



# ALAGAPPA UNIVERSITY



(A State University Established in 1985)

Karaikudi - 630003. Tamil Nadu, India



## FACULTY OF MANAGEMENT DEPARTMENT OF CORPORATE SECRETARYSHIP



### M.B.A., CORPORATE SECRETARYSHIP

### REGULATIONS AND SYLLABUS

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

**DEPARTMENT OF CORPORATE SECRETARYSHIP  
M.B.A CORPORATE SECRETARYSHIP**

**REGULATIONS AND SYLLABUS**

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




**ALAGAPPAUNIVERSITY**

(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><b>Chairperson: Name: Dr.C.Vethirajan, Designation:</b> Professor &amp; Head,  <b>Department :</b> Department of Corporate Secretaryship, Alagappa University, Karaikudi,  <b>Teaching Experience:</b>27 Years; <b>Research Experience: 15</b> Years;  <b>Area of Research:</b> Corporate Finance, Corporate Laws, Corporate Governance ,CSR &amp; Compliance Management</p>	
<p><b>Foreign Expert: Name:Prof.S.Gunapalan, Designation:</b> Professor,  <b>Department:</b> Department of Management and Commerce, South Eastern University of Sri Lanka, Sri Lanka.,<b>Teaching Experience:</b> 25 Years, <b>Research Experience: 25</b> Years, <b>Area of Research:</b>Organizational Behavior, Micro Finance and Entrepreneurship.</p>	
<p><b>Subject Expert:Name: Mr.S. VASUDEVAN, Company Secretary,</b>  <b>Company name and address: Insolvency Professional, G.V. and Associates, Sai Sudha, Old No 19, New No.13.B,Gaity New Hangar Colony, First Street, K.K.Nagar West, Chennai-600 078</b>  <b>Experience:</b>17 Years <b>Area:</b> Internship Training</p>	
<p><b>Indian Expert:Name: Mr. K.S. RAGURAAM,</b>  <b>Company name and address:</b>Practising Company Secretary,No :4-6-14, Alamelu Nagar, 2nd Street, Pasupathy Nagar Extn, P&amp;T Nagar, Madurai - 625017 <b>Experience:</b>7 Years of Experience in Banking ,6 Years of Experience in Manufacturing,3 Years of Experience in Professional Practice <b>Area:</b> Internship Training</p>	
<p><b>Indian Expert:Name: Dr.P.Natarajan, Designation:</b> Professor,  <b>Department :</b> Department of Commerce, Pondicherry University, Puducherry, <b>Teaching Experience:</b> 29 Years; <b>Research Experience: 29</b> Years; <b>Area of Research:</b> Project Management, Entrepreneurship Development, Innovation and Venture Capital, MSME Management, Development Finance, Accounting and Financial Reporting, Banking and Research Methodology.</p>	
<p><b>Members</b>  <b>Experience:</b> 21 Years <b>Area of Research:</b>Finance, Energy Management and Infrastructure Management &amp; Disaster Management</p>	
<p><b>Name:</b> Dr. SP. Mathiraj, <b>Designation:</b> Professor,  <b>Department:</b> Department of Corporate Secretaryship, Alagappa University, Karaikudi,  <b>Teaching Experience: 26,Research Experience: 12,</b>  <b>Areaof Research:</b> Finance/ HRM/ Marketing/ Corporate Secretaryship</p>	

<p><b>Name:</b> Dr. U. Arumugam, <b>Designation:</b> Assistant Professor,  <b>Department:</b> Department of Corporate Secretaryship, Alagappa University, Karaikudi,  <b>Teaching Experience:</b> 13, <b>Research Experience:</b> 8,  <b>Area of Research:</b> Finance, Taxation and Economics</p>	
<p><b>Name:</b> Dr.K.Ganesamurthy, <b>Designation:</b> Assistant Professor,  <b>Department:</b> Department of Corporate Secretaryship, Alagappa University, Karaikudi,  <b>Teaching Experience:</b> 13, <b>Research Experience:</b> 8,  <b>Area of Research:</b> Marketing, CRM in Banking, Corporate Laws, Corporate Restructuring,  Finance and Consumer Behaviour, Talent Management &amp; Energy Management</p>	
<p><b>Alumnus/Alumna: Name:</b> Mr.L.Dhanasekar, <b>Current position:</b> Chartered Accountant  M Sukumar &amp; Associates, <b>Type of Profession:</b> Chartered Accountant,  <b>Professional address:</b> 34/53, MSKR Flats, S.P.S. 2<sup>nd</sup> Street, Royapettah,  Chennai 600014.</p>	



**ALAGAPPA UNIVERSITY**  
**DEPARTMENT OF CORPORATE SECRETARYSHIP**  
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 : Corporate Secretaryship

Name of the Programme : M.B.A.,

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 to complete 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, 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 – (PEOs)

<b>PEO-1</b>	To enable graduates to be globally competent professionals (or) pursue higher studies (or) engage in research
<b>PEO-2</b>	To be a leader in the development of professionals in Corporate Management and Governance.
<b>PEO-3</b>	To provide career-focused training to bridge the skills gap between academic and business needs.
<b>PEO-4</b>	To prepare students for modern-day corporate challenges
<b>PEO-5</b>	To make graduates capable of solving complex and diverse problems in their respective fields and contribute to societal well-being and nation building in corporate world.
<b>PEO-6</b>	To build a student into self-reliant individuals, with social responsibility and a good citizen of the country
<b>PEO-7</b>	To support industry and business progress through ongoing research and education
<b>PEO-8</b>	To develop master's degree into self-reliant individuals with social responsibility and civic virtues.
<b>PEO-9</b>	To enrich students to adapt to an ever changing and dynamic business environment
<b>PEO-10</b>	To create highly innovative competent professionals in the field of corporate.

### Programme Specific Objectives – (PSOs)

<b>PSO-1</b>	To produce competent professionals for Company Secretaryship by imparting quality knowledge, relevant training and entrepreneurial skills.
<b>PSO-2</b>	To expose our students to practical situations companies for the purpose of imparting employability skills with emphasis on the professional ethics and values.
<b>PSO-3</b>	To enable the students in carrying out action-oriented research in corporate sector

<b>PSO-4</b>	To acquire hands-on experience and in-depth knowledge of company secretarial practice.
<b>PSO-5</b>	To utilize quantitative and qualitative information in their career and to comprehend accounting skills

### Programme Outcomes-(POs)

<b>PO-1</b>	Explore and acquire the attribute of a Corporate Secretaryship under the guidelines of Ministry of Corporate Secretaryship and Companies Act 2013
<b>PO-2</b>	Understand the impact of the professionals' providing services in societal and present environmental contexts and need for sustainable development of a corporate
<b>PO-3</b>	Familiarize the major evolutionary pattern of corporate and various classifications of companies in India
<b>PO-4</b>	Face the practical constraints that exist in the corporate world.
<b>PO-5</b>	Solve complex issues in their fields of expertise, such as corporate law, corporate finance, and corporate governance
<b>PO-6</b>	Aware of corporate governance, corporate ethics and sustainability of business
<b>PO-7</b>	Communicate legal and secretarial concepts and design effectively using oral, written and visual forms.
<b>PO-8</b>	Employee critical thinking skills in all the areas of company law, securities law, finance, management, economics, law, taxation, banking and human resource management
<b>PO-9</b>	Identify, formulate, solve and analyze the problems in various fields of Corporate Fraternity.
<b>PO-10</b>	Work in the contemporary industrial/research settings and thereby innovate Novel solutions to existing problems

### Programme Specific Outcomes-(PSOs)

<b>PSO-1</b>	The students would excel in executing his / her knowledge of the company law and practice, management principles and practice, managerial economics, financial and cost accounting, organizational behavior and banking insurance law and practice, information technology for business, R programming in new organizational climate for sustaining effective control of corporate.
<b>PSO-2</b>	The students will be acquired knowledge form the various legal procedures through company law and practice, business law, general law, financial management, business research methods for compiling and analyzing the initiation of corporate. Further students would be known the non-major subjects from interdepartmental exchange the knowledge
<b>PSO-3</b>	The students gain relevant knowledge, skills and values in the stock exchange functioning, corporate accounting, income tax, economic and other legislation and get the exposure in 45 days internship practical training in various companies.
<b>PSO-4</b>	The students are familiar the corporate restructuring, corporate compliance

	management, drafting and compliances and GST for practicing in the corporate.
<b>PSO-5</b>	The students will be attaining the job opportunities through comprehensive viva-voce and project viva-voce examination and scope that are help their carrier.

### **Eligibility of Admission**

Any degree from a recognized University (10+2+3) 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 semester's 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 practical 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.
- D. 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).

### **E. 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 credit 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.



## **F. Projects / Dissertation / Internships / Comprehensive Viva-Voce (Maximum Marks: 100)**

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 /project work, shall be allowed to submit it to the university departments at the end of the final semester. If the candidate is desirous of availing the facility from other departments/ universities/ laboratories/ organizations they will be permitted only after getting approval from the guide and HOD. In such a case, the candidate shall acknowledge the same in their 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
- Declaration
- Certificate
- Acknowledgment
- Content as follows:

<b>Chapter No</b>	<b>Title</b>	<b>Page number</b>
1	Introduction	
2	Aim and objectives	
3	Review of literature	
4	Materials and methods	
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 Business in Corporate Secretaryship Administration in to the Alagappa  
University, Karaikudi -630003.

By

(Student Name)

(Register Number)

University Logo

### Department of Corporate Secretaryship

### 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 fulfillment for the degree of Master of Business Administration in Corporate Secretaryship by Mr/Miss -----(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/Miss -----(Reg No: -----) to the Alagappa University, in partial fulfillment for the award of the degree of Master of Business Administration in Corporate Secretaryship is 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 Business Administration in Corporate Secretaryship 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 (Publiclimited/PrivateLimited/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 fulfillment for the Master of Business Administration in Corporate Secretaryship by Mr/Miss------(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/Miss.------(**Reg No.** ) to the Alagappa University, in partial fulfillment for the award of the Master of Business Administration in Corporate Secretaryship 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 fulfilment for the **Master of Business Administration in Corporate Secretaryship** by Mr/Miss------(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 Business Administration in Corporate Secretaryship**-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:

Chapter No	Title	Page number
1	Introduction	
2	Aim and objectives	
3	Organisation profile/details	
4	Methods / Work	
5	Observation and knowledge gained	
6	Summary and outcome of the Internship 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 practical's to assess (remembering, understanding, applying, analyzing, 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).

## Guidelines for setting OBE Question Paper

- ❖ Prepare question paper as per O B E pattern based on Blooms Taxonomy level.
- ❖ There are three types of OBE question papers (up to K3 Level, up to K5 Level, and up to K6 level). This question will be of up to K6 level category.
- ❖ The questions need not be chosen based on their corresponding CO level alone ( for instance, **if the outcome of Unit-1 i.e. CO -1** is of Remember Level, apart from remember level, questions can be chosen from other levels also.
- ❖ The unit wise, course outcome wise, and Bloom's level wise equity of questions and marks must be maintained .
- ❖ The estimated **easy, average, and difficulty level of questions must be 20%, 60%, and 20% respectively**(i.e.15 marks for easy, 45 marks for average, and 15 marks for difficult level questions) .
- ❖ The questions may vary in their difficult level. Thus, QP setter may verify the level of COs and POs correlation( Strong =3, Medium = 2, and Low = 1) and choose verbs accordingly.

LEVEL		ACTION VERBS
K1	Remember	Arrange, collect, define, describe, duplicate, enumerate, examine, find, identify, label, list, locate, memorise, name, order, outline, present, quote, recall, recognise, recollect, record, recount, relate, repeat, reproduce, show, state, tabulate, tell.
K2	Comprehension	Associate, change, clarify, classify, construct, contrast, convert, decode, defend, describe, differentiate, discriminate, discuss, indicate, infer, interpret, locate, predict, recognise, report, restate, distinguish, estimate, explain, express, extend, generalise, identify, illustrate, select, solve, translate.
K3	Apply	Apply, assess, calculate, change, choose, complete, compute, construct, demonstrate, develop, design, discover, dramatise, employ, examine, experiment, find, illustrate, interpret, manipulate, modify, operate, organise, practice, predict, prepare, produce, relate, schedule, select, show, sketch, solve, transfer, use.

LEVEL		ACTION VERBS
<b>K4</b>	<b>Analyze</b>	Analyse, appraise, arrange, break down, calculate, categorise, classify, compare, connect, contrast, criticise, debate, deduce, determine, differentiate, discriminate, distinguish, divide, examine, experiment, identify, illustrate, infer, inspect, investigate, order, outline, point out, question, recognise, relate, separate, solve, sub-divide, test.
<b>K5</b>	<b>Evaluate</b>	Appraise, ascertain, argue, assess, attach, choose, compare, conclude, contrast, convince, criticise, decide, defend, discriminate, explain, evaluate, interpret, judge, justify, measure, predict, rate, recommend, relate, resolve, revise, score, summarise, support, validate, value.
<b>K6</b>	<b>Create</b>	categorise, collect, combine, compile, compose, construct, create, design, develop, devise, establish, explain, formulate, generalise, generate, infer, integrate, invent, make, manage, modify, organise, originate, plan, prepare, propose, rearrange, reconstruct, relate, reorganise, revise, rewrite, set up, summarise.

### 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

S.No	Content	Marks
1	Average marks of two CIA test	15
2	Seminar/group discussion/quiz	5
3	Assignment/fieldtrip report/case study report	5
	<b>Total</b>	<b>25</b>

#### Practical -25 Marks

<b>1</b>	<b>Major Experiment</b>	<b>10marks</b>
2	Minor Experiment	5 marks
3	Spotter(2x5/ 4x4) or any other mode	10marks
	<b>Total</b>	<b>25Marks</b>

#### Project/Dissertation/internship-50 Marks (assess by Guide/incharge/HOD/supervisor)

1	Two presentations (mid-term)	30Marks
2	Progress report	20Marks
	<b>Total</b>	<b>50Marks</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**

<b>Section A</b>	10 questions. All questions carry equal marks. (Objective type questions)	10 x 1 = 10 Marks	10 questions – 2 each From every unit
<b>Section B</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
<b>Section C</b>	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

**Dissertation /Project report/Internship report and Comprehensive Viva voce Scheme of evaluation**

Dissertation/Project report/Internship report and Viva-Voce	100 Marks
Comprehensive Viva voce	100 Marks

**Blueprint Model (External)**

(Incorporating Units, and COs Distribution)

<b>Model QP Pattern</b>	<p><b>Part-A – 10 x 1 = 10</b> (MCQs – Compulsory 2 questions from each unit)</p> <p><b>Part-B – 5 x 5 = 25</b> (Either or Type descriptive questions from each unit)</p> <p><b>Part-C – 5 x 8 = 40</b> (Either or Type descriptive questions from each unit)</p>	<b>Total Marks = 75</b>
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Units	Course Outcomes	Questions				Unit wise Total
		Part-A	Part-B	Part-C		
		Multiple Choice Questions (MCQs)	Short Answer Questions (SAs)	Detailed Answer Questions (Das)		
Unit -I	CO-1	2(2)	2(10)	2(16)		6
Unit -II	CO-2	2(2)	2(10)	2(16)		6
Unit -III	CO-3	2(2)	2(10)	2(16)		6
Unit -IV	CO-4	2(2)	2(10)	2(16)		6
Unit -V	CO-5	2(2)	2(10)	2(16)		6
<b>Question Wise Total</b> (to be asked)		<b>10(10)</b>	<b>10(50)</b>	<b>10(90)</b>	<b>30</b>	<b>30</b>
Questions to be answered		10	5	5	20	
<b>Grand Total Talled with Q. Nos and Unit Distribution</b>						<b>30</b>

(Q. Nos. in rows and marks in brackets)

**Blueprint Model (Internal)**  
(Incorporating Units, and COs Distribution)

<b>Model QP Pattern</b>	<b>Part-A – 5 x 1 = 5</b> (MCQs - Compulsory) <b>Part-B – 2 x 5 = 10</b> (Either or Type) <b>Part-C – 1 x 10 = 10</b> (Either or Type)	<b>Total Marks =25</b>
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Internal	Units	Course Outcomes	Questions				Unit wise Total
			Part-A	Part-B	Part-C		
			Multiple Choice Questions (MCQs)	Short Answer Questions (SAs)	Detailed Answer Questions (DAs)		
<b>I Internal</b>	Unit -I	CO-1	3(3)	2(10)	1(10)		5(23)
	Unit -II	CO-2	2(2)	2(10)	1(10)		5(22)
<b>II Internal</b>	Unit -III	CO-3	2(2)	2(10)	-		4(12)
	Unit -IV	CO-4	2(2)	2(20)	1(10)		5(22)
	Unit -V	CO-5	1(1)	-	1(10)		2(11)
	<b>Question Wise Total</b> (to be asked)		<b>5(5)</b>	<b>4(20)</b>	<b>2</b>	<b>20</b>	<b>45</b>
	Questions to be answered		5(5)	2(10)	1	10	25

(Q. Nos. in rows and marks in brackets)

## 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)

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

- a) 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).
- b) 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+).
- c) 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).
- 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+).
- e) 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).
- f) 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).
- g) Candidates earning GPA between 0.0 and marks from 00 - 49 shall be declared to have Re-appear (U).
- h) 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.

- a) 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\*.

- b) 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\*.
- c) 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.
- d) 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.
- i) Candidates those who earned CGPA between 0.0 and 4.9 shall be given Letter Grade (U) and declared to have Re-appear.
- e) Absence from an examination shall not be taken as an attempt.

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

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

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 therefore (i.e. 90 credits). Programme).

### **Village Extension Programme**

The Sivagangai and Ramanathapuram districts are very backward districts where a majority of people lives 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 day based on the

theme. 1.Environmental Awareness 2.Hygiene and Health. A minimum of two faculty members can accompany the students and guide them.

### **Practical Training viva**

The Department offers assistance to the students by arranging Summer Training Programme at the end of the second semester. The students undertake Training-cum-Project assignment with different Corporate, as a requirement of their curriculum, for a period of 45 days.

- a. Students are subjected to a Oral Examination (Viva- Voce) in respect of training undergone by them in various Companies/Professional firms.
- b. A panel of examiners consisting of faculty members from the core course teachers, the HOD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. (Internal Marks : 25, External Marks : 75)
- c. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and practical knowledge acquired during the training.



