To learn Knowledge about the salient features and process of product, price, place and promotion mix in marketing of goods and services.				
Product Mix: Product planning and development – Meaning and process – Test marketing – New Product failures – Product life cycles – Meaning and Stages – Strategies – Managing PLC- Product-Market Integration: Strategies – Product positioning – Diversification – Product line management – Planned obsolescence – Branding Policies and Strategies – Packing and Packaging -Relevant one or two case studies.					
Outcome3	Think strategically about branding, pricing and marketing issues.				K5
UnitIV					
Objective4	To learn Knowledge about the price, place and promotion mix of day-to-day contemporary developments and challenges in marketing of goods and services				
Price and Place Mix: Pricing and pricing policies – Objectives and Bases for price fixing –Pricing and product life cycle- Distribution and Logistics Decisions- Intensity of distribution- Channel Choice considerations– Managing Conflict and Cooperation in channels – Types and Functions of Middlemen- Modern Trends in Retailing- Malls and Online- Direct Marketing- Tele Marketing- Event Marketing- Online and E-Marketing- Relevant one or two case studies.					
Outcome4	Design price mix and place mix according to expectations of consumers and changes in the marketing environment.				K3
Unit V					
Objective5	To upgrade the knowledge and awareness of Personal selling, Advertising Communication and sales promotion.				

Promotional Mix: Marketing communication- Communication in Personal selling and impersonal selling – Personal selling: Process – Steps in selling – Management of sales force – Recruitment and selection – Compensation plans – Evaluation of performance – Advertising Communication: Importance – Objectives – Media planning and selection – Factors influencing selection – Advertisement copy – Evaluation of advertising – Advertising budget – Sales promotion: Methods and practices- Publicity and Public Relations – Customer Retention and Customer Relationship Marketing- Relevant one or two case studies.

Outcome 5	Familiar with Promotion decisions along with awareness on Consumer Rights in the Market Place.	K2
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Suggested Reading: -

- Philip Kotler & Gary Armstrong., Principles of Marketing., Pearson Education; Seventeenth edition (31 March 2018)
- Ramaswamy & Namakumari., Marketing Management., MACMILLAN Publishers INDIA Ltd; 4th edition (2009)
- Jerome McCarthy., Basic Marketing, Richard D. Irwin., Revised Edition. 1964
- Cundiff, Still & Govani., Fundamentals of Modern Marketing., Prentice-Hall; 2nd edition (1976)
- Paul Peter and James Donnelly Jr., Marketing Management., McGraw Hill; 8th edition (2007)
- William O. Bearden., Marketing: Principles & Perspectives ., McGraw-Hill/Irwin, 2004., 4, illustrated Roger Kerin, Steven Hartley and William Rudelius., Marketing., 10th Edition (February 13, 2010)
- Etzel, Walker and Stanton., Fundamentals of Marketing., McGraw Hill Education; 14 edition (1 July 2017)

Online Resources

- <https://www.slideshare.net/ANUJYADAV6880/mordern-marketing-concept-53002613>
- https://www.slideshare.net/Manisha_D_Vaghela13/market-segmentation-41502447
- <https://www.slideshare.net/byjuantony3/channels-of-distribution-86605816>
- <https://www.slideshare.net/tejasriSAMBRANI/marketing-research-66639990>
- <https://www.slideshare.net/sujan1112222/place-mix>
- <https://www.slideshare.net/wishleo507/consumer-behavior-and-factors-influencing-consumer-behavior>
- <https://www.slideshare.net/deepu2000/personal-selling-69710870>

Course designed by: Dr.B.Menaka

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome Vs Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	S(3)	L(1)	M(2)	S(3)	L(1)	M(2)	L(1)	M(2)	L(1)
CO2	M(2)	M(2)	L(1)	M(2)	L(1)	S(3)	M(2)	M(2)	L(1)	S(3)
CO3	M(2)	M(2)	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)
CO4	L(1)	L(1)	M(2)	M(2)	L(1)	S(3)	L(1)	M(2)	L(1)	M(2)
CO5	L(1)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	L(1)	M(2)	L(1)
W.AV	1.6	2	1.6	1.6	1.8	2	1.8	1.4	1.6	1.6

3 – Strong, 2- Medium, 1- Low

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	M(2)	S(3)	L(1)	M(2)
CO2	L(1)	M(2)	M(2)	M(2)	M(2)
CO3	M(2)	M(2)	L(1)	L(1)	L(1)
CO4	S(3)	S(3)	M(2)	L(1)	L(1)
CO5	M(2)	M(2)	L(1)	M(2)	M(2)
W.AV	2	2.2	1.8	1.4	1.6

3 – Strong, 2- Medium, 1- Low

Semester - III					
CORE	Course Code: 611303	Business Research Methods	T	Credits 4	Hours 4
UNIT I					
Objective 1	To develop and understanding of the basic framework of the research process and various research designs and techniques				
Types, Process & Design of Research: Meaning – Importance- Types of Research – Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental, Qualitative & Quantitative and Case & Generic Researches – Process of research –Research problem – Identification, selection and formulation of research problem – Review of literature- Research Gaps and Techniques – Hypothesis –Types and Formulation – Research Questions – Hypothesis Testing Procedure – Formulation of Research Problem – Practical Exercises					
Outcome 1	Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues			K1	
UNIT II					
Objective 2	To formulate a research problem in terms of Research Question, Objectives and hypotheses and design a step-by-step approach to handle the further				
Research Design & Sampling: Meaning, Components and Use of Research Design-Census Vs Sampling- Essentials of a good sampling –Probability and non-probability sampling methods – Sample size – Factors affecting the size of the sample - Sampling and non-sampling errors – Preparing Research Design – Practical Exercises.					
Outcome 2	Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process			K2 & K3	
UNIT III					
Objective 3	To identify the various sources of information for literature review and data collection				
Sources and Collection of Data: Primary and secondary data –Observation: Types and Techniques – Interview: Types and conduct – Preparation for an interview – Effective interview techniques – Schedule: Meaning, Essentials and kinds –Questionnaire: Meaning and types – Format of a good questionnaire–Scaling techniques and Measurement Metrics: Meaning, Importance, Methods of scale construction- Validity and Reliability- Pre-testing- Pilot Study – Questionnaire Preparation – Practical Exercises.					
Outcome 3	Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business / Industry			K 4 & K5	
UNIT IV					
Objective 4	To design research data collection tools and using the same for data collection and to make the data thus collected properly presented fit for analysis				
Processing of Data: Editing, Coding, Classification and Tabulation – Analysis of Data – measures of Central Value: Arithmetic mean, Median and Mode – Measures of Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Measures of Relationship: Correlation and Regression Analysis: Simple, Partial and Multiple – Understanding Multiple Regression Computer-worked Results- Association of Attributes- Application of Measures of dispersion and measures of relationship in social science research – practical exercises and group discussion.					

Outcome 4	Decide the method of data collection, design the data collection tools there-for, execute the data collection work and ensure the data are fit for analysis with appropriate editing, corroboration, reduction and sanitization	K5
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UNIT V

Objective 5	To write research reports and research proposal
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Hypothesis testing and Report Writing: Parametric tests: Testing for Means – One and Two Populations – One Way and Two Way ANOVA – Testing of Proportions: One and Two Populations – Chi-square Test - Non-parametric tests: Sign test and Mann Whitney test-Test Result Interpretation- Report Writing: Meaning, types and contents of research reports –Steps involved in drafting reports – Principles of good report writing – Lay-out and Features of a Good Research Report- Grammatical Quality – Language flow- Data Support- Diagrammatic Elucidation- References and Annotations – Clarity and Brevity of expressions- Preparation of Research Report – Practical Exercises – Discussion on Earlier Research Reports

Outcome 5	Write the research report and research proposal	K5
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Suggested Reading:-
 Anderson et-al, *Thesis and Assignment Writing*, Wiley, New Delhi, 1989.
 B. Burns & A. Burns, *Business Research Methods and Statistics Using SPSS*, Sage, 2008
 C.R.Kothari, *Research Methodology Methods and Techniques*, 2009
 Christensen, Johnson and Turner, *Research Methods, Design, and Analysis*, Allyn&Bacon, 2011
 Earl R. Babbie Robert, *The Practice of Social Research*, Cengage Learning, 2010.
 Jerry W. Willis, *Qualitative Research Interpretive & Critical Approaches*, Sage, 2007
 John W Best & James V. Kahn, *Research in Education*, Allyn and Bacon, 2009
 Pauline V Young, *Scientific Social Surveys and Research*, Prentice-Hall, 1966
 Wiliam G.Zikmund, Barry J Babin, et al., *Business Research Methods (with Qualtrics Printed Access Card)*, 9e, Cengage Learning, 2012.
 Wilkinson and Bhandarkar, *Methods and Techniques of Social Research*, 2003, HPH.
 William J. Goode & Paul K. Hatt, *Methods of Social Research*, McGraw Hill, 1981.

