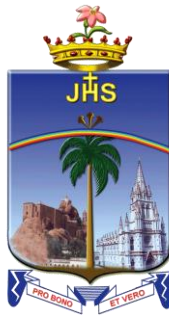


M.Com
LOCF SYLLABUS – 2021

SCHOOLS OF EXCELLENCE
WITH CHOICE BASED CREDIT SYSTEM (CBCS)



DEPARTMENT OF COMMERCE
SCHOOL OF MANAGEMENT STUDIES
ST.JOSEPH'S COLLEGE (AUTONOMOUS)

Special Heritage Status Awarded by UGC
Accredited at A⁺⁺ Grade (IV Cycle) by NAAC
College with Potential for Excellence by UGC
DBT-STAR & DST-FIST Sponsored College
Tiruchirappalli - 620 002, Tamil Nadu, India

VISION

Forming globally competent, committed, compassionate and holistic persons, to be men and women for others, promoting a just society.

MISSION

- Fostering learning environment to students of diverse background, developing their inherent skills and competencies through reflection, creation of knowledge and service.
- Nurturing comprehensive learning and best practices through innovative and value-driven pedagogy.
- Contributing significantly to Higher Education through Teaching, Learning, Research and Extension.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- Graduates will be able to accomplish professional standards in the global environment.
- Graduates will be able to uphold integrity and human values.
- Graduates will be able to appreciate and promote pluralism and multiculturalism in working environment.

PROGRAMME OUTCOMES (POs) PG

1. Graduates will be able to apply assimilated knowledge to evolve tangible solutions to emerging problems.
2. Graduates will be able to analyze and interpret data to create and design new knowledge.
3. Graduates will be able to engage in innovative and socially relevant research and effectively communicate the findings.
4. Graduates will become ethically committed professionals and entrepreneurs upholding human values.
5. Graduates groomed with ethical values and social concern will be able to understand and appreciate cultural diversity, promote social harmony and ensure sustainable environment.

PROGRAM SPECIFIC OUTCOMES (PSO) PG

On completion of the Programme, the Post Graduates will be able to;

1. Integrate and employ finance & accounting skills, entrepreneurship & managerial skills, leadership skills, investment skills, computing skills and digital skills for real time problem solving.
2. Analyse, Interpret and communicate comprehensive business strategies, financial modelling and accounting reports as an individual or group.
3. Evaluate the traditional and modern business trends to develop creative business models with changing times.
4. Apply statistical and forecasting techniques to make strategic business decision with ethical values and social responsibility.

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PROGRAMME STRUCTURE					
Sem.	Specification	No. of Courses	No. of Hours	Credits	Total Credits
I – IV	Core course: Theory	12	74	64	94
I – IV	Core course: Practical	2	4	4	
I - IV	Discipline Specific Elective	4	20	16	
VI	Project Work	1	6	4	
II	Self-Paced Learning	1	--	2	
III	Internship	1	--	2	
VI	Comprehensive Exam	1	--	2	
II,III,IV	Extra Credit courses (MOOC)	(3)	--	(6)	(6)
II, III	Generic Elective	2	8	6	16
I	AEC	1	4	3	
II	SEC – 1: Soft Skills	1	4	3	
1-IV	Outreach Programme	-	-	4	
	Total		120		110 (6)*

*** Extra Credit Courses**

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PROGRAMME PATTERN							
Course Details					Scheme of Exams		
Sem	Course Code	Course Title	Hrs	Cr	CIA	SE	Final
I	21PCO1CC01	Advanced Corporate Accounting	7	6	100	100	100
	21PCO1CC02	Business Taxation	7	6	100	100	100
	21PCO1CC03	Strategic Management	7	6	100	100	100
	21PCO1ES01A	DSE-1: NGO Management	5	4	100	100	100
	21PCO1ES01B	DSE-1: Digital Business and Marketing					
	21PCO1AE01	AEC: Personal Financial Management	4	3	50	50	50
Total			30	25			
II	21PCO2CC04	Research Methodology	6	5	100	100	100
	21PCO2CC05	Cost System and Cost Control	6	5	100	100	100
	21PCO2CC06	Financial Services	5	5	100	100	100
	21PCO2SP01A	Self Paced Learning: Customer Relationship Management	-	2	50	50	50
	21PCO2SP01B	Internet and E-Commerce					
	21SMS2ES02	DSE-2: (Common Core) Human Resource Management	5	4	100	100	100
	21PSS2SE01	SEC-1: Soft Skills	4	3	100	-	100
	21PCO2EG01	GE-1 (WS): Supply Chain Management	4	3	100	100	100
	Extra Credit Courses (MOOC)-1	-	(2)				
Total			30	27 (2)			
III	21PCO3CC07	Quantitative Techniques	7	6	100	100	100
	21PCO3CC08	Advanced Computerised Accounting	5	4	100	100	100
	21PCO3CP01	Core Practicals-1: Advanced Computerised Accounting	2	2	100	100	100
	21PCO3CC09	Behavioural Finance	7	5	100	100	100
	21PCO3ES03A	DSE-3: Goods and Services Tax	5	4	100	100	100
	21PCO3ES03B	DSE-3: Intelligence for Excellence					
	21PCO3EG02	GE-2 (BS): Basics of Taxation	4	3	100	100	100
	21PCO3IS01	Internship	-	2	100	-	100
	Extra Credit Courses (MOOC)-2		(2)				
Total			30	26(2)			
IV	21PCO4CC10	Strategic Financial Management	7	6	100	100	100
	21PCO4CC11	Business Ethics and Corporate Social Responsibility	6	5	100	100	100
	21PCO4CC12	Business Analytics	4	4	100	100	100
	21PCO4CP02	Core Practicals -2: Business Analytics	2	2	100	100	100
	21PCO4ES04A	DSE-4: MSMEs and Entrepreneurship	5	4	100	100	100
	21PCO4ES04B	DSE-4: International Finance and Trade					
	21PCO4PW01	Project work & Viva Voce	6	5	100	100	100
	21PCO4CE01	Comprehensive Exam	-	2	50	50	50
	Extra Credit Courses (MOOC)-3	-	(2)				
Total			30	28 (2)			
IV	21PCW4OR01	Outreach Programme (SHEPHERD)		4			
Total (Four Semesters)			120	110(6)			

*The courses with a scheme of Exam 50 in CIA and SE will be converted to 100 for grading.

GENERIC ELECTIVE -1: 2nd Semester							
Within school (WS)- Offered to students belong to other Departments in the School							
Course Details					Scheme of Exams		
School	Course Code	Course Title	Hrs	Cr	CIA	SE	Final
SBS	21PBI2EG01	Herbal Technology	4	3	100	100	100
	21PBT2EG01	Medical Biotechnology	4	3	100	100	100
	21PBO2EG01	Medicinal Botany	4	3	100	100	100
SCS	21PCA2EG01	Applied Statistics using R	4	3	100	100	100
	21PMA2EG01	Mathematical Foundations	4	3	100	100	100
	21PCS2EG01	Mobile Adhoc Networks (MANET)	4	3	100	100	100
SLAC	21PEN2EG01A	Indian Literature in Translation	4	3	100	100	100
	21PEN2EG01B	English Literature For Competitive Examinations					
SMS	21PCO2EG01	Supply Chain Management	4	3	100	100	100
	21PEC2EG01	Labour Economics	4	3	100	100	100
	21PHR2EG01	Organizational Behaviour	4	3	100	100	100
	21PCC2EG01	Stress Management	4	3	100	100	100
SPS	21PCH2EG01	Industrial Products	4	3	100	100	100
	21PPH2EG01A	Solar Energy and Utilization	4	3	100	100	100
	21PPH2EG01B	Renewable Energy Resources	4	3	100	100	100

GENERIC ELECTIVE -2: 3rd Semester							
Between schools (BS)- Offered to students in the Departments belong to other Schools							
(Except the school offering the course)							
Course Details					Scheme of Exams		
School	Course Code	Course Title	Hrs	Cr	CIA	SE	Final
SBS	21PBI3EG02	First Aid Management	4	3	100	100	100
	21PBT3EG02	Food Technology	4	3	100	100	100
	21PBO3EG02	Horticulture and Landscaping	4	3	100	100	100
SCS	21PCA3EG02	Web Design	4	3	100	100	100
	21PMA3EG02	Operations Research	4	3	100	100	100
	21PCS3EG02	Advances in Computer Science	4	3	100	100	100
	21PDS3EG02	Deep Learning	4	3	100	100	100
SLAC	21PEN3EG02	English for Effective Communication	4	3	100	100	100
SMS	21PCO3EG02	Basics of Taxation	4	3	100	100	100
	21PEC3EG02	Managerial Economics	4	3	100	100	100
	21PHR3EG02	Counselling and Guidance	4	3	100	100	100
	21PCC3EG02	Dynamics of Human Behaviour in Business	4	3	100	100	100
SPS	21PCH3EG02	Health Science	4	3	100	100	100
	21PPH3EG02A	Physics for Competitive Exam	4	3	100	100	100
	21PPH3EG02B	Nano Science	4	3	100	100	100

Semester	Course Code	Title of the Course	Hours	Credits
I	21PCO1CC01	CORE-1: ADVANCED CORPORATE ACCOUNTING	7	6

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	understand and apply the principles, concepts and provisions relating to select corporate accounting domains.	K1
CO-2	express the uniqueness of special accounts like Farm, Hotel and Hospital accounting.	K2
CO-3	prepare and explore insurance and banking company accounts with due regard to the circumstances and requirements.	K3
CO-4	evaluate the consolidated balance sheet in proper format to provide relevant interpretation.	K4 & K5
CO-5	specify amalgamation accounts as per AS-14 and apply the same in real life situation.	K6

Unit – I: Amalgamation As Per AS 14 (21 Hours)

Amalgamation as merger & Amalgamation as Purchase - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of Transferor Company - Accounting treatment as per AS 14 in the books of Transferee Company.

Unit – II: Consolidated Balance Sheet As Per AS 21 (21 Hours)

Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings.

Unit – III: Accounts of Insurance and Banking Companies (21 Hours)

Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses - Accounts of Banking Companies - Final accounts and Balance Sheet – Provisions for NPA

Unit – IV: Special Accounting (21 Hours)

Farm Accounting, Hotel accounting, and Hospital accounting.

Unit – V: Emerging Accounting Practices (21 Hours)

Inflation Accounting and Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.

Theory 20%, Problems 80%

Books for Reference:

1. Shukla M C, Grewal T S & Gupta S C, 18th Edition, 'Advanced Accounts' Volume II, S. Chand and Company Ltd., New Delhi, 2021.
2. R. LGupta and Radhasamy, *Advanced Accountancy Volume I & II* - Sultan Chand and Sons, New Delhi, 2020
3. Jain S. P. and Narang K. L, *Advanced Accountancy Vol. 1 & 2*, Kalyani Publishers, New Delhi, 2020.
4. Maheswari S.N. and Suneel K Maheshwari, 5th Edition, *Corporate Accounting* - Vikas Publishing House, New Delhi, 2020.
5. T.S. Reddy & A. Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2020.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits			
I	21PCO1CC01	CORE-1: ADVANCED CORPORATE ACCOUNTING					7	6			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	3	2	2	2	2	3	3	2	2	2	2.3
CO-2	2	3	3	2	2	3	3	2	2	2	2.4
CO-3	3	2	3	3	2	2	3	2	2	3	2.5
CO-4	3	3	2	2	2	2	2	2	2	3	2.3
CO-5	2	3	2	2	2	2	3	2	2	3	2.3
Mean overall Score											2.4 (High)

Semester	Course Code	Title of the Course	Hours	Credits
I	21PCO1CC02	CORE-2: BUSINESS TAXATION	7	6

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	describe the Concepts and principles of Income Tax Act 1961.	K1
CO–2	explain the provisions relating to income from business or profession.	K2
CO–3	calculate Income from House property and taxable salary.	K3
CO–4	classify and compute taxable capital gains and income from Other Sources.	K4
CO–5	assess incomes of various forms of individual and organizational assessee.	K5 & K6

Unit – I: Concepts of Income Tax and Taxable Salary (21 Hours)

Basic concepts of Income Tax – Incomes Exempted – Components of income from salary and Deductions from Salary - Income from Salary – Allowances - Valuation and Taxability of Perquisites - Deductions from Salary — Computation of Taxable salary.

Unit - II: Income from House property, Business and Profession (21 Hours)

(A) Income from House property - Meaning of GAV and NAV – Deductions under Sec 24 - Basic Principles of Computing Business/ professional Income - Specific Deductions & Specific Disallowances under the Act - Income from House property - Meaning of GAV and NAV – Deduction Sec 24 - Computation of Income from House Property - Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act - Computation of Income from Business or profession - Chapter IV A - Introduction to DTAA.