**M.B.A., CORPORATE SECRETARYSHIP  
COURSE STRUCTURE**

Paper Code	Title of the paper		T/P	Credits	Hours/Week	Marks			
						I	E	Total	
<b>I Semester</b>									
622101	Core 1	Company Law & Practice –I	T	4	4	25	75	100	
622102	Core 2	Management Concepts	T	3	4	25	75	100	
622103	Core 3	Managerial Economics	T	3	4	25	75	100	
622104	Core 4	Financial and Cost Accounting	T	4	4	25	75	100	
622105	Core 5	Organizational Behaviour	T	3	4	25	75	100	
622106	Core 6	Banking & Insurance: Law and Practice	T	3	4	25	75	100	
<b>Discipline - Specific Elective-I</b>									
622501	<b>DSE-I</b>	<b>DSE (One Course to be selected)</b>							
622502		Information Technology for Business / R Programming Lab	P	3	4	25	75	100	
622601		Comprehensive Viva-Voce-I		2	2	25	75	100	
				<b>25</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>	
<b>II Semester</b>									
622201	Core 7	Company Law & Practice-II	T	4	4	25	75	100	
622202	Core 8	Business Law	T	4	4	25	75	100	
622203	Core 9	General Laws	T	4	4	25	75	100	
622204	Core 10	Financial Management	T	4	5	25	75	100	
622205	Core 11	Business Research Methodology	T	3	4	25	75	100	
<b>Discipline - Specific Elective – II (one Course to be Selected)</b>									
622503	<b>DSE-II</b>	Business Analytics Lab /							
622504		Advanced Excel	P	3	4	25	75	100	
<b>Non-Major Elective</b>									
<b>Non-Major Elective –I</b>			T	2	3	25	75	100	
622602	Comprehensive Viva-Voce-II			2	2	25	75	100	
<b>Self-Learning Course</b>									
SLC–IMOOCs					Extra Credit				
				<b>26</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>	
<b>III Semester</b>									
622301	Core 12	Capital Markets and Securities Laws	T	3	4	25	75	100	
622302	Core 13	Corporate and Management Accounting	T	3	4	25	75	100	
622303	Core 14	Listing of Securities and Corporate Funding	T	3	4	25	75	100	
622304	Core 15	Economic and other Legislations	T	3	3	25	75	100	
622305	Core 16	Income Tax Law & Practice	T	4	4	25	75	100	
622603		Comprehensive Viva-Voce-III		2	2	25	75	100	
622777		Practical Training Viva-Voce		2	2	25	75	100	
<b>Discipline - Specific Elective –III (one Course to be Selected)</b>									
622505/ 622506	<b>DSE-III</b>	Ethics Governance & Sustainability / Human Resource Management & Labour Laws	T	3	4	25	75	100	
<b>Non - Major Elective</b>									
-	<b>Non-Major Elective –II</b>		T	2	3	25	75	100	
<b>Self-Learning Course</b>									

MOOCS Course				Extra Credit				
				<b>25</b>	<b>30</b>	<b>225</b>	<b>675</b>	<b>900</b>
<b>IV Semester</b>								
622401	Core 17	Corporate Restructuring	T	4	5	25	75	100
622402	Core 18	Corporate Compliance Management	T	4	5	25	75	100
622403	Core 19	Secretarial Audit & Due Diligence	T	4	4	25	75	100
622404	Core 20	Drafting and Conveyancing	T	4	4	25	75	100
622405	Core 21	GST and Customs Law	T	4	5	25	75	100
622999		Project Work and Viva-Voce		4	5	25	75	100
622604		Comprehensive Viva-Voce-IV		2	2	25	75	100
				<b>26</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Total</b>				<b>102</b>	<b>120</b>	<b>800</b>	<b>2400</b>	<b>3200</b>

**Non-Major Elective –Courses offered to the other Departments.**

Paper Code	Semester	Title of the paper	Credits	Hours/Week	Marks		
					I	E	T
	II	Introduction to GST	2	3	25	75	100
	III	Business Ethics	2	3	25	75	100

**Courses:**

I	Semester	=	25 Credits	(Core: 20; DSE-I: 3; Extra Disciplinary: 2)
II	Semester	=	26 Credits	(Core: 19; DSE-II: 3; Non-Major Elective: 2, Extra Disciplinary: 2)
III	Semester	=	25 credits	(Core: 17; DSE-III: 2; Non-Major Elective: 2, Extra Disciplinary:4)
IV	Semester	=	26 credits	(Core: 20, Extra Disciplinary: 6)
<b>Total credits</b>		=	<b>102 credits</b>	<b>(Core: 76; DSE: 8; Skill Enhancement :14: Non-Major Elective:4)</b>

Semester I					
Core	Course Code: 622101	COMPANY LAW & PRACTICE-1	T	Credits:4	Hours:4
<b>Unit-I</b>					
<b>Objectives I</b>	<b>To Acquire Knowledge about the company and its incorporation</b>				
<b>Companies</b> – Definition- Features– Types of Companies including one person Company and Nidhi Company–Concept of Corporate–Personality –Corporate Veil–Meaning–Lifting of Corporate Veil–Promoter–Functions –LegalPosition–Pre–IncorporationContracts–IncorporationofaCompany–DocumentstobeFiled–Procedure–keymanagerialpersonnel.					
<b>Outcome I</b>	<b>The Learners will identify and compile the procedures for promotion of Companies</b>				<b>K1</b>
<b>Unit- II</b>					
<b>Objectives II</b>	<b>To develop understanding about of the skills of company documents preparation</b>				
<b>Memorandum and Articles of Association</b> –Contents And Alteration–Doctrine of Ultravires–Prospectus–Meaning–Contents–Registration–MisstatementinProspectus –Consequences					
<b>Outcome II</b>	<b>The Students Prepare the Specimen Documents which are essential for the incorporation of the Company</b>				<b>K2</b>
<b>Unit-III</b>					
<b>Objectives III</b>	<b>To learn the capital mobilization methods</b>				
<b>Share Capital</b> – Meaning– Types– Alteration, Reduction, Shares– Classes of Shares–Issue of Shares at Premium, at Par, Bonus Issues, Rights Issues, Sweat Equity Shares–Employees Stock option Scheme–Private Placement–Buy Back of Shares–Transfer and Transmission of Shares in Physical and Depository Modes–Membership in Companies.					
<b>Outcome III</b>	<b>The Students will design and predict the sources of finance</b>				<b>K1</b>
<b>Unit-IV</b>					
<b>Objectives IV</b>	<b>The Students understand the Procedures for the appointment of Director and other Managerial Personnel for the Company Administration.</b>				
<b>Company Administration:</b> Directors– Board– Types of Directors- Qualifications, Disqualification, Appointment, Remuneration, Vacation of Office, Retirement, Resignation and Removal–Loans To Directors, Powers and Duties–Key Managerial Personnel Managing (KMP) Directors- Manager- CFO-CEO- Company Secretary–Appointment, Powers and Duties– Corporate Governance–National Financial Reporting Authority–Serious Fraud Investigation office–National Company Law Tribunal.					
<b>Outcome IV</b>	<b>The learners evaluate and assess the formalities adopted by the companies in the appointment of directors</b>				<b>K3</b>
<b>Unit-V</b>					
<b>Objectives V</b>	<b>To analyze and evaluate the rules regarding the Company meetings.</b>				
<b>Meetings</b> –Definition–Requisites of Valid Meeting– Agenda notice Quorum Minutes- Kinds–AGM–EGM–Board Meeting–Chairman of Meeting – Functions – Resolution – Kinds of Minutes – Drafting of Notice of Meeting–Agenda–Notes on Agenda–Minutes for Board Meeting, AGM and EGM–Poll–Postal Ballot–e-voting–Videoconferencing–Secretarial Standards on Meetings.					
<b>Outcome V</b>	<b>The Learners prepare and rate the meetings.</b>				<b>K2</b>
<b>Suggested Readings:</b> Balachandran, V., & Govindarajan, M. (2021). <i>Handbook of Company Law &amp; Practice</i> . Chennai: Vijay Nichole Imprints Pvt Ltd., ICSI. (2021) <i>Study material on Company Law</i> . Kapoor, N.D. (2021). <i>Elements of Company Law</i> . New Delhi: Sultan Chand and Sons.					



Ramaiah, A.(2019). *Companies Act*. Wadhawa & Company publishers  
 Santhi,J.(2021),*Compan ylaw and Secretarial Practice*. Margham Publications.

**Online Resources:**

<https://www.easymangementnotes.com/management-educational-resources/>

<http://www.ignouhelp.in/ignou-mmpc-01-study-material/>

<https://www.managementstudyguide.com/management-basics-articles.html>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr. A. MORARJI</b>					

**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.Avg	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.Avg	2	2.2	1.4	1.8	1.4

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

Semester –I				
Core	Course Code: 622102	MANAGEMENT CONCEPTS	T	Credits:3 Hours:4
<b>Unit I</b>				
<b>Objective 1</b>	<b>To enable the students to acquire knowledge about the concepts &amp; principles and process of management</b>			
<b>Management:</b> 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.				
<b>Outcome 1</b>	<b>After reading the course the students would be able to understand the principles and practice &amp; management.</b>			K2
<b>Unit II</b>				
<b>Objective 2</b>	<b>The help the students develop an understanding of functions and responsibilities of managers</b>			
<b>Planning and Decision Making:</b> 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.				
<b>Outcom</b>	<b>The students would be able to get an employment opportunity in HR</b>			K6
<b>Unit III</b>				
<b>Objective 3</b>	<b>To facilitates planning and decision making for setting a time frame by predicting when the management can achieve its goal.</b>			
<b>Organizing:</b> Nature, purpose and kinds of organization – Structure - 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.				
<b>Outcome 3</b>	<b>Organizing helps the students to create the framework needed to reach a company's objectives and goals.</b>			K6
<b>Unit IV</b>				
<b>Objective 4</b>	<b>To acts as the process of defining and grouping activities and establishing authority relationships among them to attain organizational scope.</b>			
<b>Staffing and Directing:</b> 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.				
<b>Outcome 4</b>	<b>The process of staffing and directing helps the students involving responsibility for economical and effective planning &amp; regulation of operation of an enterprise in the fulfillment of given purposes</b>			K3
<b>Unit V</b>				
<b>Objective 5</b>	<b>To facilitate the management organisation to procure and place the right people in the right jobs.</b>			
<b>Coordination and Controlling:</b> Coordination: Concept, Need and techniques; Controlling: Objectives and Process of control – Devices of control – Integrated control – Special control techniques- Contemporary Perspectives in Management: Strategic alliances -Core competence-Business process reengineering – Total quality management- Six Sigma –Benchmarking- Balanced Score-card				
<b>Outcome 5</b>	<b>Educate the students about unity of action among the employees, groups, and departments. It also brings harmony in carrying out the different tasks and activities to achieve the organization's objectives</b>			K1

**Suggested Readings:**

Gupta, C.B. (2021). *Management – Theory and Practice, (19<sup>th</sup> ed.)*, New Delhi: Sultan Chand & Sons.

Pagare, D. (2021). *Principles of Management, (6<sup>th</sup> ed.)*. New Delhi: Sultan chand& Sons.

Prasad, L.M (2021). *Principles and Practice of Management, (9<sup>th</sup> ed.,* New Delhi: Sultan Chand & Sons.

Ramasamy, T. (2021). *Principles of Management, (6<sup>th</sup> ed.)*. Mumbai: Himalaya Publishing House.

Vasishth, N. (2019). *Principles of Management, (5<sup>th</sup> ed.)*. Taxman Publication.

**Online Resources:**

Linked Learning ( [www.linkedin.com/learning](http://www.linkedin.com/learning)): Formerly known as Lynda.com,

Linked in Management Study Guide([www.managementstudyguide.com](http://www.managementstudyguide.com))

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
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Course designed by: Dr. SP. Mathiraj

**Course Outcome VS Programme Outcomes**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M(2)	S(3)	M(2)	M(2)	M(2)	S(3)	M(2)	S(3)	M(2)	M(2)
CO2	S(3)	M(2)	M(2)	M(2)	S(3)	S(3)	S(3)	S(3)	S(3)	S(3)
CO3	S(3)	M(2)	M(2)	S(3)	S(3)	S(3)	S(3)	S(3)	S(3)	S(3)
CO4	S(3)	M(2)	L(1)	S(3)	S(3)	S(3)	S(3)	S(3)	S(3)	S(3)
CO5	S(3)	L(1)	M(2)	S(3)	S(3)	S(3)	S(3)	S(3)	S(3)	S(3)
<b>W.AV</b>	<b>2.8</b>	<b>2</b>	<b>1.8</b>	<b>2.6</b>	<b>2.8</b>	<b>3</b>	<b>2.8</b>	<b>3</b>	<b>2.8</b>	<b>2.8</b>

S–Strong (3), M-Medium (2), L-Low(1)

**Course Outcome VS Programme Specific Outcomes**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	M(2)	M(2)	M(2)	S(3)
CO2	L(1)	M(2)	S(3)	S(3)	S(3)
CO3	M(2)	S(3)	S(3)	S(3)	S(3)
CO4	S(3)	S(3)	S(3)	S(3)	S(3)
CO5	M(2)	S(3)	S(3)	S(3)	S(3)
<b>W.AV</b>	<b>2</b>	<b>2.6</b>	<b>2.8</b>	<b>2.8</b>	<b>3</b>

S–Strong(3),M-Medium(2),L-Low(1)

Semester I					
Core	Course Code: 622103	MANAGERIAL ECONOMICS	T	Credits:3	Hours:4
<b>Unit –I</b>					
<b>Objectives 1</b>	<b>To help the students develop an understanding of price and profit functions in the business firm.</b>				
<b>Economics &amp; Business Decisions:</b> 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).					
<b>Outcome 1</b>	<b>Be able to understand the basic concepts of managerial economics that helps the firm in decision making process.</b>			<b>K2</b>	
<b>Unit-II</b>					
<b>Objective 2</b>	<b>To enable the students apply their knowledge relating to managerial decision making.</b>				
<b>Demand and Supply Analysis:</b> Meaning, types and determinants of demand-Law of Demand-Giffen Paradox-Elasticity of Demand: Types, Measures and Role in Business Decisions-Determinants of Supply – Elasticity of Supply - Measures and Significance-(Relevant Two Case Studies).					
<b>Outcome 2</b>	<b>Be familiar about the Basic concepts of Demand, Supply and Equilibrium and their determinants</b>			<b>K4</b>	
<b>Unit –III</b>					
<b>Objectives 3</b>	<b>To help students understand the government's price-fixing policy</b>				
<b>Cost, Return and Production Function:</b> Cost function and cost-output relationship-Economics and Diseconomies 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-(Relevant One or Two Case Studies).					
<b>Outcome 3</b>	<b>Have better idea and understanding about production function and market structure.</b>			<b>K1</b>	
<b>Unit IV</b>					
<b>Objectives 4</b>	To evaluate managerial decisions.				
<b>Price and Profit Function:-</b> 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).					
<b>Outcome 4</b>	<b>The students would be able to evaluate the price fixation policy of the government</b>			<b>K2</b>	
<b>Unit-V</b>					
<b>Objectives 5</b>	<b>To understand macroeconomics.</b>				
<b>Macro-Economic Factors and Managerial Decision:</b> 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).					
<b>Outcomes</b>	Have better insights about macroeconomics concepts like National income, Savings and Investment, Indian Economic Policy and			<b>K3</b>	

planning					
<b>Suggested Readings:</b> Mehta, P.L.(2019). <i>Managerial Economics</i> . Sultan Chand and Sons. Mittani, D.M.(2019), <i>Managerial Economics</i> . Himalaya publishing house. Rangarajan,C.(2018). <i>Principles of Macro Economics</i> . Tata McGraw-Hill. Sankaran,S.(2019), <i>Business Economics</i> . Margham Publications. Varshney,R.L.,& Maheswari,K.L.(2019). <i>Managerial Economics</i> . Sultan Chand and Son					
<b>Online Resources:</b> <a href="http://www.obwebdivision">www.obwebdivision</a> <a href="http://www.openlearnLearningSpace">www.openlearnLearningSpace</a> <a href="http://www.PreQuestEbookCentral">www.PreQuestEbookCentral</a>					
<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.U.ARUMUGAM</b>					

**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 (PO)**

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)**

<b>Semester I</b>				
<b>Core</b>	<b>Course Code: 622104</b>	<b>FINANCIAL AND COST ACCOUNTING</b>	<b>T</b>	<b>Credits:4 Hours: 4</b>
<b>Unit-I</b>				
<b>Objective 1</b>	<b>To acquire knowledge about the financial and cost accounting principles and practices</b>			
<b>Accounting Fundamentals:</b> Definition – Accounting – Types of Accounting- Financial, Management and Cost accounting – Scope of Accounting –Financial Accounting Concepts –Uses of Accounting –Double Entry System- Preparation of journal and ledger, Subsidiary Books – Errors and Rectification.				
<b>Outcome 1</b>	<b>Learners collect the Evolution of Accounting, types of accounting and its principles</b>			<b>K1</b>
<b>Unit-II</b>				
<b>Objectives 2</b>	<b>To develop an understanding the financial statement of a company</b>			
<b>Accounting Statements:</b> Trial Balance, Profit and Loss Account and Balance Sheet Preparation (Simple Problems only). Accounting from incomplete records – Statements of affairs methods – Conversion method – Accounting Standards: Concept, Need and Level of Harmonization.				
<b>Outcome 2</b>	<b>Students prepare the financial statements viz profit and loss account and balance sheet of a company</b>			<b>K3</b>
<b>Unit-III</b>				
<b>Objective 3</b>	<b>To learn the costing techniques used in various companies</b>			
<b>Costing Techniques:</b> Material cost – Material control – Concept and techniques – Methods of pricing of material – FIFO – LIFO, Simple average, Inventory management – Techniques of fixing minimum, maximum and re- order levels, Economic Order Quantity, ABC analysis – <b>Labour cost</b> –Meaning and classification of labour costs – <b>Overheads</b> – Meaning, nature, collection and classification –Preparation of cost sheet.				
<b>Outcome 3</b>	<b>Learners analyse the various techniques adopted in a company</b>			<b>K4</b>
<b>Unit-IV</b>				
<b>Objective 4</b>	<b>To apply the cost volume and profit, breakeven point and types of budget</b>			
<b>Activity Based Costing</b> – Meaning – Importance –Characteristics – Steps involved – Uses and Limitations – Marginal costing – Applications – Cost, Volume and Profit relationship – Margin of Safety – Break-Even Analysis – Preparation of break – even charts – Budgeting –Types of Budget – Budgetary Control.				
<b>Outcome 4</b>	<b>Students critically evaluate the BEP and prepare a budget in a company</b>			<b>K5</b>
<b>Unit-V</b>				
<b>Objective 5</b>	<b>To practice the standard costing and actual costing and acquire the cost audit techniques</b>			
<b>Standard costing:</b> Definition, significance and application of various types of standards –Variance analysis for material, labour and overheads and accounting treatment of variances, Variance reporting to management – Cost Audit: Nature, purpose and scope of cost audit. Cost audit techniques and programmes – Cost audit report – Cost auditor – Appointment, rights and responsibilities.				
<b>Outcome 5</b>	<b>Learners predict the actual cost and standard cost and methods of cost audit</b>			<b>K5</b>
<b>Unit-VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.			

