

**P.K.R. ARTS COLLEGE FOR WOMEN
(AUTONOMOUS),
(Accredited with 'A' grade by NAAC - Affiliated to Bharathiar University,
Coimbatore)
GOBICHETTIPALAYAM – 638 476.**



**Department of Commerce
MASTER OF COMMERCE**

BOARD OF STUDIES

***For the candidates admitted from the Academic Year
2023-2024 and onwards
Under CBCS PATTERN***

M.COM - PROGRAMME STRUCTURE**CBCS Pattern : 2023 – 2024**

CATEGORY	COMPONENT	NO. OF COURSES	CREDIT(S) / COURSE	TOTAL CREDITS	PROPOSED SEMESTER
Part-III	Core: Theory	13	5/4/3	82	I-IV
	Core: Practical	3	2/3/4		
	Core: Elective	4	3		
	Core: Open Elective	1	2		
	Core: Industrial/Institutional Training/Mini Project	1	1		
	Core: Major Project and Viva Voce	1	6		
Part-IV	Ability Enhancement	1	2	2	III
Part-V	Proficiency Enhancement: Self-Study Course	1	2	6	I-IV
	Competency Enhancement: Online Course/Learning Object Repository(LOR)	2	4		
	Certificate Course				
	Total	27			

Total Marks: 2500 Marks & Total Credits: 90 credits



P.K.R. ARTS COLLEGE FOR WOMEN (Autonomous)

Gobichettipalayam – 638476.

MASTER OF COMMERCE

Programme Scheme and Scheme of Examinations

(For students admitted from 2023-24 & onwards)

CBCS Pattern: 2023 – 2024

Scholastic Courses:

Category	Component	Course Code	Course Title	Hrs/ week	Exam hrs.	Max. Marks			Credit
						CIA	ESE	Total	
SEMESTER - I									
Part III	Core: I	23CGP01	Higher Financial Accounting	6	3	25	75	100	4
Part III	Core :II	23CGP02	Marketing Management	5	3	25	75	100	4
Part III	Core : III	23CGP03	Applied Cost Accounting	6	3	25	75	100	4
Part III	Core : IV	23CGP04	Managerial Economics	4	3	25	75	100	3
Part III	Core :V Practical-I	23CGP05	Computer Applications Practical-I(Office Automation)	5	3	40	60	100	3
Part III	Core : VI Elective I	23CGP06A/ 23CGP06B/ 23CGP06C	Agricultural Marketing/ Financial Markets and Institutions /Human Resource Management	4	3	25	75	100	3
			TOTAL	30				600	21
SEMESTER – II									
Part III	Core :VII	23CGP07	Advanced Corporate Accounting	7	3	25	75	100	4
Part III	Core :VIII	23CGP08	Business Research Methods	7	3	25	75	100	4
Part III	Core :IX	23CGP09	Business Analytics with Python	6	3	25	75	100	4
Part III	Core : X Practical-II	23CGP10	Computer Applications Practical-II (Programming with Python)	4	3	40	60	100	2
Part III	Core : XI Elective II	23CGP11A/ 23CGP11B/ 23CGP11C	Services Marketing / Indian Stock Exchange/ Organizational Behavior	4	3	25	75	100	3
Part IV	Ability Enhancement	23AEP01	Cyber Security	2	3	100	-	100	2
			TOTAL	30				600	19

SEMESTER – III									
Part III	Core : XII	23CGP12	Accounting for Managerial Decision Making	6	3	25	75	100	4
Part III	Core : XIII	23CGP13	Applied Direct Tax	6	3	25	75	100	5
Part III	Core : XIV	23CGP14	Corporate Finance	6	3	25	75	100	4
Part III	Core : XV Practical-III	23CGP15	Computer Applications Practical-III(SPSS Package)	5	3	40	60	100	4
Part III	Core : XVI Project I	23CGP16	Mini Project	-	-	100	-	100	1
Part III	Core: XVII (Open Elective)	****	Opted by Students Offered by other departments	3	3	25	75	100	2
Part III	Core :XVIII Elective III	23CGP17A/ 23CGP17B/ 23CGP17C	Green Marketing / Project Finance / Labour Legislation	4	3	25	75	100	3
Part V	Proficiency Enhancement	23PEPCG01	Banking and Insurance (Self-Study)	-	3	-	100	100	2
TOTAL				30				800	25
SEMESTER – IV									
Part III	Core :XIX	23CGP18	International Business	6	3	25	75	100	5
Part III	Core : XX	23CGP19	Investment Banking	6	3	25	75	100	4
Part III	Core : XXI	23CGP20	Business Environment	4	3	25	75	100	3
Part III	Core : XXII Elective IV	23CGP21A/ 23CGP21B/ 23CGP21C	Digital Marketing / International Financial Management / Labour Welfare Services	4	3	25	75	100	3
Part III	Core : XXIII Project II	23CGP22	Project Work	10	3	20	80	100	6
TOTAL				30				500	21
Part V	Competency Enhancement	Online Course / Learning Object Repository (LOR)		SEMESTER I – IV				2	
		Certificate Course Industry 4.0		SEMESTER 1 - IV				2	

Total Marks: 2500 Total Credits : 90

SYLLABUS

SEMESTER - I

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : I	23CGP01	HIGHER FINANCIAL ACCOUNTING	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE :

To make the students to expertise with the various aspects of accounting standards, partnership account, voyage accounts and lease accounts.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	explain the concepts of Partnership accounts, Voyage accounts, Lease Accounts, Inflation Accounts and Accounting Standards.	K1
CO2	Solve problems on partnership accounts, conversion of partnership into company, voyage accounts and inflation accounts.	K2
CO3	examine the importance of accounting standards, partnership accounts, lease accounts, inflation accounts and voyage accounts.	K3
CO4	determine the functions of various accounting	K4
CO5	construct accounts for admission, retirement/death of partners and dissolution of firm	K5
CO6	elaborate the business operation based on accounting standards and procedures.	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	3	3	3	1	1
CO5	9	9	3	3	3	1	1
CO6	9	9	3	3	3	1	3
Total	54	54	36	36	18	15	16
Contribution of COs to POs							
Weighted Percentage of COs contribution to POs	4.09	4.58	3.38	3.78	3.28	2.40	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Accounting Standards (14 Hrs)

Objectives and functions of the Accounting Standards Board - scope of accounting standards - significance of accounting standards - disadvantages of setting accounting standards- AS- I, AS-II, AS-IV, AS-VI, AS-X, AS-XIII and AS-XIV.

UNIT II : (16 Hrs)

Partnership Accounts Act 1932 and Reconstitution of Partnership Firm

Partnership Act 1932 and Reconstitution of Partnership Firm-Admission of a partner – treatment of Goodwill – Revaluation of Assets and liabilities, calculation of ratios for distribution of profits – capital adjustments. Retirement of partner – calculation of gaining ratio – treatment of goodwill- settlement of accounts – death of partner- calculation of deceased partners share of capital, joint life policy.

UNIT III : Dissolution of the Firm (14 Hrs)

Insolvency of partners – Garner Vs Murray – Insolvency of all partners – deficiency accounts – piecemeal distribution – methods of distribution of cash among partners.

UNIT IV : Conversion of partnership into a limited company (14 Hrs)

Purchase consideration – methods of calculation of purchase consideration – apportionment of shares among partners – final accounts of partnership account.

UNIT V : Voyage Accounts, Inflation Accounts and Lease Accounting (14 Hrs)

Voyage Accounts: Complete and incomplete voyage

Inflation accounts: Methods of accounting for price level changes – Current Purchasing Power (CPP) method – Current Cost Accounting (CCA) method.

Lease Account: Meaning-classification-financial-operating and leveraged lease-forms of financial lease(straight and modified)- cost of leasing-accounting entries(Theory only).

Distribution of Marks: Theory 40 % and Problem 60 %

BOOKS FOR REFERENCE:

S. No	Authors	Course Title	Publishers	Year of Publication
1	Gupta. R.L	Advanced Accountancy-II	Sultan Chand & Sons, New Delhi.	2014
2	Jain. S.P. & Narang.	Advanced Accountancy	Kalyani Publications, New Delhi.	2016
3	Shukla & Grewal. M.C.	Advanced Accountancy-II	Sultan Chand & Sons, New Delhi.	2016
4	Maheswari.S.N.& Maheswari. R.P	Advanced Accountancy-II	Vikas Publications, New Delhi.	2009
5	Reddy. T.S. & Murthy	Advanced Accountancy-II	Margham Publications, Chennai.	2016

WEB REFERENCES:

1. <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-5-problems-on-admission-of-a-partner-with-solution/79039>
2. <https://www.accountancyknowledge.com/profit-and-loss-appropriation-account-problems-and-solutions/>
3. <https://www.youtube.com/watch?v=vHPJ2pXcA5I>
4. <https://www.youtube.com/watch?v=UV5QDV4HYIM>
5. <https://www.youtube.com/watch?v=DSaK8Xuij8>
6. <https://www.youtube.com/watch?v=IMSV41MlnqE>
7. https://edurev.in/studytube/Sale-of-Partnership-Firm-to-a-Limited-Company-Part/76cfeddb-30bb-4810-9fd9-3bfd40b69103_t
8. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : II	23CGP02	MARKETING MANAGEMENT	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

. To familiarize the students with the strategies of marketing 4.0 and to pursue market research.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO 1	remember the basic concepts of market, marketing, selling, marketing management, marketing 4.0, components of marketing mix, channel of distribution, promotion mix and marketing research.	K 1
CO 2	demonstrate the importance of product planning, market segmentation, product pricing, sales promotion programme and elimination of middlemen	K 2
CO 3	adopt better pricing policies, channel of distribution of goods, promotional strategies.	K 3
CO 4	analyze the organizational structure of marketing, Role of marketing for economic development and effects of channel of distribution.	K 4
CO 5	evaluate the various pricing strategies, consumer behavior and market research.	K 5
CO 6	create a new consumer behavior model through market research to solve the marketing problems and consumer 4.0.	K 6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICUALTION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	3	9
CO4	9	9	9	9	9	3	9
CO5	9	9	9	9	3	3	9
CO6	3	3	9	9	3	1	3
Total Contribution of COs to POs	48	48	54	54	42	28	48
Weighted Percentage of COs contribution to POs	3.64	4.07	5.07	5.67	7.65	4.48	10.21

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content**UNIT I :****Marketing Management and Marketing 4.0****(12 Hrs)**

Definition and meaning of marketing and marketing management - scope of marketing management - nature and importance of marketing management - problems of marketing management. Marketing 4.0: Meaning-Definition –Evolution-Characteristics-Strategies-Challenges.

UNIT II :**Product and Price Mix****(12 Hrs)**

Definition - product policy – classification of products – new product development – product life cycle. Market Segmentation: Need, bases, benefits -product mix – product line – branding. Pricing-importance of pricing -objectives of pricing – factors affecting price determination – pricing policies – kinds of price and pricing-pricing of new products-resale price maintenance.

UNIT III :**Channels of distribution****(12 Hrs)**

Meaning - Basic channels of distribution - selection of a suitable channel - factors influencing selection of a channel- middlemen in distribution-kinds – functions - elimination of middlemen - arguments in favour of and against.

UNIT IV :**Promotion Mix****(12 Hrs)**

Objectives and importance- factors determining promotional mix. Sales promotion-meaning –objectives-importance-causes- types. Personal selling: steps in selling. Salesmanship-meaning- essentials and qualities of a good salesman-Advertising- meaning- objectives- functions-advantages- advertisement copy- media of advertisement–factors influencing selection of media-advertising

agency.