Unit - III: Capital gain and Income from Other source (21 Hours)

Meaning of Capital Gain – Types of Capital Gain - Exemption of capital gains – Components of Income from other Sources - Exemptions of Capital gains - Meaning of Long Term and Short Term - Capital Gain - Computation of Capital Gain.

Unit – IV: Tax liability and Tax planning for Individuals (21 Hours)

Deductions for individuals under section 80s - Goss qualified amount - Net qualified amount - Tax rate – liability - Tax planning - Computation of Taxable individual’s income – Deductions for individuals - U/S 80s - Tax liability – Tax Planning.

Unit – V: Tax liability for various persons & GST (21 Hours)

Concepts and rules of Assessment of Firms, companies & Co-operative societies - Basics of GST - Assessment of Firms – Assessment of companies – Assessment of Cooperative Societies.

(Theory 20%; Problem 80%)

Books for References:

1. Dr. Vinod K Singhania, '*Direct Taxes*', Taxman Publications Pvt. Ltd, New Delhi (Latest)
2. Bagavathi Prasad, '*Direct Taxes*', Wishwa Prakasam Publications, New Delhi (Latest)
3. Reddy and Hari Prasad Reddy, '*Income Tax*', Margham Publications, Chennai. (Latest)

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
I	21PCO1CC02	CORE-2: BUSINESS TAXATION									7	6
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	3	2	2	3	3	2	2	3	2	2.4	
CO-2	3	3	3	2	2	3	3	2	3	2	2.6	
CO-3	2	2	2	3	2	3	3	2	3	3	2.5	
CO-4	2	2	3	3	3	3	2	3	2	1	2.4	
CO-5	2	2	2	3	2	3	3	2	2	2	2.3	
Mean overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
I	21PCO1CC03	CORE-3: STRATEGIC MANAGEMENT	7	6

CO No.	CO-Statements	Cognitive Levels (K -Levels)
	On successful completion of this course, students will be able to	
CO-1	define and describe the concept of strategic management.	K1
CO-2	interpret the adopted strategies and their outcomes.	K2
CO-3	apply corporate policies on company's internal and external environment.	K3
CO-4	compare and contrast companies' strategic strengths and weaknesses.	K4 & K5
CO-5	infer response options available to companies.	K6

Unit – I: Introduction to Strategic Management (21 Hours)

Strategic Management: Definition and meaning, Strategic Management Process - Forming Vision, Setting objectives, Crafting a Strategy, Implementation and Evaluation, Characteristics, Benefits of strategic management - Strategic Planning in practice.

Unit – II: Industry Analysis (21 Hours)

Industry analysis and its environment: Analysis of Macro environment: Demographic, political, social, cultural, technological and global environment – Recent trends in macro environment; Analysis of Micro environment: The five forces of competition, new entrants, direct competition, buyers, suppliers and substitutes - Rivalry in the industry - Recent trends in micro environment.

Unit - III: Company Analysis (21 Hours)

Evaluating company through SWOT: Identifying company's strengths and resource capabilities - Identifying company's weaknesses and resource deficiencies, identifying company's competencies and capabilities, identifying a company's market opportunities, identifying threat to a company's future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain - Analyzing competitive advantage and profitability – sustaining competitive advantage.

Unit – IV: Corporate Strategy (21 Hours)

Strategy and competitive advantage - Low Cost Leadership strategies, differentiation Strategies and Focus strategies. Merger and acquisition - Vertical integration strategies. First - Mover advantages and disadvantages. Balanced Score Card – Mckinsey 7s frame work as Horizontal and vertical integrations

Unit – V: Change Management**(21 Hours)**

Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighboring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development and ability to adjust.

Books for Reference:

1. Arthur A. Thompson, Jr. and A.J Strickland 111,(2003), *Strategic Management - Concepts and cases*, Tata Mcgraw Hills Co., New Delhi, 2003.
2. John A. Pearce 11 and Richard B. Robinson, Jr, *Strategic Management-Strategy Formulation and implementation*, Tata Mcgraw Hills Co., New Delhi, 2008.
3. Varahan & Rinky, *Strategic Management*, Himalaya Publication House Pvt. Ltd, New Delhi, 2014.
4. Robert A. Pitts and David Lei, *Strategic Management- Building and Sustaining Competitive Advantage*, Published by South - Western, Thomas Learning Inc. New Delhi, 2014.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
I	21PCO1CC03	CORE-3: STRATEGIC MANAGEMENT									7	6
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	2	3	3	2	2	2	2	2	2.3	
CO-2	3	3	3	2	2	3	3	2	2	2	2.5	
CO-3	2	2	3	2	2	2	2	3	3	3	2.4	
CO-4	2	3	2	3	3	3	2	2	2	2	2.4	
CO-5	2	2	2	2	2	2	3	2	1	3	2.1	
Mean overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
I	21PCO1ES01A	DSE-1: NGO MANAGEMENT	5	4

CO No.	CO-Statements	Cognitive Levels (K-Levels)
	On successful completion of this course, students will be able to	
CO-1	describe the genesis, growth and development of NGO in India and at global level.	K1
CO-2	observe the administration, organisation and management of NGOs.	K2
CO-3	identify the source of fund mobilizations, grants, writing project proposal, FCRA and maintenance & audit of accounts.	K3
CO-4	explain project proposal formulation and management and evaluate projects.	K4 & K5
CO-5	summarise NGO tax laws, exemption to donors under Section 34 A & B – Section 80 G.	K6

Unit – I: Introduction (15 Hours)

Introduction: NGOs - Definition - Meaning – Characteristics - Advantages - Limitations; formation of NGOs Genesis and Growth; Scope of Operation; Skills Required; Collaboration with Government.

Unit – II: Organisation and Management of NGOs (15 Hours)

Organizations and Management: Administration and Management – Levels of Organization Governing body - Function – By - law - Policies Making; Committees - Scope and Function; Membership - Types - Qualification - Disqualification; Meeting - Quorum - Minutes.

Unit – III: Marketing and Financial Management of NGOs (15 Hours)

Marketing and Financial Management of NGOs: Marketing Strategy for NGOs - Project Mix - Project Addition - Project elimination; Promotion - Need - Methods - Fund Management - Sources; Grants/Scheme from Government – eligibility - Procedure; Funds from abroad – Procedural guidelines - FCRA - Micro Finance; Maintenance of Accounts - Audit of Accounts.

Unit – IV: Project Management (15 Hours)

Project Management: Projects - Definition - Meaning - Objectives - Types; Process of Project Development - Project Writing - Problems in Project Formulation and Management - Evaluation of Projects - Project Audit.

Unit – V: NGOs and Tax Laws (15 Hours)

NGOs and Tax Laws: Income tax 1961 - Income - Persons - Assessment year - Previous year; Section 11 (General Deductions) - Section 13 (Forfeiture of Exemption) - Section 34 A & B – Section 80G - TDS; Indirect tax liabilities.

Book for References:

1. Dr. S. Joseph Xavier, *'Organization and Management of NGO'*, Educreation Publishing, New Delhi, 2019.
2. Dr. John Santiago Joseph & Louis Manohar, *'Practical Guide to Participative NGO Man'*, KIDS Trust Publications, 2017.
3. Anitha Abraham, *Formation and Management of NGOs: Non –governmental Organizations*, Universal Law Publishing Co Pvt Ltd., New Delhi, 2019.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
I	21PCO1ES01A	DSE-1: NGO MANAGEMENT									5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	2	2	3	3	3	2	2	2	2.4	
CO-2	2	2	2	2	2	3	3	2	2	2	2.2	
CO-3	2	2	3	2	2	2	2	3	3	3	2.4	
CO-4	2	3	2	3	3	3	2	2	2	2	2.4	
CO-5	3	2	2	2	2	2	2	2	2	2	2.1	
Mean overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
I	21PCO1ES01B	DSE-1: DIGITAL BUSINESS AND MARKETING	5	4

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	examine the quality of E-Customer Relationship Management.	K1
CO-2	explore the E-Marketing methods and techniques.	K2
CO-3	apply E-Marketing concepts in real time.	K3
CO-4	establish cognitive knowledge of the skills required to conduct online research.	K4
CO-5	assess and relate the confluence of marketing operations.	K5 & K6

Unit – I: E-Marketing (15 Hours)

E-Marketing - An Overview – Introduction, Objectives, Definition, History and Features of E-Marketing, Scope, Benefits and Problems, E-marketing Techniques, Internet Marketing, Digital Marketing. Components of E-Marketing - Impulsive, Patient and Analytical Sellers and Products, Infrastructure: Building a Product System, Intermediaries, Other Business Partners, Support Services, Digital Products. Types of E - Market – E - Malls, E - Storefront, E-Marketplace.

Unit – II: E-Customers (15 Hours)

E-Customers - Introduction, Objectives, Definition of E-Customers, Dealing with Customers' Motivations and Expectations, Fears and Phobias of Online Customers, Online Buying Process. Marketing Tools - E-Mail Marketing, Creating a Website, Social Media Marketing, Pay-Per-Click Advertising, Search Engine Optimization or Paid Search Engine Listing Search Engine Marketing, Blogging and Classified Advertising. E-Marketing Plan - Situational Analysis, Setting Objectives, Marketing Mix Decision, Budget Allocation, Action Plan, Measuring Success

Unit – III: E-Marketing Mix Strategy (15 Hours)

E-Marketing Mix Strategy - 7Ps in E-Marketing, Applications of E-Marketing - Online Advertising, Direct Response Medium, Role of Distribution in E-Marketing, Lead Generation Platform, Customer Service Mechanism, Relationship Building Medium. Strategic Advantages of E-Marketing – Creating New Sources of Competitive Advantage, Direct Distribution Model, Re-engineering the Supply Chain, Targeting Underserved Segments, Lower Price Barrier, Delivery Systems for Digital Products, Creates an Efficient Marketplace, Creates a Virtuous Cycle.

Unit – IV: Methods and Techniques of E-Marketing (15 Hours)

Methods and Techniques of E-Marketing - Advertising Techniques, Selling Methods, Sales Promotion, Public Relations. Methods and Techniques of E-Marketing II - Sponsorship

Techniques, Direct Marketing Techniques, Merchandising Techniques, Online Seminar Techniques, Word-of-Mouth Marketing Techniques. E-Metrics - Introduction, Objectives, Monitoring E-Marketing Activities, User Surveys and Usability Testing, Tracking and Site Analysis Tools

Unit – V: E-Customer Relationship Management (15 Hours)

E-Customer Relationship Management – Concept of E-CRM, Prerequisites for the Implementation of E-CRM, Transition from CRM to E-CRM, E-CRM and Community Building, E-CRM and Customer Lifecycle, E-CRM versus E-Loyalty, Conversion Optimization. Legal and Ethical Issues in E-Marketing – Need for E-Business Legal Protection, Legal and Ethical Issues in E-Marketing, Privacy, Digital Property, Online Expression, Emerging Issues.

Books for Reference:

1. The Beginner's Guide to Digital Marketing. Digital Marketer. Pulizzi J.(2014) Epic Content Marketing, Mcgraw Hills Education, New Delhi, 2015.
2. Dave Chaffey, *E-Business and E-Commerce Management*, Pearson Education, New Delhi, 2018.
3. Ryan, D, *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page Limited, New Delhi, 2018.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
I	21PCO1ES01B	DSE-1: DIGITAL BUSINESS AND MARKETING									5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	2	2	2	2	2	2	3	3	2	2.2	
CO-2	2	2	2	2	2	3	3	2	2	2	2.2	
CO-3	2	2	3	2	2	2	2	3	3	3	2.4	
CO-4	2	3	2	3	3	3	2	2	2	2	2.4	
CO-5	2	2	2	3	3	3	2	3	3	3	2.6	
Mean overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
I	21PCO1AE01	AEC: PERSONAL FINANCIAL MANAGEMENT	4	3

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	describe personal financial planning process and goals.	K1
CO-2	Identify and Explain a suitable plan for retirement and budget.	K2
CO-3	compute and Analyse money value, return on investments and the risk associated.	K3
CO-4	compare different avenues of investment.	K4 & K5
CO-5	construct an optimal portfolio of investment.	K6

Unit – I: Personal Financial Planning (12 Hours)

Personal Financial Planning - Steps of Financial Planning - Factors affecting personal financial planning. Opportunity cost associated with personal financial decisions. Types of personal financial goals. Strategies for achieving financial goals at different stages of life. How to cope in times of financial difficulty like Covid-19.