Online Resources:
<https://nptel.ac.in/courses/121/106/121106007/>
<https://youtu.be/Ivk0SDrD4DM>
<https://amrita.edu/wp-content/uploads/2022/05/business-research-methods-course-outline-2021.pdf>
https://myrbs.business.rutgers.edu/sites/default/files/syllabi/623-management-information-systems/29_623_340.pdf

Course Designed By: Dr.M.GURUPANDI
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<i>K1-Remember</i>	<i>K2-Understand</i>	<i>K3-Apply</i>	<i>K4-Analyze</i>	<i>K5-Evaluate</i>	<i>K6-Create</i>
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Weight age in the Question Paper: Problems-20% and Theory – 80%

Course Outcome vs. Program Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	3	3	2	3	3	2	2	2
CO2	2	2	2	2	2	2	2	3	2	2
CO3	2	3	3	3	2	3	2	2	3	3
CO4	3	2	2	2	2	2	2	1	2	2
CO5	2	2	2	2	2	2	2	2	2	2
W.AV	2.2	2.2	2.4	2.4	2.0	2.4	2.2	2.0	2.2	2.2

S-Strong (3); M-Medium (2); L-Low (1)

Course Outcome VS Program Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	3	2	2	2	2
CO3	2	2	2	3	3
CO4	3	2	2	3	3
CO5	1	2	3	2	2
W.AV	2.4	2.2	2.2	2.4	2.4

S-Strong (3); M-Medium (2); L-Low (1)

III Semester					
CORE	Course Code: 611304	Income Tax Law and Tax Planning	T	Credits : 4	Hours : 4
Unit – I					
Objective I	Understand the concepts and significance of income tax laws, sources of income procedures, assessment of Income, filing returns of income.				
Concepts and Definitions: Direct and Indirect Taxes- Income Tax Act 1961: Definitions of: Previous Year - Assessment Year- Income- Deemed Income – Characteristics of Income Tax - Basis of Charge of Income Tax- Residential Status - Scope of Total Income – Special Provisions and Exemptions in Sec.10- Heads of Income- Relevant case problems.					
Outcome I	Understand the sources of income generated from the Income Tax ACT				K2
Unit - II					
Objective II	To learn the income tax assessment, deduction, exemption of income and its significance of assessment of income from salary and House Properties.				
Income under the Head Salary and House Property: (a) Salary Income: Basis of Charge- Allowances - Perquisites - Deductions from Salary income – Salaries Retirement: Gratuity – pension and computed value of pension – earned leave salary – compensation on voluntary retirement – amount from provident fund.					
Outcome II	Analyse plan of tax of salaried employee Land Lard as per the proceedings of income tax act.				K4
Unit - III					
Objective III	To plan for Tax Assessment of Business Houses and Investment Pattern as per the Income Tax.				
Income from Business / Profession and Capital gain: (a) Income From House Property: Chargeability- Determination of Annual Value - Allowable deductions- Unrealized rent and Subsequent Collection- Tax planning options and exercises- Relevant case problems. (a) Business /Professional Income: Charging Provision –Assessment of business income – Allowed Deductions – Expressively disallowed deductions- Capital Gains - Computation of capital gains - Transfer of capital Assets - Deductions - Exempted capital gains.					
Outcome III	Apply the Tax savings plan of business premises and investments of Income Tax Act				K3
Unit - IV					
Objective IV	To gain the knowledge about the tax planning of individuals and other Assessee				
Computation of Total Income for Individuals and Companies and Filing of Returns: Income from other sources - Tax planning options and exercises- Relevant case problems. Clubbing of Income- Deemed Income - Set-off- Carry forward of losses - Deductions from Gross Total Income – Preparation of Return of income for individuals – Tax liability – Rebate and Relief of Tax - Companies- PAN- Signing and Filing of Returns- Online filing- Tax planning- Relevant case problems.					
Outcome IV	Analyses the Assessee tax saving proceedings as per the income tax				K4
Unit - V					
Objective V	To know the Income Tax Authorities and their powers as per the Income Tax Act				
Income Tax Authorities, Assessment, Collection of Income Tax and Direct Tax Code: Overview of Income Tax authorities- Procedure for Assessment-Types of assessment: Self and Best Judgment assessments- Income escaping assessment- Direct payment and Tax Deducted at Source (TDS)- Advance					

Payment of Tax- Direct Taxes Code-2010: Significance and Provisions- Relevant case problems.					
Outcome	Apply the power of Income Tax Authority and assessment formalities as per the Income Tax Act				K3
Suggested Reading: -					
S. Rajaratnam and B.V. Venkatramaiah., Tax Planning Issues and Innovations., Lexis Nexis; First edition (1 June 2015)					
Taxmanns., Income Tax Act., Taxmann; 63rd Edition 2019 edition (2019)					
Vinod K.Singhania., Direct Taxes: Law & Practice., Taxmann; 62nd Edition A.Y.2019-20 edition (2019)					
Dr. Girish Ahuja & Dr. Ravi Gupta., Direct Taxes., Wolters Kluwer India Pvt. Ltd.; tenth edition (1March 2018)					
Boomi F.Daruwala., Direct Taxes., Bharat Law Publishers., Direct Taxes Code., 28th edn., 2019					
Malhotra., Income Tax Law and Accounts., Sahitya Bhawan Publications; 60 edition (2019)					
Online Resources:					
https://www.icsi.edu/media/wemodules/16112021advancetaxlaw.pdf					
https://www.icsi.edu/media/finaldirecttaxlaw17.12.2020.pdf					
https://www.icsi.edu/media/tlfinalpdf25102021.pdf					
Course designed by : Dr. S. Ganapathy					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create

Course Outcome (vs) Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M (1)	M (3)	L (3)	S (3)	M (2)	M (1)	M (3)	M (1)	L (2)	M (3)
CO2	L (3)	L (2)	M (3)	M (1)	L (2)	S (1)	S (2)	S (1)	S (2)	S (1)
CO3	S (2)	L (2)	S (1)	L (2)	M (1)	S (3)	L (1)	L (3)	M (1)	L (2)
CO4	S (1)	M (3)	L (2)	M (1)	L (3)	M (2)	M (3)	M (1)	L (2)	S (2)
CO5	L (2)	S (2)	L (1)	M (3)	S (2)	L (2)	S (1)	S (3)	S (2)	M (3)
W.AU	1.8	2.4	2	2	2	1.8	2	1.8	1.8	2.2

(3) S-Strong, (2) M-Medium, (1) L-Low

Course Outcome (vs) Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S (2)	M (1)	S (3)	M (1)	L (2)
CO2	M (1)	S (2)	M (2)	L (1)	M (3)
CO3	M (3)	L (2)	S (2)	M (1)	L (3)
CO4	L (1)	M (3)	M (1)	L (3)	S (1)
CO5	M (3)	L (2)	S (1)	M (1)	S (2)
W.AU	2	2	1.8	1.4	2.2

(3) S-Strong, (2) M-Medium, (1) L-Low

Semester - III				
CORE	Course Code: 611603	Internship Training Report and Comprehensive Oral Examination - III	Credits:2	Hours:4
<p>Students will be deputed for internship Training to reputed business/service enterprises for a period of two weeks in all four semesters. The students should submit a report for the internship training under the supervision of a teacher/course counsellor. The report will be evaluated by the supervisor for 25 marks (Internal).</p> <p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 3rd Semester at the end of 3rd Semester. A panel of examiners consisting of faculty members (one or two) from the core course teachers, the HoD and an External Examiner will jointly evaluate each student and award the marks for a Maximum of 75. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p>				



Semester - III				
CORE	Course Code: 611999	Summer Internship Report and Viva Voce (75+25)	Credits:2	Hours: --
<p>At the end of the 2nd Semester, during the summer vacation each student has to undergo internship in a reputed Industrial / Commercial / Service organization for a duration of 6-8 calendar weeks and submit an internship-cum-Project Report. The objective of the internship program is to provide an exposure to students to real life work situations relevant to Industry and Business arena and strengthen conceptual knowledge gained in the 1st year. Each student is to be put under the guidance of a staff member and an officer of the Institution where he/she undergoes internship. The Department shall arrange for the internship placement of each student. On the basis of internship experience, an internship-cum- Project Report is to be prepared under the guidance of an assigned faculty and training officer by each student and the same be submitted to the University. The Report is to be assessed separately by an internal and an external examiner. The Internship-cum-Project Report is to carry 75 marks. A Viva Voce is also to be conducted to examine the knowledge and exposure gained by each student through the Internship Program and the Project Report. The Head of the Department, the external examiner and the internal examiner constitute the Viva Voce Board. The Board is to give marks. The Viva Voce carries 25 marks. The internal examiner shall be normally, the assigned faculty guide. The course carries three credits.</p>				



Semester – III					
DSE	Course Code: 611507	Strategic Management	T	Credits:3	Hours:4
Unit – I					
Objectives I	The students develop understanding the process of strategic planning, formulation and implementation				
Concepts of Strategic Orientation: Strategic Management and Environmental Nexus- SWOT Analysis and Organization's Response to External environment- Components of Strategies: Scope, Goals, Resource, Leverage & Synergy- Strategy Hierarchy: Corporate, Business and Functional- The General Electric (GE) Strategic Model- Geo-, Regio-, Poly- and Ethno-centric approaches- 6-S stages for Growth- Sinews, Strategy, Staging, Synchronizing, Securing and Sustenance- Overview of Strategic Planning, Formulation and Implementation: Need and Process- Environmental Scanning and Scenario Forecasting and Mapping- Relevant one or two case studies.					
Outcome I	The Learners identify SWOT analysis and organization response to external environment				K2
Unit – II					
Objectives II	The Learners understand the Michael Porter's Generic strategies and BCG's product portfolio Matrix Strategy.				
Strategic Thinkers and Strategic Growth: Henry Mintzberg's 5P Strategic Thinking: Plan, Ploy, Pattern, Position & Perspective- Strategy as Growth Propeller: Contributions of Ansoff and Greiners- McKinsey's 'Growth Pyramid' model - Michael Porter's Generic Strategies: Differentiation, Cost Leadership and Focus- ' Miles and Snow ' Strategic alternatives: Prospector, Defender, Analyzer and Reactor Strategies - BCG's Product Portfolio Matrix Strategy- Related & Un-related Diversification strategies- W. Chan Kim and Renée Mauborgne: Blue Ocean Strategy - Robert Kaplan and David Norton: Balanced Scorecard Approach- Relevant one or two case studies.					
Outcome II	The Learners Design various strategic thinkers and strategic growth models				K1
Unit – III					
Objectives III	To analyze the foreign subsidiary as strategic growth model				
Ownership Strategy for Strategic Growth: International Joint Ventures and Strategic Alliances: Concept, Issues and Scenario- Strategic Divorces for Growth- Foreign subsidiary as strategic growth model: Types and Issues - Organizational aspects of Integration of subsidiaries-Mergers and Acquisition as Growth Strategy- Gains and Problems- Recent trends- Disinvestment, Reorganization and Reengineering as Strategic pursuits- Business Process Outsourcing - Relevant one or two case studies.					
Outcome III	To Learners prepare various Business Process Outsourcing				K2
Unit – IV					
Objectives V	The learners understand the Motorola's 6 – Sigma				
Quality and Competitive Supremacies for Strategic Advantage: Strategic Advantage: Meaning and Means- Contributions of Edwards Deming, Joseph Juran, Philip Crosby and G.Taguchi to Quality Enhancements & Zero Defect Strategy – Motorola's 6- Sigma: DMAIC & DMADV- Competitive Strategy: Contributions of C.K. Prahalad & Gary Gamel: Planning for Competitive Advantage, Core Competence and Market Leadership - Relevant one or two case studies.					