UNIT V :

Marketing Research and Consumer Behaviour

(12 Hrs)

Marketing Research: Meaning-objectives-process-significance-Market Information System-Significant. Consumer Behaviour: Meaning, characteristics- importance- factor influencing consumer behaviour consumer decision making process- Consumer 4.0-Strategies.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Cundiff & Still	Fundamentals of Modern Marketing	Prentice Hill of India Private Ltd, New Delhi	1985
2	Gandhi.J.C	Marketing Management	Tata Mc Graw Hill Publishing Company Ltd,New Delhi	1995
3	Gupta.C.B & Rajan Nair.N	Marketing Management	Sultan Chand and Sons, New Delhi	2005
4	Philip Kotler	Marketing Management	Sultan Chand and Sons, New Delhi	2010
5	Stanton.J.W	Fundamentals of Marketing	Tata, Mc Graw Hill Pearson Ltd, New York	1985

WEB REFERENCES:

1. <https://uou.ac.in/sites/default/files/slm/HM-303.pdf>
2. <http://www.differencebetween.info/difference-between-sales-management-and-marketing-management>
3. https://www.tutorialspoint.com/marketing_management/marketing_management_functions.htm
4. <https://www.yourarticlelibrary.com/marketing/importance-of-marketing-for-the-economic-development-of-a-country/22145#:~:text=Successful%20operation%20of%20marketing%20activities,turn%2C%20increases%20the%20national%20income.>
5. <http://www.uop.edu.pk/ocontents/marketing%20mix.pdf>
6. <https://is.muni.cz/el/1433/jaro2015/PV240/um/PA240 - L3 - Market segmentation.pdf>
7. <https://www.toppr.com/guides/business-studies/marketing/pricing/>
8. <https://www.marketing91.com/types-of-pricing/>
9. <https://www.businessmanagementideas.com/products/channels-of-distribution-of-products-meaning-functions-factors-and-types/2276>
10. <https://www.economicdiscussion.net/distribution-channel/factors-affecting-choice-of-distribution-channel/31503>
11. <https://hbr.org/2006/03/eliminate-the-middleman>
12. <https://www.businessmanagementideas.com/advertising-2/advertising-definition-objectives-importance-types-and-functions/17994>
13. <https://www.preservearticles.com/marketing-management/types-of-advertising-media/31128>
14. <https://www.artofmarketing.org/personal-selling/personal-selling-meaning-process-objectives-importance-advantages-and-disadvantages/13617>
15. <https://www.marketing91.com/salesmanship/>
16. <https://www.thebalancesmb.com/why-marketing-research-is-important-to-your-business-2296119>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : III	23CGP03	APPLIED COST ACCOUNTING	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To familiarize the students with the cost accounting techniques and the applications in modern business world.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recollect the important terms in cost accounting, target costing, life cycle costing and activity based costing	K1
CO2	demonstrate the various cost accounting concepts and practice in the industries and need for reconciliation of cost and financial statements	K2
CO3	apply the methods of cost accounting in ascertaining cost for different sectors	K3
CO4	distinguish between cost accounting & financial accounting- cost accounting & management accounting , determine the various stock levels, labour turnover rate and machine hour rate	K4
CO5	evaluate the measures for economic utilization of material, labour and other expenses of cost in the production sector.	K5
CO6	assume the role of a cost accountant and construct a cost accounting reports based on the business data.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	3	3	3	1	1
CO5	9	9	3	3	3	1	1
CO6	9	9	3	3	3	1	3
Total Contribution of COs to POs	54	54	36	36	18	15	16
Weighted Percentage of COs contribution to POs	4.09	4.58	3.38	3.78	3.28	2.40	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Elements of Costing

(14 Hrs)

Nature and scope, need, objectives – cost concepts – installation of costing system– cost accounting and financial accounting-cost accounting and management accounting – classification of cost-elements of cost-Materials – Labour – Overheads (Basics) Types and methods of cost- preparation of cost sheet.

UNIT II : Process Costing

(14 Hrs)

Features- types of industries using process costing- advantages and disadvantages- process losses- wastages- scrap- normal process loss- abnormal loss- abnormal gain- inter process profit. Equivalent production: meaning-calculation of equivalent production- Joint product costing- By product costing.

UNIT III : Operating Costing

(14 Hrs)

Meaning- application of operating costing- operating cost unit - Transport costing- costing procedure in transport industry- collection of cost- computation of cost unit in transport business- costing for cinema theatre –power house costing-costing for lodging houses- operation costing: special features.

UNIT IV : Contract costing

(14 Hrs)

Contract costing –Introduction – Characteristic features of Contracts and Contract Costing – Distinction between Job costing and Contract costing – System of Contract costing – Recording of costs of a contract – Recording of Value and Profit on Contracts – Profit or Loss on Contracts – Escalation clause.

Reconciliation of Cost and Financial accounts.

UNIT V : Contemporary Costing**(16 Hrs)**

Target Costing: Deriving a Target Cost – Target Costing in service Industries – Closing a Target Cost Gap.

Lifecycle Costing – Identifying the costs at different stages of the lifecycle – Benefits of life cycle costing.

Throughput Accounting – Calculating and Interpreting a TPAR (Throughput Accounting Ratio) Improving a TPAR – Throughput Accounting in Multi-Product situations.

Activity Based Costing – Steps involved in ABC – Advantages – Problems with ABC approach (Theory) – Factors influencing application of ABC- Installation of ABC system.

Distribution of Marks: Theory 40 % and Problem 60 %

BOOKS FOR REFERENCE:

S. No	Authors	Course Title	Publishers	Year of Publication
1	Iyengar.S.P	Cost Accounting	Sultan Chand & Sons, New Delhi	2000
2	Jain.S.P & Narang.K.L	Cost Accounting	Kalyani Publishers, New Delhi	2003
3	Maheswari S.N	Cost Accounting	Sultan Chand & Sons, New Delhi	1993
4	Reddy T.S & Murthy.A	Cost Accounting	Margham Publications, Chennai	2004

WEB REFERENCES:

- 1)<https://www.youtube.com/watch?v=FlisUOIwOnw&list=PLZjVCVjF6e9dbScGCIh6LisSEykn2KS6n&index=5&t=0s>
- 2)<https://www.youtube.com/watch?v=KQqe91OraQ&list=PLZjVCVjF6e9dbScGCIh6LisSEykn2KS6n&index=5>
- 3)https://www.youtube.com/watch?v=0YLHjA_OePA&list=PLZjVCVjF6e9dbScGCIh6LisSEykn2KS6n&index=9&t=669s
- 4)<https://youtu.be/euqwRhZt0to>
- 5) <https://youtu.be/zh0y-Q0Lk2I>
- 6)https://www.youtube.com/watch?v=kP_aE6y2k2A
- 7)<https://www.youtube.com/watch?v=3n6VV26VdwY>
- 8)<https://www.youtube.com/watch?v=yaGJrrY9bPI>
- 9)<https://www.youtube.com/watch?v=vzDu5BwZbRg>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IV	23CGP04	Managerial Economics	48	3

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To make the students to understand the application of principles of economics in the field of managerial decision making.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	spell out the various terminologies used in managerial decision making.	K1
CO2	explain the concepts of demand and supply conditions and to assess the demand forecasting techniques.	K2
CO3	make use of break-even analysis in managerial decision making.	K3
CO4	examine production and cost analysis for the short run and future policy framework for digital currency	K4
CO5	assess monetary and fiscal policies in solving for the macro economic problems and implications for industry 4.0.	K5
CO6	design competition strategies including costing, pricing, product differentiation and market environment according to the structures of the markets.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	3	3
CO2	9	9	9	3	1	3	3
CO3	9	9	9	3	1	1	3
CO4	9	9	9	3	1	1	3
CO5	9	9	9	3	1	3	3
CO6	9	9	9	3	1	1	3
Total Contribution of COs to POs	54	54	54	18	06	10	18
Weighted Percentage of COs contribution to POs	3.64	4.07	5.07	1.89	1.09	1.60	3.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Managerial Economics

(12 Hrs)

Nature and Scope of Managerial Economics in relation with other disciplines – role and responsibilities of Managerial economist – goals of corporate enterprises – maximization of profit-value of enterprise.

UNIT II : Demand Analysis

(12 Hrs)

Demand determinants – demand distinctions - elasticity of demand – types, methods – using elasticity in managerial decision making - Forecasting-methods-expert opinion-market experiments and services – demand forecasting for industrial goods - consumer goods- consumer durables-factors influencing elasticity of demand.

UNIT III : Cost and Production Analysis

(12 Hrs)

Cost concepts-cost and output relationship-cost control -short run and long run – cost functions-production functions- Laws of Production- Law of Supply-Break even analysis- economies of scale of production.

UNIT IV : Pricing

(12 Hrs)

Pricing and Output Decisions in different Market situations-Monopoly and duopoly competition-perfect and imperfect – pricing policies.

UNIT V : Macro Economics Environment

(12 Hrs)

Business Cycles-National income, monetary and fiscal policy-Future policy framework for Digital Currency-public finance. TRIM's –Intellectual Property Rights- TRIP's –Industry 4.0 implications for economy.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Maheswari.Y	Managerial Economics	Prentice Hill of India Private Ltd, New Delhi	2005
2	Mehta.P.L	Managerial Economics, Analysis, Problems and Cases	Sultan Chand and Sons, New Delhi	1996
3	Mukherjee Sampat	Business and Managerial Economics	New Central Book Agency, Calcutta	1996
4	PetersonCraig.H, Cris Lewis.W	Managerial Economics	Pearson Education Publishers, New Delhi	2005
5	Reddy.P.N & Appannaiah.H.R,	Essential Managerial Economics	Himalaya Publishing House, Mumbai	2000
6	H.L.Ahuja	Managerial Economics: Analysis of Managerial decision Making	S.Chand Publishing, New Delhi	2017

WEB REFERENCES:

1. <https://onlinelibrary.wiley.com/journal/10991468>
2. <https://nptel.ac.in/content/storage2/courses/110101005/downloads/Lecture%2003.pdf>
3. <https://www.cheggindia.com/career-guidance/managerial-economics-principals-types-and-scope/>
4. <https://nptel.ac.in/courses/110/101/110101005/>
5. https://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles_of_Managerial_Economics_15497.pdf
6. <https://freevideolectures.com/course/3307/managerial-economics>
7. <https://mrcet.com/downloads/MBA/Managerial%20Economics.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : V Practical-I	23CGP05	Computer Applications Practical-I(Office Automation)	60	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	40	60	100

PREAMBLE:

To develop the students with the practical applications of Office Automation and to impart the skills to use MS-Office Package.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Recall the workings of Ms Word, Ms Excel and Ms PowerPoint.	K1
CO2	Demonstrate the procedures of creating word document, spread sheet and slides	K2
CO3	Apply the editing and formatting techniques in Ms Word, Ms Excel and Ms PowerPoint.	K3
CO4	Examine the various steps for preparing mail merge, trend analysis, voucher entry and invitation in Ms Word, Ms Excel and Ms PowerPoint respectively.	K4
CO5	Assess the performance of the wizard and template used in Ms Word, Ms Excel and Ms PowerPoint.	K5
CO6	Create advertisement banner using Ms Word, prepare employee payroll using Ms Excel.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	9	9	3
CO3	9	9	3	3	9	9	1
CO4	9	9	3	3	3	3	1
CO5	9	9	3	3	3	3	1
CO6	3	3	0	3	0	3	0
Total Contribution of COs to POs	48	48	27	30	33	36	9
Weighted Percentage of COs contribution to POs	3.64	4.07	2.53	3.15	6.01	5.76	1.91

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9 - High correlation between COs and POs.

Course Content

OFFICE AUTOMATION PRACTICALS

MS –WORD& MS-POWERPOINT

1. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.
 - a) Use bullets & numbering
 - b) Check the spelling according to British English
 - c) Use thesaurus to replace a word
 - d) Use drop cap
2. Perform mail merge operation for sending notice to share holders for AGM
3. Prepare a Class Time Table for your class with Current Semester.
4. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.
5. Create contents of a sample research report on your area of specialization.
6. Prepare a PowerPoint Presentation for the following:
 - a) Product Advertisement, b) Company Advertisement

MS-EXCEL

7. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
 - Delete the customer who had closed the A/c.
 - Insert a row in between the 1st & 2nd customer.
 - Insert a column in between Address & Email ID and Name it as Telephone Number
 - Hide the column 'Address'
8. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]

- Copy the production department employees in sheet number 2.
- Copy the details of the employees staying in Coimbatore city.
- Find the person who is getting a maximum salary.

9. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

10. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10 years, fit it in a chart, and present it in power point.

11. Prepare a trend analysis of a product whose year and sales figures are given (10 years).

12. Find the correlation between demand and price of a product.

13. Create a table showing the following:

- 1) Years (Minimum 5 years)
- 2) Profit
- 3) Depreciation
- 4) Profit after Depreciation
- 5) Tax
- 6) Profit after tax
- 7) Cash Inflows
- 8) Cumulative cash inflows of a project and find its Payback Period.

14. Collect financial data of any company calculate profitability ratios (Gross Profit, Net Profit, Return on Total Assets)

15. Create a table showing the following;

1. Year (atleast 10 years data)
2. Name of the Company (include minimum 7 companies and display its current ratio)
Using current ratio, calculate its Mean, Standard Deviation, Cumulative Variance, Maximum, Minimum, Compound Annual Growth Rate(CAGR).