**Note:** Question paper shall consist of 70% problems and 30% theory

**Suggested Readings:**

Agora, M.N. (2019). *Cost And Management Accounting*. Himalaya Publishing House.  
 Gupta, R.L., & Gupta, V.K. (2018). *Principles and Practice of Accounting*. Sultan Chand & Sons  
 Iyengar, S.P. (2019), *Cost Accounting*. Sultan Chand & Sons.  
 Maheswari, S.N. (2018). *Management Accounting & Financial Accounting*. Vikas Publishers.  
 Reddy, T.S., & Hari Prasad, Y. (2019). *Financial And Management Accounting (Reprint)*, Chennai: Margham Publications.

**Online Resources:**

[https://ebooks.lpude.in/management/mba/term\\_1/DMGT403\\_ACCOUNTING FOR MANAGERS.pdf](https://ebooks.lpude.in/management/mba/term_1/DMGT403_ACCOUNTING_FOR MANAGERS.pdf)  
[http://www.untagsmd.ac.id/files/Perpustakaan\\_Digital\\_1/ACCOUNTING%20Accounting%20For%20Managers](http://www.untagsmd.ac.id/files/Perpustakaan_Digital_1/ACCOUNTING%20Accounting%20For%20Managers).  
[https://mis.kp.ac.rw/admin/admin\\_panel/kp\\_lms/files/digital/Core%20Books/Accounting/Accounting%20Managers.%20Starting%20from%20Bsics.\[Gopal,Rama,CA.C.\]](https://mis.kp.ac.rw/admin/admin_panel/kp_lms/files/digital/Core%20Books/Accounting/Accounting%20Managers.%20Starting%20from%20Bsics.[Gopal,Rama,CA.C.])

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr. K. GANESAMURTHY</b>					

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

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	(L)1	(L)1	(S)3	(M)2	(S)3	0	(M)2	(M)2	(M)2	(S)3
CO3	(M)2	(S)3	(M)2	0	(M)2	(M)2	(M)2	(M)2	(S)3	(L)1
CO4	(M)2	(M)2	(S)3	0	(S)3	(M)2	(M)2	(M)2	(S)3	(L)1
CO5	(M)2	(S)3	(S)3	(L)1	(M)2	0	(M)2	(M)2	(M)2	(L)1
W.Avg	2	2.2	2.4	1	2.4	1	2	2	2.2	1

**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	(L)1	0	(S)3
CO2	(S)3	(M)2	(M)2	(S)3	(M)2
CO3	(S)3	(M)2	(M)2	(L)1	(L)1
CO4	(S)3	(M)2	(M)2	(L)1	(L)1
CO5	(M)2	(M)2	(S)3	(M)2	(L)1
W.Avg	2.8	2.2	2	1.4	1.6

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

Semester-I					
Core	Course Code: 622105	ORGANISATIONAL BEHAVIOUR	T	Credits:3	Hours:4
<b>Unit-I</b>					
<b>Objective 1</b>	To enable the students to acquire knowledge about individuals as well as organizational behaviour.				
<b>Organizational Behaviour:</b> 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.					
<b>Outcome 1</b>	The Learners would be able to understand the concepts and theories of individual and organizational behaviour.			<b>K1</b>	
<b>Unit-II</b>					
<b>Objective 2</b>	To help the students develop an understanding the skill organizational power and political behavior				
<b>Foundations of Individual Behaviour:</b> 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 of stress on behaviour–Management of stress.					
<b>Outcome 2</b>	The Learners to get employment opportunities in the organizations			<b>K2</b>	
<b>Unit-III</b>					
<b>Objective 3</b>	The objective of this course is to help students understand the conceptual framework of management and organizational behavior and how they relate to managing 21st century organizations.				
<b>Group Dynamics:</b> 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.					
<b>Outcome 3</b>	Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.			<b>K3</b>	
<b>Unit-IV</b>					
<b>Objective 4</b>	To help students understand human behaviour in organisations and equip them to enhance their own performance as well as the performance of the people reporting to them.				
<b>Power and Politics:</b> Power: Definition– Power Vs Authority–Types of powers–Sources–Characteristics–Effective use of power– Politics: Definition–Political behavior and organizational politics–Factors influencing political behaviour–Techniques of managing political behaviour.					
<b>Outcome4</b>	Analyze the complexities associated with management of the group behavior in the organization.			<b>K4</b>	
<b>Unit V</b>					
<b>Objective5</b>	To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.				
<b>Organizational Dynamics:</b> Organizational Design–Determinants–Forms–Organizational Effectiveness: Meaning–Approaches–Factors contributing effectiveness change–Resistance to change–Management of change–Organizational Development Meaning–Need–OD interventions.					
<b>Outcome5</b>	To collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.			<b>K6</b>	



**Suggested Readings:**

Aswathappa,K.(2019).*Organizational Behaviour*. Himalaya Publishing House.  
 Jayasankar,J.(2019).*Organizational Behaviour*. Margham Publications.  
 Khanka,S.S. (2019). *Organisational Behaviour*. S. Chand & Company Limited Moorhead,  
 G.,&Griffin,R.W.(2008).*Organizational behavior managing people and organizations*. Dream tech  
 Press.  
 Prasad,L.M.(2019). *Organisational Behaviour*. NewDelhi: Sultan Chand and Sons.

**Online Resources:**

www.obwebdivision  
 www.openlearnlearningspace  
 www.prequestEbookCentral

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.C.VETHIRAJAN</b>					

**Course Outcome VS Programme Outcomes**

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

**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)	M(2)	L(1)	L(1)
CO2	M(2)	M(2)	M(2)	M(2)	M(2)
CO3	M(2)	M(2)	M(2)	L(1)	M(2)
CO4	M(2)	L(1)	M(2)	S(3)	M(2)
CO5	M(2)	L(1)	M(2)	S(3)	M(2)
<b>W.AV</b>	<b>2</b>	<b>1.8</b>	<b>2</b>	<b>2</b>	<b>1.8</b>

**S–Strong(3),M-Medium(2),L-Low(1)**

Semester-I					
Core	Course Code: 622106	BANKING & INSURANCE : LAW AND PRACTICE	T	Credits:3	Hours:4
<b>Unit-I</b>					
<b>Objective 1</b>	To enable the students to develop their skill in the usage of modern banking technologies				
<b>Introduction to Banking</b> – Definition – Function of Commercial Banks –RBI and its Control Over Commercial Banks–Credit and Debit Cards–Relationship Between Banker and Customer–Meaning of Banker And Customer–Types of Relationship General and Special –Legal Frame work/Customer Relationship–Management.–Recent Developments in Banking - E-Banking-Internet Banking-Mobile Banking-Transfer through NEFT and RTGS-ECS.					
<b>Outcome 1</b>	Students understand the banking and insurance activities				<b>K2</b>
<b>Unit II</b>					
<b>Objective 2</b>	To make the students for Conveyancing the information about insurance benefits to society				
<b>Negotiable Instruments</b> –Definition–Characteristics–Bills of Exchange–Promissory Note–Letter of Credit–Cheques–Crossing–Types–Significance Endorsement–Types, Significance–Paying Banker–Collecting Banker–Duties–Statutory Protection.					
<b>Outcome 2</b>	The Students would be able to get employment in banking and insurance sector				<b>K4</b>
<b>Unit III</b>					
<b>Objective 3</b>	To acquaint the students with a basic understanding of negotiating instruments, including bills of exchange, promissory notes, letters of credit, cheques, etc.				
<b>Lending Policies</b> –Types of Borrowers–Types of Securities–Loan and documentations.					
<b>Outcome 3</b>	Create awareness about modern banking services like e-banking, m-banking and internet banking				<b>K4</b>
<b>Unit IV</b>					
<b>Objective 4</b>	To enable the students to understand the role of insurance law in the development of the nation's economy.				
<b>Insurance</b> –Meaning, Nature, Significance-Principles of Insurance-Assignment Nomination–Nationalization vs. Privatization of Insurance Business–Insurance Regulatory Development Authority Act–Need–objectives, Scope and function of IRDA – Recent Developments in Insurance Sector.					
<b>Outcome 4</b>	Compare the various kinds of insurance plans as well as the importance of contract in Customers				<b>K2</b>
<b>Unit V</b>					
<b>Objective 5</b>	To make the students aware about the Insurance products including Life, Marine, Fire, Travel, Accident and Motor Insurance.				
<b>Product Insurance</b> –Types of Insurance–Life Insurance–Marine Insurance–Fire Insurance–Travel Insurance-Accident and Motor Insurance–Nature, Disclosure, Contribution–Claims and Recovery–Risk Management-Meaning and Nature–Company Secretary Vis-A-Vis–Insurance and Risk Management.					
<b>Outcome 5</b>	Manage the operations consisting of issuing debt securities and equities in primary markets, and structured finance operations				<b>K5</b>
<b>Suggested Readings:</b>					
Gupta, P. K. (2019). <i>Fundamentals of Insurance</i> . Himalaya Publishing House.					
Murthy, A.(2019) . <i>Elements of Insurance</i> . Margham Publications.					
Radhaswami,M.,&Vasudevan,S.V.(2018). <i>A Test Book of Banking</i> . S. Chandco. Ltd.					
Santhanam,B.(2019). <i>Banking theory law and Practice</i> .Margham Publications.					

Varshney,P.N,& Sundaram,K.P.M.(2018). *Banking Theory: Law and Practice*. Sultan Chand & Sons.

**Online Resources:**

[www.Banking and insurance discussion.net](http://www.Banking and insurance discussion.net)

[www.netsuite.com](http://www.netsuite.com)

[www.theinvestorsbook.com](http://www.theinvestorsbook.com)

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by :Dr. A. Anbazhagan</b>					

**Course Outcome VS Programme Outcomes**

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

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

**Course Outcome VS Programme Specific Outcomes**

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

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

<b>Semester-I</b>					
<b>DSE-I</b>	<b>Course Code: 622501</b>	<b>Information Technology for Business</b>	<b>P</b>	<b>Credits:3</b>	<b>Hours: 4</b>
<b>Unit-I</b>					
<b>Objective1</b>	To introduce computing basics, evolution, operating systems, applications software and network settings				
Introduction: Basics and Evolution of Computing–Operating Systems(System Software)and Application Software – Introduction to Network Setting – LAN and WAN, Internet and Intranet					
<b>Outcome1</b>	Student Acquire a comprehensive understanding of Computing, including basics, evolution, operating systems, application software, and network settings exchange.				<b>K1</b>
<b>Unit-II</b>					
<b>Objective2</b>	To educate Microsoft Office for document creation, formatting, data analysis, and manipulation, enabling enhanced productivity and stream line				
Working with Microsoft Office Suite: MSW Creating, Opening, Saving, and Formatting Documents–Mail Merge–Working with Spread Sheets: MS Excel–Tables–Formulas and Functions–Data Analysis using excel–Linking Work Sheets and Work books– Charts–Macros Forms–PivotTables.					
<b>Outcome2</b>	Predict gain practical skills in MS Word for document management and formatting, and in MS Excel for data analysis, formulas, charts, and pivot tables, enhancing their productivity.				<b>K2</b>
<b>Unit-III</b>					
<b>Objective3</b>	Learners understand MS PowerPoint for dynamic presentations, MSA access for database management and report generation.				
MS Power-Point: Creating a Power- Point Presentation (PPT) Using Slide Master, Animation, and Graphics in PPT - MS Access – Creating and Modifying Data Bases –Report Generation – Linking Access Files with Excel Files. MS: Project: Creating Project Design, Schedules, PERT/CPM Charts, and Reports.					
<b>Outcome3</b>	Participants gain practical skills in MS PowerPoint, MS Access, and MS Project, streamlining communication, data management, and project planning, leading to improved productivity and successful project outcomes.				<b>K1</b>
<b>Unit-IV</b>					
<b>Objectives4</b>	To know more Internet and E-Commerce, mastering E-Mail Etiquette, web-based communication tools, Wi-Fi environment, and E-Business models.				
Internet and E-Commerce: E-Mail Etiquette – Usages of Search Engines and Portals – Website and Web-Based E-mail, FTP and Net Meeting – Wi-Fi Environment in Modern Offices – Basic Models of E-Business: B2B, B2C, C2C, and Mobile Commerce (M-Commerce).					
<b>Outcome4</b>	Summaries the Participants effectively utilize online resources; demonstrate proficiency in E-Mail Etiquette, search engines, and web-based tools.				<b>K4</b>
<b>Unit-V</b>					
<b>Objective5</b>	<b>Explore concepts of online buying and selling, including E-Payment, Payment Gateway, Security Systems, Online Stores, Internet Banking, Smart cards, and Plastic Money.</b>				

Buying and Selling through the Internet: E-Payment and Electronic Fund Transfer –Payment Gateway and Security Systems – On-Line Stores –Internet Banking – Smart cards and Plastic Money.					
<b>Outcome5</b>	Familiarize online transactions; utilize digital payment methods, access online stores and internet banking and e – commerce experiences.				<b>K3</b>
Unit VI	Dynamic Component for Continuous Internal Assessment only: Contemporary Developments related to the course during the semester concerned				
<p><b>Suggested Readings:</b>  Goel, R. (2003)., “Computer Applications In Management”, New Age International. Rayudu, C.S(2010)., “E-Commerce, and E-Business”, Himalaya Publishing Company.  Sudalaimuthu &amp; Anthony Raj(2015)., “Computer Applications in Management”, Himalaya Publishing House.  Vijayaraghavan, G(2015)., Computer Applications for Management, Himalaya Publishing Company.</p> <p><b>Online Resources:</b>  <a href="https://www.w3schools.com/excel/index.php">https://www.w3schools.com/excel/index.php</a>  <a href="https://www.geeksforgeeks.org/e-commerce/Pivot-Tables-in-Excel-(In-Easy-Steps)-(excel-easy.com)">https://www.geeksforgeeks.org/e-commerce/Pivot Tables in Excel (In Easy Steps) (excel-easy.com)</a></p>					
<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.S.Sathish</b>					

### Course Outcomes (COs) Vs Programme Outcomes (POs)

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

*S–Strong(3),M-Medium(2), L-Low(1)*

### Course Outcome (COs) Vs Programme Specific Outcome (PSOs)

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	M(2)	S(3)
CO2	S(3)	M(2)	M(2)	M(2)	M(2)
CO3	S(3)	M(2)	L(1)	M(2)	L(1)
CO4	M(2)	M(2)	M(2)	M(2)	M(2)
CO5	M(2)	M(2)	M(2)	M(2)	L(1)
W.Avg	2.4	2.2	1.4	1.8	1.8

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



Semester-I					
DSE-I	Course Code 622502	R PROGRAMMING LAB	P	Credits: 3	Hours:4
Unit-I					
<b>Objective 1</b>	<b>To enable the students to learn about the basics of R programming.</b>				
<b>Basics of R</b> Introducing to R – Installation of software (R and R Studio) - R Data Structures – Help functions in R – Reading and writing data from local files (.txt,.csv,.xls) – Data Cleaning - Installing libraries.					
<b>Outcome 1</b>	<b>Student will Understand about basic concepts in R programming</b>				<b>K2</b>
Unit-II					
<b>Data frame and matrix</b> Creating Data Frames – Matrix-like operations in frames – Merging Data Frames – Applying functions to Data frames - Creating matrices – Matrix operations – Applying Functions to Matrix Rows and Columns – Adding and deleting rows and columns					
<b>Outcome2</b>	<b>Learn about data frames and matrix in R</b>				<b>K2</b>
Unit-III					
<b>Objective 3</b>	<b>To have hands-on training on database connection using R</b>				
<b>Database connection using R</b> Introduction to database connection – reading data from remote database – retrieving data from database					
<b>Outcome3</b>	<b>Student will Understand how to retrieve data from remote databases using R</b>				<b>K2</b>
Unit-IV					
<b>Objective 4</b>	<b>To enable the students to learn about data visualization and analysis</b>				
<b>Data analysis and visualization using R</b> Descriptive Statistics (summary Measures) using R – Graphs and charts using ggplot - Analysis of Variance (One way ANOVA, Two-way ANOVA) – Simple and Multiple Linear Regression Analysis.					
<b>Outcome4</b>	<b>Acquire knowledge about data visualization using r and able to apply analysis functions</b>				<b>K3</b>
Unit-V					
<b>Objectives 5</b>	<b>To introduce the concept of data mining using R.</b>				
<b>Mining using R</b> Interfacing R to Other Languages, Text mining, social media mining, web crawling and web structure mining using R.					
<b>Outcome5</b>	<b>Student will understand how to mine web data using R program.</b>				<b>K2</b>
<b>Text Books:</b> 1. R for Data Science”, Garrett Golemund and Hadley Wickham 2. Hands-On Programming with R”, Garrett Golemund 3. An Introduction to Statistical Learning: With Applications in R”, Daniela Witten, Gareth James Robert Tibshirani, and Trevor Hastie.					
<b>Online Resources:</b> 1. <a href="https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf">https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf</a> <a href="http://14.139.185.6/website/SDE/sde578.pdf">http://14.139.185.6/website/SDE/sde578.pdf</a> <a href="https://old.mu.ac.in/wp-content/uploads/2014/04/Research-Methodology.pdf">https://old.mu.ac.in/wp-content/uploads/2014/04/Research-Methodology.pdf</a>					
<b>Outcomes:</b> 1.Understand about basic concepts in R programming 2.Learn about data frames and matrix in R 3.Understand how to retrieve data from remote databases using R					

