

# **M.Com.**

## **LOCF SYLLABUS 2023**



Department of Commerce  
School of Management Studies  
St. Joseph's College (Autonomous)  
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 (PEOs)**

- 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)**

1. Graduates will be able to apply assimilated knowledge to evolve tangible solution 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 professional and entrepreneurs upholding human values.
5. Graduates imbued with ethical values and social concern will be able to understand and appreciate cultural diversity, social harmony and ensure sustainable environment.

### **Programme Specific Objectives (PSOs)**

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.

## CONTINUOUS INTERNAL ASSESSMENT

### Categorizing Outcome Assessment Levels Using Bloom's Taxonomy

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

### Question Paper Blueprint for Mid and End Semester Tests

Duration: 2 Hours		Maximum Marks: 60						
Section		K level*						Marks
		K1	K2	K3	K4	K5	K6	
A (no choice)		7						$7 \times 1 = 7$
B (no choice)			5					$5 \times 3 = 15$
C (either... or type)				3				$3 \times 6 = 18$
D (2 out of 3)	Courses with K4 as the highest cognitive level				2			$2 \times 10 = 20$
	Courses with K5 as the highest cognitive level wherein one question each on K4 and K5 is compulsory. (Note:K4 has two questions whereas, K5 has no choice.)				1	1		
	Courses with K6 as the highest cognitive level wherein one question each on K5 and K6 is compulsory. (Note: <b>Mid Sem:</b> K4 has two questions whereas, K5 has no choice; <b>End sem:</b> K5 has two questions whereas, K6 has no choice)				Mid Sem			
						End Sem		
					1	1	1	
Total								60

\* K4 and K5 levels will be assessed in the Mid semester test whereas K5 and K6 levels will be assessed in the End semester test.

### Question Paper Blueprint for Mid and End Semester Tests *(For quantitative courses only)*

Duration: 2 Hours						Maximum Marks: 60	
Section	K level						Marks
	K1	K2	K3	K4	K5	K6	
A (no choice)	5	4					$9 \times 1 = 9$
B (either... or type)			2	1			$3 \times 5 = 15$
C (2 out of 3)					1	1*	$2 \times 18 = 36$
Total							60

**NOTE:** *K4 and K5 will be assessed in the Mid semester test whereas K5 and K6 will be assessed in the End semester test.*

\* *K6 compulsory*

## SEMESTER EXAMINATION

## Question Paper Blueprint for Semester Examination

Duration: 3 Hours		Maximum Marks: 100						
Section		K level						Marks
		K1	K2	K3	K4	K5	K6	
A (no choice, two questions from each unit)		10						$10 \times 1 = 10$
B (no choice, two questions from each unit)			10					$10 \times 3 = 30$
C (either... or type, one question from each unit)				5				$5 \times 6 = 30$
D (3 out of 5, one question from each unit)	Courses with K4 as the highest cognitive level				3			$3 \times 10 = 30$
	Courses with K5 as the highest cognitive level wherein two K4 questions and one K5 question are compulsory. (Note: Three questions on K4 and two questions on K5)				2	1		
	Courses with K6 as the highest cognitive level wherein one question each on K4, K5, and K6 is compulsory. (Note: Two questions each on K4 and K5 and one question on K6)				1	1	1	
Total								100

**Question Paper Blueprint for Semester Examination** *(For quantitative courses only)*

Section	Marks	K level
A	$10 \times 1 = 10$	K1
B	$5 \times 6 = 30$ <i>(either...or)</i>	K2 (Q. No. 11 & 12) K3 (Q. No. 13, 14 & 15)
C	$4 \times 15 = 60$ <i>(4 out of 5)</i>	K4 (Q. No. 16 & 17) K5 (Q. No. 18 & 19) K6 (Q. No. 20 compulsory)
<b>Total Marks: 100</b>		

**Evaluation Pattern for Part IV One/Two Credit Courses**

Title of the Course	CIA	Semester Examination	Total Marks
Internship	100		<b>100</b>
<b>UG</b> Skill Enhancement Course (Non Major Elective) Foundation Course <b>PG</b> Ability Enhancement Course	$20 + 10 + 20 = 50$	50 <i>(External member from the Department)</i>	<b>100</b>
Value Education	50	50 (CoE)	<b>100</b>