16. Prepare a excel program in your own using logical functions (AND, OR, NOT, IF)

17. The following worksheet contains Name & Taxable Income for 50 employees .Calculate Income Tax Surcharge and Total Tax for the following worksheet

	A	B	C	D	E
1	NAME	TAXABLE INCOME	INCOME TAX	SURCHARGE	TOTAL TAX
2					
:					
:					
50					

Income Tax is calculated as follows :

Taxable Income

I

Income tax First
Rs.1,50,000

Nil

Next Rs.1,00,000 10%

Next Rs.75,000 20%

Excess 30%

Surcharge is 3% on Income Tax if Taxable income is above RS 5,00,000

18.The following worksheet contains Names & Sale for 10 salesmen. Calculate their bonus as per the following :

Sale (Rs.)	Bonus (Rs.)
0- 30000	0
30000- 40000	3000
40000- 50000	4000
50000- 60000	5000
60000- 70000	6000
70000- 80000	7000
80000 –90000	8000
Rs 80000 – Rs 100000	Rs 9000

	A	B	C	D				
	NAME	SALE (Rs)	BONUS					
1	Deep	30000						
2	Jayesh	40000						
3	Yash	45000						
4	Sara	48000						
5	Gita	55000						
6	Jinal	32000						
7	Kavita	66000						
8	Minal	23000						
9	Naresh	43000						
10	Rima	37000						

19.A worksheet contains Roll Number , Marks in 2 subjects for 50 students in a class.

Calculate Result and Grade using the following:

A student is declared as PASS if he gets 40 or more in both the subjects ,
Otherwise FAIL.

All FAILED students will be given Grade IV

For PASSED students Grade will be obtained as follows :

AVERAGE GRADE

>=60 I

<60 but >=50 II
 <50 but >=40 III
 A B C D E F

1ROLL SUB1 SUB2 AVERAGE RESULT GRADE

:

51

20.A worksheet contains following data :

	A	B	C	D	E
1	NAME	GENDER	CLASS	CATEGORY	FEES (Rs)
2	Deep	M	FY	Open	3000
3	Jayesh	M	SY	Reserved	1000
4	Yash	M	TY	Reserved	1000
5	Sara	F	FY	Reserved	500
6	Gita	F	FY	Open	3000
7	Jinal	F	TY	Open	5000
8	Kavita	F	SY	Open	4000
9	Minal	F	SY	Reserved	1000
10	Karan	M	TY	Reserved	1000
11	Abhay	M	TY	Open	5000
12	Bina	F	FY	Open	3000
13	Seema	F	FY	Reserved	500
14	Naresh	M	FY	Reserved	500
15	Rima	F	TY	Open	5000
16	Gajendra	M	SY	Open	4000

Filter the worksheet to show
 Female students from Reserved category
 Male students from TY
 Open category students paying fees > 3000

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VI Elective-I	23CGP06A	AGRICULTURAL MARKETING	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To enable the students to study and survey the problems of agriculturalist and find solutions for them.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	find the meanings of the terms in agricultural marketing. agriculture 4.0 and agricultural marketing research in digital farming.	K1
CO2	outline the role of various marketing agencies, institutions, innovative marketing channels, cooperative marketing federations, regulated markets, Government sponsored national organizations and agricultural marketing research institutions.	K2
CO3	identify the importance of agricultural marketing, grading, standardization, quality control, problems in pricing, research in agricultural marketing and steps in marketing research.	K3
CO4	differentiate marketing of agricultural goods and manufactured goods, marketed surplus and marketable surplus and classify markets, marketing functions and regulated markets.	K4
CO5	evaluate the factors affecting demand and supply of farm products, factors affecting transport cost, defects in agricultural marketing and lines of improvement.	K5
CO6	conduct research to promote agricultural marketing.	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content**UNIT I : Agricultural Marketing and Markets****(10 Hrs)**

Agricultural Marketing: Definition- Differences in Marketing of Agricultural and Manufactured goods – Characteristics of Agricultural Commodities - Importance of Agricultural Marketing - Producer's Surplus of Agricultural Commodities - Relationship between Marketable Surplus and Marketed Surplus - Characteristics of a good Marketing System – Scientific Marketing of Farm Products-Agriculture 4.0-Digital Farming.

Market, Market Structure and Market Forces: Components of Market – Dimensions – Classification of Markets - Market Structure – Meaning and Components of Market Structure. Market Forces - Demand – Meaning - Factors affecting Demand for Farm Products – Supply – Meaning - Factors Affecting Supply for Farm Products.

UNIT II : Agricultural Marketing Function**(10 Hrs)**

Marketing Functions: Meaning and Classification – Packaging - Transportation: Advantages and Means of Transportation - Transportation Cost – Factors Affecting Transportation Cost – Problems in Transportation of Agricultural Commodities.

Grading and Standardization: Importance and Meaning – Advantages of Grading – Types of Grading and Certification – Labeling - Grade Specifications for Agricultural Commodities – AGMARK - Standardization - Quality Control – ISI - BIS – ECOMARK- FPO. Storage and Warehousing: Meaning and Functions – Types of Warehouses – Problems in storage. Agricultural Marketing Finance: Types – Role of NABARD in Agricultural Marketing Finance – Agricultural Marketing Pricing – Minimum Support Price – Procurement Prices – Problems in pricing.

UNIT III : Agricultural Marketing Agencies, Institutions and Channels

Marketing Agencies – Marketing Institutions - Marketing Channels – Innovative Market Channels - Direct Marketing and Farmers’ Market - Contract Farming – Meaning - Advantages and Types of Contract Farming- Risks in Contract Farming – Contract Farming Included in APMR, 2003 – New Model Contract Farming Act, 2018.

Regulation of Agricultural Marketing – Definition –Objectives- Important Features of Regulated Markets –Classification of Regulated Markets - Co-operative Marketing in India - Meaning – Functions – Types – Structure – National Level Cooperative Federations – NCUI - NAFED – NCDCs – TRIFEDs – National Cooperative Dairy Federations of India – State Level Marketing Federations – RAJFED - MARKFED. (10 Hrs)

UNIT IV : External Trade in Agriculture and Government Sponsored National Organizations

External Trade in Agriculture: Agricultural Export Policy 2018 – Prospects of Agricultural Trade – Agriculture Export Zones. Government Sponsored National Organizations and their Role: Food Corporation of India – Cotton Corporation of India - Jute Corporation of India – Agricultural and Processed Food Products Export Development Authority (APEDA) – Marine Products Export Development (MPEDA) – National Horticulture Board (NHB) – National Dairy Development Board (NDDB) – Commodity Boards. (10 Hrs)

UNIT V : Agricultural Marketing Research

Research in Agricultural Marketing: Importance and Objectives – Steps in Marketing Research –Agricultural Marketing Research Institutions – Research Problems in Agricultural Marketing – Emerging Issues in Agricultural Marketing - Defects in Agricultural Marketing and Lines of Improvement. (8 Hrs)

Case Studies from above five units

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Acharya, SS & Agarwal, NL	Agricultural Marketing in India	Oxford & IBH Publishing Co. Pvt. Ltd., New Delhi	2011
2	Jadish Prasad	Export Potential of Indian Agriculture	Mittal Publications, New Delhi.	2000
3	Ramkishan, Y	New Perspectives in Rural & Agricultural Marketing	Jaico Publishing House, Mumbai.	2002

WEB REFERENCES:

1. <http://www.agmarknet.gov.in>
2. <http://jnkvv.org>
3. <http://www.rvskvv.net>
4. <http://www.researchgate.net>
5. <http://ageconsearch.umn.edu>
6. <http://www.manage.gov.in>
7. <http://www.sare.org>
8. <http://www.ilo.org>
9. <http://cgspace.cgiar.org>
10. <http://core.ac.uk>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VI Elective-I	23CGP06B	FINANCIAL MARKETS AND INSTITUTIONS	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE :

To enable the learners to understand the structure of financial systems in India

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	list the various financial institutions and service institutions	K1
CO2	outline the features of money market, money market institutions, role of FDI.	K2
CO3	identify the role of commercial banks and industry development banks.	K3
CO4	analyse the development and weakness of financial system in India	K4
CO5	evaluate the expertise knowledge in the financial security and institution	K5
CO6	establish FDI regulations and its role.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9-

High correlation between COs and POs.

Course Content

UNIT I : Financial systems in India (10 Hrs)

Financial system in India: Financial concepts - Financial assets - Financial intermediaries - Financial markets – Classifications - Capital market - Industries securities market - Government securities market - Long term loans market – Mortgages market - Financial guarantees market - Foreign exchange market - Financial instruments - Development of financial system in India - Weakness of Indian financial system.

UNIT II : Money Market (10 Hrs)

Money Market: Meaning and Definition - Features and Objectives - Features of a developed money market - Importance of money market - Composition of money market - Call money market - Commercial bill market - Treasury bill market - Money market instruments - Commercial papers - Certificate of deposits - Structure of an Indian money market - Recent development in money market.

UNIT III : Financial Institutions (10 Hrs)

Financial Institutions: Role of Commercial Banks in Industrial Development - Industrial Development Banks - Industrial Finance Corporation of India(IFCI) - State Finance Corporations(SFC) - Industrial Credit and Investment Corporation of India(ICICI) - Industrial Development Bank of India(IDBI) - Unit Trust of India(UTI) - State Industrial Development Corporation - Export Import Bank (EXIM) - Housing Finance Corporations - National Agricultural Bank of Rural Development (NABARD).

UNIT IV : Financial Service Institutions (10 Hrs)

Financial Service Institutions: Clearing Corporation of India Limited(CCIL) - Credit Rating and Information Services of India Limited(CRISIL) - Discount and Finance House of India Limited(DFHIL) - Merchant banking - Mutual fund - SEBI guidelines.

UNIT V : Foreign Direct Investment (8 Hrs)

Foreign Investment and its Regulations – Significance - Role of Foreign Direct Investment - Position of FDI in India - Fin-Tech applications in business - Overview of Fin-Tech Disruption in the area of payments.

Case Studies from above five units

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Gupta.K, Shashi & Aggarwal Nisha	Financial Institutions and Markets	Kalyani Publishers, New Delhi	2011
2	Gurusamy.S	Financial Market and Institution	Tata Mc Graw Hill Education Private Ltd, New Delhi	2011
3	Gordon.E & Nataraj.K	Financial Market and Institution	Himalaya Publishing House, Mumbai	2003
4	Srivastava R.M & Nigam Divya	Management of Indian Financial Institution	Tata Mc Graw Hill Education Private Ltd, New Delhi	2008

WEB REFERENCES:

1. http://tumkuruniversity.ac.in/oc_ug/comm/IFS%20FINAL.pdf
2. <https://byjus.com/govt-exams/indian-financial-system/>
3. <https://indiafreenotes.com/weaknesses-of-indian-financial-system/>
4. <https://www.investopedia.com/terms/m/moneymarket.asp#:~:text=The%20money%20market%20refers%20to,accounts%20opened%20by%20bank%20customers.>
5. <https://www.coverfox.com/personal-finance/mutual-funds/money-market-instruments/>
6. <https://www.sciencedirect.com/topics/economics-econometrics-and-finance/money-market-instruments>
7. <https://www.investopedia.com/terms/f/financialinstrument.asp>
8. <https://financialservices.gov.in/banking-divisions/Financial-Institutions-and-others>
9. [https://www.investopedia.com/terms/f/fdi.asp#:~:text=A%20foreign%20direct%20investment%20\(FDI\)%20is%20an%20investment%20made%20by,interests%20located%20in%20another%20country.&text=However%2C%20FDIs%20are%20distinguished%20from,equities%20of%20foreign%2Dbased%20companies.](https://www.investopedia.com/terms/f/fdi.asp#:~:text=A%20foreign%20direct%20investment%20(FDI)%20is%20an%20investment%20made%20by,interests%20located%20in%20another%20country.&text=However%2C%20FDIs%20are%20distinguished%20from,equities%20of%20foreign%2Dbased%20companies.)
10. <https://corporatefinanceinstitute.com/resources/knowledge/economics/foreign-direct-investment-fdi/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VI ELECTIVE I	23CGP06C	HUMAN RESOURCE MANAGEMENT	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE :

To make the students to understand the *various* facets of human resource management & comprehend emerging developments in HRM.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	remember essential terms in human resource management such as planning, recruitment, selection and placement, job analysis, training, performance appraisal and human resource outsourcing.	K1
CO2	illustrate the role of human resource manager and the significance of human resource planning, job description ,job specification and work life balance.	K2
CO3	identify the strategies and planning of human resource department, methods of job design, job redesign and methods of performance appraisal	K3
CO4	analyse the problems involved in placement, methods of training-techniques of wage fixation, right sizing of workforce, leave Management and handling absenteeism and attrition	K4
CO5	evaluate the implications of HRM in liberalized era, need for right sizing of workforce and measurements ,	K5
CO6	create a human resource policy to develop the talents , performances of employees and to attain the organization objective.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	1	3	1
CO4	9	9	9	3	1	3	1
CO5	9	9	3	3	1	1	1
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 is – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

Unit I : Human Resource Management (10 Hrs)

Meaning of HRM- importance of HRM- objectives and techniques- Role of human resource manager- duties and responsibilities of human resource manager- typical organizational setup of human resource department.-Implication of liberation in HRM- Functions of HRM – Procurement – Development – Compensation – Integration and Maintenance-Analytics in HR- Strategies.