Unit – II: Understanding Risk (12 Hours)

Understanding risk: inflation risk, Interest rate risk, income risk, personal risk, liquidity risk. Risk Vs. Return. Inflation Effects on Investments. Savings - Saving strategies - Time is money - Time value of money - Simple and compound interest - Power of compounding.

Unit – III: Managing Money (12 Hours)

Managing Money - Budgeting – steps in preparing personal monthly budget, Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Will: Writing of will, Common mistakes while writing a will.

Unit – IV: Managing Loans and Borrowings (12 Hours)

Managing Loans and Borrowing - secured and unsecured loans - credit cards - Risk Management - Protection – Life insurance - Medical Insurance - Cyber Security - Personal Identity Protection

Unit – V: Saving Vs. Investment (12 Hours)

Saving Vs. Investment. Investment Vehicles: Equity products, Mutual Funds, Insurance Products - Real Estate – gold and precious metals - relative merits and demerits of each avenue of investment. Investment and Wealth building strategies - Systematic Investment

Plan - Career in in Personal Finance - Wealth manager - investment advisor - insurance advisor - tax planner – financial planner - personal banker. Portfolio construction.

Books for References:

1. Pandit, Amar , *The Only Financial Planning Book that You Will Ever Need*, Network 18 Publications Ltd., 2018.
2. *Personal Finance with Connect Plus*, 10th Edition, Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, TMH, 2017.
3. Jack Kapoor and Les Dlabay and Robert J. Hughes and Melissa Hart, *Personal Finance*, Tata McGraw Hill Publications, 2019.
4. *Introduction to Financial Planning*– Indian Institute of Banking & Finance, 2018.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
I	21PCO1AE01	AEC: PERSONAL FINANCIAL MANAGEMENT									4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	3	3	3	3	2	2	3	3	2	2.7	
CO-2	3	3	2	3	3	3	3	2	2	2	2.6	
CO-3	3	2	3	2	2	2	2	3	3	3	2.5	
CO-4	2	3	2	3	3	3	2	2	2	2	2.4	
CO-5	2	2	2	3	3	3	3	2	2	2	2.4	
Mean overall Score											2.5 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
II	21PCO2CC04	CORE-4: RESEARCH METHODOLOGY	6	5

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	define the need, importance and dimensions of research.	K1
CO-2	examine the types, designs and techniques of research.	K2
CO-3	apply research methods relevant to commerce and business researches.	K3
CO-4	justify the use of various tools and techniques for research and analysis.	K4 & K5
CO-5	associate and Construct a model research with the help of primary and secondary data.	K6

Unit – I: Introduction to Research (18 Hours)

Meaning, objectives, reasons, benefits, importance, significance, types, approaches, process, methods Vs methodology, criteria and qualities for a good researcher, opportunities and challenges for researchers in India and scope of research in commerce.

Unit – II: Research problem and Hypothesis (18 Hours)

Research problem, design and hypothesis – meaning, selection of research problem, necessity to define, techniques involved, research design – meaning, need, features, importance, types. Hypothesis – meaning, types and forming of hypothesis.

Unit – III: Sampling and Data collection (18 Hours)

Sampling and Data collection – populations, census, sample survey, sample size, criteria for sample, factors of sample, sources of data, primary and secondary data , collection and methods of primary and secondary data.

Unit – IV: Data Analysis (18 Hours)

Data Analysis – data editing, validation, tabulation, types of table, analysis and presentation, testing of hypothesis, statistical treatment, descriptive statistics, Z Test, T Test, X2 Test, ANOVA, correlation, regression and use of statistical packages – [SPSS]

Unit – V: Interpretation and Reporting (18 Hours)

Interpretation and reporting - meaning, need, techniques, precautions, significance of report writing, steps, layout, types–Plagiarism and Code of Ethics in Research

Books for Reference:

1. Kothari, C.R, and Garuva Garg, *Research Methodology Methods and Techniques*, New Age International, New Delhi, 2019.
2. Devendra Thakur, (latest Edition), *Research Methodology in Social Sciences*, Deep and Deep, New Delhi. 2020.
3. M. Ranganatham& Dr. O.R. Krishnaswamy, *Methodology of Research in social sciences*, Himalaya Publishing Houses, Mumbai, 2019.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits			
II	21PCO2CC04	CORE-4: RESEARCH METHODOLOGY					6	5			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	2	3	3	3	3	2	2	3	3	2	2.6
CO-2	3	3	2	3	3	3	3	2	2	2	2.6
CO-3	3	3	2	2	2	2	3	3	2	2	2.4
CO-4	3	2	2	2	2	2	2	2	2	2	2.1
CO-5	2	2	2	3	3	3	3	2	2	2	2.4
Mean overall Score											2.4 (High)

Semester	Course Code	Title of the Course	Hours	Credits
II	21PCO2CC05	CORE-5: COST SYSTEM AND COST CONTROL	6	5

CO No.	CO-Statements	Cognitive Levels (K-Levels)
	On successful completion of this course, students will be able to	
CO-1	define the Principles, concepts and conventions in cost system and cost control.	K1
CO-2	explain the activity based costing and target costing.	K2
CO-3	ascertain and classify the variances in the elements of cost through comparison and analyse the cause of such variances.	K3
CO-4	evaluate process cost accounts to arrive at pricing decisions.	K4 & K5
CO-5	relate the results of marginal costing for making managerial decisions.	K6

Unit – I: Costing system and Cost sheets (18 Hours)

(A) (OOC based course, theory only): Costing System : Meaning - Characteristics of Ideal costing system - installation of a costing system - steps - practical difficulties in installing a costing system - cost control - meaning - MIS - role and relevance

(B) Cost sheets - preparation of cost sheets – tenders - Reconciliation of Cost and Financial accountings - Introduction to Cost Accounting Standards.

Unit – II: Process Costing: (18 Hours)

Process Costing - Normal Loss - Normal Gain - Abnormal Loss – Abnormal Gain - Equivalent production (FIFO method) - Equivalent production with opening stock - Equivalent production (Average Method) Inter Process Profits - Joint products and By - products.

Unit - III: Standard Costing (18 Hours)

Standard Costing and Variance Analysis - Material Variance – Labour variance - Overhead variance - Sales variance.

Unit – IV: Marginal Costing (18 Hours)

Marginal Costing, break even analysis, cost volume profit analysis, break even charts, Application of marginal costing - differential and direct cost. Total Quality Management: Introduction - Operationalizing TQM - Six Sigma - Overcoming total quality paralysis - The missing link of TQM.

Unit – V: Activity based costing (18 Hours)

Activity Based Costing: Meaning – calculations of profit and selling price based on traditional costing and activity based costing - Target costing - Basics of Transfer pricing - Relevant costing.

Books for Reference:

1. Alex K, *Cost Accounting*, Pearson Education, New Delhi, 2012.
2. Jain S.P. and Narang K. L, *Advanced Cost Accounting*, Kalyani Publishers, New Delhi, 2019.
3. Pillai R.S.N. and Bagavathi V. *Cost Accounting* –S. Chand& Company Ltd, New Delhi, 2020.
4. T.S. Reddy &Y. Hari Prasad& Reddy, *Cost Accounting*, Margham Publications, Chennai, 2020.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits				
II	21PCO2CC05	CORE-5: COST SYSTEM AND COST CONTROL					6	5				
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	3	2	3	3	2	3	3	2	2	2.5	
CO-2	2	2	2	3	2	3	2	2	2	3	2.3	
CO-3	3	2	3	2	3	3	3	3	2	2	2.6	
CO-4	2	2	2	3	2	2	3	2	2	2	2.2	
CO-5	3	2	2	2	2	2	2	2	2	2	2.1	
Mean overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
II	21PCO2CC06	CORE-6: FINANCIAL SERVICES	5	5

CO No.	CO-Statements	Cognitive Levels (K-Levels)
	On successful completion of this course, students will be able to	
CO-1	examine and Elaborate the operations of Indian Financial System	K1
CO-2	determine the legal framework of merchant banking	K2
CO-3	discover the mechanism of factoring and forfeiting	K3
CO-4	analyse and explain the schemes and reforms in housing finance and insurance	K4 & K6
CO-5	evaluate the methods of credit rating on corporate deposits and debts	K5

Unit – I: Indian Financial System (15 Hours)

Indian Financial System – Overview - Constituents - Evolution and Environment - Banking and Non-Banking Financial Companies - Regulating Authorities - Financial Services – Meaning - Features and Functions - Recommendations of A C Shah, Kalyansundaram, Narasimhan, Raghuram Rajan and the latest NBFC’s Committee Report.

Unit – II: Merchant Banking (15 Hours)

Merchant Banking - Meaning - Scope, Functions and Issues – Regulations Governing Merchant Banking Activities - Lease Financing - Concepts and Classifications, Significance and Limitations – Funding aspects of Leasing - ICAI Guidelines. Hire Purchase Financing and Consumer Credit - Meaning –Types - Legal frame Work.

Unit – III: Factoring and Forfeiting (15 Hours)

Factoring and Forfeiting - Meaning and Mechanism - Types of Factoring - Evaluation of Factoring business in India – Forfeiting - Meaning – Scope and Characteristics -Venture Capital Financing - Meaning and Types - SEBI Guidelines.

Unit – IV: Housing Finance (15 Hours)

Housing Finance - NHB Directions and Guidelines - Housing Finance Scheme – Housing finance contracts - Funding of HFCs - Insurance Services - Major Players – Reforms in insurance sector - Malhotra Committee Frame Work

Unit – V: Indian stock markets

Credit Rating – Meaning - Purpose and Process - Credit Rating Services in India - Depositories in India – NSDL & CSDL; Depository participants (DPs) - Stock Broking - types, sub-brokers; stock broking in India e-broking Stock Markets - Primary Market and Secondary Market – OTCEI – NSE – BSE - Share Market Indices.

Books for Reference:

1. Khan M.Y, *Financial Services*, Tata McGraw Hill Company Ltd, Noida, 2015.
2. Gordon & Natarajan, *Financial Market & Services*, Himalaya publications house Pvt Ltd, New Delhi, 2017.
3. Santhanam B, *Financial Services*, Margham Publications, Chennai, 2019.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits				
II	21PCO2CC06	CORE-6: FINANCIAL SERVICES					5	5				
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	2	2	3	2	2	2	2	2	2.2	
CO-2	3	3	3	2	2	3	2	2	2	1	2.3	
CO-3	2	2	2	2	3	2	3	2	2	2	2.2	
CO-4	3	2	2	2	2	2	2	2	2	2	2.1	
CO-5	3	3	3	2	2	2	3	2	2	1	2.3	
Mean overall Score											2.2 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
II	21PCO2SP01A	SELF PACED LEARNING: CUSTOMER RELATIONSHIP MANAGEMENT	-	2

CO No.	CO-Statements	Cognitive Levels (K -Levels)
	On successful completion of this course, students will be able to	
CO-1	explain the basic nuances of CRM.	K1
CO-2	realize the importance of Enterprise Marketing Automation.	K2
CO-3	analyse the activities of Call Centres.	K3
CO-4	evaluate the customers satisfaction and its importance.	K4
CO-5	differentiate the role of employees in CRM.	K5 & K6

Unit – I: Introduction to CRM

Customer - CRM - CRM technology - component - customer life style - customer interaction. Difference between CRM and e-CRM - features of e-CRM- Sales Force Automations (SFA) Definition and need of SFA – barriers to successful SFA - functionality, technological aspect of SFA, data synchronization - flexibility and performance, reporting tools.

Unit – II: Enterprise Marketing Automation (EMA)

Enterprise Marketing Automation (EMA) - Components of EMA, marketing campaign, campaign planning - and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

Unit - III: Call Centres

Call Centres - Types of Call Centre - Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

Unit – IV: Customer Satisfaction and Service Quality

Customer Satisfaction - Meaning - Definition - Importance - Components - Customer Satisfaction models - Customer Satisfaction Practices. Service quality: Meaning - Definition - Types - Dimensions - Gaps – Measurement Scales.

Unit – V: Employees in CRM

CRM & Employees - Customer Linkage - Factors effecting Employees' Customers oriented behaviours - Service failure - Service recovery management - Customer recall management - Customer experience management.