Outcome IV	To students apply the core competence and Market leadership	K3
Unit – V		
Objectives V	The Learners understand the Ethics and corporate social responsibility for strategic Advantage	
Organizational Strategies for Strategic Advantage: Strategic Business Units- Organic Structures – Organization Niche features like Climate, Culture and Dynamism as Sinews of Strategic Advantage- Corporate Governance for Strategic Advantage – Ethics and Corporate Social Responsibility for Strategic Advantage- Strategic Adaptation to Local Conditions Ethically and Sustainably- Relevant one or two case studies.		
Outcome V	To learners Analyzethe Strategic Adaptation to Local Conditions Ethically and Sustainably	K4
Suggested and Reading: - Ramaswamy, V. S., & Namakumari, S. (1998). <i>Strategic planning for corporate success</i> : New Delhi: Macmillan India. Mullins, Walker, Jr. Boyd, Jean- Larreche., <i>Marketing Management: Strategic Decision-Making Approach.</i> , McGraw-Hill/Irwin; 5 edition (February 4, 2004) Ricky W Griffin., <i>Management.</i> , Cengage Learning; 11 edition (January 24, 2012) Budhiraja, S. B., & Athreya, M. B. (1996). <i>Cases in strategic management</i> . New Delhi: Tata McGraw-Hill. John A Pearce II & Richard B Robinson., <i>Strategic Management.</i> , McGraw-Hill/Irwin, 2003		
Online Resources: https://www.techtarget.com/searchcio/definition/SWOT-analysis-strengths-weaknesses- https://www.mindtools.com/a1snnzo/mintzbergs-5-ps-of-strategy https://cio-wiki.org/wiki/Miles_and_Snow%27s_Organizational_Strategies https://www.papayaglobal.com/blog/what-is-a-foreign-subsiary/ https://www.investopedia.com/terms/c/competitive_advantage.asp https://digitalleadership.com/blog/organizational-strategy/		
Course designed by :Dr.G.Kanagavalli		
K1-Remember	K2-Understand	K3-Apply
		K4-Analyze
		K5-Evaluate
		K6-Create

Course Outcome (CO)Vs Programme Outcomes (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	M(2)	S(3)	M(2)	M(2)	L(1)	M(2)	M(2)	S(3)	M(2)
CO2	S(3)	S(3)	L(1)	M(2)	M(2)	M(2)	L(1)	L(1)	M(2)	L(1)
CO3	S(3)	M(2)	M(2)	S(3)	L(1)	M(2)	M(2)	M(2)	M(2)	M(2)
CO4	M(2)	L(1)	M(2)	L(1)	S(3)	L(1)	M(2)	M(2)	M(2)	M(2)
CO5	M(2)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)	L(1)	S(3)	M(2)
W.AV	2.6	2	1.8	2	2	1.6	1.8	1.6	2.4	1.8

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	S(3)	M(2)	M(2)	M(2)
CO2	M(2)	M(2)	M(2)	S(3)	L(1)
CO3	M(2)	L(1)	S(3)	M(2)	M(2)
CO4	S(3)	S(3)	M(2)	M(2)	M(2)
CO5	M(2)	M(2)	L(1)	M(2)	M(2)
W.AV	2.4	2.2	2	2.2	1.8

S–Strong(3),M-Medium(2),L-Low(1)

Semester – III					
DSE	Course Code: 611508	WTO Agreements and Practice	T	Credits:3	Hours:4
Objectives I	The students develop understanding the principles and activities of WTO Trading system				
Basic Frame Work: Case for Open and Unified Global Trade System- GATT Years: Havana to Marrakesh- Uruguay Round- Post-Uruguay Round Agenda-WTO: Establishment- Objectives, Principles and Activities of WTO Trading Systems – Administration of WTO- Key subjects in WTO - Overview of Areas of Agreement- WTO members and privileges – Member Groups in Negotiation- Articles I to XXXVIII of WTO - 10 Things that WTO can do- Ministerial Conferences- Singapore and Doha Rounds- Relevant one or two case studies.					
Outcome I	The Learners identify the WTO members and privileges				K2
Unit – II					
Objectives II	The Learners understand the importance of Agreements				
Trade in Goods: Basic Principles - Quantitative Restrictions - Tariff binding and Schedule of concession - Regional Trading Agreements and WTO - Special and Differential Treatment for Developing Countries- Market Access - Agreement on Agriculture- Sanitary and Phyto sanitary (SPS) measures - Tariff Binding - Trade Distorting subsidies - Export Subsidy -Technical Barriers to Trade (TBT) - TBT Vs SPS - Agreement on SPS and TBT- Relevant one or two case studies.					
Outcome II	The learners design the impact of agreement on agriculture agreement on subsidies and countervailing measures in developed and developing countries				K2
Unit – III					
Objectives III	To analyze the rules relating to preparation of WTO Agreement on subsidies and countervailing Measures				
Subsidies and Customs Valuation & Procedures: WTO Agreement on Subsidies and Countervailing Measures (SCM): Concept - Types of subsidies - Articles of agreement on SCM - Agreement on Anti-dumping- Dispute Settlement as to Dumping- Rules of customs valuation - Agreement on Pre-shipment Inspection - Agreement on Rules of origin - Agreement on Import Licensing Procedure- Relevant one or two case studies.					
Outcome III	To learners prepare various Agreements				K2
Unit – IV					
Objectives IV	The learners understand principles of agreement on GATS, TRIPS				
GATS/TRIPS: General Agreement on Trade in services (GATS) - GATT and GATS - Services supply - General obligation - Articles of Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS): Scope of TRIPS - Basic Principles - Minimum Standards - Enforcement and TRIPS - Agreement on TRIPS. Dispute Settlement System (DSS) - Elements of DSS - Rules & Procedure- Relevant one or two case studies.					
Outcome IV	To student apply and prepare the significance of agreement on TRIPS and its consequences in India				K3
Unit – V					
Objectives V	The learners understand the scope of TRISMs and Technology transfer and trade				
Agreement on Trade Related Investment Measures (TRIMs) and Emerging Issues: Scope of TRIMs - National Treatment - permitted exceptions - TRIMs disputes - Committee on TRIMs. Emerging Issues: Trade Labour - Movement of natural person - Trade & Environment - Trade Facilitation – Building Trade Capacity- Govt. Procurement - Trade and Competition policy - Technology transfer and trade- Electronic Commerce- Trade Finance- Climate Change and Sustainable Development- Relevant one or two case studies.					

Outcome V	To learners apply the preparation of Trade finance and sustainable development	K4
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Suggested Readings:-

Arun Goyal., *WTO in the Third Millennium*

Bernard M. Hoekman & Michel M. Kostecki., *The WTO and Beyond.*, Oxford University Press; 3rd edition (January 18, 2010)

<http://dgff.unctad.org/chapter1/1.1.html>

http://www.grida.no/graphicslib/detail/trends-in-world-agricultural-exports_d7b7

http://www.wto.org/english/thewto_e/whatis_e/tif_e/agrm11_e.htm

Mitsuo Matsushita, et al., *The World Trade Organization: Law, Practice.*, Third Edition., 15 October, 2015, WTO., *Annual Reports & Publications*

Online Resources:

<https://www.investopedia.com/terms/c/cost-accounting.asp>

<https://vims.ac.in/education/course/advanced-cost-accounting-and-management/>

<https://www.sultanchandandsons.com/book/207/advanced-cost-and-management-accounting>

https://docs.oracle.com/cd/E84502_01/learnjde/financial-advanced-cost-accounting.html

<https://www.svtuition.org/p/mcom-advanced-cost-accounting-notes.html>

Course designed by: Dr.G.Kanagavalli

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome (CO) Vs Programme Outcome (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	L(1)	S(3)	M(2)	M(2)	L(1)	M(2)	M(2)	S(3)	M(2)
CO2	M(2)	M(2)	L(1)	S(3)	M(2)	M(2)	M(2)	L(1)	M(2)	M(2)
CO3	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)
CO4	M(2)	M(2)	L(1)	L(1)	L(1)	L(1)	M(2)	L(1)	L(1)	L(1)
CO5	M(2)	M(2)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	L(1)	M(2)
W.Av	2.2	1.8	1.8	1.8	1.8	1.2	2	1.4	1.8	1.6

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes (PO)

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	M(2)	M(2)
CO2	S(3)	M(2)	M(2)	M(2)	M(2)
CO3	L(1)	M(2)	L(1)	M(2)	L(1)
CO4	M(2)	M(2)	M(2)	M(2)	L(1)
CO5	M(2)	M(2)	M(2)	M(2)	L(1)
W.AV	2	2.2	1.4	1.8	1.4