Unit II : Human Resources Planning (10 Hrs)

Meaning and importance of human resources planning- benefits of human resource planning-process of human resource planning- Recruitment- Selection- testing interview- Placement- uses of tests in selection- problems involved in placement.

Unit III : Job Analysis (10 Hrs)

Concept and uses of job analysis- Process and methods of job analysis- Job description and job specification- Role analysis -Concept of job design- approach and methods of job design- Job redesign in India- Training and induction-meaning- Objectives and purpose of induction-need for training-benefits of training-methods of training.

Unit IV : Performance Appraisal, Compensation and Promotion (8 Hrs)

Meaning of performance appraisal- Objectives of performance appraisal- methods of performance appraisal and limitations- job evaluation- Principles and techniques of wage fixation -Objectives of Compensation- - Meaning of transfer -reasons for transfer- types of transfer- right sizing of work force need for right sizing.

Unit V : Contemporaries in HR (10 Hrs)

Human Resource Outsourcing – Talents Management – Competency Mapping and Career Planning- Work Life Balance – Balanced Score Card – Managing Diversity – Employee Participation - Work Place Bullying – Modern HR Practices – Leave Management – Variable Pay – Bonus Schemes including Subsidized Food - Company Transportation – Fun and Entertainment Activities – Handling Absenteeism and Attrition.

Case Studies from above five units

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Aswathappa K	Human Resource management	McGraw Hill Education; Eighth edition, New Delhi.	2017
2	Dessler, Gary	Human Resource management	Prentice Hill, New Delhi.	2014
3	Prasad L.M.	Human Resource Management	Sultan Chand & Sons, New Delhi	2007
4	Rao, S.	Personnel and human resource management	Himalaya publishing house, Bangalore	2014
5	Reddy & Appanniah	Human Resource management	Himalaya publishing house, New Delhi	2014
6	Tripathi P.C.	Human Resource Management	Sultan Chand & Sons, New Delhi	2010

WEB REFERENCES:

- 1) <https://www.hrdconnect.com/2019/05/22/what-is-hr-management-in-an-organisation/>
- 2) <https://www.economicdiscussion.net/human-resource-management/human-resource-planning-definition-importance-objectives-process-prerequisites/31575>
- 3) <https://www.economicdiscussion.net/human-resource-management/job-analysis-meaning-concept-purposes-contents-process-and-methods/31576>
- 4) <https://www.economicdiscussion.net/performance-appraisal/performance-appraisal-in-hrm/31873>
- 5) <https://www.toolbox.com/hr/talent-management/articles/what-is-talent-management/>
- 6) <https://www.businessmanagementideas.com/human-resources-management/work-life-balance-in-hrm/20853>
- 7) <https://www.slideshare.net/timadams2323/balanced-scorecard-presentation-1068670>
- 8) https://www.slideshare.net/jithindas05/competency-mapping-ppt-15741755?next_slideshow=1

SEMESTER - II

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VII	23CGP07	Advanced Corporate Accounting	84	4

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To make the students to expertise with accounting methods formatted for the corporate bodies, farm accounting and social responsibility accounting

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	explain the concepts of issues of bonus shares, profit prior to incorporation, final accounts of company, amalgamation, absorption, holding company, banking company ,insurance company and investment company accounts.	K1
CO2	solve the accounting problems of various company accounts.	K2
CO3	distinguish between internal reconstruction and external construction, holding and subsidiary company, amalgamation and absorption and life insurance and general insurance company.	K3
CO4	compute capital profits, revenue profits and cost of control, rebate on bills discounted provisions regarding NPA in the context of bank accounts.	K4
CO5	prepare the final accounts of banking and insurance companies.	K5
CO6	impart skills in preparation of final accounts of joint stock company, amalgamation, holding accounts, bank accounts and insurance accounts.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	3	3	3	1	1
CO5	9	9	3	3	3	1	1
CO6	9	9	3	3	3	1	3
Total Contribution of COs to POs	54	54	36	36	18	15	16
Weighted Percentage of COs contribution to POs	4.09	4.58	3.38	3.78	3.28	2.40	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Company Accounts

(18 Hrs)

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet.

UNIT II : Merger

(18 Hrs)

Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction.

UNIT III : Holding company Accounts

(18 Hrs)

Meaning and definition –holding company and subsidiary company –legal requirement relating to preparation of accounts-preparation of profit and loss account –consolidated balance sheet.

UNIT IV : Banking Company Accounts

(18 Hrs)

Legal requirements-Rebate on bills Discounted- provisions regarding NPA-Classification of Bank Advances - Preparation of Profit and Loss Account and Balance Sheet (new format).

UNIT V : Insurance Company Accounts and Investment Accounts

(12 Hrs)

Insurance Company Accounts: Final Accounts of Life Insurance and General Insurance-legal framework.

Investment Accounts: Meaning-nature- types of securities-purchase and sale of investments cum interest quotations- investment in equity shares-accounting treatment of investments-columnar investment accounts.

Distribution of Marks: Theory 20 % and Problem 80 %.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting,	Vikas Publishing House, New Delhi,	2009
3	Reddy.T.S & Murthy.A,	Corporate Accounting,	Margham Publications, Chennai,	2016
4	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

WEB REFERENCES:

1. <https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf>
2. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/issue-of-debentures/>
3. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/>
4. https://www.slideshare.net/afukhan/valuation-of-goodwill-and-shares-with-solution-of-problems?next_slideshow=1
5. <https://www.slideshare.net/AdalineDharshini/liquidation-of-companies>
6. [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
7. <https://www.slideshare.net/cpjcollege/corporate-accounting-125032473>
8. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VIII	23CGP08	Business Research Methods	84	4

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE :

To equip the students with the methods of research for kindling the thirst to pursue the research and application of statistical tools in business research.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Remember the basic concepts of research and statistics.	K1
CO2	Understand the different types of research, sampling methods, methods of data collection and different types of research report, research 4.0	K2
CO3	Apply appropriate technique of sampling for selection of samples, feasible data collection method and suitable hypothesis test in business research.	K3
CO4	Analyse the data using various tests of hypothesis.	K4
CO5	Evaluate the data using parametric test and non-parametric tests and draw meaningful interpretations.	K5
CO6	Conduct business research systematically and independently.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	3
CO6	9	9	9	9	3	3	3
Total Contribution of COs to POs	54	54	54	54	18	18	18
Weighted Percentage of COs contribution to POs	4.09	4.58	5.07	5.67	3.28	2.88	3.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Research and Sampling Methods

(18 Hours)

Research: Meaning – objectives – process – importance. Types of research: Pure – applied – historical – case study – experimental – analytical – descriptive - comparative and ex-facto. Selection of a research problem- Preparation of research design. Sampling: Meaning – essentials. Methods: Probability - non probability sampling - online sampling. Size of sample – factors affecting the size of the sample – sampling and non sampling errors.

UNIT II : Data Collection

(18 Hours)

Data: Meaning – importance – types. Sources of data: Primary data – secondary data. Schedule and questionnaire : Meaning – difference – precautions. Methods of collection of data: Observation – interview – mail survey – experimentation. Pilot study: Meaning – functions – size – design. Pretest: Meaning – purpose – procedure. Secondary data: Meaning – sources – precautions in the use of secondary data – Editing and coding – Classification and Tabulation of data

UNIT III : Testing of Hypothesis

(18 Hours)

Hypothesis: Meaning – hypothesis testing – Type I error – Type II error - procedure of testing hypothesis. Types of hypothesis: Null – alternate. Estimation: point estimates and interval estimates. Test of significance : Attributes – large sample - small sample. Student's t-distribution : Properties – application.

UNIT IV : Non – Parametric Test

(18 Hours)

Chi-square test : Definition - conditions – uses – Yates' corrections – testing procedure – testing of two independent variables. Sign Test: One-sample sign test – paired-sample sign test. Mann-

Whitney Rank Sum U Test – Kruskal - Wallis Test.

UNIT V : Analysis of Variance, Research Report and Research 4.0

(12

Hours)

F-test: Definition – assumptions – application – testing of variables. Analysis of variance: Meaning – assumptions. Techniques of Analysis of variance: One way and two way classification models.

Interpretation - Research report: Meaning – characteristics – functions – types – steps in writing a report. Research report format: Prefatory items – body of the report – terminal items – precautions in writing report. References : Footnote – end note – bibliography. Research ethics and plagiarism.

Research 4.0:Emerging Technology-Future of Research-Multidisciplinary Research .

Distribution of Marks: 60% theory and 40% problems.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Pulishers	Year of Publication
1	Cooper.R.Donald & Schindler.S.Pamela	Business Research Methods,Tata McGraw	Hill Publishing House,New Delhi	2006
2	Gupta.S.P	Statistical Methods	Sultan Chand and Sons, New Delhi.	1994
3	Kothari.C.R	Research Methods and Techniques	New Age International Publishers,New Delhi	2008
4	Krishnaswamy.O.R & Ranganatham.M.	Methodology of Research in Social Sciences,	Himalaya Publishing House,New Delhi	2008
5	Sancheti D.C., Kapoor, V.K.	Business Statistics	Sultan Chand & Sons,New Delhi.	2016

WEB REFERENCES:

1. <https://www.freebookcentre.net/business-books-download/Business-Statistics.html>
2. <https://www.educba.com/types-of-research-methodology/>
3. <https://www.pdfdrive.com/business-statistics-books.html>
4. <https://www.discoverphds.com/blog/types-of-research>
5. <https://www.investopedia.com/terms/s/sampling.asp>
6. <https://www.youtube.com/watch?v=9PaR1TsvnJs>
7. <https://www.analyticssteps.com/blogs/what-are-different-types-sampling-techniques>
8. <https://www.investopedia.com/terms/h/hypothesistesting>.
9. <https://www.scribbr.com/statistics/hypothesis-testing/>
10. <https://course.ccs.neu.edu/is4800sp12/ssl/aron4.pdf>
11. <https://www.questionpro.com/blog/what-is-research/>
12. <https://sites.pitt.edu/~super1/ResearchMethods/Arabic/HypothesisTestingpart1.pdf>
13. [https://gurukpo.com/Content/B.Com/Business_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
14. <https://www.subkuchweb.com/business-statistics-notes-b-com-part-1-in-pdf-key-books-solutions/>
15. <http://103.5.132.213:8080/jspui/bitstream/123456789/1103/1/Business%20Statistics%20%28%20PDFDrive.com%20%29%20%282%29.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IX	23CGP09	Business Analytics with Python	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE :

To provide comprehensive knowledge of python programming paradigms required for business decision making

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	spell out the basic concepts related to business analytics such as types and scope of analytics, role of data analytics in industry 4.0, types of data sources, data mining, data warehousing, forecasting methods, basic concepts of OOPs, programming in Python, tools in decision making.	K1
CO2	explain the importance of data quality, dealing with missing or incomplete data, Types of Data Sources, characteristics of big data Association Rules and clustering, different types of forecasting methods, fitting models to data, writing comments in python, event driven programming	K2
CO3	Identify the role of Data Scientist in Business & Society, decision trees in data mining, RDBMS data structures.	K3
CO4	Analyze the needs of business analytics in different business application fields, running a python script passing command line arguments, operations on dictionaries, operations on list.	K4
CO5	evaluate the techniques in business analytics for decision making and implement the numerical programming, data handling using python	K5
CO6	make an effective business decision using python	K6

K1 – Remember;

K2 – Understand;

K3 – Apply;

K4 – Analyze;

K5 – Evaluate;

K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	3	9	9	9	9	3
CO3	9	3	9	3	3	9	1
CO4	9	3	9	3	3	9	1
CO5	9	3	9	3	1	3	1
CO6	9	3	9	3	1	3	1
Total Contribution of COs to POs	54	24	54	30	26	42	10
Weighted Percentage of COs contribution to POs	3.64	2.04	5.07	3.15	4.74	6.72	2.13

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Business Analytics:

(15 Hrs)

Business Analytics- Concept of Analytics – Types and Scope for Business Analytics – business analytics process- Organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society – Applications of Business Analytics-Role of Data Analytics in Industry 4.0.