Books for References:

1. Alok Kumar Rai, *Customer Relationship Management – Concepts and cases*, PHI Learning Pvt Ltd., J Reinartz, WILRY India edition, 2017.
2. *Customer Relationship Management* by Kristin Anderson and Carol Kerr, TM, 2016.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
II	21PCO2SP01A	SELF PACED LEARNING: CUSTOMER RELATIONSHIP MANAGEMENT									-	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	2	3	3	2	2	2	2	2	2.3	
CO-2	3	3	3	2	2	3	3	2	2	2	2.5	
CO-3	2	2	3	2	2	2	2	3	3	3	2.4	
CO-4	2	3	2	3	3	3	2	2	2	2	2.4	
CO-5	2	2	2	2	2	2	3	2	1	3	2.1	
Mean overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
II	21PCO2SP01B	SELF PACED LEARNING: INTERNET AND e- COMMERCE	-	2

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	explain the need of Internet and e-Commerce.	K1
CO-2	explore the Types of e-Commerce platforms.	K2
CO-3	recognise the Networking System in e-Marketing.	K3
CO-4	practice online banking facilities.	K4
CO-5	analyse the effectiveness of e-Security.	K5 & K6

Unit – I: Introduction to Internet and e-Commerce

Internet- Evolution-Applications – services - World Wide Web & its origin - Types of web pages - URL - DNS; e-Commerce - applications – advantages & disadvantages; Introduction to Mobile Commerce - its applications.

Unit – II: Types of e-Commerce Business

Models for e-Commerce - Based on the relationship of transaction parties - Based on the relationship of transaction types - Introduction to ECRM, ESCM & E-logistics.

Unit-III: e-Marketing

e-Marketing Vs Traditional marketing - e-Marketing Value Chain - Browsing behavior model of e-Commerce online marketing & its advantages – e-Advertising: Various means of e-Advertising - e-Branding: Elements of Branding - Spiral branding - Marketing Strategies (Permission marketing, Affiliate marketing & Viral marketing).

Unit – IV: e-Payment Systems and e-Banking

e-Payment systems - Requirements - Digital Token - Credit Card – Smart Card - e-cash - e-cheque - Mobile Payments - Micro payment systems -Risk in e-payments system; e-banking - Online financial services in India - Features of e-banking in India.

Unit – V: e-Security

e-Security; Network and website security risk - Types of Cybercrimes – e-Business risk management issues - firewall concepts - enterprise wide security framework, cryptographic; Encryption techniques - Digital signature; Private and Public key.

Books for Reference:

1. David Whitely, *e-commerce, Strategy, technologies and Applications*, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2016.
2. K.Abirami Devi & Dr. M. Alagammai, *E-Commerce*, Margham Publications, Chennai, 2017.
3. Kamallesh N. Agarwala, *Business on the net, An introduction to the 'Whats' and 'Hows' of e-commerce* macmilan india Limited, New Delhi, 2018.
4. Brian Mennecke and Troy Strader, "*Mobile Commerce: Technology, Theory and Applications*", Idea Group, 2013.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits			
II	21PCO2SP01B	SELF PACED LEARNING: INTERNET AND e-COMMERCE					-	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	2	2	2	2	2	2	2	3	3	2	2.2
CO-2	2	2	2	2	2	3	3	2	2	2	2.2
CO-3	2	2	2	2	2	2	2	3	3	3	2.3
CO-4	2	3	2	3	3	3	2	2	2	2	2.4
CO-5	2	2	3	2	2	2	2	2	2	2	2.1
Mean overall Score											2.2 (High)

Semester	Course Code	Title of the Course	Hours	Credits
II	21SMS2ES02	DSE-2: (Common Core) HUMAN RESOURCE MANAGEMENT	5	4

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	describe the principles of Human resource management.	K1
CO–2	explain the features of Job evaluation techniques, compensation policies and procedures.	K2
CO–3	illustrate various methods of recruitment, training and development.	K3
CO–4	analyze and interpret the factors influencing employee relations and grievance handling mechanisms	K4
CO–5	recognize the Employee empowerment in Indian and Global Scenario.	K5 & K6

Unit – I: Introduction to Human Resource Management (15 Hours)

HRM – Meaning, Nature, Objectives, Scope and Functions. Line and Staff views of HRM, HRM as a profession, Future role of HRM, Department structure of HRM. HR Metrics, HRM in Small and Medium Scale Enterprises and Challenges of HRM at today’s context.

Unit – II: Human Resource Planning & Recruitment (15 Hours)

HR planning - job analysis – job specification and job description. Recruitment – sources, characteristics and types. Selection process, types of tests and interviews. Induction programme. Promotion and transfers, demotions, separations and employee mobility.

Unit – III: Strategic HRM & Performance Appraisal (15 Hours)

Role of HRM in corporate goal setting, levels and models of strategic HRM, applications of strategic HRM. Performance appraisal – purpose, methods, factors, problems. Performance appraisal and potential appraisal. Performance management systems.

Unit – IV: Training & Development (15 Hours)

Training – need, importance, steps, methods. Training needs assessment. Management development programme – significance and methods. Stages of career planning and development, career counseling and employee counselling.

Unit – V: Compensation Administration (15 Hours)

Compensation plan – Incentives - individual and group. Benefits – bonus and fringe benefits. Developing a sound compensation plan, wage policy, types of wage and emoluments. Executive compensation – factors and issues. HRM in virtual organisations.

Books for Study:

1. Pravin Durai, *Human Resource Management*, Pearson Education Books, New Delhi, 2010. (Unit-1 & Unit-3- Chapter 16, 19, 23)
2. Prasad L.M, *Human resource management*, Sultan Chand and Sons, New Delhi, 2017. Unit 2- Chapter 5 and 7) (Unit 4- Chapter 8,9 and 10) (Unit 5- Chapter 11,15 and 25)

Books for Reference:

1. VSP Rao, *Human Resource Management: Text & Cases*, Excel Books, New Delhi, 2002.
2. Edwin Flippo, *Personnel Management*, Tata McGraw Hill, New Delhi, 2020.
3. Gary Dessler, *Human Resources Management* (ed.15). Pearson Publisher, United Kingdom, 2016.
4. Mamoria C. B. & Gankar S. V, *Human Resource management*, Himalaya Publishing House, New Delhi, 2018.
5. Monappa A and Saiyadain, M, *Personnel management*, Mc-Graw Hill Education, New Delhi, 2019.
6. DeCenzo, D.A. & Robbins, S.P, *Fundamentals of Human Resource Management*, John Wiley and Sons, New Delhi, 2001.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits			
II	21SMS2ES02	DSE-2: (Common Core) HUMAN RESOURCE MANAGEMENT					5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	3	3	3	2	3	3	2	3	3	2	2.7
CO-2	3	3	3	2	2	3	3	3	2	2	2.6
CO-3	3	3	3	3	2	3	3	2	3	3	2.8
CO-4	3	3	2	3	2	3	3	2	2	2	2.5
CO-5	3	3	3	2	2	3	3	3	2	3	2.7
Mean overall Score											2.7 (High)

Semester	Course Code	Title of the Course	Hours	Credits
II	21PSS2SE01	SEC: SOFT SKILLS	4	3

Programme Specific outcomes (PSOs)

After the successful completion of the course, students will learn:

- the dynamics of effective and professional communication skills and put them into daily use
- to write a Professional resume using creative methods of online platforms
- the dynamics of interview skills and GD preparations and presentations in public platforms and present the best of themselves as job seekers
- to understand, analyze and express their personality styles and personal effectiveness in various environments
- to learn and update themselves with the required knowledge in Numerical ability and Test of Reasoning for competitive examinations

Course outcomes (COS)

Upon completion of this course, students will:

- be exposed and trained in various nuances of Soft Skills in a Professional manner responding to the requirements of national and international market
- be able to synthesize the knowledge and practical skills learnt to be personal effective in any managerial positions
- be equipped to construct plans and strategies to work for better human society
- be able to illustrate the problems at work and home and design solutions and maintain a balance of work and home• be able to connect on a continuum and maintain growth and sustainability and creativity in employment that increases in productivity, profit for individuals and the society.

Module 1: Effective Communication & Professional communication

Effective communication: Definition of communication, Process of Communication, Barriers of Communication, Non-verbal Communication. JOHARI Window as a tool of effective communication.

Professional Communication: The Art of Listening, The passage, Kinesthetic, Production of Speech, Speech writing , Organization of Speech, Modes of delivery, Conversation Techniques, Good manners and Etiquettes, Different kinds of Etiquettes, Politeness markers.

Module II. Resume Writing & Interview Skills

Resume Writing: Meaning and Purpose. Resume Formats. Types of s Resume. Functional and Mixed Resume, Steps in preparation of Resume, Model resumes for an IT professional Chronological, Types of interviews, Creative resumes using online platforms

Interview Skills: Common interview questions, Dos and Don'ts for an interview, Attitude, Emotions, Measurement, Body Language, Facial expressions, Different types of interviews, Telephonic interviews, Behavioral interviews and Mock interviews (Centralized).

Module III: Group Discussion & Team Building

Group Discussion: Group Discussion Basics, GD as the first criterion for selecting software testers, Essentials of GD, Factors that matter in GD, GD parameters for evaluation, Points for GD Topics, GD Topics for Practice, Tips for GD participation. Video shooting of GD presentation & Evaluation (Centralized)

Team Building: Characteristics of a team, Guidelines for effective team membership, Pedagogy of team building, Team building skills. Team Vs Group – synergy, Types of synergy, Synergy relates to leadership, Stages of Team Formation, Broken Square-Exercise, Leadership, Leadership styles, Conflict styles, Conflict management strategies & Exercises

Module IV: Personal Effectiveness

Personal Effectiveness: Self Discovery: Personality, Characteristics of personality, kinds of self, Personality inventory table, measuring personality, intelligence and Exercises

Self Esteem: Types -High & Low self esteem, Ways of proving self esteem, Hypersensitive to criticism, activities. Goal setting: Goal setting process, Decision making process & Exercises.

Stress Management: Identifying stress, Symptoms of stress, Responding to Stress, Sources of stress, Coping with stress and Managing stress.

Module V: Numerical Ability

Average, Percentage, Profit and Loss, Problems of ages, Simple Interest, Compound Interest, Area, Volume and Surface Area, Illustration, Time and Work, Pipes and Cisterns, Time and Distance, Problems on Trains, Illustrations, Boats and Streams, Calendars and Clocks.

Module VI: Test of Reasoning

Verbal Reasoning: Number series, letter series, coding and decoding, logical sequence of words, Assertion and Reasoning, Data Sufficiency, Analogy, Kinds of relationships.

Non-Verbal Reasoning: Completion of Series, Classification, analogical, Pattern comparison, Deduction of figures out of series, Mirror Reflection Pattern, Hidden figures, Rotation pattern, Pattern completion and comparison, Sense of direction, Blood relations.

Text cum Exercise book

Melchias G, Balaiah John, John Love Joy (Eds), 2018. *Winners in the Making: A primer on soft skills*. SJC, Trichy.

References

- * Aggarwal, R.S. *Quantitative Aptitude, S.Chand & Sons*
- *.Aggarwal, R.S. (2010). *A Modern Approach to Verbal and Non Verbal Reasoning*. S.Chand & CO, Revised Edition.
- * Covey, Stephen. (2004). *7 Habits of Highly effective people*, Free Press.
- * Egan, Gerard. (1994). *The Skilled Helper* (5th Ed). Pacific Grove, Brooks/Cole.
- * Khera ,Shiv (2003). *You Can Win*. Macmillan Books , Revised Edition.

Other Text Books

- * Murphy, Raymond. (1998). *Essential English Grammar*. 2nd ed., Cambridge University Press.
- * Prasad, L. M. (2000). *Organizational Behaviour, S.Chand & Sons*.
- * Sankaran, K., & Kumar, M. *Group Discussion and Public Speaking* . M.I. Pub, Agra, 5th ed., Adams Media.
- * Schuller, Robert. (2010) . *Positive Attitudes*. Jaico Books.
- * Trishna's (2006). *How to do well in GDs & Interviews*, Trishna Knowledge Systems.
- ** Yate, Martin. (2005). *Hiring the Best: A Manager's Guide to Effective Interviewing and Recruiting**

Semester	Course Code	Title of the Course	Hours	Credits
II	21PCO2EG01	GE-1 (WS): SUPPLY CHAIN MANAGEMENT	4	3

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	tabulate the functions and policies involved in purchase management.	K1
CO-2	explain the elements and philosophy of supply chain management.	K2
CO-3	identify the models and sub-system in logistics and SCM.	K3
CO-4	illustrate & Explore the techniques associated with inventory management.	K4
CO-5	evaluate and summarise the practices and performances of SCM at global level.	K5 & K6

Unit – I: Concepts and features of SCM (12 Hours)

Introduction Basic concept & Philosophy of Supply Chain Management: Essential features, Varieties flows (cash, value and information) Key Issues in SCM, benefits and limitations.