S–Strong(3),M-Medium(2),L-Low(1)

Semester - III					
DSE	Course Code: 611509	Managerial Economics	T	Credits:3	Hours:4
UNIT 1					
Objective 1	To Understand the basic information about Managerial Economics				
ECONOMICS & BUSINESS DECISIONS: Meaning, nature and scope of Managerial Economics – Relationship between Economic theory and Managerial Economics – Role of Managerial Economics in Business Decisions – Concepts of Opportunity cost, Time Value of Money, Marginalism, Equilibrium, and Equi-marginalism and their role in business decision making-(Relevant One or Two Case Studies)					
Outcome 1	Learners will able to understand the concepts of Managerial Economics				K2
UNIT 2					
Objective 2	To Acquire knowledge in Demand and Supply				
DEMAND AND SUPPLY ANALYSIS: Meaning, types and determinants of demand – Law of Demand – Giffen’s Paradox – Elasticity of Demand: Types, measures and Role in Business Decisions – Determinants of Supply – Elasticity of Supply – Measures and Significance – Demand Forecasting Techniques (Relevant Two case Studies)					
Outcome 2	Students discuss the Demand and Supply Analysis				K4
UNIT 3					
Objective 3	To educate the procedure for Cost Return and Production Function				
COST RETURN AND PRODUCTION FUNCTION: Cost function and cost-output relationship – Economics and Diseconomics of scale – Cost control and Cost reduction – Cost behaviour and Business Decision – Relevant costs for decision-making- Cobb-Douglas and Homogeneous and Homothetic production functions – Law of Return – (Relevant One or Two Case Studies)					
Outcome 3	Students discuss the Knowledge on Cost Behaviour				K2
UNIT 4					
Objective 4	To learn about Price and Profit Function				
PRICE AND PROFIT FUNCTION: Pricing and output decisions under Monopoly, Duopoly, Monopolistic Competition and Perfect Competition – Penetrative and Skimming Pricing – Government control over and decontrol of pricing – Price discrimination – Concept of Profit – Types and Theories of profit by knight (Uncertainty), Schumpeter (Innovation), Clark (Dynamic) and Hawley(Risk) – Profit maximization – Cost volume profit analysis – Risk and Return Relationship – (Relevant One or Two Case Studies).					
Outcome 4	Students analyse Types of Markets				K4
UNIT 5					
Objective 5	To educate about Macro-Economic Factors				
MACRO-ECONOMIC FACTORS AND MANAGERIAL DECISION: Business cycle – Phases and Business Decision - Factors causing Inflation and Deflation – Control measures - Balance of payment Trend and its implications in managerial decision - National Income: Measures and Sectoral and Population distribution – Utility for Business Decision making – (Relevant One or Two Case Studies).					
Outcome 5	Students will study Business Cycle and its Phases				K3
Suggested Reading:- Bradley Schiller, <i>Essentials of Economics</i> , McGraw- Hill/Irwin,2010.					

Christopher Thomas and S. Charles Maurice, *Managerial Economics: Foundations of Business Analysis and Strategy*, AbeBooks, 2015.

Gupta G S, *Managerial Economics*, Tata McGraw- Hill, 1988

Ivan Png and Date Lehman, *Managerial Economics*, Willey – Blackwell, 2007.

Joel Dean, *Managerial Economics*, Prentice- Hall, (1 December 1951)

Luke M Frobe, Brian T McCann, et al., *Managerial Economics*, Cengage Learning, 2015.

Rangarajan c, *Principles of Macro Economics*, Tata McGraw- Hill, 1979.

Varshney and Maheswari, *Managerial Economics*, Sultan Chand and Sons, 2014

Online Resources:

<https://razorpay.com/blog/business-banking/> Managerial Economics

<https://www.akounto.com/blog/> Managerial Economics

<https://happay.com/blog/> Managerial Economics /

<https://academy.tax4wealth.com/public/blog/> Managerial Economics

<https://study.com/academy/lesson/> Managerial Economics -definition-principles.html

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome VS Programme Outcome

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO9	PSO10
CO1	M(2)	M(2)	S(3)	S(3)	M(2)	S(3)	M(2)	M(2)	S(3)	L(1)
CO2	S(3)	M(2)	L(1)	M(2)	M(2)	M(2)	S(3)	L(1)	S(3)	M(2)
CO3	L(1)	S(3)	M(2)	L(1)	S(3)	S(3)	M(2)	M(2)	M(2)	M(2)
CO4	M(2)	S(3)	S(3)	M(2)	L(1)	L(1)	S(3)	M(2)	S(3)	M(2)
CO5	S(3)	M(2)	M(2)	M(2)	S(3)	S(3)	M(2)	M(2)	S(3)	M(2)
TOTAL	11	12	13	10	10	11	12	9	14	9
AVERAGE	2.2	2.4	2.6	2	2	2.2	2.4	1.8	2.8	1.8

3 – Strong, 2- Medium, 1- Low

Course Outcome VS Programme Specific Outcome

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	M(2)	M(2)	M(2)
CO2	S(3)	L(1)	M(2)	S(3)	S(3)
CO3	L(1)	M(2)	L(1)	L(1)	M(2)
CO4	M(2)	M(2)	S(3)	S(3)	L(1)
CO5	S(3)	L(1)	M(2)	M(2)	M(2)
W.AV	2.2	1.8	2	2.2	2

3 – Strong, 2- Medium, 1- Low

Semester - III					
NME	Course Code:	Management Concepts	T	Credits: 2	Hours: 3
Unit - I					
Objective 1	Understand the concept of management and contributions of management thinkers.				
Management: Definition – Nature – Scope and Functions – Evolution of Management thought – Contributions of F.W Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A. Simon and Peter F Drucker- Approaches to the Study of Management-Universality of Management - Relevance of management to different types of organization – MBO and MBE- (Relevant One or Two Case Studies).					
Outcome 1	To understand and apply the management concepts and contributions of management thinkers			K2	
Unit - II					
Objective 2	Knowledgeable about the principles of management and practices followed in business organizations.				
Planning and Decision Making: Nature, importance and planning process – Planning premises – Components of Planning as Vision, Mission, Objectives, Goals, Policies, Strategies, Procedures, Methods, Rules, Projects and Budgets – Decision-making – Meaning – Types – Decision-making Process under Conditions of Certainty and Uncertainty- (Relevant One or Two Case Studies).					
Outcome 2	To apply the principles of management and practice them to attain the organizational goal.			K4	
Unit - III					
Objective 3	Acquaint with the process of planning, organizing and staffing in business enterprises				
Organizing: Nature, purpose and kinds of organization – Structure: Mechanistic and Organic Structures- Principles and theories of organization – Departmentalization – Span of control – Line and staff functions – Authority and responsibility – Centralization and decentralization – Delegation of authority – Committees – Informal organization - Joint Ventures and Strategic Alliances- (Relevant One or Two Case Studies).					
Outcome 3	To process the functions of management like planning, organizing and staffing in business enterprises.			K4	
Unit - IV					
Objective 4	Knowledgeable the importance and techniques of direction in industrial enterprises				
Staffing and Directing: General Principles of Staffing- Importance and techniques of Directing- Motivation – Meaning – Importance – Theories: Maslow, Herzberg, McGregor (X&Y), Ouchi (Z), Vroom, Porter-Lawler, McClelland and Adam – Communication: Meaning – Types – Process – Barriers; Leadership: Significance, Types Styles and Theories- Trait, Contingency, Situation, Path-Goal, Tactical, Transactional and Transformational Leadership- Leadership Grid- (Relevant One or Two Case Studies).					
Outcome 4	To apply the techniques of direction in industrial enterprises.			K4	
Unit - V					
Objective 5	Acquaint with different hedging techniques in forex management				
Coordination and Controlling: Coordination: Concept, Need and techniques; Controlling: Objectives					

and Process of control – Devices of control – Integrated control – Special control techniques- Contemporary Perspectives in Management: **Core Competence** (C. K. Prahalad) – **Competitive Strategy** (Michael E. Porter), **Business Process Reengineering** (Michael Hammer) – **Total Quality Management** (Crosby, Juran, Feigenbaum, Ishikawa and Deming)– **Six Sigma** (Motorola Inc., Mikel Harry and Jack Welch)- **Benchmarking** (Robert Camp, Kaiser Associates and Boxwell) - **Balanced Score Card** (Robert Kaplan & D. Norton)- **7S Framework** (Tom Peters and Robert Waterman for McKinsey) - Relevant One or Two Case Studies).