M. Com							
PROGRAMME PATTERN							
Course Details					Scheme of Exams		
Sem	Course Code	Title of the Course	Hours	Credits	CIA	SE	Final
1	23PCO1CC01	Core Course - 1: Business Finance	6	6	100	100	100
	23PCO1CC02	Core Course - 2: Digital Marketing	6	5	100	100	100
	23PCO1CC03	Core Course - 3: Banking and Insurance	6	5	100	100	100
	23PCO1ES01	Elective - 1: Operations Research	5	3	100	100	100
	23PCO1ES02	Elective - 2: Labour Laws	5	3	100	100	100
	23PCO1AE01	Ability Enhancement Course: Excel for Business	2	1	100	-	100
	Total		30	23			
2	23PCO2CC04	Core Course - 4: Cost System and Cost Control	6	6	100	100	100
	23PCO2CC05	Core Course - 5: Research Methodology	6	5	100	100	100
	23PCO2CC06	Core Course - 6: Goods and Services Tax	5	4	100	100	100
	23PCO2SP01	Self-paced Learning: Internet and E-Commerce*	-	2	50	50	50
	23PCO2ES03A	Elective - 3: Personal Financial Management	5	4	100	100	100
	23PCO2ES03B	Elective - 3: Financial Reporting and Analysis					
	23PSS2SE01	Skill Enhancement Course: Soft Skills	4	3	100	-	100
	23PCO2EG01	Generic Elective - 1 (WS): Accounting for Managers	4	3	100	100	100
	-	Extra Credit Courses (MOOC/Certificate Courses) - 1	-	(3)			
	Total		30	27(3)			
3	23PCO3CC07	Core Course - 7: Advanced Corporate Accounting	6	6	100	100	100
	23PCO3CC08	Core Course - 8: Advanced Computerised Accounting	4	4	100	100	100
	23PCO3CP01	Core Practical - 1: Practical for Advanced Computerised Accounting	2	2	100	100	100
	23PCO3CC09	Core Course - 9: Strategic Management	5	4	100	100	100
	23PCO3CC10	Core Course - 10: Intelligence for Excellence	4	3	100	100	100
	23SMS3CC01	Common Core: Human Resource Management	5	4	100	100	100
	23PCO3EG02	Generic Elective - 2 (BS): Basics of TallyPrime [Theory: 2 Hrs & Practical: 2 Hrs]	4	3	100	100	100
	23PCO3IS01	Internship	-	2	100	-	100
	-	Extra Credit Courses (MOOC/Certificate Courses) - 2	-	(3)			
	Total		30	28(3)			
4	23PCO4CC11	Core Course - 11: Business Taxation	6	6	100	100	100
	23PCO4CC12	Core Course - 12: Business Ethics and CSR	6	5	100	100	100
	23PCO4CC13	Core Course - 13: Business Analytics	5	4	100	100	100
	23PCO4CP02	Core Practical - 2: Practical for Business Analytics	2	2	100	100	100
	23PCO4ES04A	Elective - 4: International Finance and Trade	5	4	100	100	100
	23PCO4ES04B	Elective - 4: MSMEs and Entrepreneurship					
	23PCO4PW01	Project Work and Viva Voce	6	5	100	100	100
	23PCO4CE01	Comprehensive Examination*	-	2	50	50	50
	-	Extra Credit Courses (MOOC/Certificate Courses) - 3	-	(3)			
	Total		30	28(3)			
2 - 4	23PCW4OR01	Outreach Programme (SHEPHERD)		4			
1 - 4	Total (2 years)		120	110			

\*- for grade calculation 50 marks are converted into 100 in the mark statements

Semester	Course Code	Title of the Course	Hours/ Week	Credits
1	23PCO1CC01	Core Course - 1: Business Finance	6	4

Course Objectives
To outline the fundamentals and concepts in finance
To estimate and evaluate risk in investment proposals for business finance
To evaluate the source of finance and determine the other sources
To examine financial management techniques for effective business
To appraise capital budgeting techniques for business and financing

### **UNIT I: Introduction to Business Finance & Time value of money (18 Hours)**

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Compounding done more than once – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

### **UNIT II: Risk Management (18 Hours)**

Risk and Uncertainty: Meaning – Sources of risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk

### **UNIT III: Start-up Financing & Leasing (18 Hours)**

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

### **UNIT IV: Cash, Receivable and Inventory Management (18 Hours)**

Cash Management: Meaning, objectives and importance – Cash cycle – Minimum operating cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and objectives – EOQ with price breaks – ABC Analysis.

### **UNIT V: Multi National Capital Budgeting (18 Hours)**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered and International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Seminar and Case Studies
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**Books for Study**

1. Maheshwari, S.N. (2019). *Financial management principles and practices*. (15th ed.). Sultan Chand & Sons.
2. Khan, M.Y., & Jain, P.K. (2011). *Financial management: Text, problems and cases*. (8th ed.). McGraw Hill Education.
3. Chandra, P. (2019). *Financial management, theory and practice*. (10th ed.). McGraw Hill Education.
4. Bhalla, V.K. (2014). *International financial management*. (1<sup>st</sup> ed.). S. Chand and Company Ltd.