Unit – II: Logistics and SCM (12 Hours)

Logistics Management: Logistics as part of SCM, Logistics costs, different models, logistics sub-system, inbound and out bound logistics, bullwhip effect logistics, Distribution and warehousing management. (Case Study).

Unit - III: Purchase management and SCM (12 Hours)

Purchasing and Vendor management: Centralized and Decentralized purchasing, functions of purchase department and purchase policies, Use of mathematical model for vendor rating/evaluation, single vendor concept, management of stores, accounting for materials. (Case Study).

Unit – IV: Inventory Management and SCM (12 Hours)

Inventory Management: Concept, various costs associated with inventory, various EOQ models, buffer stock (tradeoff between stock out/ working capital cost), lead time reduction , reorder point / re-order level fixation, exercise - numerical problem solving, ABC, SDE, VED Analysis, Just in Time & Kanban System of Inventory management. (Case Study).

Unit – V: Operational Integration, Global Strategic Positioning, Network Integration, Relationship Development and Management (12 Hours)

Why Integration Creates Value - Systems Concept And Analysis - Logistical Integration Objectives - Enterprise Integration - Supply Chain Processes - Sales And Operations Planning (S & OP) - Supply Chain Planning Considerations - Pricing. : Global Supply Chain

Integration - Supply Chain Security Enterprise Facility Network - Warehouse Requirements - Total Cost Integration - Formulating Logistical Strategy Development and Management Of Internal Logistics Relationships - Development. (Case Study).

Books for Reference:

1. G. Raghuram, MM Srinivasan and N. Rangaraj, *Supply chain management for Competitive Advantage: Concepts and cease*, Tata McGraw-Hill Education (India) Pvt Ltd., Noida, 2019.
2. L. Natarajan, *Logistics and Supply chain management*, Margham Publications, Chennai, 2018.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
II	21PCO2EG01	GE-1 (WS): SUPPLY CHAIN MANAGEMENT									4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	2	2	3	2	2	2	2	2	2.2	
CO-2	3	2	2	2	2	2	3	2	2	2	2.2	
CO-3	2	2	3	2	3	2	3	2	2	2	2.3	
CO-4	3	2	2	2	2	2	2	2	2	2	2.1	
CO-5	2	2	3	3	3	2	3	3	2	2	2.5	
Mean overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
III	21PCO3CC07	CORE-7: QUANTITATIVE TECHNIQUES	7	6

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	define and Describe the concepts of operations research and decision making.	K1 & K2
CO-2	solve transportation problems regarding determination of supply to various destinations.	K3
CO-3	assign work to suitable person, machine or process.	K4
CO-4	analyse different models and techniques available to solve inventory problems.	K5
CO-5	formulate optimum replacement policy and suitable quantitative techniques to solve business problems.	K6

Unit – I: Introduction to Operation Research and LPP (21 Hours)

Operation Research - Origin and Development - Role in decision making – Characteristics - Phases - General approaches. Linear Programming Problem - Applications and limitations – Formulation of LPP - Graphical and Simplex Method.

Unit – II: Transportation and Assignment problems (21 Hours)

Transportation and Assignment models - Advantages & Disadvantages - Transportation Problems – Balanced and Unbalanced Transportation Problems - Methods for Initial Basic Feasible solution – Degenerate or non-degenerate solution - Moving towards Optimal solutions – MODI method. Assignment Problems – Hungarian Algorithm.

Unit – III: Inventory Management and Queuing theory (21 Hours)

Inventory Management - Types of inventory - Need for Inventory Control. Economic Order Quantity: Basic Model- EOQ for Production lots – EOQs with Quantity Discount - EOQ with Shortage costs, Safety Stock and uncertainty - Queuing theory.

Unit – IV: Replacement Decisions (21 Hours)

Replacement – meaning – Reasons for Replacement – types of replacement. Replacement Decision - Replacement Policy with or without change in money value. Replacement of items that fail completely (Individual and Group replacement).

Unit – V: Tools for Decision Analysis (21 Hours)

Decision Analysis – Different tools for Decision Analysis – Advantages and limitations
Decision analysis - The EMV Criterion - EOL and EVPL Decision Tree Analysis - PERT/CPM (Without crash) - Construction of net work diagram - Simple CPM Calculation.

(Theory 20%: Problems 80%)

Books for Reference:

1. Gupta PK & Man Mohan, *Problems in Operations Research*, Sultan Chand & Sons, New Delhi, 2018.
2. Kapoor V.K, *Operations Research*, Sultan Chand & Sons, New Delhi, 2019.
3. Kalavathy. S, *Operations Research*, Vikas Publishing House Pvt Ltd, New Delhi, 2019.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits			
III	21PCO3CC07	CORE-7: QUANTITATIVE TECHNIQUES					7	6			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	3	3	3	3	2	3	3	2	3	2	2.7
CO-2	3	3	3	2	2	3	3	2	3	2	2.6
CO-3	3	3	3	2	2	3	2	3	2	2	2.5
CO-4	3	3	2	2	2	3	3	2	2	3	2.5
CO-5	3	2	3	2	3	3	3	3	2	2	2.6
Mean overall Score											2.5 (High)

Semester	Course Code	Title of the Course	Hours	Credits
III	21PCO3CC08	CORE-8: ADVANCED COMPUTERISED ACCOUNTING	5	4

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	describe the concepts of accounting and tally.	K1
CO-2	relate tools in TallyPrime for Management of Accounts payable and Receivable and maintenance of cost centres.	K2
CO-3	employ TallyPrime to maintain records in Accounts and Inventory mode.	K3
CO-4	recommend TallyPrime models for payroll and GST.	K4 & K5
CO-5	formulate worksheet models for various forms of business applications.	K6

Unit – I: Introduction to TallyPrime (15 Hours)

TallyPrime: Introduction - Data Path - Company Menus (F3): Creation, alteration, deletion, select company and shut company: Features - Accounts only Company - Menus in Gateway of Tally (Accounts only Mode) Masters: (Create, alter and Chart of accounts Groups): Primary and Secondary Groups in TallyPrime: Creation, alteration and deletion of User Defined Groups; Ledger: Default ledgers - Creation, alteration and deletion of ledgers - Extraction of Financial statements and ratios for given ledger balances and adjustments - Recording Day to Day Transactions in TallyPrime - Introduction - Business Transactions - Accounting Vouchers - Receipt, Contra, Payment, Purchase, Sales, Debit Note, Credit Note, Journal - Activation of inactive vouchers. Extraction of Day Book and Trial Balance

Unit – II: Accounts Payable & Receivable (15 Hours)

Accounts Receivable and Payable Management in TallyPrime - Maintenance of Bill wise details and activation of interest calculation in TallyPrime - Enabling Features and Configurations - activating Bill-wise maintenance and Interest calculation for Ledgers - Method of adjustments in Bill-wise details in Recording transactions - Extracting Reports on Outstanding and Interest Calculations - Recording interest payable/receivable through credit note/debit note voucher. Maintenance of Cost Centres - Enabling Features and Configurations Creation of Cost Categories, Cost Centres and Cost Centre Class Recording Transactions with cost centre allocations. Extracting Cost Category Summary and Cost Centre Breakups - Creation of Group-wise and ledger-wise budgets - Viewing variances in financial statements and Trial Balance

Unit – III: Accounts with Inventory**(15 Hours)**

Maintenance of Accounts with Inventory: Inventory Features: Inventory Masters: Creation of Units of measure, Stock Group, Stock Category, Stock Item with or without opening balances. Maintenance of Multiple Godowns: Creation of Godowns - Multiple Price Levels - Batch-wise Details - Creation of Goods related Accounting vouchers with Inventory and Godowns – Inventory Vouchers: Stock Journal, Physical Stock Journal, Receipt Note, Delivery Note, Rejection in and Rejection out Recording internal transfer of goods using stock journal - recording stock after physical verification - Purchase orders and Sales orders processing - Recording Transactions using Orders, Accounting and Inventory vouchers - Extraction of Inventory Reports.

Unit – IV: Payroll Preparation**(15 Hours)**

Maintenance of Payroll - Creation of Payroll Masters: Employee Group – Employee – Units - Attendance/Production type - Pay heads: Payroll Statutory details - Creation of Payroll vouchers for payroll transactions: Attendance and Payroll - Activation of TDS in TallyPrime - TDS & TCS Masters - Configuring TDS and TCS at Group level and Ledger level – Recording TDS related Expenses and TCS related sales in Accounting Vouchers - TDS Report - Form 26Q export to IT portal for TDS return filing. GST in TallyPrime - Enabling GST - Defining Tax Rates at Master and Transaction Levels - Hierarchy of applying Tax rate details – Recording GST applied Transactions in Accounting Vouchers - Tally Audit - Banking Reconciliation Statement. Split of Company Data – Backup and Restore of Data. Transactions related to Multiple Currencies.

Unit – V: Spreadsheet**(15 Hours)**

Spreadsheet: Calculation of Depreciation using functions and without using functions - Simple Interest rate calculation - Compounded Interest - Calculation of Net Present Value - Present Value - Preparation of financial statements - Preparation of Profit and Loss Statement - Calculation of Ratios.

Books for Reference:

1. Nandhini A.K and Nandhini K.K, *Implementing Tally*: BPB Publications, New Delhi, 2018.
2. S. Palanivel (2019), *Tally Accounting Software*, Margham Publications, Chennai, 2019.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits			
III	21PCO3CC08	CORE-8: ADVANCED COMPUTERISED ACCOUNTING					5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	2	2	2	2	2	2	2	2	2	2	2
CO-2	2	3	3	3	3	2	2	2	3	2	2.5
CO-3	2	2	2	3	3	3	2	3	3	3	2.6
CO-4	2	3	3	2	2	2	3	3	3	2	2.5
CO-5	3	3	3	2	3	2	3	2	2	3	2.6
Mean overall Score											2.4 (High)

Semester	Course Code	Title of the Course	Hours	Credits
III	21PCO3CP01	CORE PRACTICALS-01: ADVANCED COMPUTERISED ACCOUNTING	2	2

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	describe the concepts of accounting and tally.	K1
CO-2	relate tools in TallyPrime for Management of Accounts payable and Receivable and maintenance of cost centres.	K2
CO-3	employ TallyPrime to maintain records in Accounts and Inventory mode.	K3
CO-4	recommend TallyPrime models for payroll and GST.	K4 & K5
CO-5	formulate worksheet models for various forms of business applications.	K6

Experiments:

1. Creation, alteration and deletion of companies and user defined Accounting groups.
2. Creation, alteration and deletion of ledgers and final accounts and balance sheet preparations.
3. Voucher entries in double entry mode.
4. Voucher entries in single entry mode.
5. Voucher entries using Cost Centres and Cost Categories.
6. Creation and alteration of budgets and variance analysis.
7. Voucher entries Applying GST, TDS and TCS.
8. Creation, alteration and deletion of inventory masters & accounting voucher entries using stock items.
9. Order processing and voucher entries using accounting and inventory vouchers.
10. Payroll preparation and applying TDS and TCS.
11. Voucher entries using bill wise details, interest calculation and multiple currencies.
12. Generation of Accounting and Inventory Reports.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
III	21PCO3CP01	CORE PRACTICALS-01: ADVANCED COMPUTERISED ACCOUNTING									2	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	2	2	2	2	2	2	3	3	2	2.2	
CO-2	2	2	2	2	2	3	3	2	2	2	2.2	
CO-3	2	2	3	2	2	2	2	3	3	3	2.4	
CO-4	2	3	2	3	3	3	2	2	2	2	2.4	
CO-5	2	2	2	3	3	3	2	3	3	3	2.6	
Mean overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
III	21PCO3CC09	CORE-9: BEHAVIOURAL FINANCE	7	5

CO No.	CO-Statements	Cognitive Levels (K-Levels)
	On successful completion of this course, students will be able to	
CO-1	define & Describe the exciting new and fast growing areas in business.	K1 & K2
CO-2	construct a model theory through primary and secondary information.	K2
CO-3	examine and explain the investment decision and investor behavior.	K3 & K4
CO-4	justify the use of behavioural and risk factors influencing human psychology.	K5
CO-5	integrate the foundation and building blocks of behavioural finance.	K6

Unit – I: Introduction to Behavioral finance (21 Hours)

Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception – Peculiarities (biases) of quantitative and numerical information perception – Representativeness – Anchoring Exponential discounting and hyperbolic discounting.

Unit – II: Utility / Preference Function (21 Hours)

Expected Utility Theory [EUT] and Rational Thought, Decision making under risk and uncertainty – Expected utility as a basis for decision - making, Theories based on Expected Utility Concept – Investor rationality and market efficiency.