- 4.Acquire knowledge about data visualization using R  
5.Understand how to mine web data using R program

**Course Outcomes (COs) Vs Programme Outcomes (POs)**

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

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

**Course Outcome (COs) Vs Programme Specific Outcome (PSOs)**

<b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S(3)	M(2)	M(2)	M(2)	L(1)
<b>CO2</b>	M(2)	M(2)	M(2)	M(2)	M(2)
<b>CO3</b>	S(3)	S(3)	L(1)	M(2)	S(3)
<b>CO4</b>	M(2)	M(2)	L(1)	M(2)	M(2)
<b>CO5</b>	M(2)	M(2)	M(2)	M(2)	L(1)
<b>W.Avg</b>	<b>2.4</b>	<b>2.2</b>	<b>1.4</b>	<b>2</b>	<b>1.8</b>

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



<b>Semester-I</b>				
<b>Core</b>	<b>Course Code:</b> <b>622601</b>	<b>COMPREHENSIVE VIVA VOCE-I</b>	<b>Credits: 2</b>	<b>Hours: 2</b>
<p>Students are subject to a Comprehensive Oral Examination (Viva-Voce) on the Core Courses of the 1st Semester at the end of 1<sup>st</sup> Semester. A panel of examiners consisting of faculty members from the core course teachers, the HOD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. (Internal Marks : 25, External Marks : 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>				



<b>Semester II</b>			
<b>Core</b>	<b>Course Code: 622201</b>	<b>COMPANY LAW AND PRACTICE–II</b>	<b>T Credits:4 Hours:4</b>
<b>Unit-I</b>			
<b>Objectives-I</b>	To acquire knowledge of the various rules and regulations of the companies Act 2013.		
<b>Law relating to making investments:</b> Granting loans to other bodies corporate and giving guarantees and providing security – Producer Companies–Concept, Formation, Functioning and Dissolution – Limited Liability Partnership (LLPs) – Concept, Formation, Membership, Functioning, Dissolution–Difference between Limited Liability Partnership (LLPs) and Partnership.			
<b>Outcome-I</b>	After Completion of this course the students would be able to apply their knowledge.		<b>K3</b>
<b>Unit-II</b>			
<b>Objectives-II</b>	To know the importance of MCA, NCLT Appellate Tribunal.		
<b>Company Accounts and audit:</b> Statutory and Non–statutory books–Disclosure practices–Appointment, resignation, removal of auditors – Rights, duties and liabilities of auditors–Cost Audit and Special Audit–Internal Audit - Management Audit. Divisible profits and dividends: Dividend–Meaning –types–Interim Dividend and final Dividend. Ascertainment of divisible profits–Powers of the Board regarding dividends, statutory provisions relating to payment of dividend–Board’s report and disclosures- MCA21-E-filing–XBRLfiling.			
<b>Outcome-II</b>	The Students distinguish the statutory and non-statutory books in a company		<b>K2</b>
<b>Unit-III</b>			
<b>Objectives-III</b>	To study the methods of preparation of company accounts		
<b>Majority powers and minority rights:</b> Principle of Majority Rule–Exceptions–Protection of minority. Prevention of Oppression and Mismanagement: Prevention of oppression–Prevention of mismanagement– Parties entitled to apply for relief – Powers of the Central Government and National Company Law Tribunal and Appellate Tribunal			
<b>Outcome-III</b>	The students can assist in preparation of company accounts the students can help official liquidators.		<b>K3</b>
<b>Unit-IV</b>			
<b>Objectives-IV</b>	To study the procedures for inception of documents and investigation.		
<b>Inspection and Investigation</b> – Meaning – Need for inspection and investigation –Inspection of documents, books of accounts, registers – Powers of Registrar of Companies to call for information–Seizure of documents by Registrar – Investigation – Meaning – Types of investigation–Power of Central Government – Appointment and powers of inspectors – Inspectors report and follow– up action. Investigation in to affairs of the company.			
<b>Outcome-IV</b>	Learners offer consultancy services		<b>K1</b>
<b>Unit-V</b>			
<b>Objectives-V</b>	To assist in winding up		
<b>Winding up:</b> Meaning, types, process of winding up – Role of liquidators–Consequences of winding up – Contributories – Contributories’ liability – Payment of liabilities–Winding up of unregistered companies–Defunct companies –Striking of names of companies – Registered values–Valuation by values.			
<b>Outcome-V</b>	The learners offer the winding up methods to the companies		<b>K2</b>
<b>Suggested Readings:</b>			
Avatar,S.(2019). <i>Company Law</i> , Lucknow: Eastern Book Co.			
Ghosh,P.K.,& Balachandran,V.(2014). <i>Company law and Practice</i> . NewDelhi: Sultan Chand & Sons.			

Kappor, N.D.(2013).*Company Law & Practice*. New Delhi: Sultan Chand & Sons.  
 Ramaiah,A.(2010).*Guide to the Companies Act*. Nagpur: Lexis Nexis Butter worths Wadhwa.  
 Santhi,J.(2019).*Company Law And Secretarial Practice*. Margham Publications.

**Online Resources:**

[www.iare .ac.in](http://www.iare.ac.in)[www.sdevoc.ac.in](http://www.sdevoc.ac.in)

<https://www.editn.in>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.U.Arumugam</b>					

**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)
Avg	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)
Avg	2	2.2	1.4	1.8	1.4

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

<b>Semester II</b>					
Core	Course Code: 622202	BUSINESS LAW	T	Credits:4	Hou
<b>Unit-I</b>					
<b>Objective 1</b>	<b>To enable the students to acquire the knowledge about Indian contract Act 1872</b>				
<b>Indian Contract Act 1872:</b> 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.					
<b>Outcome 1</b>	<b>Learners practice the legal procedures for execution of contracts.</b>			<b>K3</b>	
<b>Unit–II</b>					
<b>Objective 2</b>	<b>To learn special contracts features, rights and duties of various contract executors</b>				
<b>Special Contracts:</b> Contract of Indemnity and Guarantee: Definition–Rights of Surety –Discharge of Surety – Bailment: Definition – Rights and Duties of Bailor and Bailee –Rights of Finder of Lost Goods –Pledge: Rights and Duties of Pawner and Pawnee – Contract of agency: Definition of AgentandPrincipal–CreationofAgency–TypesofAgents–RightsandDutiesof Agent and Principal–Termination of Agency.					
<b>Outcome 2</b>	<b>Learners classify the various special contract executors’ procedures and responsibilities</b>			<b>K4</b>	
<b>Unit-III</b>					
<b>Objective 3</b>	<b>To educate the Sale of Goods act and understand necessity of consumer protection act 1986</b>				
<b>Sale of Goods Act, 1930:</b> 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 – <b>Consumer Protection Act, 1986:</b> Objects – Rights of Consumers – Consumer Dispute–Procedure of Filing Complaint Procedure for Redressal of Complaints – Redressal Agencies: Consumer Production Councils–Remedies.					
<b>Outcome 3</b>	<b>Learners practice contract of sale and awareness of the consumer protection</b>			<b>K3</b>	
<b>Unit-IV</b>					
<b>Objective 4</b>	<b>To develop the skills relating to law of various modes of carrying goods in corporates</b>				
<b>Laws on Carriage of Goods:</b> 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.					
<b>Outcome 4</b>	<b>Learners choose the mode of carriage of goods in an organisation</b>			<b>K5</b>	
<b>Unit–V</b>					
<b>Objective 5</b>	<b>To students understand the legal provisions of insolvency and bankruptcy code 2016</b>				
<b>Insolvency and Bankruptcy Code 2016:</b> Need for the code–Legal provisions regarding insolvency resolution process – committee of creditors – documentations – appearance – approval–Voluntary winding up of Companies.					
<b>Outcome 5</b>	<b>Learners solve the problems of dues in a company through insolvency and bankruptcy code 2016</b>			<b>K3</b>	
<b>Unit-VI</b>					

**Dynamic Component for Continuous Internal Assessment only:** Contemporary Developments Related to the Course during the Semester concerned

**Suggested Readings:**

Balachandran, V., & Thothadri (2019) ,*Legal Aspects of Business*, Chennai: Vijay Nicole. ICSI Materials. Reprint 2019.  
 Kappor, N.D. (2019). *Mercantile Law*. New Delhi: Sultan Chand & Sons.  
 Pandit, M.S. & Pandit, S. (2017). *Business Law*. Mumbai: Himalaya Publishing House Shukla, M.C. (2019). *Mercantile Law*. New Delhi: S. Chand & Co.,

**Online Resources:**

<https://www.icsi.edu/media/webmodules/publications/FTal.pdf>  
<https://jkshahclasses.com/images/FX-Theorydocx.pdf>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
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Course designed by: **Dr. K. GANESAMURTHY**

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

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	(M)2	(L)1	(M)2	(L)1	(S)3	(M)2	(M)2	(M)2	(S)3	(L)1
CO2	(S)3	(M)2	(M)2	(M)2	(M)2	(S)3	(S)3	(M)2	(M)2	(M)2
CO3	(M)2	(M)2	(L)1	(L)1	(S)3	(S)3	(M)2	(M)2	(M)2	(M)2
CO4	(L)1	(M)2	(M)2	(M)2	(M)2	(S)3	(M)2	(M)2	(M)2	(L)1
CO5	(M)2	(M)2	(M)2	(M)2	(S)3	(S)3	(L)1	(M)2	(S)3	(S)3
W.Avg	2	1.8	1.8	1.6	2.6	2.8	2	2	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	(M)2	(M)2	(S)3	(M)2
CO2	(M)2	(S)3	(M)2	(M)2	(L)1
CO3	(M)2	(M)2	(M)2	(M)2	(M)2
CO4	(M)2	(M)2	(M)2	(L)1	(M)2
CO5	(M)2	(M)2	(M)2	(L)1	(L)1
W.Avg	2.2	2.2	2	1.8	1.6

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

Semester-II						
Core	Course Code: 622203	GENERALLAWS		T	Credits: 4	Hours:4
<b>Unit I</b>						
<b>Objectives I</b>	To <b>understand</b> meaning and sources of Law					
<b>Sources of Law:</b> Meaning of Law – Need for Knowledge of Law – Classification of Law–Sources of Law – Classification of sources – Sources of Indian Law –English Law–Customs–Judicial decision–Statue Law – PersonalLaw.						
<b>Outcome I</b>	The learners <b>identify</b> the sources of Indian Law				<b>K2</b>	
<b>Unit-II</b>						
<b>Objectives II</b>	The Students can <b>understand</b> fundamental rights, Directives principles of state policy and writs.					
<b>Constitution of India:</b> Salient features – Fundamental rights–Directives principles of state policy–Legislative powers of the Union and the States – Freedom of trade, commerce and intercourse – Types of writs – Habeas corpus, Mandamus, Prohibition, Quo-warranto and Certiorari.						
<b>Interpretation of statutes:</b> Need for interpretation of statute – General principles of interpretation–Internal and External aids to interpretation.						
<b>Outcome II</b>	The Learners <b>discuss and demonstrate</b> the fundamental rights and filing of writs.				<b>K1</b>	
<b>Unit-III</b>						
<b>Objectives III</b>	To students <b>analyze</b> the procedure and jurisdiction of courts					
<b>Code of Civil procedure:</b> Structure of civil courts–The jurisdiction– Basic understanding of certain terms - Order, judgment, Decree, Stay of suits – Res–Judicata.						
<b>Outcome III</b>	The learners <b>identify</b> the courts				<b>K3</b>	
<b>Unit-IV</b>						
<b>Objectives IV</b>	To students <b>evaluate</b> the Laws relating to transfer of property					
<b>Law relating to transfer of property:</b> Important definitions – Movable and immovable property–properties which cannot be transferred - Lispendens, Provisions relation to sale–Mortgage–Rule against perpetuities – charge, Lease, gift and actionable claim.						
<b>Outcome IV</b>	The Learners <b>assess</b> the rules relating to transfer of property Through Mortgage, sale lease, gift etc				<b>K4</b>	
<b>Unit V</b>						
<b>Objectives V</b>	To <b>understand</b> the stamping procedures.					
<b>Law relating to Stamps:</b> instruments chargeable to stamp duty –Methods of stamping– Consequences of non-stamping and under stamping– impounding of instruments – Allowances for stamps–Stamp duty payable. Law relating to Registration of document: Registerable Documents–Compulsory and optional– Time and place of registration – Consequences of non-registration.						
<b>Outcome V</b>	The learners apply the procedures for the registration of documents				<b>K4</b>	
<b>Suggested Readings:</b> Singh, D.K.,& Shukla,V.N.(1990). <i>The Constitution of India</i> . Lucknow: Eastern Book Company. Raini, A.,& Kapoor,N.D.(2001). <i>General Laws&amp;Procedures</i> , NewDelhi:SultanChand&Sons. Raini,A.,& Kapoor,N.D.(2019). <i>General and Commercial Law</i> , New Delhi. ICSI Material New Prints. Gandhi, B.M.(2017). <i>Interpretation of statutes</i> . Lucknow: Eastern Book Company. Balachandran.V,(2019). <i>General Laws, and Practice</i> .Chennai: Vijay Nicole Imprints						
<b>Online Resources:</b> <a href="https://www.go4worldbusiness.com/">https://www.go4worldbusiness.com/</a> <a href="https://www.similarweb.com">https://www.similarweb.com</a> <a href="https://internationalmarketingagency.com">https://internationalmarketingagency.com</a>						
<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>	
<b>Course designed by: Dr.A.Morarji</b>						

**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.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 (CO) Vs Programme Specific Outcome (PSO)**

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(3)	M(2)	M(2)	L(1)	L(1)
CO5	L(1)	M(2)	L(1)	M(2)	M(2)
W.Avg	1.8	2	1.8	1.8	1.6

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



Semester II					
CourseCode	Title of the Course	FINANCIAL MANAGEMENT	T	Credits:4	Hours:5
<b>Unit -I</b>					
<b>Objective 1</b>	To enable the students to acquire knowledge and practical aspects of financial management				
<b>Functions and Goals:</b> Introduction – Meaning- Objectives – Scope – Aims – Financial decision - Managerial and Operative Functions- Investment, Financing and Investment come Functions – Goals of Financial Management – Benefit Maximizing and Problem Minimizing Goals- Maximization Vs. Optimization – Risk Return Trade off –Discounting and Compounding.					
<b>Outcome1</b>	After completion of the course in the Learners would be assimilate the financing function of companies.			<b>K5</b>	
<b>Unit II</b>					
<b>Objective 2</b>	To develop their skills in taking financial and investment decisions				
<b>Financing Function:</b> Long Term Financing Sources and Instruments – Shares and Debentures – Convertible Securities & Term Loans – Foreign Equity and Debt Securities –Working Capital: Components & Estimation – Financing –Sources and approaches.					
<b>Outcome2</b>	The Learners would get employment opportunities in finance department in the companies.			<b>K6</b>	
<b>Unit III</b>					
<b>Objective 3</b>	To provide you with a very good holistic understanding of the firm from a commercial perspective and to understand the process of sustainable value creation in a firm.				
<b>Capital Structure Planning:</b> 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.					
<b>Outcome3</b>	Irrespective of your functional specialization, as you progress in your career a broader, commercial perspective of business would become a necessity.			<b>K2</b>	
<b>Unit IV</b>					
<b>Objective 4</b>	To equip you with the basic concepts that are required to analyze the financing decisions				
<b>Capital Investment Proposals:</b> Capital Budgeting – Meaning – Process – Nature and Types – Evaluation Techniques: Payback Period – ARR – IRR – NPV – CAPM – Capital Rationing.					
<b>Outcome4</b>	From start-ups to global conglomerates, accessing funds successfully from increasingly sophisticated capital markets can make or break businesses.			<b>K3</b>	
<b>Unit V</b>					
<b>Objective 5</b>	In the area of finance, to train you to determine finance long term sources requirements, analyze impact of decisions and draw up financing strategies.				
<b>Dividend Decisions:</b> Dividend – Meaning – Dividend policy – types – forms of Dividends – Stock dividend and Stock Split – Reverse Split - Dividend Policies – Factors Affecting Dividend Decision – Dividend Theories – Graham, Gordon, Walter and MM Theories – Ploughing Back of Earnings for expansion, Diversification And Modernization.					
<b>Outcome5</b>	Understanding the rich theory and the well evolved practices in the area of capital financing have thus become imperative for the entrepreneur and the general corporate manager.			<b>K2</b>	
<b>Suggested Readings:</b>					
Bose, D.C. (2011). <i>Fundamentals of Financial Management</i> . PHI Learning Private Limited.					
Maheshwari, S.N. (2019) . <i>Financial Management Principles and practice</i> . Sultan Chand & Sons					
Pandey, L.M. (2019). <i>Financial Management</i> . Vikas Publications House.					
Rama Gopal C.A.C. (2018). <i>Financial Management</i> . New Age International Private Limited					
Sudharsana, R. G. (2019). <i>Financial Management Principles and Practices</i> . Himalaya Publishing					



House.					
<b>Online Resources:</b> <a href="https://www.ibef.org/industry/ports-india-shipping.aspx">https://www.ibef.org/industry/ports-india-shipping.aspx</a> <a href="https://iclg.com/practice-areas/shipping-laws-and-regulations/india">https://iclg.com/practice-areas/shipping-laws-and-regulations/india</a> <a href="https://www.ibef.org/industry/ports-india-shipping.aspx">https://www.ibef.org/industry/ports-india-shipping.aspx</a>					
<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.C.Vethirajan</b>					

**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)
<b>W.AV</b>	<b>1.8</b>	<b>1.4</b>	<b>1.6</b>	<b>1.4</b>	<b>1.8</b>	<b>1.4</b>	<b>1.8</b>	<b>1.6</b>	<b>1.6</b>	<b>1</b>