**Books for Reference**

1. Pandey, I.M. (2021). *Financial management*. (12th ed.). Pearson India Education Services Pvt. Ltd.
2. Kulkarni, P.V., & Satya Prasad, B.G. (2022). *Financial management*. (14th ed.). Himalaya Publishing House Pvt Ltd.
3. Rustagi, R.P. (2022). *Financial management, theory, concept, problems*. (6th ed.). Taxmann Publications Pvt. Ltd.
4. Rufus, A.G., Ramani, N., & Others. (2017). *Financial management*. (1st ed.). Himalaya Publishing House Pvt Ltd.

**Web Sources**

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>





Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1CC02	Core Course - 2: Digital Marketing	6	5

Course Objectives
To assess the evolution of digital marketing
To appraise the dimensions of online marketing
To infer the techniques of digital marketing
To examine and analyse digital marketing
To interpret data from social media and to devise effective 'Marketing Techniques'

### **UNIT I: Introduction to Digital Marketing (18 Hours)**

Digital Marketing – Evolution from traditional to digital marketing – Rise of internet – growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Critical success factors for digital marketing.

### **UNIT II: Online Marketing Mix (18 Hours)**

Online marketing mix – E-products – E-promotion – E-price – E-place – consumer segmentation – targeting – positioning – consumers and online shopping issues – website characteristics affecting online purchase decisions – distribution and implication on online marketing mix decisions.

### **UNIT III: Digital Media Channels (18 Hours)**

Digital media channels – search engine marketing – ePR – affiliate marketing – interactive display advertising – opt-in-email marketing and mobile text messaging, invasive marketing – campaign management using – Facebook, Twitter, Corporate Blogs – advantages and disadvantages of digital media channels.

### **UNIT IV: Online Consumer Behavior (18 Hours)**

Online consumer behavior – cultural implications of key website characteristics – dynamics of online consumer visit – models of website visits – web and consumer decision making process – data base marketing – electronic consumer relationship management – goals – process – benefits – role – next generation CRM.

### **UNIT V: Market Influence Analytics (18 Hours)**

Market influence analytics – consumer generated media and opinion leaders – peer review – word of mouth – Influence analytics – mining consumer generated media – Gamification and game based marketing – benefits – consumer motivation for playing online games – apps for social media management – emerging opportunities for digital marketing professionals.

### **Books for Study**

1. Bhatia, P.S. (2019). *Fundamentals of digital marketing*. (2nd ed.). Pearson Education Pvt Ltd.
2. Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital marketing*. Pearson Education Pvt Ltd.
3. Gupta, S. (2022). *Digital marketing*. (3rd ed.).
4. Upadhyay, K.C. (2021). *Digital marketing: complete digital marketing tutorial*. Notion Press.
5. Branding, M. (2021). *Digital marketing*. Empire Publications India Private Ltd.

### **Books for Reference**

1. Ahuja, V. (2015). *Digital marketing*. Oxford University Press.
2. Deiss, R., & Henneberry, R. (2017). *Digital marketing*. John Wiley and Sons Inc.
3. Charlesworth, A. (2014). *Digital marketing - A practical approach*. Routledge.
4. Kingsnorth, S. (2002). *Digital marketing strategy - An integrated approach to online marketing*. Kogan Page Ltd.
5. Maity, M. (2022). *Digital marketing*. (2nd ed.). Oxford University Press.

### **Web Sources**

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful Completion of this course, students will be able to	
CO1	explain the dynamics of digital marketing	K1
CO2	examine the online marketing	K2
CO3	compare digital media channels	K3
CO4	interpret online marketing	K4
CO5	analyse social media and markets influence	K5
CO6	create advertisement on social media and other digital platforms	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	23PCO1CC02		Core Course - 2: Digital Marketing							6	5
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO <sub>2</sub>	PSO3	PSO4	PSO5	
CO1	2	2	3	3	3	3	3	3	3	3	2.8
CO2	3	3	3	3	3	2	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	3	3	2	2	3	3	3	3	2.8
CO5	3	2	2	2	2	2	3	3	3	3	2.5
CO6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score											2.3 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1CC03	<b>Core Course - 3: Banking and Insurance</b>	6	4

Course Objectives
To outline the evolution of new era banking
To explore the digital banking techniques
To appraise the role of safe banking in the light of challenges
To summarise the mechanism of customer service
To assess risk and minimise its impact in banking and insurance industry

### **UNIT I: Introduction to Banking (18 Hours)**

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

### **UNIT II: Contemporary Developments in Banking (18 Hours)**

Distributed Ledger Technology –Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain–Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

### **UNIT III: Indian Insurance Market (18 Hours)**

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organization Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent- Surveyors and Loss Assessors -Third Party Administrators (Health Services) – Procedures- Code of Conduct.

### **UNIT IV: Customer Services in Insurance (18 Hours)**

Customer Service in Insurance – Quality of Service- Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System – Insurance Ombudsman - Insurance Regulatory and Development authority of India Act (IRDA) Regulations and guidelines.