UNIT II : Data Bases:

(15 Hrs)

Types of Data Sources-Big Data:Characteristics-Applications- Structured Vs Semi Structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database Vs Non-Relational Database, RDBMS Data structures, Columnar Data structures. **Data Mining:**Data Mining meaning, Association Rules and clustering, Decision trees, Random forests.

UNIT III : Forecasting:

(15 Hrs)

Introduction- Types of Variation in time Series data-simple regression model-multiple regression model Seasonality and cyclical behaviour, Moving Average, Exponential smoothing methods – Single exponential, double exponential, fitting models to data HOLT-WINTERS, ARIMA, Multiple linear regression based forecasting.

UNIT IV : Python OOPS Concept:

(15 Hrs)

Basic Concepts of oops -Introduction to Python, running a python script, writing comments, using variables, operators, strings and text, format specifiers , printing information. passing command line arguments.

UNIT V : Programming in Python:

(12 Hrs)

Decision making : if and else if, repetition : while loops and for loops, lists , operations on list , tuples, dictionaries , operations on dictionaries. Event driven programming: Turtle bar chart, event driven programming, key press events, mouse events.

BOOKS FOR REFERENCE:

S.No	Author	Course Title	Publisher	Year of Publication
1.	Ananth Raman, Marshall Fisher,	The New Science of Retailing: How Analytics Are Transforming the Supply Chain and Improving Performance,	HBR Book Press,USA	2010
2.	Doug Harts, TATA	Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop	McGraw-Hill Edition,NOIDA	2008
3.	Efraim Turban, Ramesh Sharda, Jay Aronson, David King,	Decision Support and Business Intelligence Systems,	9th Edition, Pearson Education,UK	2009
4.	Foster Provost, Tom Fawcelt, O’	Data Science for Business – What you need to know about data mining and data-analytic thinking	O’Reilly Media Publication,USA	2013 IDEA from CASEWARE
5.	Frank J. Ohlhorst,	Big Data Analytics,	1st Edition, Wiley, New Jersey.	2012
6.	GalitShmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication, New Jersey.	2010
7.	Kenneth Lambert,	Fundamentals of Python: First Programs	Cengage Learning Publishers, First Edition, US.	2012
8.	Marc,J.Schniederjans, Dara G.Schiniederjans, ChristopherM.Starkey.	Business Analytics –Principles, Concepts and Applications What, Why and How?-	Wiley Publications, New Jersey.	2014
9.	RN Prasad, Seema Acharya,	Fundamentals of Business Analytics	2 nd edition, Wiley Publications, New Jersey.	2014
10.	Turban, E., Aronson, JE., Liang, T. Sharda R,	Decision Support and Business Intelligence Systems,	Prentice Hall Publisher, 10 th Edition, US.	2011

WEB REFERENCES:

1. <https://books.goalkicker.com/PythonBook/>
2. https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020_Book_IntroductionToScientificProgra.pdf
3. https://www.tutorialspoint.com/python/python_tutorial.pdf
4. <https://www.youtube.com/watch?v=WvhQhj4n6b8>
5. <https://www.youtube.com/watch?v=b093aqAZiPU>
6. https://www.brianheinold.net/python/A_Practical_Introduction_to_Python_Programming_Heinold.pdf
7. <https://www.slideshare.net/ranpararipal/python-final-ppt>
8. https://www.powershow.com/view0/8a8ef4-NTQ3M/Overview_of_Python_History_Advantages_Applications_IQOnlineTraining_powerpoint_ppt_presentation

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : X Practical-II	23CGP10	Computer Applications Practical-II (Programming with Python)	48	2

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	40	60	100

PREAMBLE :

To help the students to acquire the knowledge of preparation of various program using python package.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Recall the concepts of OOPS, Python version and python scripts	K1
CO2	Demonstrate the procedures of python scripts using control structures	K2
CO3	Apply the editing and formatting scripts in python	K3
CO4	Analyse the various steps for preparing for turtle bar chart, area of square, simple interest, compound interest, library data set using python	K4
CO5	Evaluate the performance of operations on python dictionaries and built in functions such as arithmetic operations, sorting the numbers, first and last record from the dataset	K5
CO6	Create python program for employee salary dataset and electricity bill	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	9	9	3
CO3	9	9	3	3	9	9	1
CO4	9	9	3	3	3	3	1
CO5	9	9	3	3	3	3	1
CO6	3	3	0	3	0	3	0

Total Contribution of COs to POs	48	48	27	30	33	36	9
Weighted Percentage of COs contribution to POs	3.64	4.07	2.53	3.15	6.01	5.76	1.91

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

1. Write a Python program to get the Python version you are using.
2. Write a Python program to area of the square.
3. Write a python program to calculate $c = a^2 + b^2$.
4. Write a python program to compute simple interest.
5. Write a python program to find biggest among three numbers.
6. Write a Python program to display the first and last record from the given list.
7. Write a python program to perform arithmetic operations.
8. Write a python program to find compound interest.
9. Write a python program to sort the given numbers.
10. Write a python program to sort the given names.
11. Write a program to display name of cities where salesman has delivered maximum and minimum number of items by using the below table.

S. NO.	CITIES	NO. OF ITEMS DELIVERED
1.	Mumbai	18
2.	Agra	2
3.	Baroda	13
4.	Banaras	43
5.	Chennai	8
6.	New Delhi	67
7.	New Jalpaiguri	29
8.	Howrah	11
9.	Kolkata	56
10.	Bangalore	33

12. Design a Python script using the Turtle graphics library to construct a turtle bar chart representing the grades obtained by N students read from a file categorizing them into first class, second class, third class and failed.
13. Design a Python script to generate statistical reports (Minimum, Maximum, Count, Average, Sum) for employee salary dataset.
14. Write a python program to generate electricity bill.
15. Write a python program to find the book stock in the given library dataset.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XI Elective II	23CGP11A	Services Marketing	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE :

To make the students to understand the basic principles of marketing of various services.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO 1	recollect the conceptual knowledge of service marketing, characteristic features of services ,service marketing mix and service quality	K1
CO 2	explain the market segmentation for services tools for achieving service quality.	K2
CO 3	identify the factors influence consumer behavior of different service sectors	K3
CO 4	analyse the marketing mix of Personal care Marketing, Entertainment Marketing ,Education Marketing , Communication Marketing ,Electricity Marketing and the levels of customer's expectation in service marketing,	K4
CO 5	evaluate the growth of Indian service sector , formulation of strategies for managing demand and supply and the determinants of global service quality	K5
Co6	create marketing strategies for various service sectors to improve service quality and customers .	

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	1	3	1
CO4	9	9	9	3	1	3	1
CO5	9	9	3	3	1	1	1
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Service (10 Hrs)

Meaning and definition of services – importance of services in Indian environment – classification of services – characteristic features of services – growth of the service sector – economic policy on services – differences between goods and services.

UNIT II : Service Marketing (10 Hrs)

Concept – significance – customer's expectation in service marketing – managing demand and supply in service business.

UNIT III : Service Marketing Mix (10 Hrs)

Marketing Mix for Services – Marketing mix of selected services - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.

UNIT IV : Key Services Marketing (8 Hrs)

Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.

UNIT V : Service Quality and Customer Relationship Management (10 Hrs)

Introduction – measurement of service quality – scope of service quality – tools for achieving service quality – causes of service quality – problems – principles guiding improving of service quality.

Customer Relationship Management

Meaning – essentials – customer retention – value of customers.

Case study relating to all the above five units.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	David L.Kurtz & Kenneth C.Clow	Services Marketing	John Wiley and Sons, New Jersey, United States	2003
2	Lovelock Christopher	Service Marketing	Pearson Education Publishers, New Delhi	2003
3	Rampal.M.K & Gupta.S.L	Services Marketing	Cassalgotia Publishing Co, New Delhi	2005
4	Reddy.P.N & Appannaiah, H.R	Services Marketing	Kalyani Publishers, New Delhi	2011

WEB REFERENCES:

- 1) <https://www.marketing91.com/service-marketing-mix/>
- 2) <https://www.slideshare.net/anju2014/demand-and-supply-in-service-marketing>
- 3) <https://www.slideshare.net/prithvighag/service-quality-24372573>
- 4) <https://slideplayer.com/slide/10517710/>
- 5) <https://www.slideshare.net/charanreddy589/customer-relationship-management-14010865>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XI Elective II	23CGP11B	Indian Stock Exchange	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE :

To equip the students with the conceptual knowledge of stock exchange and the skill in stock trading business

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recall the important terms such as capital market, stock exchange and internal stock trading, new issue market, primary market, investment management, speculation, gambling	K1
CO2	extend the advantages of primary market, functions of stock exchange and organisation structure.	K2
CO3	apply the methods of floating new issue and capital issue control	K3
CO4	analyse the methods of stock exchange trading, functions and working of SEBI and values of industry 4.0.	K4
CO5	evaluate the measure of restricting Indian Stock Exchange, E-Commerce.	K5
CO6	exposure in online stock exchange operations.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Capital Market

(10 Hrs)

Capital Market: Meaning - Overview of capital market - New Issue Market -Methods of floating new issues - Players of New Issue Market - Advantages of Primary Market - Stock Exchange: Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges - Origin and Growth - Organization structure - Mode of organization -Membership - Stock Exchange traders - Stock exchange trading - Jobbers Vs Brokers - Stock exchange dealings - Trading of securities.

UNIT II : Stock Exchange Regulatory Framework

(10 Hrs)

Stock Exchange Regulatory Framework: Under the SEBI Act, BSCC Act, Defence of India Rule, Securities Contract Act 1956, Securities Contracts Rules 1957 - Profile of Indian Stock Exchanges - BSE, NSE - Restructuring Indian stock exchanges – Dematerialization

UNIT III : Listing of Securities

(10 Hrs)

Listing: Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of non-listing – delisting - insider trading - speculation - Speculation Vs Gambling - Investors Vs Speculators - Investor protection.

UNIT IV : The Securities Contracts (Regulation) Act, 1956

(8 Hrs)

The Securities Contracts (Regulation) Act, 1956: Important provisions - SEBI: Functions and Working.

UNIT V : Online Trading

(10 Hrs)

Internet Stock Trading: Meaning and Features - Current Scenario - Regulating internet stock trading - IPOs on the internet - E-Commerce Act and internet stock trading - Stock index futures-Basic values for industry 4.0-Challenges.

Case study relating to all the above five units.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Anbarasu Joseph.D	Financial Services	Sultan Chand & Sons, New Delhi	2011
2	Bhole M.L	Financial Institutions and Markets	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2005
3	Gordon.E & Nataraj.K	Financial Market and Institution	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2003
4	Gurusamy.S	Financial Services and Markets	Vijay Nicole Imprints (P) Ltd, Chennai	2004
5	Khan Y.M	Financial Services	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2013

WEB REFERENCES:

1. <https://www.elearnmarkets.com/blog/5-instruments-of-capital-market/>
2. https://en.wikipedia.org/wiki/Organizational_structure#:~:text=The%20structure%20of%20an%20organization,department%2C%20workgroup%2C%20and%20individual.
3. https://www1.nseindia.com/int_invest/content/regulatory_framework.htm
4. <https://www.sec.gov/pdf/annrep01/ar01marketr.pdf>
5. https://www.bseindia.com/corporates/List_Scrips.html
6. <https://www.nseindia.com/market-data/securities-available-for-trading>
7. <https://www.investopedia.com/learn-how-to-trade-the-market-in-5-steps-4692230>
8. <https://top10stockbroker.com/online-trading/>
9. <https://www.karvyonline.com/knowledge-center/beginner/what-is-online-trading>
10. <https://www.ukessays.com/essays/information-technology/e-commerce-and-online-trading-information-technology-essay.php>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XI Elective II	23CGP11C	Organizational Behaviour	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE :

To make the students to understand the key concepts and theories of organizational behaviour.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	spell out the meanings of various terminologies such as organizational behaviour, perception, learning, morale, group dynamics and organisational conflicts.	K1
CO2	explain the various domain concepts in organizational behavior particularly the historical development of organisational behaviour, determinants of personality, motivation, job satisfaction, discipline, causes of indiscipline.	K2
CO3	utilize the organizational behavior context for modify the behavior of people in the organization.	K3
CO4	analyse the complexities associated with management of individual behavior and group behavior in the organisation.	K4
CO5	judge the model of organizational behaviour, theories of personality, motivation, learning, factors affecting perception and employee morale, group decision making, and grievance redressal mechanism.	K5
CO6	predict the challenges and opportunities for organizational behavior in a business organisation	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Introduction to Organizational Behaviour

Organizational Behaviour: Meaning and definition - Nature – Elements - Fundamental Concepts – Approaches - Historical development of organizational behaviour – Process - Model of organizational behaviour - Challenges and Opportunities of for organizational behaviour.