**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)
<b>W.AV</b>	<b>1.6</b>	<b>1.6</b>	<b>1.8</b>	<b>1.4</b>	<b>1.6</b>

**S–Strong(3),M-Medium(2),L-Low(1)**

Semester -II					
Core	Course Code 622205	BUSINESS RESEARCH METHODOLOGY	T	Credits:3	Hours:4
<b>Unit I</b>					
<b>Objective1</b>	<b>To help the students develop and an understanding of research methods.</b>				
<b>Introduction-</b> Meaning – Importance – Types of Research Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental, Quantitative & Quantitative and Case & Generic Researches – Process of research – Research problem – Identification, Selection and formulation of research problem – Review of literature – Research Gaps Techniques – Hypothesis – Types and Formulation					
<b>Outcome1</b>	<b>The students would be able to get job opportunities in project entry operators.</b>				K3
<b>Unit II</b>					
<b>Objective2</b>	To enable the students to apply their knowledge about descriptive and inferential skills				
<b>Research Design &amp; Sampling:</b> Meaning, Components and use of Research Design– Census Vs Sampling – Essential of a good sampling – Probability and non-probability sampling methods – Sample size – Factors affecting the size of the sample – Sampling and non-sampling errors.					
<b>Outcome2</b>	<b>The Students learn the course to offer consultancy service in this research area</b>				K1
<b>Unit III</b>					
<b>Objective3</b>	<b>To acquaint the students with the areas of business Research activities in organization.</b>				
<b>Sources and Collection of Data:</b> 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: Meaning, Importance, Methods of scale construction – Validity and Reliability – Pre-testing – Pilot Study.					
<b>Outcome3</b>	<b>The students understand research design and methodologies and analysis in business research methods</b>				K2
<b>Unit IV</b>					
<b>Objective4</b>	To enhance capabilities of students to conduct the research in the field of business and social sciences.				
<b>Processing of Data:</b> 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 – Association of Attributes. Hypothesis Testing: 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– Ideas on Non-parametric test – Result Interpretation.					
<b>Outcome 4</b>	<b>The students are a appropriate manner for managerial decision making of analysis and interpretation.</b>				K4
<b>Unit V</b>					
<b>Objective5</b>	To apply the developing skills in familiar with the art of using deferent research methods and techniques.				
<b>Report Writing:</b> Meaning, types and contents of research reports – Steps involved in drafting reports – Principles of good report writing – Layout and Features of a Good Research Report – Grammatical Quality – Language flow –Data Support – Diagrammatic Elucidation – References and Annotations – Clarity and Brevity of expressions.					
<b>Outcome5</b>	<b>The students should be familiar with good practices in conducting a quantitative and qualitative research.</b>				K5

**Suggested Readings:**

- Anderson, J., Poole, M. E., & Durston, B. H. (1970). *Thesis and Assignment writing*. J. Wiley and Sons Australasia.
- Bhandarkar, P. L., Wilkinson, T. S., & Laldas, D. K. (2010). *Methodology & Techniques of Social Research*. Himalaya Publishing House.
- Kothari, C.R. (2019). *Research Methodology: Methods and Techniques*. New Age International.
- Krishnaswami, R.O., & Ranganatham, M. (2019), *Methodology of Research In Social Sciences*. Himalaya Publishing House.
- Panneerselvam, R. (2012). *Research Methodology*. (2<sup>nd</sup> ed.). New Delhi: PHI Learning Private Ltd.

**Online Resources:**

- <https://sourcing.hktdc.com/sourcing/chia>
- <https://www.go4worldbusiness.com/>
- <https://www.ifc.org>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr. SP. Mathiraj</b>					

**Course Outcome VS Programme Outcomes**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S(3)	S(3)	S(3)	S(3)	S(3)	M(2)	S(3)	M(2)	S(3)	M(2)
CO2	M(2)	S(3)	S(3)	M(2)	S(3)	M(2)	M(2)	M(2)	S(3)	S(3)
CO3	S(3)	S(3)	M(2)	M(2)	S(3)	M(2)	M(2)	S(3)	S(3)	S(3)
CO4	S(3)	S(3)	M(2)	S(3)	S(3)	S(3)	M(2)	S(3)	M(2)	M(2)
CO5	S(3)	S(3)	M(2)	S(3)	M(2)	S(3)	M(2)	S(3)	M(2)	M(2)
<b>W.AV</b>	<b>2.8</b>	<b>3</b>	<b>2.4</b>	<b>2.6</b>	<b>2.8</b>	<b>2.4</b>	<b>2.2</b>	<b>2.6</b>	<b>2.6</b>	<b>2.4</b>

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)	S(3)	S(3)	S(3)
CO2	M(2)	M(2)	S(3)	L(1)	M(2)
CO3	L(1)	M(2)	S(3)	M(2)	M(2)
CO4	M(2)	M(2)	S(3)	M(2)	S(3)
CO5	L(1)	M(2)	S(3)	M(2)	S(3)
<b>W.AV</b>	<b>1.8</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2.6</b>

S–Strong(3),M-Medium(2),L-Low(1)

## Discipline Specific Elective-II

<b>Semester -I</b>					
<b>DSE - II</b>	<b>Course Code: 622503</b>	<b>Business Analytics Lab</b>	<b>P</b>	<b>Credits:3</b>	<b>Hours:4</b>
<b>Unit -I</b>					
<b>Objective 1</b>	To introduce basics of statistics, covering statistical terms, population and sample, data types, and measurement scales (nominal, ordinal, interval, ratio).				
Basics of Statistics: Basic Statistical Terms-Population and Sample (Theory), Understanding Data-Qualitative Vs Quantitative Data / Continuous Discrete (Theory) –Measurement Scales -Nominal, Ordinal, Interval &Ratio.					
<b>Outcome 1</b>	Learners gain in foundational understanding, enabling effective data interpretation and analysis in diverse contexts.				<b>K1</b>
<b>Unit-II</b>					
<b>Objective 2</b>	To provide Teach basic data analysis using Excel (Pivot table, V lookup, H lookup), Chi Square Analysis, Independence, and Goodness of fit tests.				
Basic Data analysis using Excel Pivot table –V lookup–H lookup-Chi Square Analysis-Test of Independence - Test of Goodness of fit. Analysis of Variance - One-Way Classification -Two-way Classification. Correlation, Regression.					
<b>Outcome 2</b>	Students will gain proficiency in Excel-based data analysis techniques and statistical tests, enhancing their analytical skills for decision-making and research.				<b>K2</b>
<b>Unit III</b>					
<b>Objective 3</b>	To introduce basics of R: software installation (R and R Studio), data reading and writing, data cleaning, and library installation.				
Basics of R: Installation of software(R and R Studio)–Reading and writing data from local files(.txt,.csv,.xls)– Data Cleaning –Installing libraries					
<b>Outcome 3</b>	Learner’s will gain proficiency in R for data analysis and manipulation.				<b>K4</b>
<b>Unit IV</b>					
<b>Objective 4</b>	To provide data visualization using R, covering g plot and types of charts: Bar/Pie Charts, Histogram, Box and Whisker Chart , and Scatter Diagram.				
Data visualization using R: plot-typesofcharts-Bar/PieCharts-Histogram-BoxandWhiskerChart-Scatter Diagram.					
<b>Outcome 4</b>	Students will be familiar in data visualization using R, creating various types of charts for effective data representation and analysis.				<b>K6</b>
<b>Unit V</b>					
<b>Objective 5</b>	To provide Python basics, installing Python, pandas with pip, and reading/ writing data from local files (.txt,. csv ,.xls,. json,etc).				
Basics of Python: Introducing to Python – Installing Python–installing and as using pip-Reading and writing data from local files(.txt,.csv,.xls,.json,etc)					
<b>Outcome 5</b>	Learner’s will earn Python skills, install pandas, and effectively handle data in various formats, enhancing data manipulation proficiency.				<b>K6</b>
<b>Unit VI</b>					
Dynamic Component for Continuous Internal Assessment only :Contemporary Development related to the course during the semester concerned					
<b>Suggested Readings:</b>					
Berk & Carey(2009)., “Data Analysis with Microsoft Excel”, 3rd Edition, Cengage Learning. David Ascher and Mark Lutz(2001)., “Learning Python”, 2nd Edition, O’Reilly Media.					

Eric Goh Ming Hui(2019)., “Learn R for Applied Statistics with Data Visualizations, Regressions, and Statistics”, 1st Edition, APRESS.

Garrett Golemund and Hadley Wickham(2017)., “R for Data Science”, 1st Edition, O’Reilly Media.

Garrett Golemund(2014)., “Hands-On Programming with R”, 1st Edition, O’Reilly Media.

Linda Herkenhoff and John Fogli(2013)., “Applied Statistics for Business and Management using Microsoft Excel”, 1st Edition, Springer.

**Online Resources:**

<https://www.learnpython.org/>

<https://www.tutorialspoint.com/python/>

<https://www.rstudio.com/online-learning/>

Pivot Tables in Excel (In Easy Steps) (excel-easy.com)

VLOOKUP in Excel (Formula, Examples) | How to Use? (educba.com)

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
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Course designed by: Dr.S.Sathish

**Course Outcomes (COs) Vs Programme Outcomes (POs)**

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

*S–Strong(3),M-Medium(2), L-Low(1)*

**Course Outcome (COs) Vs Programme Specific Outcome (PSOs)**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S(3)	S(3)	M(2)	M(2)	S(3)
CO2	S(3)	M(2)	M(2)	M(2)	M(2)
CO3	S(3)	M(2)	L(1)	M(2)	L(1)
CO4	M(2)	M(2)	M(2)	S(3)	M(2)
CO5	M(2)	M(2)	S(3)	M(2)	L(1)
<b>W.Avg</b>	<b>2.6</b>	<b>2.2</b>	<b>1.8</b>	<b>2</b>	<b>1.8</b>

*S–Strong(3),M-Medium(2), L-Low(1)*

Semester -II				
DSE - II	Course Code 622504	ADVANCED EXCEL	P	Credits 3 H/W-4
Unit-I				
<b>Objective1</b>	<b>To enable the students to know about the conditional statements in Excel</b>			
Conditional Logic – Introduction – IF Statement – Nested IF – AND – OR – NOT – IFERROR – SUMIF – AVERAGEIF – COUNTIF & COUNTIFS – SUMIF – AVERAGEIFS Text Formulas – Introduction – Case Formulas – Fix Number Fields – Trim Spaces – Substitute Text.				
<b>Outcome1</b>	<b>Student will Apply Various Mathematical &amp; Statistical conditional Operations in MS-Excel.</b>			<b>K3</b>
Unit-II				
<b>Objective2</b>	<b>To introduce the concepts of Charts and enable the students to create, format and edit charts.</b>			
Introduction to Charts – Chart types – Creating worksheet charts - Creating Charts, Selecting Charts and Chart Elements, Moving and Resizing Charts, Changing the Chart type, Changing the Data Range, Switching Column and Row Data, choosing a Chart Layout & Chart Style - Editing and Formatting Charts - Inserting Objects into a Chart, Changing the Chart Background, Applying Chart Analysis Lines, Applying WordArt Styles to Chart Elements.				
<b>Outcome2</b>	<b>Able to create, edit, format, and modify different types of charts.</b>			<b>K2</b>
Unit-III				
<b>Objective3</b>	To introduce the concepts of Sorting and filtering and have hands on training in HLookup and VLookup.			
Sorting – Introduction – Sort Data – Custom Sort Orders - Sort Multiple Levels – Filter Data – Advanced Filter – Conditional Sorting and Filtering – Sorting with Custom Lists - The Hlookup and Vlookup Functions.				
<b>Outcome3</b>	<b>Student will Learn and understand about sorting data using Excel &amp; Learn about using HLookup and VLookup.</b>			<b>K2</b>
Unit IV				
<b>Objective 4</b>	<b>To make the students learn about Pivot tables and its functions.</b>			
PivotTables – Introduction – Creating PivotTables - Manipulating a PivotTable - Changing Calculated Value Fields - Applying PivotTable Styles - Creating a PivotChart - Setting PivotTable Options - Sorting and Filtering PivotTable Data.				
<b>Outcome4</b>	<b>The student will Learn about analysing data using Pivot tables</b>			<b>K2</b>
Unit V				
<b>Objective5</b>	<b>To introduce the use of dashboards</b>			
Introduction to Excel dashboards – creating HR dashboard – marketing dashboard.				
<b>Outcome5</b>	<b>Student will understand and learn about dashboards</b>			<b>K2</b>
UnitVI	Dynamic Component for Continuous Internal Assessment only :Contemporary Development related to the course during the semester concernend			
<b>Suggested Readings</b>				
“Excel 2016 Bible”, John Walkenbach “Excel 2016 Power Programming with VBA”, Dick Kusleika and Michael Alexander “Advanced Excel Essentials”, Jordan Goldmeier Microsoft Excel 2013 Data Analysis and Business Modeling Wayne L. Winston.				
<b>Online Resources:</b>				
<a href="https://www.myonlinetraininghub.com/microsoft-excel-online-training-syllabus">https://www.myonlinetraininghub.com/microsoft-excel-online-training-syllabus</a>				

<https://excelexposure.com/>

<https://corporatefinanceinstitute.com/resources/excel/study/basic-excel-formulas-beginners/>

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

Course designed by: Dr.S.Sathish

### Course Outcomes (COs) Vs Programme Outcomes (POs)

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)	M(2)	L(1)	L(1)	L(1)	M(2)	S(3)	L(1)	L(1)
CO5	L(1)	S(3)	M(2)	M(2)	M(2)	L(1)	M(2)	L(1)	L(1)	M(2)
W.Avg	2	2	2	1.8	1.8	1.2	2	1.8	1.8	1.6

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

### Course Outcome (COs) Vs Programme Specific Outcome (PSOs)

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M(2)	S(3)	L(1)	M(2)	S(3)
CO2	S(3)	M(2)	M(2)	M(2)	M(2)
CO3	S(3)	M(2)	L(1)	M(2)	L(1)
CO4	M(2)	M(2)	M(2)	M(2)	M(2)
CO5	M(2)	M(2)	M(2)	M(2)	L(1)
W.Avg	2.4	2.2	1.4	2	1.8

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

<b>Semester II</b>				
<b>Core</b>	<b>Course Code:</b> <b>622602</b>	<b>COMPREHENSIVE VIVA-VOCE-II</b>	<b>Credits:2</b>	<b>Hours:2</b>
<p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 2<sup>nd</sup> Semester at the end of 2<sup>nd</sup> Semester. A panel of examiners consisting of faculty members from the core course teachers, the HOD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. (Internal Marks : 25, External Marks : 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>				





<b>Semester III</b>					
<b>Core</b>	<b>Course Code: 622301</b>	<b>Capital Markets and Securities Laws</b>	<b>T</b>	<b>Credits:3</b>	<b>Hours:4</b>
<b>Unit -I</b>					
<b>Objective 1</b>	To enable the Learners to acquire knowledge relating to capital markets				
<b>An overview of financial system:</b> Constituents of financial system, significance, development and growth of financial and capital markets – Financial reforms and present scenario – Regulatory authorities governing financial market – Meaning and significance of capital market – Capital market vis- a-vis money market –governing Indian capital market – SEBI –SEBI Act 1992 and securities to control and regulations act 1956-Objectives and scope-constitution objectives – Powers of SEBI – Securities Appellate Tribunal.					
<b>Outcome1</b>	After completion of this course the Learners will possess expertise knowledge about the capital market.				<b>K2</b>
<b>Unit II</b>					
<b>Objective 2</b>	To help the Learners develop and understand the listing of securities.				
<b>Financial instruments:</b> Capital market instruments – equity, preference shares, debentures, sweat equity shares, non – voting shares – New instruments of capital market – Credit rating and evaluation of risk – Concepts, scope and significance – Benefits to investors – Regulatory framework – Credit rating agencies in India: their processes – Rating methodologies for various instruments – Evaluation of risk.					
<b>Outcome 2</b>	The Learners getting employment in stock broking firms and mutual fund services.				<b>K6</b>
<b>Unit III</b>					
<b>Objective 3</b>	To facilitate the scope of capital markets to enable businesses and to raise the growth of financial capital.				
<b>Primary Market:</b> Meaning significance and scope – Developments in primary market – Various agencies and institutions involved in primary market – Role of intermediaries – Merchant bankers, registrars, underwriters, bankers to issue, portfolio managers- Debenture trustees – Their roles, regulations and code of conduct framed by SEBI.					
<b>Outcome3</b>	The Learners can understand the efficiency of financial system, which helps them in providing the ability of enterprises to become more productive and generate jobs.				<b>K2</b>
<b>Unit IV</b>					
<b>Objective 4</b>	To enhance the connectivity access of securities, equity shares, debentures in the Capital markets.				
<b>Secondary Market:</b> Meaning, significance, functions and scope of secondary market-functions and scope of stock – exchanges; their regulatory framework and control – Secondary market intermediaries – Stock brokers, sub – brokers, advisors, their roles, regulations and code of conduct framed by SEBI – Electronic trading in securities – An overview of law relating to insider trading.					
<b>Outcome 4</b>	Detailed concept of financial instrument can help the students working in an Enterprise to clearly generate the financial contracts without any informal regulations.				<b>K3</b>
<b>Unit V</b>					
<b>Objective 5</b>	To facilitate capital growth by enabling individuals to convert savings into investments.				
<b>Mutual Funds:</b> Introduction – Definition – Types – Risks involved – Performance – Evaluation – SEBI and RBI regulations for mutual funds – Investors rights and obligations – Association of mutual funds					

<b>Outcome5</b>	It facilitates the future employing Learners to issue new stocks to raise money directly from households for business expansion or to meet financial obligations.				<b>K6</b>
<b>Suggested Reading</b>					
Appannaih, R., & Sharma. (2011). <i>Indian Financial System</i> . Mumbai: Himalaya publishing House.					
Avadhani, V.A. (2017). <i>Capital Market Management</i> . Mumbai: Himalaya publishing House.					
Gordon, E., & Natarajan, K. (2019). <i>Financial Markets and Services</i> . Mumbai: Himalaya publishing House.					
Khan, M.Y. (2013) <i>Indian Financial system</i> . New Delhi: TMH.					
Zad, N.S. (2019). <i>Securities Laws and Capital Markets</i> . Taxmann's Publications.					
<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.A.Anbzhagan</b>					