## UNIT V: Risk Management

(18 Hours)

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling risk.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Field Visit
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### Books for Study

1. Indian Institute of Banking and Finance. (2021). *Principles & practices of banking*. (5th ed.). Macmillan Education India Pvt. Ltd.
2. Mishra, M.N., & Mishra, S.B. (2016). *Insurance principles and practice*. (22nd ed.). S. Chand and Company Ltd.
3. Vaughan, E.J., & Vaughan, T.M. (2013). *Fundamentals of risk and insurance*. (11th ed.). Wiley & Sons.
4. Lynn, T., Mooney, J.G., Rosati, P., & Cummins, M. (2018). *Disrupting finance: FinTech and strategy in the 21st century (Palgrave studies in digital business & enabling technologies)*. Macmillan Publishers.

### Books for Reference

1. Sundharam, K.K.P.M., & Varshney, P.N. (2020). *Banking theory, law and practice*. (20th ed.). Sultan Chand & Sons.
2. Gordon, G., & Natarajan. (2022). *Banking theory, law and practice*. (9th ed.). Himalaya Publishing House Pvt Ltd.
3. Gupta, P.P.K. (2021). *Insurance and risk management*. (6th ed.). Himalaya Publishing House Pvt Ltd.
4. Chishti, S., & Barberis, J. (2016). *The fintech book: The financial technology handbook for investors, entrepreneurs and visionaries*. John Wiley & Sons.

### Web Sources

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financialtechnology>
2. [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)



Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1ES01A	Elective - 1: Operations Research	5	3

Course Objectives
To outline the fundamentals of Operations Research
To make use of OR models for problem solving
To examine the role of sequencing and game theory towards decision making
To design and apply network analysis for decisions
To apply modelling techniques for effective business

### **UNIT I: Introduction and Linear Programming Problem (15 Hours)**

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

### **UNIT II: Transportation and Assignment Problems (15 Hours)**

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

### **UNIT III: Sequencing and Game Theory (15 Hours)**

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games)

### **UNIT IV: Replacement and Network Analysis (15 Hours)**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and Critical Path Method.

### **UNIT V: Decision Tree Analysis and Queuing Theory (15 Hours)**

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Assignments, Seminars, Demonstration and Creation of Models
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#### Books for Study

1. Gupta, P.K., &Hira, D.S. (2022). *Operations research*. (7th ed.). S.Chand.
2. Kapoor, V.K. (2014). *Operations research*. (9th ed.). Sultan Chand.
3. Natarajan., Balasubramani.,&Tamilarasi.(2014). *Operations Research*.(2nd ed.). Pearson Education India.
4. Kothari, C.R. (2022). *An introduction to operational research*. (3rd ed.). S.Chand.

#### Books for Reference

1. Tulsian, P.C., &Tulsian, B. (2022). *Fundamentals of operationsresearch*. (3rd ed.). S. Chand.
2. Sharma, J.K. (2016). *Operations research*. (6th ed.). Lakshmi Publications.
3. Nagarajan, N. (2017). *Text book of operationsresearch: A self learning approach*. New Age Publications.
4. Rath, R.R. (2019). *Operations research*.Bhavya Books.
5. Phillips, D.T., Ravindran,A., &Solberg, J.J. (1987). *Operations research: Principles and practice*.John Wiley & Sons.

#### Web Sources

1. <https://www.bbau.ac.in/dept/UIET/EMER601%20Operation%20Research%20Queueing%20theory.pdf>
2. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4\\_06-11-2021\\_160634\\_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_160634_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
3. <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
4. <https://hbr.org/1964/07/decision-trees-for-decision-making>



Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1ES02A	Elective - 2: Labour Laws	5	3

Course Objectives
To Understand need for labour legislations with special reference to Trade Unions Act
To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
To learn different provisions relating to payment of wages and minimum wages to employees
To understand employee welfare measures with respect to provident fund, gratuity, bonus etc.

#### **UNIT I: Introduction and The Trade Unions Act, 1926 (15 Hours)**

Labour legislations: Origin – nature – scope – need – objectives – and principles – labour policy and its special features – constitution as the basis for labour legislation – The Trade Unions Act, 1926: definition – objectives – deficiencies – registration of trade union – cancellation of registration and appeal – duties and obligations – rights and privileges – dissolution.

#### **UNIT II: The Factories Act, 1948 and Equal Remuneration Act, 1976 (15 Hours)**

The Factories Act, 1948: Objects – definition – licensing and registration of factories – Inspecting staff – health, safety and welfare measures – provisions relating to hazardous processes – working hours – holidays – annual leave - employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties

#### **UNIT III: The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948 (15 Hours)**

The Workmen's Compensation Act, 1923: Definitions – objectives – disablement – employer's liability for compensation – amount of compensation – disbursement of compensation – notice and claims – penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court

#### **UNIT IV: The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948 (15 Hours)**

The Payment of Wages Act, 1936: Object and scope \_ definition – procedure regarding payment of wages – deduction from wages – mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – definition – Items to be included in the minimum wages – fixation and revision of minimum wages – norms to be followed in the payments of minimum wages.