(10 Hrs)

UNIT II : Individual Behaviour

Individual Behaviour: Factors influencing individual behaviour - Environmental factors - Personal factors - Psychological factors – Personality – Concept – Determinants – Types - Theories Perception: Meaning – Process - Factors affecting perception - Perception and its application in organization and attitude.

(10 Hrs)

UNIT III : Motivation and Morale

Learning: Meaning – Determinants - Theories – Principles - Motivation: Meaning – Nature – Need – Process - Theories (Maslow's Theory, Herzberg's Theory and Mc Gregor Theory) (X, Y Theory and Vrooms Expectancy Theory).

Morale: Meaning - Difference between morale and motivation - Factors affecting employees morale - Job satisfaction - Concept - Determinants - Effects.

(10 Hrs)

UNIT IV : Group Dynamics

Group Dynamics: Meaning - Definition – Classification - Formal groups - Informal groups - Command and Task group - Interest group - Friendship group - Stages of group development - Group properties - Group behaviour - Group decision making - Group effectiveness. Leadership: Functions - Style and Theories.

(8 Hrs)

UNIT V : Organizational Conflicts

Organizational Conflicts: Definition - Process - Inter personality conflicts - Inter group conflicts - Discipline: Causes of indiscipline - Acts of indiscipline – Grievance - Meaning and Characteristics – Causes - Grievance redressal mechanism.

(10 Hrs)

Case study relating to all the above five units.

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.B.C	Organization Behaviour	Sultan Chand & Sons, New Delhi	2014
2	Khanka.S.S	Organization Behaviour	Sultan Chand & Company, New Delhi	2003
3	Subba Rao.P	Personnel Management	Himalaya Publishing House, Mumbai	2009
4	Tirupathi.P.C	Personnel Management	Tata Mc Graw Hill Education Private Limited, New Delhi	2012

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15. <https://www.slideshare.net/Jyothi19587/discipline-9434417>
16. <https://www.slideshare.net/ManishaSrivastava29/grievance-its-handling-procedure>
17. <https://www.hrhelpboard.com/hr-manual/grievance-redressal-policy.html>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Ability Enhancement	23AEP01	Cyber Security	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	100	-	100

PREAMBLE :

To understand the basics of cyber security and the security threats in day-to-day activities.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Recall the basic concepts of information security and its types	K1
CO2	Explain cyber space issues and cyber security measures	K2
CO3	Apply security measures to prevent ourselves from threats in social media	K3
CO4	Identify various risks and threats in cyber space	K4
CO5	Appraise the performance of social media, security issues and their measures	K5
CO6	Compose the real time examples using case studies	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	3
CO6	9	9	9	9	3	1	1
Total Contribution of COs to POs	54	54	54	54	36	34	28
Weighted Percentage of COs contribution to POs	3.64	4.07	5.07	5.67	6.56	5.44	5.96

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Information Security

(4 Hrs)

History of Information Security - Need for Security-**Types of Security:** Physical Security – Network Security –Personal Security –Operation Security –Communication Security - Information Security Threats.

UNIT II : Introduction to Cyber Security

(5 Hrs)

Cyber Security: Objectives- Roles- Differences between Information Security and Cyber Security. **Cyber Security Principles:** Confidentiality- Integrity – Availability.

UNIT III: Risks & Vulnerabilities

(5 Hrs)

Risk Meaning: Risk Management –Problems of Measuring Risk -Risk Levels-Risk Analyzes- Risk Assessment –Response to Risk Terminology- **Threats:** Components of Threats-Types of Threats- **Vulnerabilities:** Computing System Vulnerabilities –Hardware Vulnerabilities- Software Vulnerabilities-Data Vulnerabilities-Human Vulnerabilities.

UNIT IV: Social media

(5 Hrs)

Introduction to social media: What, Why –Pros and cons- Security issues in social media: Mail- Facebook - Whatsapp-Twitter-Preventive and control measures.

UNIT V : Case study**(5 Hrs)**

Impact of social media: Education -Business- Banking-Mobile –Human Life- Present generation- Indian scenario.

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2. <https://m.youtube.com/watch?v=3r14ZjZpcHU>
3. <https://blog.barkly.com/10-fundamental-cybersecurity-lessons-for-beginners>
4. <https://5social media security risk and how to avoid them.html>
5. <https://10 cyber security twitter profiles to watch.html>
6. <https://cyber security in banking 4 trends to watch in 2017.html>
7. <https://gmail hacking security tips-indian cyber security solutions.html>
8. <https://why social media sites are the new cyber weapons of.html>
9. [EBook:A complete guide to Staying Ahead in the Cyber Security Game](#)

SEMESTER - III

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XII	23CGP12	Accounting for Managerial Decision Making	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE:

To familiarize the students with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management accounting.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recall the different terms in the managerial decision making	K1
CO2	explain the basic concepts of various tools used in management accounting	K2
CO3	make use of the procedures, formula, techniques and methods for computing the results in the comparative statement, ratio analysis, fund flow, cash flow statements, marginal cost, standard cost and budgets.	K3
CO4	examine the outcomes computed from the comparative statement, ratio analysis, cash flow statement, break even analysis, variance analysis and budgets	K4
CO5	interpret the variations found in the results obtained from comparative statement, ratio analysis, cash flow statement, break even analysis and variance analysis	K5
CO6	develop own common size statement, cash flow analysis statement, marginal costing tools and budget for a real time business operations	K6

**K1 – Remember;
K5 – Evaluate;**

**K2 – Understand;
K6 – Create.**

K3 – Apply;

K4 – Analyze;

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	1	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	3	3	3
CO6	9	3	9	3	9	1	3
Total Contribution of COs to POs	54	48	54	48	24	24	18
Weighted Percentage of COs contribution to POs	4.09	4.07	5.07	5.04	4.37	3.84	3.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Introduction to Management Accounting

(15 Hrs)

Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting – Financial Statement – Meaning - Significance-Financial Statement Analysis and Interpretation - Comparative Statement, Common Size, Trend Analysis.

UNIT II : Analysis and Interpretation of Financial Statements

(15 Hrs)

Ratio Analysis - Significance and Limitations of Ratio Analysis - Classification of Ratios - Analysis of Short term Financial Position (Liquidity Ratios and Turnover Ratios) - Analysis of Long term Financial Position - Analysis of Profitability (General Profitability Ratios and Profitability Ratios) - Market Test Ratios - Analysis of Capital Structure - Construction of Balance Sheet.

UNIT III :

(15 Hrs)

Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance of Funds Flow statements – Limitations – Schedule of changes in working capital – Funds from operations - Ledger Accounts with Adjustments - Preparation of Funds Flow statement.

Cash Flow Analysis

Cash Flow statement - Meaning – Significance – Limitations - Comparison between Fund Flow statement and Cash Flow statement – Calculation of cash from Operating Activities (As per AS3 Revised Norms)– Cash from Investing Activities – Cash from Financing Activities - Preparation of Cash Flow Statement.

UNIT IV : Marginal Costing & Standard Costing

(15 Hrs)

Marginal Costing – Meaning – Advantages – Limitations - Break Even Analysis - Managerial Applications of Marginal Costing.

Standard Costing

Standard costing -definition-estimated cost Vs standard cost- historical cost Vs standard cost – standard cost Vs budgetary control- advantages and limitations of standard cost – setting the standard- determination of standard cost – analysis of variance – material variance- labour and overhead variance.

UNIT V : Budgetary Control

(12 Hrs)

Budget--Meaning, need, objectives, budget manual- budget period-classification of budget – budget and forecast- budgeting- budgetary control-objectives- preparation of different budgets- flexible budget-sales budget-production budget-selling and distribution overhead budget- material budget- cash budget- master budget- Zero base budgeting.

Note: Distribution of Marks: Theory 40 % and Problem 60 %.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Khan M. Y and Jain P.K.	Management Accounting,	Tata Mc Grew Hill Publishing Company Limited New Delhi	2007
2	Ramachandran R and Srinivasan R	Management Accounting,	Srirampublications Tirchy	1996
3	Reddy T.S and Hariprasad Reddy Y	Management Accounting,	Margham Publications Chennai	2015
4	Sharma R.K and Shashi. K. Gupta	Management Accounting,	Kalyani Publication Chennai.	2016
5	Srinivasan N.P and Sakthivel Murugan M	Accounting for Management	S.Chand & Company, New Delhi.	2004

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- <https://www.youtube.com/watch?v=f1j6lQsFzp0>
- https://www.youtube.com/watch?v=i_7dxah6h3w
- <https://www.youtube.com/watch?v=OOJ2PIGiWJE>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIII	23CGP13	Applied Direct Tax	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE :

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Define the basic concepts of income tax like income, assessee, previous year, assessment year, agricultural income, residential status and exempted incomes as per the Income Tax Act.	K1
CO2	Understand the rules and provisions of income tax under the five heads of income, Salaries, House Property, Profits and Gains of Business or profession and Capital gain.	K2
CO3	Compute the income tax of an individual under five heads of income.	K3
CO4	Analyse and apply the permissible exemptions and deductions to income.	K4
CO5	Assess the income of an individual and suggest suitable tax planning measures to get maximum tax benefit admissible under Indian Income tax Act.	K5
CO6	Compute tax liability of an individual, tax planning and file the Income tax returns independently.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	3	3
CO2	9	9	9	3	3	3	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
CO6	9	9	9	3	3	9	3
Total Contribution of COs to POs	54	54	54	18	18	24	18
Weighted Percentage of COs contribution to POs	4.09	4.58	5.07	1.89	3.28	3.84	3.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Residential Status and Scope of Income (15 Hrs)

Income Tax Act – Definition – Income – Agricultural Income – Assesse – Previous year – Assessment year – Residential status – Scope of Total Income – Exempted Incomes.

UNIT II : Income from Salary and House Property (15 Hrs)

Computation of Income from Salaries and Income from House property.

UNIT III : Income from Business or Profession and Capital Gain (15 Hrs)

Computation of Profits and Gains of Business or Profession – Calculation of Capital gain.

UNIT IV : Income from Other Sources (15 Hrs)

Computation of Income from other sources – Set-off and Carry Forward of Losses – Deductions from Gross Total Income – Assessment of Individuals.

UNIT V : Tax Planning (12 Hrs)

Tax planning: Meaning, Objectives and Types – Tax evasion Vs Tax avoidance - Income Tax Authorities – Procedure of e-filing – Procedure for refund of income tax.

Distribution of Marks: Theory 40% and Problems 60%.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2019
2	Gaur V.P & Narang D.B	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2019
3	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2019
4	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2019

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1. <https://incometaxindia.gov.in>
2. <https://www.incometax.gov.in/iec/foportal>
3. <https://www.investopedia.com/terms/d/directtax.asp>
4. <https://legislative.gov.in/>
5. <https://taxguru.in/downloads/>
6. <https://cleartax.in/g/terms/direct-tax>
7. https://www.indiabudget.gov.in/doc/Finance_Bill.pdf
8. <https://dor.gov.in/>
9. https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_041_02019.pdf
10. https://en.wikipedia.org/wiki/Direct_tax
11. <https://ca-lectures.online/direct-tax-download-free-pdf-study-material/>
12. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf>
13. <https://www.srcc.edu/sites>
14. <https://prsindia.org/budgets/parliament/union-budget-2021-22-analysis>
15. <https://castudynotes.com/2021/06/07/ca-final-direct-tax>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIV	23CGP14	Corporate Finance	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE :

To enable the learners to make use of financial management tools for effective financial decision making.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	remember the phraseologies such as capital structure, cost of capital, capital budgeting and working capital	K1
CO2	elucidate the various theories involved in financial management	K2
CO3	identify the sources of finance, determinants of cost of capital, suitable credit, collection policies and forms of dividend	K3
CO4	solve the finance issues in pertaining to business using leverages, capital budgeting, cash flow and dividend policy	K4
CO5	determine optimal capital structure, working capital requirements, payback period, level of stock and dividend payout	K5
CO6	construct a sound capital structure and minimise cost of capital for making most profitable investment decision of a corporate firm	K6

**K1 – Remember;
K5 – Evaluate;**

**K2 – Understand;
K6 – Create.**

K3 – Apply;

K4 – Analyze;

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	9	3	3
CO4	9	9	9	9	3	9	3
CO5	9	9	3	9	3	3	3
CO6	9	3	1	3	3	9	3
Total Contribution of COs to POs	54	48	40	48	24	30	18
Weighted Percentage of COs contribution to POs	4.09	4.07	3.76	5.04	4.37	4.80	3.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

Unit – I Corporate Finance (15 Hrs)

Meaning, Nature, scope, objectives and importance - Role and functions of Corporate Financial Management – Financial decisions – Sources of finance – Short-term and Long-term finance - Organisation of financial Management - Risk and Return analysis.