### 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)
<b>W.AV</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.2</b>	<b>1.6</b>	<b>2</b>	<b>1.6</b>	<b>1.8</b>	<b>1.4</b>	<b>1.2</b>

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)
<b>W.AV</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.8</b>	<b>1.8</b>

S–Strong(3),M-Medium(2),L-Low(1)

<b>Semester III</b>					
Core	Course Code: 622302	<b>CORPORATE AND MANAGEMENT ACCOUNTING</b>	<b>T</b>	<b>Credits: 3</b>	<b>Hours:4</b>
<b>Unit -I</b>					
<b>Objective 1</b>	Acquire knowledge regarding the accounting standards				
<b>Accounting for Share Capital</b> – Relevance and Significance - Accounting for share capital transaction – Issue of shares at par, at premium– Forfeiture and re- issue of shares – redemption of preference shares- Issue of debentures, redemption of debenture conversion of debentures in to shares- Underwriting of issues – profit prior to incorporation- Treatment of preliminary expenses.					
<b>Outcome1</b>	Prepare necessary accounts in case of amalgamation of companies and Audit the accounts to ascertain the true and fair financial position				<b>K3</b>
<b>Unit II</b>					
<b>Objective 2</b>	Apply their knowledge in interpreting the financial statements of companies and develop skill in taking decisions on the basis of financial results of companies.				
<b>Preparation and Presentation of Final Accounts</b> of joint stock companies as per company Law requirements and corporate disclosures – Various requirements of corporate reporting – Value Added Standards – Economic Value Added (EVA), Market Value Added(MVA), Shareholders’ Value Added.					
<b>Outcome2</b>	A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner’s equity. The ability to account for a range of advanced financial accounting issues.				<b>K2</b>
<b>Unit III</b>					
<b>Objective 3</b>	Provide knowledge of the concepts of accounting for various share capitals and debenture in corporate				
<b>Accounting Treatment of Amalgamation</b> – Absorption – Reconstruction of Companies – Valuation of goodwill and shares – Liquidation of companies – Accounting treatment – Accounts of Holding and Subsidiary Companies –Preparation of Consolidated balance sheet.					
<b>Outcome3</b>	Enhance the abilities of Learners to develop the concept of corporate management accounting and its significance in the business.				<b>K3</b>
<b>Unit IV</b>					
<b>Objective 4</b>	Develop skills in accounting treatment of amalgamation and absorption and consolidated balance sheet of corporate				
<b>Financial Statement Analysis:</b> Concept and Need for analysis of Financial Statements –Types and Tools of analysis: Trend analysis, Common size statements and Comparative statements- Financial Ratio Analysis- Turnover ratios – Liquidity ratios – Proprietary ratios –Profitability Ratios- Uses and limitations of Ratio analysis.					
<b>Outcome 4</b>	Develop the provide involved in Amalgamation of companies				<b>K3</b>
<b>Unit V</b>					
<b>Objective 5</b>	Understand the various financial statement analysis and flow of funds in organization.				
<b>Fund and Cash Flow:</b> Fund Flow Concept- Preparation of schedule of changes in working capital and the fund flow statement – Managerial uses and limitation of fund flow statement- Cash Flow Concept – Preparation of cash flow statement – Managerial uses of cash flow statement					
<b>Outcome 5</b>	Makes the Learners to develop corporate with their usage in managerial decision making and control.				<b>K6</b>

**Suggested Reading**

Gupta, R.L., & Radhaswamy, M. (2018). *Company Accounts*. New Delhi: Sultan Chand & Sons. Jain, S.P. & Narang, K.L. (2019). *Advanced Accountancy*. New Delhi: Kalyani Publishing House. Jain, S.P., & Narang, K.L. (2019). *Corporate Accounting*. Kalyani Publishers.  
 Maheswari, S.N. (2019). *Corporate Accounting*. Vikas Publishing House (p) Ltd.  
 Reddy, T.S. & Murthy, A. (2019). *Corporate Accounting*. Margham Publications.

**Online Resources:**

<http://www.ignouhelp.in/ignou-ms-11-study-material/>  
<http://www.brainkart.com/subject/strategic-Management112/>  
<http://www.arts.brainkart.com/subject/Strategic-Management-10/>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr. C. Vethirajan</b>					

**Course Outcome VS Programme Outcomes**

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)
<b>W.AV</b>	<b>2.2</b>	<b>2.2</b>	<b>1.8</b>	<b>2.4</b>	<b>2.2</b>	<b>2.6</b>	<b>2.2</b>	<b>2.4</b>	<b>2.2</b>	<b>2.4</b>

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)
<b>W.AV</b>	<b>2.6</b>	<b>2.6</b>	<b>2.2</b>	<b>2.8</b>	<b>2.2</b>

S–Strong(3),M-Medium(2),L-Low(1)

<b>Semester III</b>					
Core	Course Code: 622303	<b>LISTING OF SECURITIES AND CORPORATE FUNDING</b>	T	Credits:3	Hours:4
<b>Unit-I</b>					
<b>Objective 1</b>	<b>To students understand the National and International listing stock exchanges for listing of securities</b>				
<b>Listing of Securities in India and Abroad:</b> Listing – Indian Stock Exchanges: Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Equity Listing – Debt Listing – advantages of listing – Listing requirements – Delisting – voluntary and compulsory delisting – Role of Compliance officer in listing and delisting of Securities – International Listing – Applicability of Listing Regulations – Singapore Stock Exchange – Luxembourg Stock Exchange, NASDAQ – London Stock Exchange – US Securities and Exchange Commission.					
<b>Outcome 1</b>	<b>Learners collect the listing of stock exchanges in India and Abroad (viz., Singapore Stock Exchange, Luxembourg Stock Exchange, NASDAQ , London Stock Exchange and US Securities and Exchange Commission)</b>			<b>K1</b>	
<b>Unit -II</b>					
<b>Objective 2</b>	<b>To know the functions of depository system in India</b>				
<b>Depository System:</b> Meaning – Objectives of a Depository – Depository process – Trading in a depository system – SEBI regulations governing depositories – Advantages of Depository system – National Securities Depository Ltd (NSDL) – Central Depository Services (India) Ltd, (CDSL).					
<b>Outcome 2</b>	<b>Learners relate to the Depository System and Companies organized by NSDL and CDSL in India</b>			<b>K3</b>	
<b>Unit-III</b>					
<b>Objective 3</b>	<b>To develop the knowledge in debt funding sources in business</b>				
<b>Debt Funding :</b> Debentures, Bonds – FCCB- FCEB – IDR – GDR - Masala Bonds – Bank Finance – Project Finance including machinery or equipment loan against property, Loan against shares – Working Capital Finance– Bill Discounting – Factoring – Types of Factoring – Benefits – Forfeiting – Meaning –Benefits of forfeiting – Islamic Banking.					
<b>Outcome 3</b>	<b>Students understand the available sources of Debt funds in business</b>			<b>K2</b>	
<b>Unit-IV</b>					
<b>Objective 4</b>	<b>To students observe the available collective investment schemes in corporates</b>				
<b>Collective Investment Schemes:</b> Meaning – SEBI (Collective Investment Schemes) – Alternative Investment Fund – Real Estate Investment Trust (REIT)-Angel Funds – High Net worth individuals – Qualified Institutional Buyers –Foreign Portfolio Investor.					
<b>Outcome 4</b>	<b>Learners compare the dimensions of collective investment schemes in SEBI</b>			<b>K5</b>	
<b>Unit -V</b>					
<b>Objective 5</b>	<b>To gain the knowledge of suitable Venture Capital to the beneficiaries</b>				
<b>Venture Capital:</b> Meaning – Features of Venture Capital – Importance and Scope of Venture Capital – Initiatives in India – Guidelines – The Indian Scenario – Suggestions for the growth of Venture Capital Funds.					
<b>Outcome 5</b>	<b>Learners evaluate the venture capital schemes in Indian scenario</b>			<b>K5</b>	
<b>Unit-VI</b>	<b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.				

**Suggested Reading:**

Agarwal, O.P. (2017). *Management & Financial Services, Markets & Institutions*, Mumbai: Himalaya publishing House.

Agarwal, S. (2019). *Guide to Indian Capital Market*. New Delhi: Bharat Law House.

Gordon, E., & Natarajan, K. (2019). *Financial Markets and Services*. Mumbai: Himalaya publishing House.

ICSI –Study Material 2019. SEBI Hand book Manual.

**Online Resources:**

<http://www.sba.gov/idc/groups/public/public/documents/sbaprogramoffice/oit/sbafast>

<http://www.gao.gov/new.items/d081044>

<http://wwwustr.gov/trade-agreements/>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr. K. GANESAMURTHY</b>					

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

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	(S)3	(S)3	(M)2	(L)1	(M)2	(S)3	(M)2	0	(M)2	0
CO2	(S)3	(S)3	(M)2	(L)1	(M)2	(S)3	(M)2	0	(M)2	0
CO3	(S)3	(S)3	(M)2	(M)2	(M)2	(S)3	(M)2	(S)3	(S)3	(L)1
CO4	(M)2	(S)3	(M)2	(M)2	(M)2	(S)3	0	(M)2	(L)2	(S)3
CO5	(M)2	(S)3	(S)3	(L)2	(M)2	(M)2	(L)1	(L)2	(L)1	(L)1
W.Avg	2.6	3	2.2	1.6	2	2.8	1.4	1.4	2	1

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

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

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	(S)3	(S)3	(S)3	(M)2	(M)2
CO2	(M)2	(S)3	(S)3	(L)1	(L)1
CO3	(M)2	(M)2	(M)2	(L)1	(M)2
CO4	(M)2	(M)2	(S)3	(L)1	(L)1
CO5	(L)1	(M)2	(M)2	(L)1	(L)1
W.Avg	2	2.4	2.6	1.2	1.4

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

III-Semester					
Core	Course Code: 622304	Economic And Other Legislations	T	Credits:3	Hours:4
<b>Unit-I</b>					
<b>Objective 1</b>	Acquire knowledge regarding the significance of Competition Act, Foreign Exchange Management Act (FEMA), Pollution control laws and Management of IPR				
<b>Competition Law:</b> Objects and definitions–Prohibition of certain agreements, abuse of dominant position–Combination and regulation of combinations–Competition Commission of India–Duties, powers and functions–Competition advocacy–Penal provisions					
<b>Outcome 1</b>	Know the powers and functions of various authorities under EOL				<b>K2</b>
<b>Unit II</b>					
<b>Objective 2</b>	Apply their knowledge in filing applications for registration of IPR and develop skill in using the provisions of various Acts in real life situation				
<b>Foreign Exchange Management Act:</b> objectives and definitions Current account transactions, Capital account transactions–Foreign direct investment in India and abroad–Acquisition and transfer of immovable property–Export of goods and services: realization and repatriation of foreign exchange–Penalties and enforcement–Foreign Contributions (Regulation) Act–Overview–Important provisions					
<b>Outcome 2</b>	Offer consultation services relating to arbitration procedures and management of IPR and File applications for trademark, patents and copyrights registrations				<b>K4</b>
<b>Unit III</b>					
<b>Objective 3</b>	To impart knowledge on Law relating to Pollution Control Laws				
<b>Pollution Control laws:</b> Law relating to prevention and control of Air Pollution and Water Pollution– Various Boards and their functions and powers: Duties of Occupier of specified industries to ensure adherence to standards–Offences by companies Environment protection: Legal and regulatory framework –Procedures for obtaining various environment clearances- Role and functions of Environment Tribunal Environment audit					
<b>Outcome 3</b>	Gather knowledge on Pollution Control Laws and its provisions				<b>K4</b>
<b>Unit IV</b>					
<b>Objective 4</b>	To know the concept and registration of trademarks, copy rights and patents				
<b>Management of Intellectual property Rights:</b> concept and development of intellectual property law – Procedure relating to trade marks, copy rights, patents: Concept, Registration, Infringement and Remedies–Overview of laws relating to other intellectual property rights–Designs, Geographical indications, Trade secrets.					
<b>Outcome 4</b>	Expertise knowledge about provisions under Intellectual Property Laws				<b>K2</b>
<b>Unit V</b>					
<b>Objective 5</b>	To gain knowledge about Arbitration & Conciliation Act and Information Technology Law				
5 (a) <b>Arbitration and conciliation Act-</b> Meaning–Objectives–Arbitration agreement—Arbitral award–Conciliation–Appointment and role of conciliators–Settlement agreement–Institutional Arbitration–International Commercial Arbitration–Foreign awards.					
5(b) <b>Information Technology Law:</b> An overview– Digital signatures –Electronicrecords– Certifying authority–Cyberregulations–Appellate Tribunal –Offences and penalties.					
<b>Outcome 5</b>	Familiar with the working of alternative dispute resolution methods viz. Arbitration and Conciliation				<b>K5</b>

**Suggested Readings:**Balachandran, V. (2019). *Economic Legislations*. Chennai: Vijay Nicole Publications.Due Diligence and Compliance *Management*, ICSI Study Material 2018.*Economic and Commercial Law* (2019). Bharath Publishing HouseKapoor, N.D. (2019). *Economic and other Legislations*. New Delhi: Sultan Chand & Sons.*Secretarial Audit Compliance Management and Due Diligence* (2019) ICSI Study Material.**Online Resources:**<https://www.coursera.org><https://www.boardridge.com><https://www.evercorewealthandtrust.com>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by : Dr. A. Anbazhagan</b>					

**Course Outcome VS Programme Outcomes**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	L (1)	L (1)	M (2)	S (3)	L (1)	M(2)	S (3)	L (1)	S (3)	M (2)
CO2	M (2)	M (2)	L (1)	L (1)	L (1)	M (2)	S (3)	M (2)	M (2)	L (1)
CO3	S (3)	L (1)	L (1)	M (2)	M (2)	M (2)	M (2)	M (2)	M (2)	L (1)
CO4	L (1)	M (2)	M (2)	L (1)	M (2)	M (2)	L (1)	L (1)	M (2)	L (1)
CO5	L (1)	L (1)	L (1)	M (2)	M (2)	L (1)	M (2)	L (1)	S (3)	M (2)
Avg	1.6	1.4	1.4	1.8	1.6	1.8	2.2	1.4	2.4	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)	M (2)	L (1)	L (1)	M (2)
CO2	L (1)	S (3)	M (2)	L (1)	M (2)
CO3	M (2)	M (2)	S (3)	M (2)	M (2)
CO4	L (1)	M (2)	L (1)	L (1)	L (1)
CO5	L (1)	L (1)	M (2)	M (2)	M (2)
Avg	1.6	2	1.8	1.4	1.8

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



III-Semester					
Core	Course Code: 622305	Income Tax Law and Practice	T	Credits:4	Hours:4
<b>Unit-I</b>					
<b>Objective 1</b>	To enable the students acquire knowledge about income tax.				
Income Tax Act, 1961: Basic concepts – Income – Previous year – Assessment year, Residential status – Basis of charge and scope of total income. Incomes exempt from tax under section 10 of the Act.					
<b>Outcome 1</b>	The students would be able to get employment from the Tax planning department.			<b>K2</b>	
<b>Unit II</b>					
<b>Objective 2</b>	To enable the students to apply their knowledge about tax Management practices.				
Computation of total income under various heads a) Salaries b) House property c) Profits and gains of business/Profession, d) Capital gains e) Other Sources.					
<b>Outcome 2</b>	Students learn the course to offer consultancy service in e-filing.			<b>K4</b>	
<b>Unit III</b>					
<b>Objective 3</b>	To enable students about the powers of various income tax authorities.				
Clubbing of income – Set off and carry Forward of loss – Computing total income, rebates and reliefs in respect of income – tax. Taxation of individuals, firms and companies					
<b>Outcome 3</b>	Practice on filing of individual returns.			<b>K4</b>	
<b>Unit IV</b>					
<b>Objective 4</b>	To develop knowledge in tax planning				
Authorities under Income Tax Act – Central Board of Direct Taxes- Commissioner of Income Tax – Powers –Appellate Authorities – Procedure of filing appeals.					
<b>Outcome 4</b>	Promotion of aspirants becoming Income Tax authorities.			<b>K2</b>	
<b>Unit V</b>					
<b>Objective 5</b>	To understand the procedures for filing returns				
Dividend distribution tax – MAT – Transfer Pricing -Tax deducted at source, collection recovery and refund of tax, provision of advance tax- Provisions concerning procedure for filing return – Signature – E-filing, assessment and reassessment. Tax Planning – Tax Management – Tax Holiday – GAAR – Tax Evasion –Tax Avoidance.					
<b>Outcome 5</b>	Comprehend Tax Management.			<b>K5</b>	
<b>Note: Question paper shall consist of 70% problems and 30% theory</b>					
<b>Suggested Reading:</b>					
Bhagavathi Prasad. (1999). <i>Direct Taxes: Law and Practice</i> . Wiley Eastern publishers.					
Bhavan.Murthy, A. (2019). <i>Income Tax Law &amp; Practice</i> . Chennai: Margaham Publications.					
Hariharan, N. (2019). <i>Income Tax</i> . Chennai: Vijay Nicole Imprints P Ltd.					
Mehrotra, H.C., & Goyal, S.P. (2018). <i>Direct Taxes: Law and practice</i> . Agra: Sahitya					
Singania, K. V. (2019). <i>Students guide to income Tax</i> . NewDelhi: Taxmann Publications..					
<b>Online Resources:</b>					
<a href="https://www.india.gov.in">https://www.india.gov.in</a>					
<a href="https://delhicustoms.gov.in">https://delhicustoms.gov.in</a>					
<a href="https://www.wcoomd.org">https://www.wcoomd.org</a>					
<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.U.Arumugam</b>					

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

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

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



<b>Semester III</b>				
<b>Core</b>	<b>Course Code:</b> <b>622603</b>	<b>COMPREHENSIVEVIVA-VOCE-III</b>	<b>Credits:2</b>	<b>Hours:2</b>
<p>Students are subjected to a Comprehensive Oral Examination (Vivo Voce) on the Core Courses of the 3<sup>rd</sup> Semester at the end of 3<sup>rd</sup> Semester. A panel of examiners consisting of faculty members from the core course teachers, the HoD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. (Internal Marks : 25, External Marks : 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>				