**UNIT V: The Provident Fund and miscellaneous provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965 (15 Hours)**

Provident fund and miscellaneous provision Act, 1952: Definitions – scope – nature – objects – various schemes – The Payment of Gratuity Act, 1972: Definitions – scope – conditions and circumstances of payment- wages for computing gratuity – maximum gratuity – nomination – penalty – The Payment of Bonus Act – Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration, Case Studies and Field Visit
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**Books for Study**

1. Mishra, S.N. (2021). *Labour & industrial laws*. (29th ed.). Central Law.
2. Srivastava, S.C. (2022). *Industrial relations and labour laws*. (8th ed.). Vikas Publishing.
3. Tripathi, P.C, Gupta, C.B., & Kapoor, N.D. (2020). *Industrial relations and labour laws*. (6th ed.). Sultan Chand & Sons.

**Books for Reference**

1. Sinha, P.R.N., Bala, S.I., & Priyadarshini, S.S. (2017). *Industrial relations, trade unions and labour legislation*. (3rd ed.). Pearson.
2. Ghosh, P., Nandan, S. (2017). *Industrial relations and labour laws*. (1st ed.). McGraw Hill.
3. Sharma, J.P. (2018). *Simplified approach to labour laws*. (5th ed.). Bharat Law House Pvt. Ltd.

**Web Sources**

1. [https://www.icsi.edu/media/webmodules/Labour\\_Laws\\_&\\_Practice.pdf](https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf)
2. [https://www.icsi.edu/media/webmodules/LabourLaws&Practice\\_June\\_2020.pdf](https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf)



Semester	Course Code	Title of the Course	Hours	Credits
1	23PCO1AE01	Ability Enhancement Course: Excel for Business	2	1

Course Objectives
To learn and apply formatting options in Excel spreadsheet
To construct formulas using addresses and operators
To process data using mathematical and statistical data
To get data using reference functions
To extract charts and pivot tables for the given data

### Unit – I: MS Excel Introduction (6 Hours)

MS Excel- Spreadsheet formatting – Cell formatting – Cell Styles – User Defined Cell Styles – Conditional Formatting – Format Painter- Wrap Text – Merger options.

### Unit – II: Operators in Excel (6 Hours)

Operators in Excel: Arithmetic, logical and relational operators- constructing formulas with absolute reference and relative reference cell addresses – data validation.

### Unit – III: Frequently used functions in Excel (6 Hours)

Frequently used functions in Excel: Mathematical functions: Sum, Sumif, Sumifs, round, sqrt, power

Statistical functions: Average, Averageif, Averageifs, count, counta, countblank, countifs, countif, Median, Corr, Max, Min, Large and Small.

### Unit – IV: Creating Charts (6 Hours)

Creating Charts - Different types of chart - Formatting Chart Objects -Changing the ChartType - Showing and Hiding the Legend - Showing and Hiding the Data Table. Sorting, Filter, Text to Column.

### Unit –V: Reference Functions (6 Hours)

Reference Functions: Lookup, Vlookup, Hlookup, Index, Match, Offset, Indirect, Row, Rows, Column, Columns. Creating Pivot Tables - Manipulating a Pivot Table

Teaching Methodology	Videos, PPTs, Demonstration, Practical Application and Creation of Models
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### Book for Study

1. Alexander, M. (2019). *Microsoft excel 2019 bible*. (1st ed.). Wiley.

### Books for Reference

1. Lalwani, L. (2019). *Excel 2019 all-in-one: Master the new features of excel 2019/ office365*. BPB Publications.
2. Mishra, N. (2019). *Excel with microsoft excel: Comprehensive & easy guide to learn advanced MS excel*. Penman Books.

3. Mayes, T.R. (2017). *Financial analysis with microsoft excel*. (7th ed.). Cengage India Private Limited.

CourseOutcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On Successful Completion of this course, students will be able to	
CO1	analyse data using statistical functions in excel spreadsheet	K4
CO2	develop accounting and financial models in excel	K5
CO3	evaluate data using charts and pivot tables	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
1	23PCO1AE01		Ability Enhancement Course: Excel for Business							2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	2	3	3	3	3	2.8
CO2	3	3	2	3	3	2	3	3	3	3	2.8
CO3	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score											2.8 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2CC04	<b>Core Course - 4:</b> Cost System and Cost Control	6	6

Course Objectives
To construct cost sheets with the aim of preparing tenders and quotation and reconcile the cost and financial accountings
To prepare ledgers for various stages in process accounts with the examples of normal loss, abnormal loss and gain and inter-process profit
To identify and analyze the variances in material, labour, overheads and sales for initiating corrective measures
To explain the applications of marginal costing through practical examples
To acquaint students with latent trends in cost accounting by explaining numerically the activity based costing, target costing and relevant costing

#### **UNIT I: Costing system and Cost sheets (18 Hours)**

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 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)**

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.