Unit – II Capital Structure, Cost of Capital and Leverage (15 Hrs)

Meaning of capital structure – Factors influencing capital structure – Pattern of capital structure – Theories of Capital Structure – Net Income Approach(NI approach) – Net Operating Income Approach (NOI approach) – Modigliani Miller Approach (MM approach)

Cost of Capital – meaning – concept of cost of capital – Importance - determination of cost of capital – cost of debt – cost of preference capital , cost of equity capital and cost of Retained earnings – weighted average cost of capital.

Leverages : Types of Leverage - Financial Leverage - Operating Leverage and Combined Leverage.

Unit – III Capital Budgeting (15 Hrs)

Capital Budgeting: meaning, significance – process of capital budgeting – capital expenditure decisions – methods of ranking investment proposals – Techniques of Capital Budgeting : Pay-back period method, Average rate of return method, net present value method, internal rate of return method, Profitability index method – Limitations of capital budgeting –Capital Rationing.

Unit – IV Working Capital Management (15 Hrs)

Need for working capital – types – estimating working capital requirements – Management of cash – motives for holding cash – controlling inflow and outflow of cash – determination of minimum level of cash – Management of Receivables- Formulating suitable credit & collection policies- Management of Inventories – Objectives – Tools and Techniques of Inventory Management – Determination of levels of stock – ABC Analysis – VED Analysis.

Unit –V Dividend Policy**(12 Hrs)**

Factors influencing the size of dividend policy – Optimal dividend policy – Stable dividend policy – Forms of dividend- mechanics of dividend distribution – Theories of dividend policy – Irrelevance concept of dividend(Miller & Modigliani Theory) – Relevance concept of dividend ((Walter's & Gordon's approach).

Distribution of Marks: Theory 60% and Problems 40%.

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M.Y., Jain P.K	Financial Management	Tata McGraw-Hill Publishing Company Limited, New Delhi.	2008
2	Maheswari S.N	Financial Management Principles & Practice	Sultan Chand & Sons, New Delhi.	2014
3	Pandey I.M	Financial Management	Vikas Publishing House Ltd, New Delhi.	2013
4	Shashi K.Gupta Sharma R.K	Financial Management	Kalyani Publishers, Chennai.	2006

WEB REFERENCES:

1. <https://gurunanakcollege.edu.in/files/commerce-management/financing-decision.pdf>
2. http://accioneduca.org/admin/archivos/clases/material/sources-of-financing_1563992424.pdf
3. <https://www.slideshare.net/3631/capital-structure-theories-25584385>
4. <https://corporatefinanceinstitute.com/resources/knowledge/finance/mm-theorem/>
5. https://www.slideshare.net/Aswathy_Jayan/types-of-leverages
6. <https://www.slideshare.net/vinuputhuvelil/cost-of-capital-43151873>
7. <https://www.knowledgiate.com/methods-of-ranking-investment-proposals/>
8. <http://www.jiwaji.edu/pdf/ecourse/management/Management%20of%20Receivables%203.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XV	23CGP15	Computer Applications Practical-III(SPSS Package)	60	3

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	III	40	60	100

PREAMBLE :

To enable the students to gain practical knowledge in application of SPSS in Research studies.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	receive the basic tools in SPSS	K1
CO2	demonstrate the procedure to enter data recoding and compute variables in SPSS	K2
CO3	apply various menus in SPSS	K3
CO4	analyse data using various statistical tools	K4
CO5	evaluate and interpret the results	K5
CO6	execute the tools in SPSS and carryout research	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	3	3	9	9	3
CO4	9	9	3	3	3	3	3
CO5	9	9	3	3	3	3	3

CO6	3	3	3	3	0	3	3
Total Contribution of COs to POs	48	48	30	30	33	36	30
Weighted Percentage of COs contribution to POs	3.64	4.07	2.82	3.15	6.01	5.76	6.38

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

Unit I

Starting with SPSS:

Windows in SPSS: Data view and variable view - data editor - output viewer - syntax editor – Data view window – chart editor.

Unit II

Data creation:

Creating a data set – Types of variables in SPSS – defining variables and labeling – entering data - import data — Data Manipulation - Creating a Codebook in SPSS – missing values

Unit III

Pictorial Representation:

Creating charts – Chart builder – Histogram – Scatter diagram – Bar diagram – Line chart – Pie chart

Unit IV

Compute Variables:

Computation of variables - Recoding of data - Sorting Data - Grouping or Splitting Data – using conditional expressions.

Unit V

Data Analysis:

Descriptive Statistics: frequencies – mean, median and standard deviation – cross tabs: Chi-square test. Compare means: means – one sample ‘t’ test – Independent sample ‘t’ test – paired samples – One way ANOVA. Correlation – regression - Dimension Reduction: Factor Analysis – Scale – Reliability Analysis. Non-parametric tests: one sample – related samples – legacy dialogs.

Category	Component	Course Code	Course Title	Contact Hours	Credit
Part – III	Core : XVI Project-I	23CGP16	Mini Project	-	1

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	100	-	100

PREAMBLE:

To expose the students to practice themselves to conduct field investigation and find solution the problems in the respective area.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Remember the different thrust areas of research	K1
CO2	Demonstrate the research problems pertaining to Marketing, Finance and Human Resource Management	K2
CO3	apply statistical tools for analysing the data collected from the study area	K3
CO4	analyse and interpret the data for solving the research problems	K4
CO5	evaluate the demographic variables and factors influencing the behaviour pattern of the people	K5
CO6	expose survey practice to meet the challenges in the rapid changing world and prepare themselves for their career	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	3	9	9	1	1	1
CO4	9	3	9	9	0	0	1
CO5	9	3	9	9	0	0	1
CO6	9	1	3	9	3	3	3
Total Contribution of COs to POs	54	28	48	54	10	10	12
Weighted Percentage of COs contribution to POs	4.09	2.38	4.51	5.67	1.82	1.60	2.55

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

Rules governing Mini Project

- 1) In the first semester, students are allowed to select any one of elective courses according to their choice. (Marketing/Finance/Human Resource Management).
- 2) They are allowed to continue the same elective course which are offered in the second, third and fourth semester.
- 3) At the end of the second semester, during summer vacation students shall undertake a Mini Project by conducting survey in the respective course/area.
- 4) Each student should conduct a survey (listed below) **in** the second semester summer vacation.
- 5) After the completion of survey, each student has to submit two copies of mini project report which consists of not less than 30 type written pages within 45 days after the reopening of the college for the third semester. It should be approved by the guide.
- 6) The mini project report shall be valued internally by the department for a maximum of 80 marks.
- 7) The students should secure a minimum of 50% marks i.e., 40 marks to pass in the Mini project report.
- 8) The *Viva voce* shall be conducted by the faculty for a maximum of 20 marks.
- 9) The students should secure a minimum of 50% marks i.e., 10 marks to pass in the *Viva voce* examination.
- 10) The students should secure a minimum of 50% marks i.e., 50 marks to pass in the Mini project report and *Viva voce* examination.
- 11) The final mark statement will be handed over to the Controller of Examination by the Head of the Department.

12) The mini project result will be published along with the third semester examination result.

Thrust areas for conducting survey in **MARKETING**

1. Problems and prospects of organic farming.
2. Branding of organic products.
3. Problems of cultivation and marketing of paddy.
4. Cost and return of Banana cultivation.
5. Sugarcane marketing through contract forming.
6. Functions of regulated markets.
7. Marketing of farm products through Uzhavar sandhai.
8. Mechanisation of Agriculture.
9. Government subsidies available for Agricultural inputs and implements.
10. Marketing of farm products and services.
11. Personal care services.
12. Entertainment services.
13. Educational services.
14. Communication services.
15. Electricity services.
16. Banking services.
17. Insurance services.
18. Transport services.
19. Tourism services.
20. Hospital services.
21. Hotel services.
22. Consultancy services.
23. Feedback of green products.
24. Pricing of green products.
25. Career opportunities in green marketing.
26. Challenges of green marketing.

27. Issues of E-Marketing.
28. Opinion on online pricing.
29. Problems of online distribution services.
30. Online promotion strategies.

FINANCE

- 1) Saving pattern Households/Agricultural labour/Industrial labour/Government services.
- 2) Investment pattern of working peoples/government employees.
- 3) Opinion of investment in UTI.
- 4) Opinion of investment in Mutual Funds/Bank Deposits/Government Securities.
- 5) Problems of finance in Agricultural industry.
- 6) Role of commercial banks in financing, small, medium, micro industry.
- 7) Investment in corporate securities.
- 8) Investment in stock trading.
- 9) Commercial banks and industrial developments.
- 10) Investment in Insurance/Postal Savings Scheme.
- 11) Investors attitude towards various investments.
- 12) Awareness towards Various Investment Schemes.
- 13) Problems faced by various investors.
- 14) Preference of investment by Women households/working Women/Senior Citizen.
- 15) Problems faced by the Senior Citizens on investment.

HUMAN RESOURCE MANAGEMENT

1. Working condition in Spinning Mills/other factories.
2. Bonus schemes and subsidized food.
3. Work life balance.
4. Salary and wage administration system in industries.
5. Absenteeism and labour turnover.
6. Job satisfaction of employees in different industries.

7. Leadership styles in industries.
8. Application of motivation in industries.
9. Grievance and redressal mechanism.
10. Industrial safety and health hygienic condition in industry.
11. Labour welfare measures in various industries.
12. Industrial housing and transport facilities to the employees.
13. Problem of Child labours.
14. Problem of Women workers.
15. Welfare provision to Women employees.
16. Problems of Agriculture labour.
17. Employees Provident Fund Schemes for various industries.
18. Employees State Insurance Scheme.
19. Social Security Scheme.
20. Employees training/development/education in industries.

Model contents of mini project report

1) The survey report should cover a following aspects:

- ❖ Introduction
- ❖ Objectives of the study
- ❖ Sample survey
- ❖ Method of collection of data
- ❖ Tools and techniques for analysis of data
- ❖ Key results/findings
- ❖ Suggestions
- ❖ Conclusion

2) Appendix

- ❖ Instruments used for collection of data
- ❖ Reference books
- ❖ Index if any

Category	Course Type	Course Code	Course Title	Contact Hours	Credit (C)
Part – III	Core:XVII Open Elective	21CGPOE1	Net Banking &Practice	36	2

Contact hours per semester: 36

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

PREAMBLE

To make the students to understand the concept of banking practice, net banking transactions and overview of e-banking security.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Recollect the definitions of banker, customer, cheques, internet banking and cyber security	K1
CO2	Explain the general relationship between banker and customer, principles of sound bank lending, models of e-banking, process of EPS and security concepts.	K2
CO3	Make use of the customer services offered the banks such as operations of cheque, crossing, debit card, credit card, NEFT, Tele banking and electronic signature.	K3
CO4	Distinguish between traditional banking & e-banking, RTGS & NEFT, Malware and Trojans	K4
CO5	assess the essentials of valid a cheque, facets of E-banking, constrains in e-banking, electronic payment system and e-building solutions.	K5
CO6	carry out all the internet banking transactions independently	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	3	3	1	3	3	3
CO6	3	3	1	0	3	3	3
Weightage	48	42	40	31	24	24	18
Weighted percentage of Course contribution to POS	3.64	3.56	3.76	3.25	4.37	3.84	3.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

COURSE CONTENT:

UNIT I

Banker and Customer:

Banker-Meaning and Definition, Customer-Meaning, Special Type of Customers: Minor, Married women, Lunatic-Relationship between Banker and Customer-General relationship, Special relationship. Banker's Lien, Duties of a banker to maintain secrecy of customer account.
(7 Hrs)

UNIT II

Negotiable Instruments and loans and advances:

Meaning-Types of Negotiable Instrument: Promissory note, Cheque-Features-Essentials of a valid Cheque-Crossing-Types of crossing-Marking and endorsement

Loans and Advances:

Principles of sound bank lending-Forms of securities-Pledge, Hypothecation and Advances against the documents of title to goods-assignment- mortgage. (8 Hrs)

UNIT III

E- Banking and Net Banking Services

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking.