Outcome 5	Able to Predict changes in the exchange rate	K4
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Suggested Reading: -

Gareth Jones and Jenifer George, *Contemporary Management*, McGraw-Hill/Irwin, 2010.
 Gareth Jones and Jennifer George, *Contemporary Management*, McGraw-Hill/Irwin, 2010
 Gene Burton and Manab Thakur, *Management Today- Principles and Practice*, TMH, 2009.
 Harold Koontz, Cyril O'Donnell, Heinz Wehrich, *Management A Systems Approach*, McGraw Hill,
 Kaplan and Norton, *The Strategy-Focused HBP*, 2000
 Peter F. Drucker, *Management*, 2008.
 Ricky W Griffin, *Management*, South-Western College Publications, 2013
 Stephen P. Robbins and Mary Coulter, *Management*, 9th Edition, 2006.
 Stoner, et-al, *Management*, Prentice Hall, 1989.
Wehrich and Koontz, *Management A Global Perspective*, McGraw Hill, 1988

Online Resources:

<https://www.slideshare.net/NaveenRaj56/evolution-of-management-thought-65315784>
https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/food_technology/food_business_management/07.planning_and_decision_making/et/2733_et_m7.pdf
<https://www.geeksforgeeks.org/decision-making-meaning-nature-role-and-relationship-between-planning-and-decision-making/>
<https://seedlingschools.com/pdf/homeassignmet/12/BST-Chapter-5-Organising%20Notes.pdf>
<https://managementstudyguide.com/theory-x-y-motivation.htm>

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome (CO) Vs Programme Outcome (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	S(3)	S(3)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)
CO2	M(2)	M(2)	L(1)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)
CO3	S(3)	L(1)	M(2)	L(1)	L(1)	L(1)	M(2)	M(2)	M(2)	M(2)
CO4	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	L(1)	L(1)	L(1)
CO5	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	S(3)	M(2)
W.Avg	2.2	1.8	1.8	1.6	1.6	1.2	2	1.4	2.2	1.8

S –Strong (3), M-Medium (2), L- Low (1)

Course Outcome (CO) Vs Programme Specific Outcome (PSO)

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	M(2)	M(2)
CO2	M(2)	M(2)	M(2)	S(3)	M(2)
CO3	L(1)	L(1)	L(1)	M(2)	M(2)
CO4	S(3)	M(2)	M(2)	L(1)	L(1)
CO5	M(2)	M(2)	M(2)	M(2)	M(2)
W.Avg	2	2	1.6	2	1.8

S –Strong (3), M-Medium (2), L- Low (1)



Semester - IV				
CORE	Course Code 611401	ADVANCED COST ACCOUNTING	Credits: 4	Hours 4
UNIT I				
Objective 1	To make the students determine cost of production and familiarize Activity Based Costing			
Basics of Cost Accounting: Introduction – Meaning – Definition of Cost Accounting – Costing, Cost Centre, Cost Unit. Preparation of Cost Sheet – Tender and Quotation – Storage and Inventors control techniques: ABC Analysis, Just in Time, EOQ, Stock Levels – Inventory Turnover Ratio – Bin Card – Stores Ledger – Fixation of Inventory Levels				
Outcome 1	Understand the concept of cost and compute cost for the products produced by manufacturing enterprises		K1 & K2	
UNIT II				
Objective 2	To Give in-depth knowledge about the preparation of cost sheet and Costing Techniques			
Elements of Costing and Unit: Costing of Material: Concept – Methods of Pricing. Issue of Materials: LIFO, FIFO, Simple & Weighted Average and Base Stock Methods. Costing of Labour: Meaning and Classification of Labour Cost – Methods of Labour Cost and Labour Turnover. Overhead Cost: Meaning and Classification of Overheads – Allocation, Apportionment and Absorption.				
Outcome 2	Familiar with various material control techniques		K1&K3	
UNIT III				
Objective 3	To get the Knowledgeable about marginal costing technique and various analysis and their applications in manufacturing enterprises.			
Costing Methods: Unit Costing – Job Costing – Batch Costing – Process Costing –Operating Costing in Transports – Service Costing – By products and joint product costing - Contract Costing: Meaning – Cost Plus Contract – Calculation of Profit and Notional Profit – Relevant Case Problems				
Outcome 3	Learn various labour costing methods and its applications		K 2 &K5	
UNIT IV				
Objective 4	To Understood about Budgetary Control, its process and uses in manufacturing and service sector organizations.			
Standard Costing: Definition – Objectives – Advantages – Standard Cost and Estimated Cost - Standard Costing and Variance Analysis: Material, Labour and Over head cost variances - Relevant case problem or case studies.				
Outcome 4	Apply cost control techniques for cost reaction and control in business enterprises		K4	
UNIT V				
Objective 5	To Equip them in the preparation of standard costing and various budgets			
Activity Based Costing: Meaning, Importance and Characteristics – Truth Put Costing – Target Costing – Back Plush Costing – Institute of Cost Accountants in India(ICI) – Cost Accounting Standards – Applications of Cost Accounting Standards				
Outcome 5	Become an adviser for the process, methods and techniques of		K4	

costing and various budget preparation					
Suggested Reading:- Charles T.Horngren, <i>Cost Accounting</i> , A Managerial Emphasis., Pearson Education; 14 edition (2012) Edward J VanDerbeck., <i>Principles of cost Accounting</i> ., Cengage Learning, 2012., 16 th Edition Gupta, Sharma and Ahuja., <i>Advanced Cost Accounting</i> .,Publisher: Vk Publications Nigam & Sharma., <i>Cost Accounting</i> .,Himalaya Publishing House (2000) Saxena & Vashist., <i>Advanced Cost and Management Accounting</i> .,SULTAN CHAND (2015) N.K.Prasad., <i>Cost Accounting</i> ., Book Syndicate pvt Limited, 1979 S.P.Iyyengar., <i>Cost Accounting</i> .,Sultan Chand & Sons – Tb., 2005 M N Arora (2021) A Textbook of Cost and Management Accounting, 11th Edition Vikas Publishing House, Chennai. S.P.Jain and K.L. Narang (2020) Cost Accounting, 1st Edition, Kalyani Publishers, New Delhi. Reddy and Hari Prasad Reddy (2020) Cost and Management Accounting, Revised Edition, Margam Publications, Chennai.					
Online Resources: https://www.investopedia.com/terms/c/cost-accounting.asp https://vims.ac.in/education/course/advanced-cost-accounting-and-management/ https://www.sultanchandandsons.com/book/207/advanced-cost-and-management-Accounting https://docs.oracle.com/cd/E84502_01/learnjde/financial-advanced-cost-accounting.html https://www.svtuition.org/p/mcom-advanced-cost-accounting-notes.html					
Course Designed By: Dr.M.GURUPANDI E-MAIL: gurupandi80@gmail.com					
<i>K1-Remember</i>	<i>K2-Understand</i>	<i>K3-Apply</i>	<i>K4-Analyze</i>	<i>K5-Evaluate</i>	<i>K6-Create</i>
Weightage in the Question Paper: Problems-70% and Theory – 30%					

Course Outcome vs. Program Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	1	2	3	2	2	3	2
CO2	2	2	2	2	2	1	2	2	2	3
CO3	1	2	3	2	3	3	1	2	1	2
CO4	3	1	3	3	2	2	3	3	2	3
CO5	2	3	2	2	1	2	2	2	2	2
W.AV	2.4	2.2	2.5	2.0	2.2	2.4	2.0	2.2	2.0	2.4

S-Strong (3); M-Medium (2); L-Low (1)

Course Outcome VS Program Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	2	1	3
C02	2	3	2	2	2
C03	1	2	3	2	3
C04	2	3	2	3	3
C05	2	2	1	2	2
W.AV	2.0	2.4	2.2	2.0	2.5

S-Strong (3); M-Medium (2); L-Low (1)



Semester – IV					
CORE	Course Code: 611402	Business Legislations	T	Credits:4	Hours:4
Objectives I	To Understand the meaning and Elements of contract				
Indian Contract Act 1872: Contract – Meaning – Essential Elements – Offer and Acceptance – Consideration – Capacity – Consent – Legality of object – Quasi contract – Discharge of Contract – Performance of Contract – Breach of Contract – Remedies- Study of Relevant case laws.					
Outcome I	The Learners Identify the performance of contract and Breach of contract			K2	
Unit – II					
Objectives II	The students can understand rights and duties of Baylor and Bailee, Rights of surety and Discharge of surety.				
Special Contracts: Contract of Indemnity and Guarantee: Definition – Rights of Surety – Discharge of Surety – Bailment: Definition – Rights and Duties of Baylor and Bailee – Rights of Finder of Lost Goods – Pledge: Rights and Duties of Pawner and Pawnee – Contract of Agency: Definition of Agent and Principal – Creation of Agency – Types of Agents – Rights and Duties of Agent and Principal – Termination of Agency- Study of Relevant case laws.					
Outcome II	The Learners discuss and demonstrate the Rights and Duties of Agent and Principal			K1	
Unit – III					
Objectives III	The students analyze contract of sale -sale and agreement to sell				
Sale of Goods Act, 1930: Contract of Sale: Essentials – Sale and Agreement to Sell – Conditions and Warranties: Caveat Emptor – Transfer of Property: Sale by non-owners – Performance of the Contract – Delivery of Goods – Rights and Duties of the Buyer and Seller - Consumer Protection Act, 1986: Objects – Rights of Consumers –Consumer Dispute – Procedure of Filing Complaint – Procedure for redressal of Complaints – Redressal Agencies: Consumer Protection Councils- Remedies- Study of Relevant case laws.					
Outcome III	The Learners identify the Redressal Agencies			K3	
Unit – IV					
Objectives IV	The students evaluate the Laws on carriage of goods				
Laws on Carriage of Goods: Duties, Rights and Liabilities of Common Carriers under: (i) The Carriers Act, 1865. (ii) The Railways Act, 1989, (iii) The Carriage of Goods by Sea Act, 1925, (iv) The Carriage by Air Act, 1972 and (v) The Carriage By Road Act, 2007.					
Outcome IV	The Learners assess the common carriers a law on carriage of goods			K4	
Unit – V					
Objectives V	To understand the Incorporation of companies				
Companies Act, 2013: Characteristics – Kinds – Incorporation of Companies – Memorandum of Association – Articles of Association – Prospectus – Management and Administration – Director – Appointment, Powers and Duties – Meeting – Kinds – AGM and EGM – Board Meeting – Minutes and Resolutions.					
Outcome V	The learners apply the procedure for the Memorandum of association and Articles of association			K4	
Suggested Reading: - Balachandran and Thothadri., <i>Business Law.</i> , McGraw Hill Education., 2009., 2nd editio Clarkson, Miller & Cross., <i>Business Law: Text and Cases.</i> , Cengage Learning; 014 edition					