<b>Teaching Methodology</b>	Chalk and talk, Lectures, PPT.
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#### **Books for Reference**

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



Course Outcomes		
CO No.	CO-Statements	Cognitive Levels ( K - Level)
	On successful completion of this course, students will be able to	
CO1	define the principles, concepts and conventions in cost system and cost control	K1
CO2	explain the activity based costing and target costing	K2
CO3	ascertain and classify the variances in the elements of cost through comparison and analyse the cause of such variances	K3
CO4	evaluate process cost accounts to arrive at pricing decisions	K4
CO5	examine the basics of price transfer	K5
CO6	relate the results of marginal costing for making managerial decisions	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	23PCO2CC04		Core Course - 4: Cost System and Cost Control							6	6
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	3	3	2	3	3	3	2.9
CO2	3	3	3	3	3	3	3	3	3	3	3.0
CO3	3	3	3	3	3	3	3	3	3	3	3.0
CO4	3	3	3	3	3	3	3	3	2	3	2.9
CO5	3	3	3	3	3	3	3	3	3	3	3.0
CO6	3	3	3	3	3	2	3	3	3	3	2.9
Mean Overall Score											2.95 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2CC05	Core Course - 5: Research Methodology	6	5

Course Objectives
To make students understand the basics of research.
To enhance skill over various techniques of research.
To understand and apply the learned skills of research for business evaluation.
To familiarize students in understanding the ways and means of carrying social science research.
To help students to take-up research towards understanding the core aspects of business and its application towards planning and expansion.

#### **UNIT I (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. Review of Literature -Sources, Collection and Types.

#### **UNIT II (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 (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 (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 (18 Hours)**

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

<b>Teaching Methodology</b>	Chalk and talk, Lectures, PPT.
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#### **Books for Reference**

1. Kothari, C. R., & Garg, G. (2019). *Research Methodology Methods and Techniques*, New Age International.
2. Thakur, D. *Research Methodology in Social Sciences*, Deep and Deep.
3. Ranganatham, M., & Krishnaswamy, O.R, (2019). *Methodology of Research in Social Sciences*, Himalaya Publishing Houses.



Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2CC06	Core Course - 6: Goods and Services Tax	5	4

Course Objectives
To Study historical overview of GST and Classify CGST, SGST and IGST
To review the Concepts and Rates Applicable
To Provide Knowledge about Levy of GST
To Have an in-depth knowledge about ITC and Composition of Tax in GST
To Explain the registration under GST Law

#### 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.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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#### Books for Reference

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



Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2SP01	Self-paced Learning: Internet and E -Commerce	-	2

Course Objectives				
To study the basis of World Wide Web and its applications				
To learn the various types of E-Commerce platforms				
To understand the difference between Traditional and E-Commerce				
To learn the mechanism behind Digital Payment Systems				
To know the source of being virtually successful organisation				

### 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. IoT - IoS - AI - VR - AR - CC -Generative AI.

### 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 - SmartCard - 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 - enterprisewide security framework, cryptographic; Encryption techniques - Digital signature; Private and Public key.

Teaching Methodology	JOSTEL
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### Books for Reference

1. Whitely, D. (2016). *E-commerce, Strategy, technologies and Applications*. Tata McGraw-Hill Publishing company Limited.
2. Abirami Devi, K. & Alagammai, M. (2017). *E-Commerce*. Margham Publications.
3. Kamalesh N.A. (2018). *Business on the net, an introduction to the 'Whats' and 'Hows' of e-commerce*. Macmilan India Limited.
4. Mennecke, B., & Strader, T. (2013). *Mobile Commerce: Technology, Theory and Applications*. Idea Group.



Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2ES03A	Elective - 3: Personal Financial Management	5	4

Course Objectives
During the course of teaching student will be provided with the importance of personal financial planning
To make understand risk and inflation which affect investment and savings
To make them to prepare their retirement planning
To provide knowledge about insurance, credit and borrowings
To provide knowledge on various modes of investment

### UNIT I (15 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 (15 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 (15 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 VI (15 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 (15 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.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
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### Books for Reference

1. *Introduction to Financial Planning*- Indian Institute of Banking & Finance (2018).
2. Kapoor, J.R, Dlabay, L.R & Hughes, R.J. (2017). *Personal Finance with Connect Plus*, (10th Ed.). McGraw-Hill
3. Kapoor, J, Dlabay, L.R., Hughes, R.J., & Hart, M. (2019). *Personal Finance*, Tata McGraw-Hill Publications.





Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2ES03B	<b>Elective - 3:</b> Financial Reporting and Analysis	5	4

Course Objectives	
To describe the conceptual framework of financial reporting and accounting standards.	
To familiarize and Prepare cash flow statement as per AS3	
To gain knowledge on computation of fair valuation of net assets, good will and non -controlling interest on the date of acquisition.	
To learn computation of group reserves, fair value adjustment on the date of consolidation.	
To develop financial statement on value added, gross value added, net value added statement	

**UNIT 1: Application of Accounting Standards: (15 Hours)**

Application of accounting standards - Disclosure of accounting policies (AS1), Valuation of inventories (AS2), cash flow statement (AS3), revenue recognition (AS9), Accounting for Fixed Assets (AS10), Government grants (AS13), Accounting for Investment (AS14) and Employee benefits (AS15).

**UNIT 2: Preparation of single entity Financial Statement: (15 Hours)**

Preparation of single entity financial statement - changes to equity and cash flow statement, statement of profit & loss and balance sheet with adjustments pertaining to the standards covered in unit 1.

**UNIT 3: Group financial statement I: (15 Hours)**

Group financial statement I: Consolidated financial statement for simple group with one subsidiary, one associate, computation of fair valuation of net assets, good will and non controlling interest on the date of acquisition.

**UNIT 4: Group financial statement II: (15 Hours)**

Group financial statement II - Computation of group reserves on the date of consolidation, fair value adjustment on the date of consolidation, effects of inter-group trading on consolidation, effect of disposal of investments, individual financial statement and consolidated financial statement.

**UNIT 5: Development of Financial statement: (15 Hours)**

Development of financial statement - value added statements, gross value added statement, net value added statement, Economic value added statement, market value added statement, shareholders value added statement and Human resource reporting.

<b>Teaching Methodology</b>	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
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**Books for Reference**

1. Institute of Chartered Accountants of India, *Financial Reporting* (Volume II & III) recent publication.
2. Narayanaswamy, R. (2017). *Financial Accounting a Managerial Perspective*, (6th Ed.). PHI Learning Private Limited.
3. Dhamija, S. (2020). *Financial Reporting and Analysis*, Sultan Chand Sons Publishers.



Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PSS2SE01	Skill Enhancement Course: Soft Skills	4	3

Course Objectives
To provide a focused training on soft skills for students in colleges for better job prospects
To communicate effectively and professionally
To help the students take active part in group dynamics
To familiarize students with numeracy skills for quick problem solving
To make the students appraise themselves and assess others

#### **Unit I: Effective Communication & Professional Communication (12 Hours)**

Definition of communication, Barriers of Communication, Non-verbal Communication; Effective Communication - Conversation Techniques, Good manners and Etiquettes; Speech Preparations & Presentations; Professional Communication.

#### **Unit II: Resume Writing & Interview Skills (12 Hours)**

Resume Writing: What is a résumé? Types of résumés, - Chronological, Functional and Mixed Resume, Purpose and Structure of a Resume, Model Resume.

Interview Skills: Types of Interviews, Preparation for an interview, Attire, Body Language, Common interview questions, Mock interviews & Practicum

#### **Unit III: Group Discussion & Personal effectiveness (12 Hours)**

Basics of Group Discussion, Parameters of GD, Topics for Practice, Mock GD & Practicum & Team Building.

Personal Effectiveness: Self Discovery; Goal Setting with questionnaires & Exercises

#### **Unit IV: Numerical Ability (12 Hours)**

Introducing concepts Average, Percentage; Profit and Loss, Simple Interest, Compound Interest; Time and Work, Pipes and Cisterns.

#### **Unit V: Test of Reasoning (12 Hours)**

Introducing Verbal Reasoning: Series Completion, Analogy; Data Sufficiency, Assertion and Reasoning; and Logical Deduction. Non-Verbal Reasoning: Series; and Classification

<b>Teaching Methodology</b>	Chalk and talk, Lectures, Demonstrations, PPT.
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#### **Book for study**

1. Melchias G., Balaiah, J. & Joy, J. L. (Eds). (2018). *Winner in the Making: A Primer on soft Skills*. Trichy, India: St. Joseph's College.