Unit – III: Behavioral Factors and Financial Markets (21 Hours)

The Efficient Markets Hypothesis – Fundamental Information and Financial Markets – Information available for Market Participants and Markets Efficiency – Market Predictability – The Concept of limits of Arbitrage Model – Asset management and behavioural factors – Active Portfolio Management: return statistics and sources of systematic underperformance – Fundamental information and technical analysis – the case for psychological influence.

Unit – IV: Behavioral Corporate Finance (21 Hours)

Behavioral factor and Corporate Decision on Capital Structure and Dividend Policy – Capital Structure dependence on Market Timing – Systematic approach to using behavioural factors in corporate decision making. External Factor and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes – Connection to human psychology and emotional regulation, Active portfolio management – the source of the systematic underperformance.

Unit –V: Emotions and Decision Making**(21 Hours)**

Experimental measurement of risk – related – Measuring Risk – Emotional mechanisms in modulating risk taking attitude – Neurophysiology of risk taking Personality traits and risk attitudes in different domains.

Books for Reference:

1. Lucy Ackert, *Understanding Behavioural Finance*, Cengage Learning, New Delhi, 2019.
2. M MSulphrey, *Behavioural Finance*, Prentice Hall Learning, New Delhi, 2017.
3. Prasanna Chandra, *Behavioural Finance*, McGraw Hill, New Delhi, 2017.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
III	21PCO3CC09	CORE-9: BEHAVIOURAL FINANCE									7	5
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	2	2	2	2	2	3	3	2	2.3	
CO-2	3	2	3	2	2	3	3	2	2	2	2.4	
CO-3	3	2	3	2	2	2	2	3	3	3	2.5	
CO-4	3	3	2	3	3	3	2	3	2	2	2.6	
CO-5	3	2	3	2	2	2	2	2	2	2	2.2	
Mean overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
III	21PCO3ES03A	DSE-3: GOODS AND SERVICES TAX	5	4

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	state the definitions of goods and service tax.	K1
CO-2	describe the provisions of GST Act 2017.	K2
CO-3	prepare and group GST returns with time and place of supply.	K3
CO-4	assess tax liability and input tax credit under GST Act.	K4, K5
CO-5	summarise the provisions for registrations.	K6

Unit – I: Introduction (15 Hours)

GST Introduction - What is GST? - Need for GST - Dual GST Model. Definitions [Section 2(13) to Section 2(108)] - Audit – Business – Consideration - Electronic Commerce Operator – Goods – India - Non Taxable Supply – Person - Principal Supply – Recipient - Reverse charge – Services – Supplier - Taxable Person - Taxable Supply - Extent & Commencement of CGST Act/ SGST Act/ UTGST Act/IGST Act - Goods and Services Tax Council (GST Council) - Goods & Services Tax Network (GSTN).

Unit – II: Levy and Collection of Tax (15 Hours)

Charge of GST - Inter-State supply and Intra-State supply - Levy and Collection GST - Illustrative list of Rates for Goods and Services - Composition levy (Section 10 of CGST Act) - Negative list of GST - Power to Grant Exemption - Exemptions under GST – Goods and Services Provisions applicable related to Supply of Services - Renting, Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services.

Unit – III: Concept of Supply (15 Hours)

Concept of Supply (Section 7 of CGST Act) - Taxable event under GST - Place of Supply (Section 10 and Section 12 of IGST Act) - Time of Supply (Section 12 and Section 13 of CGST Act) - Value of Supply (Section 15 of CGST Act) (Rules for valuation of Supply of Goods).

Unit – IV: Input Tax Credit & Payment of Tax (15 Hours)

Eligibility for taking Input Tax Credit - Input Tax Credit in Special Circumstances Computation of Tax Liability - Payment of Tax (Section 49 and Section 50 of CGST Act)

Unit – V: Registration under GST Law**(15 Hours)**

Persons liable for Registration - Persons not liable for Registration - Compulsory Registration
 - Persons not liable for Registration - Procedure for Registration - Amendment of
 Registration - Cancellation of Registration - Revocation of cancellation of Registration.

Books for Reference:

1. Datey V S, *GST Laws and Practice with Customs and Foreign Tax Practice*, Taxman Publications, New Delhi, 2020.
2. Dr .Vinod K .Singhania & Monica Singhania (Latest Edition) , *Students' Guide to Income Tax*, Taxmann Publications, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
III	21PCO3ES03A	DSE-3: GOODS AND SERVICES TAX									5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	2	3	2	2	2	2	2	2	2.2	
CO-2	3	2	2	2	2	2	3	2	3	3	2.4	
CO-3	2	3	2	3	2	3	2	3	3	3	2.6	
CO-4	2	2	2	1	2	2	2	1	2	2	1.8	
CO-5	3	2	3	3	1	3	1	3	2	1	2.2	
Mean overall Score											2.2 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
III	21PCO3ES03B	DSE-3: INTELLIGENCE FOR EXCELLENCE	5	4

CO No.	CO-Statements	Cognitive Levels (K -Levels)
	On successful completion of this course, students will be able to	
CO-1	describe the fundamentals of intelligence for excellence.	K1
CO-2	identify the dimensions of multiple intelligence.	K2
CO-3	apply the element of interpersonal intelligence.	K3
CO-4	examine and differentiate social intelligence from spiritual intelligence.	K4
CO-5	summarize the essential of environment intelligence.	K5 & K6

Unit – I: Self & Emotional Intelligence (15 Hours)

Self Intelligence: Intelligence: Definition and Meaning – Intelligence cycle – Major theories of Intelligence; Self Intelligence: Personality - Strategic thinking – Lateral Thinking; Emotional Intelligence: Self awareness - Motivation – Self regulation- Social awareness – Empathy – Decision making: meaning, methods, types and steps in making effective decision making

Unit – II: Multiple Intelligence (15 Hours)

Multiple Intelligence: Meaning and types of multiple intelligence; Successful Intelligence: Meaning and types of Successful Intelligence: Creative Intelligence, Practical Intelligence Analytical Intelligence.

Unit – III: Interpersonal Intelligence (15 Hours)

Interpersonal intelligence: Definition, Meaning and development of interpersonal intelligence – Interpersonal intelligence and career advancement; Negotiation: Definition and meaning – Principles involved in negotiation – methods of negotiation; Conflict: Definition and meaning – sources of conflicts – types of conflicts - conflict management; Change: Definition and meaning - Theories of change – Types of change – Handling of change – Balancing work and Life

Unit – IV: Social Intelligence (15 Hours)

Social Intelligence: Meaning and Dimensions of Social Intelligence: Situation – Presence – Authenticity – Clarity - Empathy; Spiritual Intelligence: Meaning – Competencies and skills of spiritual intelligence

Unit – V: Natural Resources & Sustainable Development (15 Hours)

Understanding and caring of Natural Resources: Food, Land, Forest, Mineral, Water and Energy; Pollution: Types: Air Pollution, Water Pollution, Noise Pollution, Thermal and Radiation; Specific Absorption Rate (SAR) values; Issues affecting environment: Population growth – Deforestation - Globalization - Sustainable development: meaning, process, concrete action plans for sustainability.

Books for Reference:

1. Daniel Goleman., “*Emotional Intelligence*”, Bantom Books, New Delhi, 2018.
2. Department of Foundation Courses: “*Environmental Studies*”, St Joseph’s College, 2019.
3. Dorothy A Sisk., and Dr Paul Torrence “*Spiritual Intelligence*” Creative Education Foundation, 2017.
4. Karl Albrecht., “*Social Intelligence*”, John Wiley & Sons, New Delhi, 2016.
5. Robert J Sternberg., “*Successful Intelligence*” Magna Publishing Co Ltd, 2015.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
III	21PCO3ES03B	DSE-3: INTELLIGENCE FOR EXCELLENCE									5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	1	3	2	2	3	2	1	2	2.1	
CO-2	2	2	2	2	3	3	2	2	1	2	2.1	
CO-3	2	2	3	2	2	2	2	3	2	3	2.3	
CO-4	2	3	2	2	3	2	3	2	1	3	2.3	
CO-5	3	2	2	1	2	2	3	2	1	3	2.1	
Mean overall Score											2.2 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
III	21PCO3EG02	GE-2 (BS): BASICS OF TAXATION	4	3

CO No.	CO-Statements	Cognitive Levels (K -Levels)
	On successful completion of this course, students will be able to	
CO-1	describe the basic Concepts of Income Tax Act 1961.	K1
CO-2	explain the provisions relating to income from business or profession.	K2
CO-3	calculate Income from House property.	K3
CO-4	classify and compute taxable capital gains and income from other sources.	K4
CO-5	determine the components of taxable salary and plan the income tax.	K5 & K6

Unit – I: Introductory Concepts to Income Tax (12 Hours)

Basic Concepts of income tax - Incomes exempted from Tax Under Section 10 - Previous Year, Assessment Year, Persons, Assessee, Residential status and Incidence of Tax.

Unit – II: Taxable Salary Income (12 Hours)

Components of Salary – allowances – Perquisites - Salary - Allowances – HRA – Educational & Hostel Allowance - Valuation of rent free accommodation - Deductions U/Sec 18 - Computation of Taxable salary.

Unit – III: Income from House Property (12 Hours)

Meaning of GAV and NAV - Types of House Properties – Deductions u/s 24 – Computation of Income from House Property.

Unit – IV: Income from Business and Profession (12 Hours)

Business Income - inadmissible expenses - allowable expenses – Computation of Income from profession.

Unit – V: Income from Capital Gain (12 Hours)

Capital Gain - Cost of Acquisitions - Cost of improvement - Long Term and Short Term Capital Gain - Computation of Capital Gain - Computation of Income from other Sources.

Books for References:

1. Dr. Vinod Singhania, “*Students Guide to Income Tax*”, Taxmann Publications Pvt Ltd, New Delhi. (Latest Edition).
2. Mariyappan, *Income Tax*, Himalaya Publication House Pvt Ltd, New Delhi, (Latest Edition).

3. Reddy TS and Hari Prasad Reddy Y, “*Income Tax Theory, Law and Practices*”, Margham Publications, Chennai, (Latest Edition).

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course					Hours	Credits			
III	21PCO3EG02	GE-2 (BS): BASICS OF TAXATION					4	3			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	3	2	2	2	2	2	2	3	3	2	2.3
CO-2	3	2	3	2	2	3	3	2	2	2	2.4
CO-3	2	3	3	3	3	3	3	3	3	3	2.9
CO-4	3	3	2	3	3	3	2	3	2	2	2.6
CO-5	3	2	3	3	3	3	3	3	2	2	2.7
Mean overall Score											2.6 (High)

Semester	Course Code	Title of the Course	Hours	Credits
IV	21PCO4CC10	CORE-10: STRATEGIC FINANCIAL MANAGEMENT	7	6

CO No.	CO–Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO–1	describe the concept and purpose of Business valuation and International Financial Management.	K1 & K2
CO–2	compute net worth of a business by valuing tangibles and intangibles.	K3
CO–3	analyse the results of business valuation from the perspective of Mergers and acquisitions and distressed sales.	K4
CO–4	formulate decision models for international capital investments.	K5
CO–5	evaluate the effect of fluctuations in Foreign exchange in working capital.	K6

Unit – I: Business Valuation (21 Hours)

Business Valuation – Purpose of Business Valuation – International Valuation Standards - Valuation guidelines Resources in India - Business Valuation models - Determination of Business Net Worth - Valuation of Tangibles and Intangibles.

Unit – II: Accounting for Share based Payment (21 Hours)

Accounting for Share based Payment - Valuation during Mergers & Acquisitions - Valuation of Various Magnitudes of Business Organisations - Valuation of Business during distressed Sales - Business Modelling – Business Modelling analysis.

Unit – III: FOREX Management (21 Hours)

FOREX Management: NOSTRO, LORO and VOSTRO accounts – FOREX rates – Determination – Forecasting – Exchange Rate Theories and Forecasting – Foreign Exchange Market - Foreign Exchange Exposure - Hedging Currency risk – Methods – Forward Contracts: Fate of Forward contracts - Future Contracts and Options Contracts – SWAP Contracts.

Unit – IV: International Financial Management (21 Hours)

International Financial Management: International Capital Budgeting – Problems affecting Foreign Investment analysis - Project and Parent Cash flows - Discounting Rate - Adjusting Cash Flows - Adjusted Present Value - International Source of Finance: FCCBs, ADRs, GDRs and EDRs.

Unit – V: International Working Capital Management (21 Hours)

International Working Capital management: International cash Management: accelerated Cash flows – Managing Blocked funds – Leading and Lagging Strategy - International Transfer Pricing - Netting – Investing Excess Cash - International Inventory Management – International Receivables Management.