Govt. of India., *Relevant Bare Acts.*, Professional Book Publishers; First edition (2018)
M.C. Shukla., *Mercantile Law.*, S. Chand Publishing., 1948
M.S.Pandit and Shobha Pandit., *Business Law.*, (1998). Mumbai: Himalaya Publishing House.
N.D. Kapoor., *Mercantile Law.*, Sultan Chand & Sons; Thirty Fourth edition (2014)

Online Resources:

<https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/>
<https://testbook.com/ugc-net-commerce/contract-of-indemnity-and-guarantee>
<https://lawbhoomi.com/rights-and-duties-of-pawnor-and-pawnee/>
https://www.yesacademy.co.in/images/uploaded/Student%20corner/CS%20Foundation_Sale%20of%20Goods%20Act,%201930.pdf

Course designed by :Dr.G.Kanagavalli

Course Outcome (CO) Vs Programme Outcome (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	S(3)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)	S(3)	M(2)
CO2	L(1)	M(2)	S(3)	M(2)	M(2)	L(1)	L(1)	L(1)	M(2)	L(1)
CO3	M(2)	L(1)	M(2)	L(1)	L(1)	M(2)	M(2)	L(1)	M(2)	M(2)
CO4	L(1)	M(2)	L(1)	L(1)	M(2)	L(1)	M(2)	M(2)	L(1)	L(1)
CO5	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	S(3)	M(2)
W.AV	1.6	1.8	2	1.4	1.8	1.4	1.8	1.4	2.2	1.6

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome(CO) Vs Programme Specific Outcome

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	S(3)	M(2)	L(1)
CO2	L(1)	M(2)	M(2)	L(1)	M(2)
CO3	M(2)	L(1)	L(1)	S(3)	M(2)
CO4	S(2)	M(2)	M(2)	L(1)	L(1)
CO5	L(1)	M(2)	L(1)	M(2)	M(2)
W.AV	1.8	2	1.8	1.8	1.6

S–Strong(3),M-Medium(2),L-Low(1)

Semester - IV					
CORE	Course Code: 611403	Quantitative Techniques	T	Credits: 4	Hours: 4
Unit - I					
Objective 1	Understand the concepts and significance of Linear programming				
Linear Programming: Introduction to the linear programming – Solving LP using graphical and simplex method (only simple problems) – Duality and Sensitivity analysis for decision-making– Interpreting the solution for decision-making- Transportation Algorithm: Balanced and Unbalanced Problem Formulation and solving methods – Northwest Corner, Vogel’s Approximation- MODI method- Assignment and Travelling Executive Algorithms–Relevant Case problems.					
Outcome 1	Understand the Lp programming and transportation algorithm.				K2
Unit - II					
Objective 2	Understand the Probability				
Probability: Introduction to the Concept of probability – Concept of events – Probability of events – Joint, conditional and marginal probabilities- Probability distributions: Binomial, Poisson and Normal – Features and Applications- Case studies on applicable probability model in real life like share prices, stock market indices, etc–Relevant Case problems.					
Outcome 2	Get knowledge about Binomial, Poisson and Normal Distributions.				K4
Unit - III					
Objective 3	Understand the Simulation and Queuing.				
Simulation & Queuing: Introduction to simulation as an aid to decision-making- Inventory, Cash, Project and Product launching problems using Monte Carlo simulation- Queuing Theory: M/M/1 queuing model and applications–Relevant Case problems.					
Outcome 3	Understand the Simulation and Queuing methods.				K4
Unit - IV					
Objective 4	Understand the Decision Theory				
Decision Theory: Introduction to Decision Theory: Pay-off and Loss tables – Expected value of pay-off – Expected value of Perfect Formation – Decision Tree approach to choose optimal course of action – Criteria for decision – Mini-max, Maxi-max, Minimizing Maximal Regret and their applications–Relevant Case problems.					
Outcome 4	Understand the real-life scenario in Quantitative methods.				K4
Unit - V					
Objective 5	Enrich the students in the Usage of statistical tools.				
Functions & Statistical tools: Depicting Cost and Revenue behavior – Differentiation of Cost/Revenue functions to derive Marginal Cost and Marginal Revenue –Decisions on Minimizing Costs and Maximizing output/profits- Partial and Multiple Correlation and Regression- Interpretation of Multiple Regression Tables–Relevant Case problems.					
Outcome 5	Students will be able to take decisions on minimizing cost and maximizing profits.				K4
Suggested Reading: - David R. Anderson, et al, <i>An Introduction to Management Science</i> , Cengage Learning, 2012. J.K.Sharma, <i>Operations Research- Theory and Applications</i> , MacMillan, 2016 K. Gupta and D.S. Hira, <i>Operations Research</i> , S. Chand & CO. 2011.					

Levin & Kirkpatrick, *Quantitative Approaches to Management*, McGraw-Hill, 1986.
 Lucey, *Quantitative Techniques* Cengage Learning Business Press, 2006
 N.D. Vohra, *Quantitative Techniques in Management*, Tata McGraw-Hill Education, 2010.
 Srivastava, Shenoy & Sharma, *Quantitative Tech. for Managerial Decision-making*, Newage International, 2011.
 Levin, R. I. (2011). *Statistics for management*. Pearson Education India.

Online Resources:

<https://courseware.cutm.ac.in/courses/operations-research-bba/>
[https://www.carakeshagrwal.in/Images/uploaded/CA%20Final%20QT%20\(Regular\)%20-%20Video%20Lecture%20Details.pdf](https://www.carakeshagrwal.in/Images/uploaded/CA%20Final%20QT%20(Regular)%20-%20Video%20Lecture%20Details.pdf)
https://www.spuvvn.edu/orbit-cdn/uploads/Syllabi_data/meb/second_semester/PM02CMEB01%20-%20QUANTITATIVE%20TECHNIQUES%20FOR%20BUSINESS%20DECISIONS.pdf
<https://www.iagranjosh.com/articles/clat-quantitative-techniques-syllabus-1700659044-1>

<i>K1-Remember</i>	<i>K2-Understand</i>	<i>K3-Apply</i>	<i>K4-Analyze</i>	<i>K5-Evaluate</i>	<i>K6-Create</i>
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Course Outcome Vs Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	L(1)	M(2)	S(3)	M(2)	L(1)	M(2)	L(1)	L(1)	L(1)
CO2	M(2)	L(1)	L(1)	L(1)	L(1)	L(1)	L(1)	L(1)	L(1)	L(1)
CO3	M(2)	M(2)	L(1)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)
CO4	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)
CO5	L(1)	L(1)	M(2)	L(1)	M(2)	S(3)	M(2)	M(2)	M(2)	L(1)
W.AV	1.8	1.4	1.6	1.4	1.8	1.4	1.8	1.6	1.6	1

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	M(2)	M(2)	L(1)	L(1)
CO2	L(1)	M(2)	L(1)	M(2)	L(1)
CO3	L(1)	M(2)	M(2)	L(1)	M(2)
CO4	L(1)	L(1)	M(2)	M(2)	M(2)
CO5	M(2)	L(1)	M(2)	L(1)	M(2)
W.AV	1.6	1.6	1.8	1.4	1.6

S–Strong(3),M-Medium(2),L-Low(1)

Semester - IV				
CORE	Course Code: 611404	Project Work and Viva-Voce	Credits:4	Hours:6
Students' individual projects under the guidance of faculty.				



Semester - IV				
CORE	Course Code: 611604	Internship Training Report and Comprehensive Oral Examination - IV	Credits:2	Hours:3
<p>Students will be deputed for internship Training to reputed business/service enterprises for a period of two weeks in all four semesters. The students should submit a report for the internship training under the supervision of a teacher/course counsellor. The report will be evaluated by the supervisor for 25 marks (Internal).</p> <p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 4th Semester at the end of 4th Semester. A panel of examiners consisting of faculty members (one or two) from the core course teachers, the HoD and an External Examiner will jointly evaluate each student and award the marks for a Maximum of 75. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p>				



Semester – IV					
DSE	Course Code: 611510	Project Management	T	Credits:3	Hours:4
Unit – I					
Objectives I	To create the knowledge of the project planning and information				
Concept and Approaches to Project Management: Project - Types of Projects - Scouting for and Screening of Project ideas- Project life cycle- Functions of project management- Project Management approaches: Traditional- PRINCE2- PRISM- Critical Chain- Event Chain- Process approach- Different stages of Project Management- Relevant one or two case studies.					
Outcome I	The purpose of this subject is to enable students to analyze the project management approaches				K3
Unit – II					
Objectives II	Examine the major functions of project planning and formulation				
Project Planning and Formulation: Meaning and Purpose – Project Reconnaissance and Preliminary Project Design-Project Design- Project Report Documentation: Nature, Significance and Components- Drafting of Project Report- Project Documentation and Submission- Relevant one or two case studies.					
Outcome II	Recognize project issues and use hypothesis testing approaches				K4
Unit – III					
Objectives III	To determine the Development of social return on investment				
Project Appraisal and Feasibility Report: Nature and Purpose- Marketing, Technical, Financial, Managerial analysis and Social Cost-Benefit analysis – UNIDO and I.M Little and J.A. Mirrlees Approaches- Shadow Cost- Social Return on Investment- Feasibility Report: Contents and Purpose- Enhancing Feasibility through Appropriate Initiatives- Relevant one or two case studies.					
Outcome III	Students Apply project appraisal techniques to assess feasibility of a project				K3
Unit – IV					
Objectives IV	To Develop Understand about the project management and control techniques and causes and remedies of cost and time overruns in project management				
Project Management and Control Techniques: Network Techniques- PERT Method- Assumptions- Drawing a Network diagram- Even, Node and Activity- Critical Path - Project scheduling –Slack-time computation and management of the same for Resource and Time Leveling- Critical Path Method: Assumptions and Process - Crash course for Quick completion at the least additional cost- Relevant one or two case studies.					
Outcome IV	The Learners Evaluate project control techniques to monitor projects continuously and avoid project time and cost overruns				K3
Unit – V					
Objectives V	To analyze and evaluate the control and time overruns				
Cost and Time monitoring: Tools for Monitoring- Concept and Control of Cost and time overruns - Project Reviews: Progress Review- Resource Review- Post-execution Performance Review- Relevant one or two case studies.					
Outcome V	The learners prepare tools for cost and time monitoring				K2
Suggested Reading:- Choudhary., <i>Project Management.</i> , McGraw Hill Education (1 July 2017)					

Harberger, A. C. (2014). *Project evaluation: collected papers*. Place of publication not identified: Palgrave Macmillan.