#### **Books for References**

1. Aggarwal, R. S. (2010). *A Modern Approach to Verbal and Non-Verbal Reasoning*. S. Chand.
2. Covey, S. (2004). *7 Habits of Highly effective people*. Free Press.
3. Gerard, E. (1994). *The Skilled Helper* (5th Ed.). Brooks/Cole.
4. Khera, S. (2003). *You Can Win*. Macmillan Books.
5. Murphy, R. (1998). *Essential English Grammar*, (2nd Ed.). Cambridge University Press.
6. Sankaran, K., & Kumar, M. (2010). *Group Discussion and Public Speaking* (5th Ed.). M.I. Publications.
7. Trishna, K. S. (2012). *How to do well in GDs & Interviews?* (3rd Ed.). Pearson Education.
8. Yate, M. (2005). *Hiring the Best: A Manager's Guide to Effective Interviewing and Recruiting*

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	recall various soft skill sets	K1
CO2	understand personal effectiveness in any managerial positions	K2
CO3	apply verbal and non-verbal reasoning skills to solve problems	K3
CO4	differentiate problems at work and home; and design solutions to maintain work-life balance	K4
CO5	assess growth and sustainability and infuse creativity in employment that increases professional productivity	K5
CO6	construct plans and strategies to work for better human society	K6

Relationship Matrix											
Semester	Course Code			Title of the Course					Hours	Credits	
2	23PSS2SE01			Skill Enhancement Course: Soft Skills					4	3	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	2	3	2	3	2.7
CO2	3	3	3	2	3	3	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	2	2	3	3	3	3	3	3	2.8
CO5	3	3	3	2	2	3	3	3	3	3	2.8
CO6	3	3	3	2	2	3	3	3	3	3	2.8
Mean Overall Score											2.8 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2EG01	General Elective - 1: Accounting for Managers	4	3

Course Objectives
To introduce the students about the fundamentals of Financial, Management and Cost Accounting.
To learn the tools and techniques involved in Financial, Management and Cost Accounting.
To equip the students to handle decisions by applying Financial, Management and Cost accounting.
To apply the standard accounting techniques in assessing the different outcomes.
To make them know the accounting information will support in decision making.

### **UNIT I: Basic Accounting Terms (12 Hours)**

Financial Accounting- Meaning, Definition, Objectives, Need, Significance and Limitations of Financial Accounting, Accounting Cycle, Relationship between Accountancy, Accounting and Book Keeping, Distinction between book keeping and accounting, Users of Accounting Information, Branches of Accounting-Financial, Cost and Management Accounting.

**Basic Accounting Terms**-Transactions, Proprietor, Capital, Assets, Liabilities, Drawings, Debtors, Creditors, Purchases, Purchase return or returns outward, Sales, Sales return or return inward, Stock, Revenue, Income, Expense, Voucher, Invoice, Receipt, Account, Basic Assumptions: Accounting entity assumption, Money measurement assumption, Accounting period assumption, Going concern assumption - Passing of Journal Entries, Preparation of Ledgers and Trial Balance

### **UNIT II: Final Accounts (12 Hours)**

Final Accounts- Meaning, Parts of Final Accounts-Trading Account, Profit and Loss Account, Balance Sheet- Definitions and Meaning, Only Definitions of the following terms- Closing stock, Outstanding expenses, Prepaid expenses, Accrued incomes, Incomes received in advance, Interest on capital, Interest on drawings, Interest on loan, Interest on investment, Depreciation, Bad debts, Provision for bad and doubtful debts, Provision for discount on debtors, Provision for discount on creditors - Preparation of Final Accounts with Simple Adjustments.

Financial Statement analysis - Meaning, Objectives, Nature, Importance and Limitations of Financial Statements, Window Dressing - meaning, methods, Techniques or Tools for Financial Statement Analysis, Limitations of Financial Statements analysis - Ratio Analysis.

### **UNIT III: Management Accounting (12 Hours)**

Management Accounting-Meaning, Definition, Characteristics, Scope and Importance and Limitations of Management Accounting, Difference between Management Accounting and Financial Accounting, Installation of Management Accounting System, Functions and Duties of Management Accountant.

### **UNIT IV: Cost Accounting (12 Hours)**

Cost Accounting - Definitions, Objectives, Scope, Advantages and Limitations of Cost Accounting, Difference between Cost Accounting and Financial Accounting, Difference between Cost Accounting and Management Accounting, Classification of Cost, Methods of Costing, Elements of Cost-Material ( Direct and indirect material), Labour ( Direct and Indirect), Expenses ( Direct and indirect), Direct and Indirect Costs/ Overheads, Classification of Overhead-Factory Overhead, Administration or Office Overhead, Selling and Distribution Overhead, Cost Sheet - Preparation of Cost Sheets.

### **UNIT V: Marginal Costing (12 Hours)**

Marginal Costing- Definition, Marginal Cost-Definition, Features of Marginal Costing, Advantages of Marginal Costing, Limitations of Marginal Costing, Cost-Volume-Profit Analysis-Meaning, Important Concepts used in Cost-Volume-Profit analysis - Fixed Cost, Variable Cost, Contribution, Contribution to sales, Profit Volume ratio, Break even analysis and Break-even point, Composite Breakeven point, Margin of Safety - Simple Problems.