Theory 60% | Problems 40%

Book for Study:

Prasanna Chandra, *Strategic Financial Management*, McGraw Hill Publications, New Delhi, 2017.

Books for Reference:

1. CMA Kalyani Karna, *Strategic Financial Management*, Corporate Plus Publication (P) Ltd, New Delhi, 2019.
2. Rajni Sofat & Preeti Hiro, *Strategic Financial Management*, PHI Learning, New Delhi, 2016.
3. Dr. Ritu Wadhwa, *Strategic Financial Management*, Kojo Press, New Delhi, 2018.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
IV	21PCO4CC10	CORE-10: STRATEGIC FINANCIAL MANAGEMENT									7	6
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	3	1	3	2	3	3	2	2	2	2.1	
CO-2	3	3	3	2	2	3	2	2	3	2	2.1	
CO-3	3	2	3	2	2	2	2	3	2	3	2.3	
CO-4	2	3	2	2	2	2	2	2	1	2	2.3	
CO-5	3	2	2	2	2	2	2	2	2	3	2.1	
Mean overall Score											2.2 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
IV	21PCO4CC11	CORE-11: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY	6	5

CO No.	CO-Statements	Cognitive Levels (K -Levels)
	On successful completion of this course, students will be able to	
CO-1	describe and Explain the theories and standards in business ethics.	K1 & K2
CO-2	discover the ethics involved in the realm of marketing.	K2
CO-3	classify the relationship between ethics and HRM.	K3
CO-4	identify the fraudulent activities in the financial sector.	K4
CO-5	justify and generalize the requirements and ethical aspects in CSR for social development.	K5 & K6

Unit – I: Introduction to Business Ethics (18 Hours)

Introduction to Business Ethics Concepts, and Theories of Business Ethics - Meaning Definition and Principles of Personal Ethics - Professional ethics - Business Ethics, Management and Ethics - Ethical theories in Relation to Business - Ethical decision making - Benefits from managing Ethics in Organisation - Characteristics of an Ethical Organisation - Recognizing Ethical Organization - Relationship between law and Moral standards.

Unit – II: Human Resources Management and Ethics (18 Hours)

Ethical issues in Human Resources Management- definition- growth of human resource management – scope of human resources management- emerging challenges of HRM-ethical issues - discriminations- suppression of democracy in work place - privacy issues- recruitment and selection – performance tracking – privacy issues of computerised employee records- electronic surveillance – safety and health – performance appraisals –role of HRM in creating ethical organisation - compensation ethics.

Unit - III: Marketing and Ethics (18 Hours)

Ethics in Marketing – Definition, Ethical issues in Marketing Strategy – Ethical Issues in Marketing Mix – Product – Price – Promotion – Place – Process – People – Physical evidence – Ethical issues and Consumerism - Consumer Protection – Consumer Welfare – Consumer delight – Consumer Rights - Ethics in market research.

Unit – IV: Finance and Ethics (18 Hours)

Ethical Issues in Finance – Introduction – Significance of Financial Management – Role of Finance Manager – Ethical Issues in financial Market - Ethical Issues in Financial Services

Industry – Frauds in Banks – Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non Life Insurance Sector – Ethics in auditing - Money laundering.

Unit – V: Corporate Social Responsibility (18 Hours)

Corporate Social Responsibility – Introduction, Importance of Social responsibility of Business- Definitions of CSR – Models of implementation of CSR – CSR as a business Strategy – Advantages of CSR 1 - Scope of CSR – Steps to Attain CSR – External Standards on CSR – Ethics and Social responsibility of Business – Environmental Ethics – Environmental Issues in India – Green Initiative – Waste Management .

Books for Reference:

1. AC Fernando, '*Business Ethics - An Indian Perspective*', Pearson Education, New Delhi, 2019.
2. *Business Ethics and Corporate Governance*, ICFAI Center for Management Research, Hyderabad, 2013.
3. John R Boatright, *Ethics and the conduct of Business*, Pearson Education (Singapore) Pvt.Ltd, Indian Branch, Delhi, 2009.
4. Prabhakaran Paleri, *Corporate Social Responsibility: Concept, Cases and Trends*, Cengage Learning, New Delhi, 2019.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
IV	21PCO4CC11	CORE-11: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY									6	5
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	3	2	2	2	2	3	2	2	2	2.2	
CO-2	2	3	3	2	2	2	2	2	2	2	2.2	
CO-3	2	2	2	3	3	3	2	2	2	2	2.3	
CO-4	3	3	2	2	2	2	2	2	2	2	2.2	
CO-5	3	3	2	2	3	2	2	2	2	2	2.3	
Mean overall Score											2.2 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
IV	21PCO4CC12	CORE-12: BUSINESS ANALYTICS	4	4

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	explain concepts and applications of Business Analytics and Data Mining.	K1 & K2
CO-2	apply R language Programming skills in Business Analytics.	K3
CO-3	analyse data using tools in Excel.	K4
CO-4	evaluate Data of Financial, Marketing and HR activities through analytical tools.	K5
CO-5	construct appropriate business analytics models.	K6

Unit –I: Introduction to Business Analytics (12 Hours)

What is business analytics? – Why do we need Business analytics? – Challenges of Business analytics - Defining, communicating, delivering and measuring values – Quantifying value of business analytics – Benefits Vs Values- Data mining – Process/Stages of Data mining – Concepts of Data warehouse.

Unit – II: R Language and Data Analytics (12 Hours)

R language – Data types – variables – operators – Built in statistical and Graphical Functions – User defined functions in R - Conditional and loop statements – Data analysis models using R - Measure of Central Tendency model - Multiple Correlation model – Simple and Multiple regression model – time series models - Extraction of Charts

Unit – III: Modelling with Excel Sheets (12 Hours)

Formatting Excel sheets - Data formatting and Data Validation – Naming single cell and group of cells – Filter and Chart options – Statistical and Financial functions – What - if analysis: Goal Seek, Data table and Scenario Manager - Pivot table and Pivot charts – Data analysis tool – Designing Spread sheet statistical and financial models.

Unit – IV: Accounting and Finance Analytics and HR Analytics (12 Hours)

Accounting and Finance Analytics: Purchase to Payment – Order to cash – Financial Risk Management - Forecasting future revenues – Capital Budgeting Models - Fraud Detection in Financial Statements through Benford’s law and Beneish score HR analytics: Different types of HR analytics - Metrics of HR analytics – HRIS - HR analytics models

Unit –V: Marketing Analytics (12 Hours)

Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Ma Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting Customer

analytics: Loyalty Analytics - Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer - Analytics Customer Segmentation, Cross - Sell or Upsell Models Click Analytics, Customer Lifecycle Analytics, Social Media Analytics: Sentiment Web Analytics, Online Traffic Analytics, Conversion Analytics.

Books for Reference:

1. Ramesh Soundararajan and Kuldeep Singh, *Winning on HR Analytics, Leveraging data for competitive advantage*, Sage Publications, 2016.
2. Jac Fitz-enz, *The new HR analytics: Predicting the economic value of your company's human Capital investments*, AMACOM, New York, 2010.
3. Ashok Charan, *Marketing Analytics A Practitioner's guide to Marketing Analytics and Research method*, World Scientific Publishing Co. Pte. Ltd, Chennai, 2015.
4. Marshall Sponder & Gohar F. Khan, *Digital Analytics for Marketing*, Routledge, New York, 2018.
5. Jim Lindell, *Analytics and Big data for Accountants*, AICPA (USA), 2017.
6. A. Ohri, *R for Business Analytics*, Springer, New York, 2012.
7. PurbaHalady Rao, *Business Analytics an application focus*, PHI Learning Private Limited, Delhi, 2013.
8. Danielle Stein Fairhurst, *Using Excel for Business Analytics, A guide to Financial Modelling Fundamentals*, John Wiley & Sons Singapore Pte. Ltd, Singapore, 2015.
9. Wayne L. Winston, *Marketing Analytics- Data Driven Techniques with Microsoft Excel*, John Wiley & Sons Singapore Pte. Ltd, Singapore, 2014.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
IV	21PCO4CC12	CORE-12: BUSINESS ANALYTICS									4	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	2	1	2	2	3	2	1	2	2	1.9	
CO-2	3	3	2	2	2	3	3	3	2	2	2.5	
CO-3	3	3	3	2	2	3	3	3	2	2	2.6	
CO-4	3	3	3	2	2	3	3	3	2	2	2.6	
CO-5	3	3	3	2	2	3	3	2	2	2	2.5	
Mean overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
IV	21PCO4CP02	CORE PRACTICALS-02: BUSINESS ANALYTICS	2	2

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	enumerate and Explain the functions and tools of R language and MS Excel from analytics perspective.	K1 & K2
CO-2	apply 'R' language and Excel tools for analyzing data.	K3
CO-3	analyse data pertaining to Finance, HR and Marketing Activities.	K4
CO-4	estimate and Forecast the trends of Financial, HR and Marketing performances.	K5
CO-5	develop Business Analytics Models.	K6

Experiments

1. Simple data analysis programs in R Language by directly feeding data.
2. Simple data analysis programs in R Language by getting input through variables (Single and Array)/CSV files
3. Formatting Excel spreadsheets
4. Writing formulas using financial and statistical functions to work with the data in the worksheet.
5. Using data filter and sorts in Worksheet.
6. Creation of Charts and graphs in Worksheet.
7. Creation of Pivot tables and Pivot Charts and generation of reports for analysis.
8. Financial statement analysis through worksheet/R Language using Statement of Profit and loss a/c, Balance sheet and Ratios for given years through
9. Forecasting future cash flows through previous years cash flows using Spreadsheet / R language.
10. Risk and Return analysis through Spreadsheet/ R language
11. Recruitment and Training analysis through Spreadsheet/ R language
12. Talent and Human resource retention analysis through Spreadsheet/ R language
13. Sales performance and Campaign analysis through Spreadsheet/ R language

14. Supply and demand analysis and Inventory analysis through Spreadsheet/ R language

15. Loyalty and buying behavioural pattern analysis through Spreadsheet/R language.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
IV	21PCO4CP02	CORE PRACTICALS-02: BUSINESS ANALYTICS									2	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	2	2	2	2	2	2	3	3	2	2.2	
CO-2	2	2	2	2	2	3	3	2	2	2	2.2	
CO-3	3	2	2	2	2	2	2	3	3	3	2.4	
CO-4	3	3	2	3	3	2	3	2	2	2	2.5	
CO-5	3	2	3	2	2	3	3	2	2	2	2.4	
Mean overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
IV	21PCO4ES04A	DSE-4: MSMEs AND ENTREPRENEURSHIP	5	4

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	describe and Explain the nuance of entrepreneurship and MSMEs.	K1 & K2
CO-2	formulate project reports for government clearance.	K3
CO-3	identify the challenges involved in MSMEs.	K4
CO-4	evaluate the government policies and support for MSMEs.	K5
CO-5	design suitable measures to tackle industrial sickness.	K6

Unit – I: Introduction to MSMEs (15 Hours)

What is MSME? Definition of MSMEs – Features - Needs for MSMEs - Forms of MSMEs - Role of MSMEs in Emerging economies - SWOT analysis on MSMEs - Establishing MSMEs: Environmental Scanning: political, legal, economic, social, Technological and global environment. - Market Assessment, Technology, Selection of Site - Developing effective business plan.

Unit – II: Industrial Policies & MSMEs (15 Hours)

Policy Environment for Small Scale Sector, Pre and Post 1991 Industrial Policy, New Policy Measures, Reports of various Working Groups on SSIs: Kothari Committee 2,000, Ganguly Committee 2004. Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006, Objective, Definition, Provisions pertaining to promotion and development of MSMEs.

Unit – III: Financial Supports for MSMEs (15 Hours)

Sources of finance and methods of financing SMEs, relevance of quasi capital and own money in business - Venture Capital, Hybrid Capital, special financial products for SMEs, Assessment of Term Finance / Working Capital for SMEs - Credit Risk Management of SMEs - Appraisal, assessment, collaterals, documentation, inspection, follow-up and monitoring and review, Credit Scoring models, Standing and liquidity assessment, Credit pricing of SMEs, Micro Enterprise finance, P.S. guidelines related to MSME, Mudra Bank, Factoring, Structure Approach to financing - Institutions for Financing MSMEs.

Unit – IV: Business Development (15 Hours)

Business Development Service Providers - Role & Responsibilities - Improving Competitiveness of SMEs through Enhancing Productivity - Market Promotion and Development - technological Development in SMEs - Environmental Impact Assessment,

Modernisation issues (technological and quality up gradation), Role and Functions of Credit Guarantee Trust for small industries (CGTSI), CGTMSE, PMEGP, TUFS, NEF. – Cluster Development: Setting up Clusters: Role of clusters in economic development - Critical success factors.