I.M.Little and J.A.Mirrlees., *Project Appraisal and for Less Developed Countries* (London: Heineman, 1974)

James P. Lewis., *Essentials of Project Management*., AMACOM; 3rd edition (November 29, 2006)

Padmalatha Suresh (Editor)., *Project Finance*., ICAFI UNIVERSITY PRESS (2005)

Prasanna Chandra., *Project Preparation, Appraisal and Implementation*., Published 1987 by Tata McGraw-Hill

Robert K. Wysocki., *Effective Project Management*., Wiley; 7 edition (December 16, 2013)

Online Resources:

<https://www.projectmanager.com/blog/project-definition>
<https://www.fao.org/3/ag249e/AG249E03.htm>
<https://mymanagementguide.com/project-appraisal-definition-and-steps/>
<https://asana.com/resources/feasibility-study>
<https://www.knowledgehut.com/blog/project-management/what-is-project-controls>

Course designed by :Dr.G.Kanagavalli

K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create
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Course Outcome (CO) Vs Programme Outcomes (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	S(3)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)	S(3)	M(2)
CO2	L(1)	M(2)	S(3)	M(2)	M(2)	L(1)	L(1)	L(1)	M(2)	L(1)
CO3	M(2)	L(1)	M(2)	L(1)	L(1)	M(2)	M(2)	L(1)	M(2)	M(2)
CO4	L(1)	M(2)	L(1)	L(1)	M(2)	L(1)	M(2)	M(2)	L(1)	L(1)
CO5	M(2)	L(1)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	S(3)	M(2)
W.Avg	1.6	1.8	2	1.4	1.8	1.4	1.8	1.4	2.2	1.6

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	M(2)	M(2)
CO2	S(3)	M(2)	M(2)	M(2)	M(2)
CO3	L(1)	M(2)	L(1)	M(2)	L(1)
CO4	M(2)	M(2)	M(2)	M(2)	L(1)
CO5	M(2)	M(2)	M(2)	M(2)	L(1)
W.AV	2	2.2	1.4	1.8	1.4

S–Strong(3),M-Medium(2),L-Low(1)

Semester – IV					
DSE	Course Code: 611511	Forex Management	T	Credits: 3	Hours: 4
Unit – I					
Objective 1	Understand the operations of international financial markets and present exchange rate Systems				
Foreign Exchange: Concept and Significance of Forex- Major Currencies of the world–Foreign Exchange Rate: Direct and Indirect quotations - Inter-bank and Merchant rates - Bid-Ask spread - T.T. Rates - Foreign Exchange Markets: Spot, Forward, Futures, Swap, Arbitrage and Options Markets - Retail and Wholesale Markets- Spot and Forward rates - Cross Rate Computation- Forex Market: Nature and Size- Organization and Participants - Foreign Exchange Dealers Association of India (FEDAI) - Fixed Income Money Market Derivative Association of India (FIMMD): Functions and Significance- Relevant one or two case studies.					
Outcome 1	Compute forward rate and cross currency rate				K2
Unit – II					
Objective 2	Understand the concept of balance of payments and its impact on exchange rate.				
Exchange Rate Theories and Models: Mint Parity, Purchasing Power Parity and Interest rate parity theories - Covered Interest Rate Parity- Parity Conditions in Currency and Finance Markets- Forecasting of Exchange Rates: Flow models -Asset Market models -Fundamental and Technical analyses - Concepts of Nominal Effective Exchange Rate (NEER) and Real effective Exchange Rate (REER)- Dornbusch Overshooting Model- Mundell-Fleming Model- Forward Exchange Rate Computation - Factors Affecting Forward Rates- Forward Contract: Extension and Cancellation of forward contracts- Relevant one or two case studies.					
Outcome 2	Advise for buying and selling of foreign exchange				K4
Unit – III					
Objective 3	Demonstrate the mathematics of exchange rates including the concept of triangular arbitrage.				
Forex Systems and Practices: Features of Fixed and Floating rates systems- Banking Practices: NOSTRO, VOSTRO, LORO and Correspondent Accounts - Exchange control measures: Need and Forms and relevance -Impact of Monetary and Fiscal Policy on exchange rate - Sterilization of Excessive Forex Inflow: Need and Methods- Exchange Rate Volatility: Causes, Consequences and Containing volatility- Relevant one or two case studies.					
Outcome 3	Apply hedging techniques for managing				K4
Unit – IV					
Objective 4	Knowledgeable about the role of multi-national banks in international financing				
Forex Risk Management: Accounting and Economic Risks- Translation Risk- Transaction Risk: Internal Strategies - Risk shifting, Risk sharing - Exposure netting and offsetting - External Strategies: Foreign currency options - Option contracts: Types, Mechanism and Pay-off Computation- Option Pricing- Hedge through Forward and Futures: Futures Contract: Features, Mechanism and Uses - Futures Vs Forward Contracts – Money market hedge - Currency Swaps - Interest Rate Swaps- Operating Risk: Nature and Methods of Handling -Inflation and exchange risk - Economic consequences of Exchange rate changes- Relevant one or two case studies.					
Outcome 4	Will be able to manage the Exchange rate fluctuations risk				K4

Unit – V

Objective 5	Acquaint with different hedging techniques in forex management				
Foreign Exchange Management Act, (FEMA) 1999: Repeal of FERA, 1973 - Objectives and Need for FEMA, 1999 - Functions of RBI under FEMA- Permitted capital account transactions- Rules of Foreign Exchange Possession and Retention, Realization, Repatriation and Surrender-Provisions regulating export of goods and services - Borrowing and lending in Foreign Exchange - Acquisition and Transfer of property in and outside India - Establishment of branch/office in India- Rupee Convertibility: Concept and Status- Foreign Exchange Reserves of India: Trend, composition and management- Relevant one or two case studies.					
Outcome 5	Predict changes in the exchange rate				K4
Suggested Reading:- Alan C Shapiro., <i>Multinational Financial Management.</i> , Wiley India Private Limited; Eighth edition (25February 2008) Clare, G. (1978). <i>The ABC of the foreign exchange.</i> New York: Arno Press. Krishnamoorthy S., <i>Guide to Foreign Exchange Regulations...</i> Chatterjee A.K., <i>Principles of Foreign Exchange.</i> , Himalaya Publishing House, 1980 Jeevanandam N.S., <i>Foreign Exchange - Practice Concepts and Control.</i> RBI., RBI Circulars relating to Foreign Exchange Amendments Rajwadi., <i>Foreign Exchange Management</i> Bibek Debroy., <i>Rupee Convertibility</i>					
Online Sources: https://www.slideshare.net/KumarAnilChaurasiya/forex-management-86026152 https://www.learnpick.in/prime/documents/ppt/1294/foreign-exchange-market https://www.dor.gov.in/foreign-exchange-management-list https://www.slideserve.com/Jeffrey/exchange-rates-powerpoint-ppt-presentation https://testbook.com/ias-preparation/reer-and-neer https://www.investopedia.com/terms/c/currency-arbitrage.asp					
K1-Remember	K2-Understand	K3-Apply	K4-Analyze	K5-Evaluate	K6-Create

Course Outcome VS ProgrammeOutcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	S(3)	M(2)	M(2)	M(2)	S (3)	M(2)	M(2)	M(2)	M(2)
CO2	M(2)	M(2)	M(2)	S(3)	S(3)	S(3)	S(3)	M(2)	S(3)	S(3)
CO3	M(2)	M(2)	L(1)	S(3)	M(2)	S(3)	M(2)	M(2)	M(2)	S(3)
CO4	M(2)	M(2)	M(2)	M(2)	M(2)	M(2)	M(2)	S(3)	M(2)	M(2)
CO5	M(2)	M(2)	M(2)	M(2)	M(2)	M(2)	M(2)	S(3)	M(2)	M(2)
W.AV	2.2	2.2	1.8	2.4	2.2	2.6	2.2	2.4	2.2	2.4

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	S(3)	M(2)	S(3)	S(3)
CO2	M(2)	M(2)	M(2)	M(2)	M(2)
CO3	M(2)	M(2)	S(3)	S(3)	M(2)
CO4	S(3)	S(3)	M(2)	S(3)	M(2)
CO5	S(3)	S(3)	M(2)	S(3)	M(2)
W.AV	2.6	2.6	2.2	2.8	2.2

S–Strong(3),M-Medium(2),L-Low(1)