<b>Semester III</b>				
<b>Core</b>	<b>Course Code:</b> <b>622777</b>	<b>PRACTICAL TRAINING VIVA-VOCE</b>	<b>Credits:2</b>	<b>Hours:2</b>
<p>a. Students are subjected to a Oral Examination (Viva- Voce) in respect of training undergone by them in various Companies/Professional firms.</p> <p>b. A panel of examiners consisting of faculty members from the core course teachers, the HOD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. (Internal Marks : 25, External Marks : 75)</p> <p>c. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and practical knowledge acquired during the training.</p>				



### Discipline Specific Elective-III

<b>Semester III</b>					
<b>DSE</b>	<b>Course Code:</b> 622503	<b>ETHICS, GOVERNANCE &amp; SUSTAINABILITY</b>	<b>T</b>	<b>Credits:</b> 3	<b>Hours: 4</b>
<b>Unit-I</b>					
<b>Objectives I</b>	The learners understand the importance of ethics.				
Ethics – Introduction – Meaning of Ethics - Approaches to Ethics – Meaning of Ethics – Major Attributes of Ethics – Business Ethics – Factors that Influence Ethics – Importance of Ethics – Ethics in Management – Organizational Ethics					
<b>Outcome I</b>	The Students <b>apply</b> the factors that influence ethics				<b>K1</b>
<b>Unit-II</b>					
<b>Objectives II</b>	The learners <b>understand</b> and remember the principles of Corporate Governance.				
Corporate Governance – Introduction – Meaning of Corporate Governance – Definitions – Significance – Importance – Nature of Corporate Governance – Features of Corporate Governance – Objectives of Corporate Governance–Reasons for Corporate Governance Failure – Certain New Initiatives in Governance – Benefits of Corporate Governance – Consequences of Bad Governance – Requirements to Strengthen Corporate Governance					
<b>Outcome II</b>	The Learners <b>compile</b> the code of Governance				<b>K1</b>
<b>Unit III</b>					
<b>Objectives III</b>	The learners <b>analyse</b> the powers and responsibility of Board of Directors				
Corporate Board Management- Structure and Composition of the Board- Composition of Board – Size of the Board – Powers of the Board of Directors – Responsibilities- Functions of the Board – Code of Conduct for Board Members – Training for the Board of Directors – Effectiveness of the Board – Evaluation of Board’s Functioning– Corporate Democracy – Shareholders Democracy					
<b>Outcome III</b>	The Learners <b>asses</b> Corporate Democracy				<b>K3</b>
<b>Unit-IV</b>					
<b>Objectives IV</b>	To <b>evaluate</b> the sustainability reporting				
Sustainability and Corporate Governance – Sustainability Reporting – Discipline- Mission – Principles – Dimensions – Corporate Governance and National Economy – World Bank Report – Development – Why It Matters?					
<b>Outcome IV</b>	The learners <b>discuss and design</b> reporting practices				<b>K3</b>
<b>Unit-V</b>					
<b>Objectives V</b>	To <b>analyse</b> social accounting process				
Social Accounting, Auditing and Reporting – Introduction – Social Accounting –Social Auditing – Corporate Social Responsibility – Auditing the Social Reporting Process					
<b>Outcome V</b>	The learners evaluate social reporting process				<b>K2</b>
<b>Suggested Reading:-</b>					
Balachandran, V., & Chandrasekaran. (2019). <i>Corporate Governance Ethics and Social Responsibility</i> . New Delhi: PHI.					
Bhuvneshwar Mishra, C.S. (2019). <i>Ethics Governanace and Sustainability</i> . Taxmann Publication Private Limited.					
Govinda Bhat, K., & Sumitha Ayodhya. (2019). <i>Business Ethics and Corporate Responsibility</i> . Himalaya Murthy, C.S.V. (2018). <i>Business Ethics and Corporate Governance</i> . Mumbai: Himalaya Publishing House.					

NirmalaReddy&Ravi. <i>BusinessEthics–</i> <i>CorporateGovernance</i> .Mumbai:HimalayaPublishingHousePublishing House& ICSI study Material Nirmala Reddy & Ravi. <i>Business Ethics – Corporate Governance</i> . Mumbai: Himalaya Publishing House Publishing House & ICSI study Material					
<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.A.Morarji</b>					

**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)**

**DSE-III**

<b>Semester III</b>				
<b>DSE</b>	<b>Course code</b> 622504	<b>Human Resource Management &amp; Labour Laws</b>	<b>T</b>	<b>Credits:3 Hours: 4</b>
<b>Unit-I</b>				
<b>Objective 1</b>	<b>To acquire the knowledge about HRM and its functions in an organization</b>			
Introduction to Human Resource Management–Definition–Objectives and Functions–Role and Structure of Human Resource Function in Organizations–Present Day Challenges of HRM.				
<b>Outcome 1</b>	<b>Learners understand the functions of HR in various organizations</b>			<b>K2</b>
<b>Unit-II</b>				
<b>Objective 2</b>	<b>To apply the various methods of planning and policies of sources of recruitment</b>			
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.				
<b>Outcome 2</b>	<b>Learners demonstrate the H R Planning process</b>			<b>K4</b>
<b>Unit-III</b>				
<b>Objective 3</b>	<b>To develop and analyze alternative human resource strategies and critically assess their relationship to the operational and strategic plans of the organization.</b>			
Employee Selection – Process and Problems – Placement and Induction – Training and Development: Methods of Training for Operatives, Supervisors and Executives – Promotion – Demotions – Transfers – Separation – Retention.				
<b>Outcome 3</b>	<b>To understanding the function of Human Resource Management and role of the Human Resource Manager.</b>			<b>K2</b>
<b>Unit-IV</b>				
<b>Objective 4</b>	<b>To understand the recruitment policy, selection, training and management development.</b>			
Employee Compensation – Wages and Salary Administration – Bonus – Incentives – Fringe Benefits – Cafeteria Approach – ESOPs – Job Evaluation Systems–Human Resources Information System				
<b>Outcome 4</b>	<b>To examine the different levels of planning in an organization and the relationship between human resource planning (HRP) and business planning at each level.</b>			<b>K5</b>
<b>Unit-V</b>				
<b>Objective 5</b>	<b>To acquire the knowledge about the Employee Grievances and their Redressal.</b>			
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.				
<b>Outcome 5</b>	<b>To understand and apply the policies and practices of the primary areas of HRM including staffing, training and compensation.</b>			<b>K2</b>
<b>Unit-VI</b>				
<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.				

**Suggested Readings:**

Aswathappa, K.E.M.A.L.(2005). *Human resource and personnel management*. TataMcGraw-Hill Education.

Mathis, R.L., Jackson, J.H., & Valentine, S.R. (2013). *Human Resource Management, 14th*. Nelson Education. Western College Publication.

Sachdeva, S. (2012). *International Human Resource Management*. Prestige International Journal of Management and Research, 5(2/1), 80.

SubbaRao, P. (2019). *Personnel and Human Resource Management* Himalaya Publishing House

Tripathi, P.C. (2019). *Personnel Management*, New Delhi: Sultan Chand and Sons.

**Online Resources:**

<https://sourcing.hktdc.com/sa>

<https://www.go4worldbuc/>

<https://www.ifc.org>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
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Course designed by: Dr.SP.Mathiraj

**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 622401	Corporate Restructuring	T	Credits:4	Hours:5
<b>Unit-I</b>					
<b>Objective 1</b>	<b>To students understand objectives, scope and types of corporate restructuring strategies</b>				
<b>Types of Corporate Restructuring:</b> Meaning-Objectives–Scopes–Types Key definitions, Compromises, Arrangements, Mergers & Amalgamation Demergers & Slump Sale-Joint Venture, Strategic Alliance, Reverse Merger Disinvestment-Financial Restructuring (Buyback, Alteration & Reduction).					
<b>Outcome</b>	<b>Learners understand the various types of corporate restructuring strategies in India</b>			<b>K2</b>	
<b>Unit-II</b>					
<b>Objective 2</b>	<b>To students knowing the legal acquisition and takeover of company</b>				
<b>Acquisition of Company / Business:</b> Acquisition of Company–Types of Takeover-Takeover of Listed Companies (i) Legal Framework (ii) Process & Compliances– Cross Border Takeovers– Procedure–Hostile Takeover.					
<b>Outcome 2</b>	<b>Students discuss the acquisition of companies in India</b>			<b>K2</b>	
<b>Unit-III</b>					
<b>Objective 3</b>	<b>To learn the M&amp;A planning relating to acquisitions and takeover the business</b>				
<b>Planning &amp; Strategy:</b> Introduction–Meaning–Amalgamation– Restructuring– Funding to M&A– Planning relating to acquisitions & takeover – Protection of minority interest–Succession Planning – Managing Family Holdings through Trust – Studies of Judicial pronouncements.					
<b>Outcome 3</b>	<b>Students plan for implementation of amalgamation and funding to M&amp;A</b>			<b>K6</b>	
<b>Unit-IV</b>					
<b>Objective 4</b>	<b>To educate the process of M&amp;A and post transaction integration of companies</b>				
<b>Process of M &amp; A transactions:</b> Key Concepts of M&A-Law& Procedure–M&A Due Diligence– M&A Valuation–M&A Structure finalization– Post transaction integration.					
<b>Outcome 4</b>	<b>Learners acquire knowledge of process M&amp;A transaction made in a company</b>			<b>K1</b>	
<b>Unit-V</b>					
<b>Objective 5</b>	<b>To gain the knowledge of necessary documents for merger &amp; Amalgation</b>				
<b>Documentation–Merger &amp; Amalgamation:</b> Drafting of Scheme–Drafting of Notice and Explanatory Statement–Drafting of application & Petition – Valuation of Business and Assets for Corporate Restructuring –Type of Valuations – Valuation Principles & Techniques for Merger– Amalgamation – Slump Sale – Demerger – Principles & Techniques of Reporting–Relative valuation and Swap ratio.					
<b>Outcome 5</b>	<b>Learners prepare necessary documents for M&amp;A</b>			<b>K6</b>	
<b>Unit-VI</b>	<b>Dynamic component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.				
<b>Suggested Readings:</b>					
Weston, J.F., & Chung, K.S.C. (1990). <i>Mergers, restructuring, and corporate control</i> (No. 338.8W5284mEj.1). Prentice Hall.					
Verma J.C. (2008). <i>Corporate Mergers, Amalgamations and takeovers</i> . New Delhi: Bharatlaw house.					
Chandratre, K.R. (2012). <i>Corporate Restructuring</i> . New Delhi: BharatLawHouse(P)Ltd. Bhatia, N.L., & Jagruti Sampat. <i>Takeover Gomes and SEBI Takeover regulations</i> , New Delhi: Taxmann					

ICSI.(2012).Handbook on Mergers, Amalgamation and Takeover. New Delhi. ICSI. Corporate Restructuring. StudyMaterial.

**Online Resources:**

<https://www.go4worldbusiness.com/>

<https://www.similarweb.com>

<https://internationalmarketingagency.co>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr. K.GANESAMURTHY</b>					

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

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

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

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

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	(S)3	(M)2	(M)2	(S)3	(M)2
CO2	(M)2	(M)2	(S)3	(M)2	(M)2
CO3	(M)2	(M)2	(M)2	(S)3	(M)2
CO4	(S)3	(M)2	(S)3	(S)3	(M)2
CO5	(S)3	(M)2	(M)2	(S)3	(M)2
W.Avg	2.6	2	2.4	2.8	2

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

Semester IV					
Core	Course Code	Corporate Compliance Management	T	Credits:	Hours
	622402			4	:4
Unit -I					
<b>Objective 1</b>	Acquire knowledge in Compliance management, internal control systems and preparation of various search and status reports.				
<b>Compliance Framework</b> – Compliance – Meaning - Identification of applicable laws, rules, regulations – Risk Assessment – Responsibility center mapping – allocation – Escalation & reporting – Creation of Compliance framework and Reporting system – Review & Updation – Training & Implementation-Officers in default.					
<b>Outcome1</b>	The program participants could understand the compliance Management documentation, secret and status reports.				<b>K2</b>
Unit II					
<b>Objective 2</b>	➤ Develop the skills in the documentation and compliance frame work.				
<b>Compliances</b>					
a. Entity wise: Public, Private, Listed Government, Small Companies, OPC, Section 8 Company, LLP –Annual and Event based compliances.					
b. Activity wise: Compliances related to specific activities undertaken					
c. Sector wise: Service Sector, Manufacturing, Trading, NBFCs E- Commerce, Mining, infrastructure.					
d. Industry Specific: Compliances with industry Specific Laws applicable to the company such as Tourism, Pharmaceutical, FMCG, Hospitality Information Technology etc.					
State and Local applicable laws					
<b>Outcome2</b>	Offer consultancy services for certification by professionals.				<b>K5</b>
Unit III					
<b>Objective 3</b>	The required knowledge to comply with all necessary standards and rules in one's work				
<b>Documentation &amp; Maintenance of records:</b> Electronic versus Physical repository – General principles of good documentation – coding – storage –preservation – safety & retrieval – Privacy & Control					
<b>Outcome3</b>	Apply appropriate principles of responsible business practices to resolve issues related to individual responsibility, corporate social responsibility (CSR), leadership responsibility (corporate governance), environmental responsibility, and cultural responsibility (diversity)				<b>K3</b>
Unit IV					
<b>Objective 4</b>	The required confidence and skill to partake in devising compliance programmes and processes and managing compliance within the organisation throughout				
<b>Search and Status Report</b> : Type of Searches – Purpose and objective of Search Reports – Search under Companies Act – IPR Laws, Property Title Search – Compilation & verification of data published by MCA 21, SEBI, RBI, Stock Exchanges, other regulators/ authorities (national/international), Web-sites and other sources.					
<b>Outcome4</b>	Identify and assess the potential liabilities of corporations for human rights violations under international and national laws.				<b>K4</b>
Unit V					
<b>Objective 5</b>	The required skill and capabilities to work with advanced techniques and tools to manage compliance effectively in the organisation				
<b>Certification by Professionals</b> - Carrying out KYC with respect to directors – promoters – and client – Compliance with the applicable ICSI Guidelines – Signing and Certification: Various Certification(s) by Company Secretary in practice – Pre-certification of Forms: Signing &					

certification of Annual Return; Corporate Governance Certification; Obligations and Penal provisions – Segment- wise Role of Company Secretaries: Knowledge about the segment(s) in which the company is operating, Industry trends and national and international developments, Segment-wise Compliances.

<b>Outcome 6</b>	Identify and interpret trade compliance regulations and product compliance regulations.	<b>K6</b>
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**Suggested Reading**

Balachandran, V., & Ravichandran, K.S.(2019). *Secretarial, Securities and Management Audit*. Delhi: Bharat

ICSI Study Material (2018). *Due Diligence and Compliance Management*.

ICSI Study Material(2019). *Secretarial Audit Compliance Management and Due Diligence*. Law House.

Prakash Padya & Balakrishnan, R. (1905). *Compliance guide to Corporate Governance*. Taxmann Publications Private Limited.

Tuteja, S.K. (1992). *Corporate management Structure in India*. NewDelhi: Sultan Chand & Sons

**Online Resources**

<https://www.go4worldbusiness.com/>

<https://www.similarweb.com>

<https://internationalmarketingagency.com>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
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Course designed by: Dr.C.Vethirajan

**Course Outcome VS Programme Outcomes**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	2	1	2	2	3	2
CO2	2	2	1	2	2	2	2	1	2	2
CO3	2	1	2	1	2	1	1	2	2	1
CO4	2	2	1	2	1	0	1	1	1	1
CO5	2	2	2	2	2	1	2	1	3	2
<b>W.Avg</b>	<b>2.2</b>	<b>1.8</b>	<b>1.6</b>	<b>1.8</b>	<b>1.8</b>	<b>1</b>	<b>1.6</b>	<b>1.4</b>	<b>2.2</b>	<b>1.6</b>

S–Strong(3),M-Medium(2),L-Low(1)

**Course Outcome VS Programme Specific Outcomes**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	1	2	2
CO2	3	1	2	1	1
CO3	2	2	1	2	1
CO4	3	2	2	2	2
CO5	2	2	2	2	1
<b>W.Avg</b>	<b>2.4</b>	<b>2</b>	<b>1.6</b>	<b>1.8</b>	<b>1.4</b>

S–Strong(3),M-Medium(2),L-Low(1)

Semester -IV					
Core	Course Code	Secretarial Audit and Due Diligence	T	Credits:4	Hours:4
<b>Unit-I</b>					
<b>Objective1</b>	Impart knowledge on the process for conducting Due Diligence of various business transactions				
<b>Secretarial Audit</b> – Need, Objectives and Scope – Periodicity and Format of Secretarial Audit Report – Benefits of Secretarial Audit – Professional Responsibilities and Penalties – Check list for Secretarial Audit. <b>Secretarial Standards</b> – Concept, Scope and Advantages – Secretarial Standards Issued by ICSI - Compliances of Secretarial Standards for Good Governance – Annual Secretarial Compliance Report.					
<b>Outcome1</b>	<b>After completion of the course the students would able to acquire knowledge in compliances enactments, rules and regulations</b>				K1
<b>UnitII</b>					
<b>Objective2</b>	Develop skills of high order so as to provide through knowledge and insight into the role of company secretaries in rendering effective corporate advisory services conducting secretarial/securities audit and Corporate Compliance Management				
<b>Due Diligence</b> – Overview - Peer Review Monitoring of Certification and Audit work by Quality Review Board – Values Ethics and Professional Conduct: Case Studies & Practical Aspects. Due Diligence - Types of Due Diligence – Financial Due diligence – Tax Diligence – Legal Due Diligence- commercial or Business Diligence –Including operations –Human Resources Due Diligence – Due Diligence for Merger – Amalgamation – Slump Sale – Takeover – Issue of Securities – Labour Laws Due Diligence and FEMA Due Diligence.					
<b>Outcome2</b>	<b>The students get job opportunities in the secretarial audit with various business transactions.</b>				K1
<b>UnitIII</b>					
<b>Objective3</b>	<b>To enlighten the students regarding the concepts of secretarial audit and compliance with secretarial standards.</b>				
<b>Search and Status Reports</b> – Scope and Importance – Verification of Documents relating to Charges – Requirements of Financial Institutions and Corporate Lenders– Preparation of Search and Status Reports.					
<b>Outcome 3</b>	<b>Knowledge about certification, due diligence, and signing</b>				K2
<b>UnitIV</b>					
<b>Objective4</b>	Provide a good understanding of the due diligence of various business transactions.				
<b>Securities Audit</b> – Meaning, Need and Scope – Ensuring proper compliance of provisions relating to issue and Transfer of Securities – Preventing Fraudulent and Unfair Trade Practices under Securities and Exchange Board of India Regulations -Protecting the interest of Investors- Investor guidance’s and remedial measures.					
<b>Outcome 4</b>	<b>Construct the search and status reports of banks and financial</b>				K4
<b>UnitV</b>					
<b>Objective5</b>	Acquire relevant knowledge about fraud detection				
<b>Fraud detection &amp;Reporting</b> :Nature of Fraud – Detecting of fraud- Duty to report fraud – Reporting of Fraud by Secretarial Auditor – Fraud vs Non- compliance – speculation – suspicion – Reason to believe –Reporting – Professional Responsibilities and Penalties.					
<b>Outcome5</b>	<b>Comprehend how SEBI regulations prevent fraudulent and unfair trade practices.</b>				K5

**Suggested Readings:**

Balachandran. V & Ravichandran. K.S, *Secretarial, Securities and Management Audit*, New Delhi Bharat Law House. *ICSI Study Material*.