Unit – V: Rehabilitation & Linkages (15 Hours)

Sickness - symptoms, warning signals, diagnosis and prescriptions, rehabilitation, restructuring, holding on operations, work out, NPA management, recovery options, legal aspects / options, securitization and exit options / alternatives. Future of MSMEs - Micro Finance Approach to MSMEs - Linkages with Agriculture and industry - IT and SMEs - Relationship banking and its impact in SME development - WTO issues, impact on SMEs - BASEL-II – globalization issues, impact, intermediation opportunities and Emerging issues affecting SMEs. Challenges & opportunities of MSME under current scenario.

Books for Reference:

1. Gordon E, Natarajan K, *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 2020.
2. Jayashree Suresh, *Entrepreneurial Development*, Margham Publications, Chennai, 2018.
3. Raj Shankar, *Essentials of Entrepreneurship*, Vijay Nicole Imprints Pvt Limited, Chennai, 2017.
4. Khanaka S S, *Entrepreneurial Development*, S. Chand Publishing, Chennai, 2017.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Course									Hours	Credits
IV	21PCO4ES04A	DSE-4: MSMES AND ENTREPRENEURSHIP									5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	2	2	2	2	2	3	3	2	2.3	
CO-2	3	2	3	2	2	3	3	2	2	2	2.4	
CO-3	2	2	2	2	2	2	3	3	3	3	2.4	
CO-4	3	3	2	3	3	3	2	3	2	2	2.6	
CO-5	3	2	3	2	2	2	3	3	2	2	2.4	
Mean overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
IV	21PCO4ES04B	DSE-4: INTERNATIONAL FINANCE AND TRADE	5	4

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	describe the practical implications of EXIM policy, FDI regulations, role of trade credit agencies and FEMA.	K1
CO-2	explain the fundamental theories and concepts of international trade and finance.	K2
CO-3	apply the concepts of trade documentation in international business with respect to foreign trade.	K3
CO-4	analyze and explain the impacts of changes in commercial payments, trade and non-tariff barriers, taxes and subsidies.	K4 & K5
CO-5	outline the effect of various regional or bilateral trade agreements and schemes have on the competitiveness of businesses.	K6

Unit – I: International Trade

(15 Hours)

International Trade – Meaning and Benefits – Basis of International Trade – Foreign Trade and Economic Growth – Balance of Trade – Balance of Payment – Current Trends in India – Barriers to International Trade – WTO – Indian EXIM Policy. Free Trade Theory - Absolute advantage, comparative advantage & opportunity cost, Modern theories of international trade: Theorem of factor price equalization, H-O Theory, Kravis & Linder theory of trade.

Unit – II: Export and Import Finance

(15 Hours)

Special need for Finance in International Trade – INCO Terms (FOB, CIF, etc.,) – Payment Terms – Letters of Credit – Pre Shipment and Post Shipment Finance – Forfaiting – Deferred Payment Terms – EXIM Bank and policy – ECGC and its schemes – Import Licensing – Financing methods for import of Capital goods. Tariff, Quotas & non-tariff barriers – implication.

Unit – III: Forex Management

(15 Hours)

Foreign Exchange Markets – Spot Prices and Forward Prices – Factors influencing Exchange rates – The effects of Exchange rates in Foreign Trade – Tools for hedging against Exchange rate variations – Forward, Futures and Currency options – FEMA – Determination of Foreign Exchange rate and Forecasting.

Unit – IV: Documentation in International Trade

(15 Hours)

Export Trade Documents: Financial Documents – Bill of Exchange – Type - Commercial Documents - Proforma, Commercial, Consular, Customs, Legalized Invoice, Certificate of Origin Certificate Value, Packing List, Weight Certificate, Certificate of Analysis and Quality, Certificate of Inspection, Health certificate. Transport Documents - Bill of Lading,

Airway Bill, Postal Receipt, Multimodal Transport Document. Risk Covering Document: Insurance Policy, Insurance Cover Note. Official Document: Export Declaration Forms, GR Form, PP Form, COD Form, Softer Forms, Export Certification, GSPS – UPCDC Norms.

Unit – V: Export Promotion Schemes (15 Hours)

Government Organizations Promoting Exports – Export Incentives: Duty Exemption – IT Concession – Marketing Assistance – EPCG, DEPB – Advance License – Other efforts in Export Promotion – EPZ – EQU – SEZ and Export House.

Books for Reference:

1. Paul Krugman and Maurice Obstfeld, *International Economics: Theory & Policy*, 8th edition (2008, or 2009, Pearson International Edition)
2. Useful Websites: *The Economist*, WTO, IMF, World Bank, China’s Ministry of Commerce
3. *Website of Indian Government on EXIM policy.*

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code		Title of the Course					Hours	Credits		
IV	21PCO4ES04B		DSE-4: INTERNATIONAL FINANCE AND TRADE					5	4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	
CO-1	3	2	2	2	2	2	2	3	3	2	2.3
CO-2	3	2	2	2	2	2	2	2	2	2	2.1
CO-3	2	3	3	3	3	3	3	3	3	3	2.9
CO-4	2	2	2	2	2	2	2	3	2	2	2.1
CO-5	2	2	2	2	2	2	2	2	3	2	2.1
Mean overall Score											2.3 (High)

VALUE ADDED COURSES

Course Code	Title of the Course	Course Duration
21COVAC01	EXCEL FOR BUSINESS	40 Hours

CO No.	CO-Statements	Cognitive Levels (K -Levels)
	On successful completion of this course, students will be able to	
CO-1	understand the various options in MS excel for business applications.	K1
CO-2	construct formula to analyse the numerical data using MS Excel.	K2
CO-3	apply MS excel for financial accounting.	K3
CO-4	present analysed data in desired format using tables and charts.	K4
CO-5	apply Excel tools for interpretation and business decision making.	K4 & K5

Unit – I: Introduction to MS Excel

MS Excel Introduction - Interface - Selecting Columns & Rows, Changing Column Width & Row Height - Auto fitting Columns & Rows – Hide / Unhide Columns & Rows - Inserting & Deleting Columns & Rows - Cell address of a cell, Components of a cell – Format, value, formula, Use of paste and paste special - cell styles - Data types - Data Validation - Name managers - Conditional formatting - Autofill.

Unit – II: Formula & Functions

Excel Formula Basics - Constituents of Excel Formula, Operators in Formula - arithmetical - logical, Entering Formula, Editing Formula, Absolute/Relative Cell References, Copying/Pasting Formula – Formula Auditing and Debugging. Text Functions: LEFT - RIGHT - MID - LEN - LOWER - PROPER - UPPER - FIND - REPLACE - SUBSTITUTE - TEXT. Date and Time Functions: DATE – DATEDIF – DATEVALUE – DAY – DAYS - DAYS360 – EDATE – EOMONTH – HOUR – ISOWEEKNUM – MINUTE – MONTH – NETWORKDAYS - NETWORKDAYS.INTL – NOW – SECOND -TIME–TIMEVALUE – TODAY – WEEKDAY – WEEKNUM – WORKDAY - WORKDAY.INTL – YEAR – YEARFRAC. Logical Functions: AND, OR, NOT, TRUE, FALSE, IF, IFERROR, IS.,

Unit – III: Math & Statistical Functions

Math Functions: INT, MOD, RAND, RANDBETWEEN, ROUND, SUM, SUMIF, SUMIFS, SUMPRODUCT - POWER FUNCTIONS.

Statistical Functions: AVERAGE - AVERAGEIF - AVERAGEIFS - COUNT - COUNTA - COUNTBLANK - COUNTIF - COUNTIFS - LARGE - SMALL - RANK - MAX - MIN - CORRELATION - TIME SERIES - FORECAST - Symmetry, Skewness and Kurtosis.

Lookup and Reference Functions: VLOOKUP, HLOOKUP, INDEX, MATCH, OFFSET, INDIRECT, ROW, ROWS, COLUMN, COLUMNS.

Unit – IV: Charts and Graphs

Creating Charts - Different types of chart - Formatting Chart Objects - Changing the Chart Type - Showing and Hiding the Legend - Showing and Hiding the Data Table. Sorting, Filter, Text to Column, Creating Pivot Tables - Manipulating a Pivot Table - Using the Pivot Table Toolbar - Changing Data Field – Properties - Displaying a Pivot Chart - Setting Pivot Table Options - Adding Subtotals to Pivot Tables. Moving between Spreadsheets - Selecting Multiple Spreadsheets - Inserting and Deleting Spreadsheets Renaming Spreadsheets - Splitting the Screen - Freezing Panes - Copying and Pasting Data between Spreadsheets - Hiding, Protecting worksheets.

Unit – V: Finance Functions

Calculation of Depreciation using functions and without using functions - Simple Interest rate calculation - Compounded Interest - Calculation of Net Present Value - Present Value - Preparation of financial statements - Preparation of Profit and Loss Statement - Calculation of Ratios.

Theory 50%, Practical 50%

Book for Study:

Michael Alexander, “*Microsoft Excel 2019 Bible*”, Wiley, New Delhi (2019)

Books for Reference:

1. Lokesh Lalwani, “*Excel 2019 All-in-One: Master the new features of Excel 2019/ Office 365*”, BPB Publications, New Delhi, 2020.
2. Naveen Mishra, “*Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel*”, Penman Books, Bangalore, 2019.
3. Timothy R. Mayes, “*Financial Analysis with Microsoft Excel*”, Cengage India Private Limited; New Delhi, 2017.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Course code		Title of the Course									Course Duration	
21COVAC01		EXCEL FOR BUSINESS									40 Hours	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	3	3	3	2	2	3	3	2	2	2.5	
CO-2	3	2	2	3	3	3	2	2	3	2	2.5	
CO-3	2	3	2	2	2	2	2	3	3	3	2.4	
CO-4	2	3	3	2	1	2	2	2	3	3	2.3	
CO-5	3	2	3	2	2	2	3	2	2	3	2.4	
Mean overall Score											2.42 (High)	

Course Code	Title of the Course	Course Duration
21COVAC02	RESEARCH METHODS & SPSS	40 Hours

CO No.	CO-Statements	Cognitive Levels (K-Levels)
	On successful completion of this course, students will be able to	
CO-1	describe the basics and various approaches to research.	K1
CO-2	discuss appropriate method to accomplish research studies in the fields of marketing, HR and Finance.	K2
CO-3	examine the research, sources of data and select appropriate method of sampling and analysis.	K3
CO-4	analyze research problems in the current scenario of business.	K4
CO-5	point-out the critical approach in decision making and forward planning.	K4

Unit – I: Introduction to Research

Research methodology: Meaning, objectives, types and significance, process of research and criteria of a good research.

Unit – II: Problems and Sampling

Research problems: Meaning of research problem, defining the research problem and selecting the problem. Sample design: Meaning, sample selection, sample size, types of samples and methods involved in sample design.

Unit – III: Data Collection and Analysis

Data Collection: Meaning, sources of data - primary and secondary data, Collection of data - questionnaire, interview schedule, Google forms for data, Data analysis, methods of analysing the data.

Unit – IV: SPSS Functions

SPSS – SPSS file creation, data file with name, type, width, decimal, label and values. Feeding data in to the data files, use of descriptive statistics to create frequency tables and cross tables, simple bar diagrams and multiple bar charts, pie charts, etc., simple correlations.

Unit – V: Report Writing

Report writing: types of report, contents of report, steps in drafting report, model research reports.

Book for Study:

Singh G.B, *Research Methodology with SPSS*, Paradise Publications, New Delhi, 2015.

Books for Reference:

1. C.R.Kothari, *Research Methodology: Methods And Techniques* (Multi Colour Edition), New Age International Publishers, 2019.
2. Sanjay Tak, *Research Methodology*, D & D Publications, Jaipur, 2015.
3. Saravanavel, *Research Methodology*, KitabMahal Publishers, New Delhi, 2010.
4. Khan J.A, *Research Methodology*, APH, New Delhi, 2010.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Course code		Title of the Course									Course Duration	
21COVAC02		RESEARCH METHODS & SPSS									40 Hours	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	2	1	2	1	1	3	2	3	1	1.8	
CO-2	3	3	2	2	1	3	2	2	3	2	2.2	
CO-3	1	2	2	1	2	3	3	2	2	2	2.1	
CO-4	2	3	2	2	2	3	3	2	2	2	2.2	
CO-5	3	3	2	2	1	3	3	2	3	2	2.4	
Mean overall Score											2.3 (High)	