Semester-IV					
DSE	Course Code: 611512	Decision Making in Financial Services	T	Credits:3	Hours: 4
UNIT1					
Objective1	To familiarize the meaning and functions of financial instruments & intermediaries.				
Financial Services: Importance- Scope- Characteristics- Types –Financial Services Market: Concept –Constituents viz., Market Players, Instruments, Specialized Institutions, Regulatory Bodies – Growth of Financial Services in India – Problems.					
Outcome1	Students able to Understand the financial systems are to works proficiently with financial market and institutions.				K2
UNIT2					
Objective2	To provide knowledge about the role of merchant bank and its services				
Merchant Banking: Meaning- Function: Capital Structure Decisions, Issue Management, Underwriting, Credits syndication, Mergers and Amalgamations- Growth of merchant banking in India- Role of SEBI in regulating merchant bankers. Capital Market in India- Components – Role of National and Regional Stock Exchanges- Depository Services.					
Outcome2	Learners developed the skills for practical application in the field of corporate finance, financial services and risk management.				K3
UNIT3					
Objective3	To understand the role and functions of financial regulators and study the structure, types of mutual funds and information regarding the management of mutual funds and its regulations.				
Mutual Funds:- Products/Schemes –Mutual Funds in India –SEBI'S Guidelines on Management of Mutual Funds in India- Functions of Asset Management Companies (AMCs)-Working Mechanisms of AMCs- Performance of Mutual Funds in India- Role of Association of Mutual Funds Industry (AMFI)- Real Estate Financing: Model of Housing Projects –Real Estate Finance Institutions –Refinance – Issues associated with real estate financing- Growth Factors.					
Outcome3	Students analyze necessary foundation of mutual funds, merchant banks and its services.				K4
UNIT 4					
Objective 4	To describe the merits of learning over borrowing to higher purchase of assets				
Leasing: Meaning-Features-Types-Advantages- Limitations-Higher Purchase Finance-Concept-Rights of Hirer- Lease Financing Vs. Hire Purchase Financing-Methods of Interest Calculation-Method of Interest Calculation- Methods of Reporting. Bill Financing: Definition-Features-Steps-Advantages. Factoring: Meaning-Mechanism- Types-Advantages. Forfeiting: Meaning-Mechanism-Factoring Vs. Forfeiting.					
Outcome: 4	Learners acquire knowledge on sound decision making capability on leasing finance and hire purchasing finance.				K2
UNIT5					
Objective 5 To educate overall understanding of securitization along with Credit cards, Debit cards, venture capital financing and credit ratings.					
Securitisation : Meaning – Mechanism –Advantages –Credit Cards: Meaning- Features –Types- Advantages -Credit Cards Vs Debit Cards – Consumer Finance: Meaning –Sources –Mechanism – Problems –Venture Capital:					

Definition- Features –Stages of Venture Capital Financing- Future
 Scenario- Credit Rating: Meaning Importance- Mechanism – Rating Methodology- Credit Rating Agencies in India.

Outcome5 Learners Establish the knowledge on venture financing and credit ratings **K3**

Suggested Readings:

Gurusamy,S, Merchant Banking and Financial services, II Edition,Tata McGraw Hill, 1st July 2013 Gordon & Natarajan- Financial Markets and Services, Himalaya Publishing House, 2018 Batre,G.S, Financial Services and Markets, Deep & Deep Publications, Pvt.Ltd.,New Delhi Khan,M.Y, Financial Services , McGraw- Hill Education(India) Pvt, Ltd.,New Delhi, 2017

Onlineresources

<https://www.slideshare.net/ramusakha/financial-services-20245118>
<https://www.slideshare.net/RahulMailcontractor/merchant-banking-72725419>
<https://www.slideshare.net/altacitglobal/mutual-fund-11397048>
<https://www.slideshare.net/rksen/securitization-48217671>

Course designed by: Dr.B.Menaka

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

Course Outcome Vs Programme Outcomes

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	M(2)	S (3)	M(2)	S (3)	S (3)	S (3)	M(2)	S (3)	M(2)
CO2	L(1)	S (3)	M(2)	S (3)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)
CO3	L(1)	M(2)	L(1)	L(1)	M(2)	M(2)	S (3)	L(1)	M(2)	L(1)
CO4	M(2)	M(2)	M(2)	M(2)	M(2)	S (3)	M(2)	M(2)	L(1)	M(2)
CO5	M(2)	M(2)	M(2)	M(2)	L(1)	S (3)	L(1)	M(2)	M(2)	M(2)
W.AV	1.6	2.2	2	2	2	2.6	2.2	1.6	2	1.6

S–Strong(3),M-Medium(2),L-Low(1)

Course Outcome Vs Programme Specific Outcomes

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S (3)	M(2)	L(1)	M(2)	M(2)
CO2	M(2)	M(2)	L(1)	L (1)	S (3)
CO3	M(2)	S (3)	M(2)	L (1)	M(2)
CO4	S (3)	M(2)	S (3)	M(2)	L(1)
CO5	S (3)	M(2)	S (3)	M(2)	M(2)
W.AV	2.6	2.2	2	1.6	2

S–Strong(3),M-Medium(2),L-Low(1)

Semester - IV					
Extra Disciplinary Course	Course Code: 611704	E-Business Applications	T	Credits: 2	Hours: 4
Unit - I					
Objective 1	Understand the e-business initiatives, models of e-business and their applications				
E – Business: Definitions – E-Business initiatives – e-business architecture – Fundamental models of e- business: B2B, B2C, C2C, C2B, G2C, G2B, G2G –Features and Significance - Implementation problems- Relevant one or two case studies.					
Outcome 1	Demonstrate the various e-business models and their applications				K2
Unit - II					
Objective 2	Knowledgeable about e-commerce, e-banking and electronic fund transfer				
E- Commerce and E- banking: Functions – objectives and importance of E-Commerce – Reasons for the growth of E-Commerce – Impact of E-Commerce – E- Banking: Concept – Need for computerization in Banking – Security of Internet banking – Electronic Fund Transfer – Tele banking – RTGS and NEFT- E-Banking in India- Relevant one or two case studies.					
Outcome 2	Learn the process of electronic fund transfer from banks				K4
Unit - III					
Objective 3	Acquaint with the various modes of e-payments.				
E- Advertising & Catalogues: Terminology – Pros and Cons – Advertisement strategies: Push and Pull – Implementing strategies: Customizing Ads and Interactive Ad strategies – Online catalogues – Comparison of online catalogues with paper catalogues- Relevant one or two case studies.					
Outcome 3	Made payments through e-payment alternatives				K4
Unit - IV					
Objective 4	Knowledgeable the importance and techniques of direction in industrial enterprises				
E- Payment and E- Security: Modern Payment System – Credit Card (CC)– Debit Card (DCs) – E-Cheque – E- Cash – Smart Cards – Payment Security- E-Security – classifications of Intruders – Attacking Methods – Cryptography – Security Tools- Electronic Data Interchange (EDI): Definition – Benefits – Applications – Cost – EDI in Business relationship - Bottlenecks- Relevant one or two case studies- Relevant one or two case studies.					
Outcome 4	Understand the applications of enterprises				K4
Unit - V					
Objective 5	Acquaint with different hedging techniques in forex management				
Enterprise Resource Planning(ERP): Conceptual model of ERP – Evolution of ERP Structure of ERP – Reasons for Growth – Advantages of ERP – Enterprise: An overview. ERP and related Technologies: Business Process Re-engineering - Management Information System – Decision Support System – Executive Information system – Data Warehousing – Data Mining – OLAP – Supply Chain Management.					
Outcome 5	Equip with key analytical tools and techniques of business intelligence				K4
Suggested Readings:- C.S.V. Murthy, Himalaya Publishing House; 2011th edition (3 August 2015), E- Commerce KolakotaWhinston, Pearson Education India, 1996, Frontiers of E- Commerce					

E. Turban, J. Lee, D. King, H.M. Chung, A Managerial and Social Networks Perspective. 8th Ed. E- Commerce
 Ravi Kalakota and Marcia Robinson, Addison-Wesley Professional; Subsequent edition (December 1, 2000), E- Business
 Gary Schneider, *E- Commerce, 10e, Cengage Learning, 2013*
 Dave Chaffey, *E Business and E Commerce Management Strategy Implementation*, PHI, 2011

Online Sources:

<https://www.investopedia.com/terms/d/derivative.asp>
<https://testbook.com/banking-awareness/basics-of-derivatives#:~:text=Derivatives%20can%20be%20interpreted%20as,considered>
<https://www.etmoney.com/learn/mutual-funds/what-is-mutual-fund/>
<https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/equity-valuation-concepts-basic-tools>
<https://testbook.com/ugc-net-commerce/risk-and-return-analysis>

<i>K1-Remember</i>	<i>K2-Understand</i>	<i>K3-Apply</i>	<i>K4-Analyze</i>	<i>K5-Evaluate</i>	<i>K6-Create</i>
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Course Outcome (CO) Vs Programme Outcome (PO)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	M(2)	S(3)	M(2)	M(2)	L(1)	M(2)	M(2)	S(3)	M(2)
CO2	S(3)	S(3)	L(1)	M(2)	M(2)	M(2)	L(1)	L(1)	M(2)	L(1)
CO3	S(3)	M(2)	M(2)	S(3)	L(1)	M(2)	M(2)	M(2)	M(2)	M(2)
CO4	M(2)	L(1)	M(2)	L(1)	S(3)	L(1)	M(2)	M(2)	M(2)	M(2)
CO5	M(2)	M(2)	L(1)	M(2)	M(2)	M(2)	M(2)	L(1)	S(3)	M(2)
W.Avg	2.6	2	1.8	2	2	1.6	1.8	1.6	2.4	1.8

S –Strong (3), M-Medium (2), L- Low (1)

Course Outcome (CO) Vs Programme Specific Outcome (PSO)

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	S(3)	M(2)	M(2)	M(2)
CO2	M(2)	M(2)	M(2)	S(3)	L(1)
CO3	M(2)	L(1)	S(3)	M(2)	M(2)
CO4	S(3)	S(3)	M(2)	M(2)	M(2)
CO5	M(2)	M(2)	L(1)	M(2)	M(2)
W.Avg	2.4	2.2	2	2.2	1.8

S –Strong (3), M-Medium (2), L- Low (1)



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