Mamta Bhargava, *Compliances and procedures under SEBI Law*, New Delhi: Bharat Law House Pvt. Ltd,

*Secretarial Audit Compliance Management and Due Diligence (2019)*, ICSI study material

Taxman, *SEBI Manual*, New Delhi: Bharat Law House Pvt. Ltd.,

**Online Resources:**

<https://www.go4worldbusiness.com/>

<https://www.similarweb.com>

<https://internationalmarketingagency.com>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
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Course designed by: Dr. SP. Mathiraj

**Course Outcome VS Programme Outcomes**

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

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)	S(3)	S(3)	S(3)
CO2	S(3)	S(3)	M(2)	M(2)	S(3)
CO3	S(3)	S(3)	M(2)	M(2)	S(3)
CO4	S(3)	S(3)	M(2)	M(2)	S(3)
CO5	S(3)	S(3)	S(3)	M(2)	S(3)
W.AV	3	3	2.4	2.2	3

S–Strong (3), M-Medium(2), L-Low(1)

Semester IV				
Core	Course Code: 622404	Drafting and Conveyancing	T	Credits:4
<b>Unit I</b>				
<b>Objectives I</b>	The students <b>develop</b> understanding on of drafting various deeds			
<p><b>Drafting:</b> General principles – Rules for drafting of deeds and conveyance, basic components of deeds – Use of appropriate words and expressions – Aids to clarity and accuracy – Legal requirements and implications.</p> <p><b>Conveyancing:</b> Meaning – General principles – Basic requirements of deeds of transfers – Description of deed, Practices, Recitals Testatum – Consideration of operative words – Exceptions and reservations – Habendum – Testimonium – Signature and attestation – Endorsement and supplement deeds.</p>				
<b>Outcome I</b>	The learners <b>identify</b> the use of correct terminologies in the preparation the legal documents.			<b>K2</b>
<b>Unit-II</b>				
<b>Objectives II</b>	The learners <b>understand</b> the importance of agreements.			
<p><b>Drafting Orders:</b> Appointment orders – Suspension orders – order of dismissal and discharge – Charge sheets – Apprenticeship agreements. Drafting of Contracts: Agreements to sell/purchase – Dealership contracts – Building contracts – Agency contracts – Collaboration agreements – Service agreements – Out sourcing agreements.</p>				
<b>Outcome II</b>	The learners <b>design</b> various orders like appointment order,charge sheet and dealership contract.			<b>K1</b>
<b>Unit-III</b>				
<b>Objectives III</b>	To <b>analyse</b> the rules relating to Preparation of Various deeds			
<p><b>Drafting of various deeds:</b> Deeds of Mortgages. Charges and Pledges: Different types of mortgage deeds – Deeds of further charges in mortgaged property -Mortgage by deposit of title deeds – Deeds of floating charges – Deeds of hypothecation – Other charges – Memorandum of pledge of movables.</p>				
<b>Outcome III</b>	To learners <b>prepare</b> various contract deeds			<b>K2</b>
<b>Unit- IV</b>				
<b>Objectives IV</b>	The Learners <b>understand</b> the procedure for assignments			
<p><b>Deed of Assignment:</b> Business debts – Shares in a company – Policies in insurance – Patents, trademarks, copyrights – Business and goodwill and other rights and interests – Deed of exchange and gift deeds. Deed of Power of Attorney: Revocable – Irrevocable – General and specific letters of authority.</p>				
<b>Outcome IV</b>	To students <b>apply and prepare</b> the assignment deeds			<b>K3</b>
<b>Unit V</b>				
<b>Objectives V</b>	The learners <b>understand</b> the procedures for appeals			
<p><b>Drafting of other documents,</b> petitions and applications: Drafting of applications and petitions to public financial institutions – Appeals, writ petitions, special leave petition – revision and review of application, affidavits – Drafting of RTI.</p>				
<b>Outcome V</b>	To learners <b>apply</b> the correct terminologies in the preparation of appeals, writs, and affidavits			<b>K4</b>

**Reference and Textbooks:-**

Bindra, N.S. *Conveyancing, Drafting and Interpretation of Deeds*. Law Publishers.

ICSI Study Material.(2019)

Kothari, G.M., & Kothari, G.A. *Drafting and Conveyancing*. Mumbai: N.M. Tripathi P Ltd.

Myneni, S.R. (2019). *Drafting, Pleadings & Conveyancing*. Hyderabad: Asia Law Book House.

Rajendrapal & Korlahalli. (2019) *Business Communication*. New Delhi: Sultan Chand & Sons.

Verma, J.C. *Commercial Drafting and Conveyancing*. New Delhi: Bharat Law House.

**Online Resources:**

<https://www.go4worldbusiness.com/>

<https://www.similarweb.com>

<https://internationalmarketingagency.com>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
<b>Course designed by: Dr.A.Morarji</b>					

**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)**



Semester IV				
Core	Course Code: 622405	GST AND CUSTOMS LAW	T	Credits:4 Hours:5
<b>Unit-I</b>				
<b>Objectives-I</b>	To acquire theoretical knowledge and practical exposure governing GST.			
<b>Introduction-</b> Indirect Tax Levies- Distinction between direct and indirect taxes-Special features of Indirect tax levies – 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- GST Council- Administration –Proper Officers-Supply of goods or services or both under CGST/SGST.				
<b>Outcome -I</b>	Acquire good knowledge on indirect taxes, GST			<b>K3</b>
<b>Unit-II</b>				
<b>Objectives-II</b>	Develop the students with a working knowledge of principles and provisions of GST and customs law.			
<b>Levy and collection of CGST/SGST-</b> Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax- Input Service Distributor- Registration under GST-Migration-Tax Invoice, Credit and Debit Notes-Accounts and Record keeping.				
<b>Outcome -II</b>	To understand the impact of new regulation and kinds of changes needed to be done.			<b>K4</b>
<b>Unit-III</b>				
<b>Objectives-III</b>	To acquire practical knowledge in filing of returns.			
<b>Inward and Out ward supplies under CGST-</b> 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				
<b>Outcome –III</b>	To understand the procedures regarding the filing of returns.			<b>K2</b>
<b>Unit-IV</b>				
<b>Objectives-IV</b>	To study the special provisions of the Integrated GST Act 2017			
<b>Integrated GST Act 2017:</b> Special features- Admin- Levy and collection of IGST-Supply of goods under interstate trade or commerce – Exemptions – Apportionment of Tax-Application of provisions of CGST; Union Territory GST Act 2017: Salient features – Levy and collection of UTGST - Exemptions- Advance Ruling-application of provisions of CGST; GST (Compensation to States) Act 2017: Salient features- Levy and collection of Cess -Compensation				
<b>Outcome-IV</b>	Learn about inward and outward supplies under CGST.			<b>K2</b>
<b>Unit-V</b>				
<b>Objectives-V</b>	To Gain knowledge on Customs law.			
<b>Customs Law:</b> Meaning-Objectives-Scope- Types of Customs Duty -Levy and collection of customs duty –Valuation of goods under the Customs Act- 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.				
<b>Outcome-V</b>	To understand the penalty provisions in Customs legislation.			<b>K2</b>
<b>Suggested Readings:</b> Balachandran, V. (2018). <i>GST and Customs Law</i> . New Delhi: Sultan Chand & Sons. Datey, V.S.(2018). <i>Principles of GST and Customs Law</i> . New Delhi: Taxmann Publications. Govindarajan, M.(2017). <i>GST–A Practical Guide</i> . New Delhi: Centex Publications Rajat Mohan, C.A.(2019), <i>Guide to GST</i> . Bharath Law House Pvt. Ltd. Vashishtha Chaudhary, IRS/CA Ashu Dalmia/CA Shaifaly Girdharwal.(2017). <i>GST-A Practical Approach</i> , Taxmann Publications Pvt.Ltd.				

**Online Resources:**<https://www.go4worldbusiness.com/><https://www.similarweb.com><https://internationalmarketingagency.com>**K1-Remember****K2-Understand****K3- Apply****K4-Analyze****K5-Evaluate****K6-Create****Course designed by: Dr.U.Arumugam****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)
Avg	2.4	2.2	2	2.2	1.8

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

<b>Semester IV</b>				
<b>Core</b>	<b>Course Code: 622999</b>	<b>PROJECT WORK &amp; VIVA-VOCE</b>	<b>Credits:4</b>	<b>Hours:5</b>
<p>a. PROJECT Work' has been prescribed as part of the syllabi to make the students understand the scientific and systematic method of finding out solutions to problems faced by the corporate sectors on various issues relating to functional areas. The candidate has to submit a Project Report at the end of the completion of Project for evaluation. Candidates will be subjected to comprehensive oral examination on the basis of Project Report submitted by them. A Panel of examiners consisting of the HOD, the faculty member concerned and an external examiner will jointly evaluate the candidates and award the marks of 100. (Internal Marks : 25, External Marks : 75)</p>				



Semester IV				
Core	Course Code: 622604	COMPREHENSIVEVIVA-VOCE-IV	Credits: 2	Hours:2
<p>a. Students are subjected to a Comprehensive Oral Examination (Vivo Voce) on the Core Courses of the 4<sup>th</sup> Semester at the end of 4<sup>th</sup> Semester. A panel of examiners consisting of faculty members from the core course teachers, the HoD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 100. . (Internal Marks : 25, External Marks : 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				
NME	Course Code	INTRODUCTION TO GST	T	Credits:2 Hours: 3
<b>Unit-I</b>				
<b>Objectives-I</b>	Acquire theoretical knowledge and practical exposure governing GST and Customs Laws.			
<b>INTRODUCTION TAX SYSTEM AND GST :</b> Introduction – Meaning – Features – Objectives of Taxation- Types of Taxes – Direct and Indirect taxes – Indirect tax Structure – Merit and Demerits of Indirect Taxes – Recent Developments in Indirect Taxes – Goods and Services Tax Act 2016 - Introduction – Features - – Benefits of GST Act				
<b>Outcome-I</b>	Learners understand the GST the features, and benefits of GST.			<b>K3</b>
<b>UNIT-II</b>				
<b>Objectives-II</b>	Develop the students with a working knowledge of principles and provisions of GST and customs law.			
<b>GOODS AND SERVICE TAX:</b> Important Definitions – GST Council - Taxable persons – Levy and collection of GST – Forward and Reverse Charge - Time, Place and Value of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Powers to grant exemption from tax.				
<b>Outcome-II</b>	The Students to learn important definitions on GST			<b>K2</b>
<b>Unit-III</b>				
<b>Objectives-III</b>	To enable the students discuss the compliance related to documentation under the new GST regime.			
<b>Supply and Valuation</b> Meaning of Supply - Time of Supply – Valuation of supply – Industry Oriented : Job work , Pure Agent, e-commerce – Anti Profiteering Measures –				
<b>Input tax Credit and GST Liability:</b> Eligibility and Conditions – Apportionment of credit and blocked credits – Input Service Distributor – Reversal and reclaim of ITC – Ineligible ITC				
<b>Outcome-III</b>	The learners known the registration procedure relating to GST			<b>K2</b>
<b>Objectives-IV</b>	To enable the students to compute the Goods and Services Tax (GST) payable by a supplier after considering the eligible input tax credit.			
<b>Integrated Goods and Services Tax (IGST) and Compliance and Procedures:</b> <b>IGST :</b> Inter state and Intra state supply –Import and export – Location of supplier and receiver in India and Outside India – Online information and database access or retrieval service – Refund – Zero rated supply – Power to make rules. <b>Compliance and Procedures :</b> Registration – Tax Invoice, Credit and Debit note, Amendments – e invoice – e way bill – Returns and Forms – Payment of Taxes				
<b>Outcome-IV</b>	The learners teach the various aspects of assessment of GST			<b>K2</b>
<b>Unit-V</b>				
<b>Objectives-V</b>	To enable the students analyze e the persons liable for registration and the persons not required to obtain registration under the GST Law.			
<b>GST RETURNS:</b> Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases– Tax Invoice – E-Invoice- E-Way Bill – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electron c Commerce – Definitions - Collection of Tax at source.				
<b>Outcome-V</b>	To learn the important provisions of GST			<b>K1</b>

**Suggested Readings:**

Goods & Services Tax and Customs Law: As Per Choice Based Credit System (CBCS) Syllabus by **CA.Rohini** Aggarawal and **Dr.Neelam** Goel, Sultan Chand & Sons.(2019 Edition).

S.S.Gupta, “GST Law & Practice”, Taxman Publication Pvt Ltd, New Delhi. (2017 Edition), 2.V.S.DATEY., “ALL About GST”, Taxman Publication Pvt Ltd, New Delhi. (3rd Edition, Aug 2016).

**Online Resources:**

<https://sourcing.hktdc.com/sourcingna>

<https://www.go4worldbusiness.cm/>

<https://www.ifc.org>

<b>K1-Remember</b>	<b>K2-Understand</b>	<b>K3- Apply</b>	<b>K4-Analyze</b>	<b>K5-Evaluate</b>	<b>K6-Create</b>
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**Course designed by: Dr.U.Arumugam**

**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)
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)
Avg	2	2	1.6	2	1.8

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

## Non Major Elective Courses–II

<b>III-Semester</b>					
NME	Course Code:	BUSINESS ETHICS	T	Credit :2	Hours:4
<b>Unit-I</b>					
<b>Objective 1</b>	To provide an understanding of the concepts and practices in the area of Business Ethics				
<b>An Overview of Business Ethics</b> Definition- and Nature of Business Ethics - Need and Benefit of Business Ethics – History of the development of Business Ethics – Arguments for and Business Ethics– Economic Issues, Competitive Issues Legal and Regulatory Philanthropic Issues – Framework for Ethical Decision Making					
<b>Outcome 1</b>	Evaluate the necessity of Business ethics and recognize the problems associated with them.			<b>K2</b>	
<b>Unit II</b>					
<b>Objective 2</b>	To enable the students acquire knowledge about the principles of business, ethics				
<b>Individual and Organizational Factors</b> –The Role of Moral Philosophies in Decision Making- Ethical Theories – Teleology, Teleology Theory, Deontology, Virtue Ethics (Aristotle’s Nicomachien Ethics) – Justice and Fairness – Theory of the Various Perspectives – Cognitive Moral Development – Moral Reasoning – The Role of Corporate Culture and Leadership – Structure and Business Ethics – Interpersonal Relationships in Organization – The Role of Opportunity and Conflict					
<b>Outcome 2</b>	Examine the various challenges relating to ethics in the workplace. Understanding the standards for managing ethics in the workplace, as well as gender sensitivity			<b>K4</b>	
<b>Unit III</b>					
<b>Objective 3</b>	To provide knowledge on global development and best provisions in the corporate world				
<b>External Context Ecology</b> – The Dimensions of Pollution and Resource Depletion – The Ethics of Control – The Ethics of Conserving Delectable Resource –Consumers Markets and Consumer Protection- The Due Care Theory – The Social Costs Views – Advertising Ethics – Consumer Privacy					
<b>Outcome 3</b>	Understanding how business, government, and society function interactively			<b>K4</b>	
<b>Unit IV</b>					
<b>Objective 4</b>	To Interpret and apply business ethics and morality in performing business activities				
<b>Internal Context – Employee</b> : Its Nature and Extent – Job Discrimination – Utility, Rights and Justice – Job Discrimination – Gender Issues – Job Discrimination, Employees Obligation to Firm - Job Discrimination, Firms Duties to Employees - Job Discrimination, The Employee Rights – The Need for Organizational Ethics Program – Code of Conduct – Ethics Training Programmes and Communication – System to Monitor and Enforce Ethical Standards – Ethical Audit					
<b>Outcome 4</b>	Identify and discuss the consequences of unethical business practices			<b>K2</b>	
<b>Unit V</b>					
<b>Objective 5</b>	To develop and apply moral philosophies as a leader in an organization’s decision-making				

**Business Ethics in a Global Economy** – Ethical Perception and International Business – Global Values – Various Ethical Issues Around the Globe – Various Ethical – Cross Cultural – Issues – Cross Religion and Cross Racial issues

**Outcome 5** | To factors involved in the ethical perception of international business | K5

**Suggested Readings:**

Gupta, P. K. (2019). *Fundamentals of Insurance*. Himalaya Publishing House.  
 Murthy,A.(2019).*Elements of Insurance*. Margham Publications.  
 Radhaswami,M.,&Vasudevan,S.V.(2018).*A Test Book of Banking*.  
 S.Chandco.Ltd.Santhanam,B.(2019). *Banking theory law and Practice*. Margham Publications.  
 Varshney, P.N,&Sundaram, K.P.M.(2018). *Banking Theory: Law and Practice*. Sultan Chand & Sons

**Online Resources:**

<https://www.go4worldbusiness.com/>  
<https://www.similarweb.com>  
<https://internationalmarketingagency.com>

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

Course designed by: **Dr. A. Anbazhagan**

**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)**





## **MANAGEMENT CAMPUS**