Net banking services

Internet Banking – Meaning – Mechanics of Internet Banking – services – Mobile banking – Definition – Features – Mechanism Tele banking- Definition – Features – Mechanism (7 Hrs)

Unit IV

Electronic Payment System

Electronic Payment System – Meaning – Features – Process – Payment methods – E-Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – Society for World Wide Inter Bank Financial Telecommunications (SWIFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT)

(7 Hrs)

UNIT V

Cyber Security in net banking:

Introduction – Security concepts – Security Attacks – Skimming – PIN capturing – Phishing – Pharming - Social Engineering – Malware – Trojans.

E- Builder Solutions: E- Security solutions – Multi factor authentication – firewalls- Encryption – E-Locking technique – Digital Signature – Digital certificate – Electronic signature.

(7 Hrs)

TEXT BOOKS:

Authors	Title	Publisher	Year of Publication
Gordon , E. and Natarajan.K	Banking theory and Practice	24 th Edition, Himalaya Publishing House, Mumbai	2014
Gurusamy S	Banking theory and Practice	Vijay Nicole imprints private Limited.	2017

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1.	Bhushan Dewan,	E-Commerce	Sultan Chand Limited, New Delhi	2012
2.	Kaptan SS, ,	Indian Banking in Electronic Era	New Century Publications, New Delhi	2003
3.	Shekhar K.C Lekshmy Shekar	Banking theory and Practice	Vikas publishing house, New Delhi	2013
4.	Sundaram K.P.M Varshney.P	Banking theory and Practice	Sultan Chand Limited, New Delhi	2011

WEB REFERENCE:

- 1)https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2020/06/banker_and_customer_relationship.pdf
- 2)<https://www.slideshare.net/gur2041/bio-1>
- 3)<https://corporatefinanceinstitute.com/resources/knowledge/finance/negotiable-instrument/>
- 4)<https://www.scribd.com/doc/99090020/Basic-Principles-of-Sound-Lending>
- 5)<https://www.slideshare.net/abhishektanna/e-banking-25603805>
- 6)<https://www.slideshare.net/RiteshGoyal/electronic-payment-system>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XVIII Elective - III	23CGP17A	Green Marketing	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE :

To make the students aware of the imminent threat of depleting natural resources and the responsibility of business to be socially responsible with green products and practices for sustainable futures.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	outline the concepts of green marketing, green environment, green labeling, market segmentation, branding and green products.	K1
CO2	explain the significance of ethics and social responsibility, factors influencing environment and household consumption, demarketing , target market and price elasticity	K2
CO3	apply the process of pre and post purchase behaviour in Green Marketing	K3
CO4	analyze the factors influencing green marketing, Interaction between environment and consumption , Implementation of green Marketing Strategies, IoT inGreenmarketing,	K4
CO5	evaluate the green product and process innovation framework, Competitive actions and consumer decision making.	K5
CO6	forecast and manage the Supply and Demand, future trends in green marketing and career opportunities.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	1	3	1
CO4	9	9	9	3	1	3	1
CO5	9	9	3	3	1	1	1
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Overview of Green Marketing (10 Hrs)

Introduction – Evolution – Emerging Trends – Green Marketing Stake holders – Ethics and Social Responsibility of Green Marketing – Factors Influencing Green Marketing – Green marketing in India – Legal Framework in Green Marketing.

UNIT II : Environment and Household Consumption: (10 Hrs)

Interaction between environment and consumption – Factors influencing environment and household consumption – Consumer Decision making process-Pre and Post purchase Process.

UNIT III : Market Analysis (10 Hrs)

Market Segmentation – Target Market – Market Positioning – Green Marketing Labeling-Branding – Demarketing.

UNIT IV : Green Marketing Product and Pricing (8 Hrs)

Green Product and Process innovation framework – Pricing – Pricing Strategies – Supply and Demand – Price Elasticity – Legal Constraints – Competitive actions.

UNIT V : Development of an Integrated Green Marketing Framework (10 Hrs)

Implementation of green Marketing Strategies – Feedback and Control - Measuring Performance and take action – Future Trends in Green Marketing –IoT in Green marketing -- Career Opportunities in Green Marketing.

Case Studies from above five units.

BOOKS FOR REFERENCE:

S. No	Authors	Title	Publishers	Year of Publication
1	Jacquelyn A. Ottman	The New Rules of Green Marketing: Strategies, Tools and Inspiration for Sustainable Branding	Koehler Publishers	2011
2	Jacquelyn A. Ottman	Green Marketing: Opportunity for innovation	NTC Business Books	1998
3	John Grant	The Green Marketing Manifesto	Wiley, John & Sons Incorporated	2009
4	Joel Makower	Strategies for the Green Economy: Opportunities and Challenges in the New World of Business	McGraw-Hill	2008

WEB REFERENCES:

1. <https://sendpulse.com/support/glossary/green-marketing>.
- 2) <https://www.businessmanagementideas.com/marketing/green-marketing/20101>
- 3) <https://www.ukessays.com/essays/management/green-marketing-in-india-management-essay.php>
- 4) <https://www.businessinsider.in/advertising/brands/article/how-ready-is-india-to-launch-permanent-eco-friendly-packaging-and-become-a-plastic-free-country/articleshow/79154498.cms>
- 5) <https://bettermarketing.pub/4-ethical-green-marketing-strategies-7a1b38ade31e>
- 6) <https://www.environmentalscience.org/careers/sustainability-and-green-jobs>
- 7) <https://www.ecoideaz.com/showcase/are-eco-labels-essential-for-green-products-in-india>
- 8) <https://bis.gov.in/index.php/product-certification/operation-of-eco-mark-scheme/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XVIII Elective III	23CGP11B	Project Finance	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE:

To equip the learners with identification of project and its financial feasibility.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	define and recall the key techniques of project finance, steps in project identification, equity & debt financing, contents of a project report and dimensions of a project.	K1
CO2	classify the various projects, types of industrial finance, project contracts, incentives & subsidies, internal & external finance and equity & debt financing.	K2
CO3	make use of Gantt charts and network techniques, funds offered by commercial banks, term loans, working capital advances, angel financing and contemporary transactions that indicate developments in the policy and practice of project and infrastructure funding.	K3
CO4	assess the proposed investment from the perspective of different stakeholders, including lenders, sponsors, investors and governments by various feasibility analysis techniques like market, technical, financial and economic analysis.	K4
CO5	build a credit rationale in order to make and substantiate investment decisions and techniques of project scheduling, e-project appraisal in industry 4.0 & project configuration.	K5
CO6	appreciate how the mechanisms in the transaction documents operate to protect the creditors from the risks using qualitative and quantitative tools to ensure protection of risk.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

Unit I : Project

(10 Hrs)

Meaning- Definition – Need- Characteristics – Objectives of project – classification of project – Dimensions and aspects of projects – phases of a project - Project Life Cycle – project scheduling – Gantt charts and network techniques.

Unit II : Project Identification, Reports and E-Appraisal in industry 4.0

(10 Hrs)

Meaning – steps involved in project identification- market analysis, technical analysis, financial analysis, economical and environmental analysis - Project report- importance - components and contents of a project report– E-project appraisal in Industry 4.0 – meaning – incentives and subsidies.

Unit III : Financial Estimates and Sources of Finance

(8 Hrs)

Finance- cost of project – means of finance - types of industrial finance - Sources of finance for a project – internal and external finance – role of commercial banks.

Unit IV : Financing for Projects

(10 Hrs)

Capital structure- inter accruals- equity financing – preference financing – debt financing – angel financing - offerings – term loans –working capital advances –venture capital.

Unit V : Financing Infrastructure Projects

(10 Hrs)

Project configuration – key project partners – project contracts – financial structures and corporate governance – financing a power project –financing telecommunication projects- infrastructure finance scenario in India.

Case Studies from above five units

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Andrew fight	Introduction to Project Finance	Pearson Education Publishers, New Delhi	2005
2	Benjamin C. Esty	Modern Project Finance	Himalaya Publishing House, Mumbai	2004
3	Graham D Vinter, Gareth Price, David Lee	Project Finance: A Legal Guide	Sweet & Maxwell, UK	2013
4	Machiraju H.R	Introduction to Project Finance	Vikas Publishing House, Bengaluru.	2001
5	Yescombe E.R	Principles of Project Finance	Prentice Hill of India Private Ltd, New Delhi	2002

WEB REFERENCES:

1. <https://www.manage.gov.in/studymaterial/PPM-E.pdf>
2. <https://slideplayer.com/slide/4289482/>
3. <https://www.tpsgc-pwgsc.gc.ca/biens-property/sngp-npms/bi-rp/eddp-pis-eng.html>
4. <https://www.slideshare.net/ManojReddy1/project-report-39676742>
5. <https://rbidocs.rbi.org.in/rdocs/Publications/Pdfs/5185.pdf>
6. <https://www.youtube.com/watch?v=GnAEb-JF4iQ>
7. https://help.aconex.com/sites/aconex_support_central/files/implementation_files/ac_onex_project_configuration_sample.pdf
8. <https://www.diva-portal.org/smash/get/diva2:829662/FULLTEXT01.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XVIII Elective III	23CGP17C	Labour Legislation	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE :

To enable the student is well versed in the concepts and provisions of labour laws to be implemented and followed in business

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recollect the fundamental legal terms in Companies Act, Factories Act, Workmen Compensation Act, Industrial Disputes Act, Payment of Wages Act, Minimum Wages Act, payment of Gratuity Act and Payment of Bonus Act	K1
CO2	summarize the role of legal provisions of various labour acts	K2
CO3	compute wages, minimum wages, bonus and gratuity as per the respective Act	K3
CO4	analyse the various provisions relating to settlement of industrial disputes	K4
CO5	formulate, judge and make decisions on legal protection in Industrial situations	K5
CO6	design a suitable bonus plan, redressal mechanism and employees welfare facilities.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	1	3	1
CO4	9	9	9	3	1	3	1
CO5	9	9	3	3	1	1	1
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	26	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Factories Act 1948 (10 Hrs)

Objects, provisions relating to health, safety, welfare, working hours, leave, etc. of workers; approval, licensing and registration of factories – Duties of occupier/Manager and their obligations under the Act; Power of the authorities under the Act; penalty provisions.

UNIT II : Workmen Compensation Act, 1923 (8 Hrs)

Objects; employer's liability for compensation; amount of compensation; methods of calculating wages; review; distribution of compensation; notice and claims; commissioner for workmen's compensation.

UNIT III : Industrial Disputes Act, 1947 (10 Hrs)

Objects, Industrial disputes, authorities for settlement, reference, procedures, powers and duties of authorities: settlement and awards : strikes, lockouts; lay-off; retrenchment; transfer and closure; unfair labour practices; miscellaneous provisions.

UNIT IV : Wages and Benefits (10 Hrs)

Wages and Benefits : a) Payment of Wages Act, 1936 : objects, responsibilities, fixation of wage periods, time payment, deduction and fines; maintenance of records and registers, inspectors.

Minimum Wages Act, 1948 : objects, provisions, procedure for fixing and revising minimum wages, fair wages, appointment of advisory board; payment; maintenance of registers and records, offences and penalties.

UNIT V : Payment of Gratuity Act (10 Hrs)

Definition- Payment and forfeiture of Gratuity and Exemption – Compulsory Insurance and protection of Gratuity – Determination and recovery of Gratuity.

Payment of Bonus Act 1965 – objects – computation, and determination of Bonus, eligibility and payment, provisions for new companies – Eligibility and disqualification for Bonus.

Case studies from above five units.

BOOKS FOR REFERENCE:

S. No.	Author	Course Title	Publisher	Year
1	Gogna. P.P.S	Business and Industrial law	S. Chand and Company	2010
2	Gulhan .S.S. Kapoor . G. K	Mercantile Law	New Age International	2009
3	Kapoor . N.D.	Elements of Industrial Law	Sultan Chand Publication	2016
4	Padhi. P.K.	Labour and Industrial law	Sultan Chand Publications	2010
5	Senapathi. R	Legal Aspects of Business	Lakshmi Publications	2007
6	Shukla. M.C.	Mercantile Law	S. Chand and Company	1998
7	Sumathi. S. Saravanel. P	Legal Aspects of Business	Eswar Press	2017
8	Tulsan. P.C.	Business and Industrial law	S. Chand and Company	2010

WEB REFERENCES:

1. https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2. <https://www.policybazaar.com/corporate-insurance/articles/workmens-compensation-act-1923/>
3. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004132159500424ram_milan_Industrial_Disputes_Act_1947.pdf
4. <https://learn.marsdd.com/article/employee-compensation-salary-wages-incentives-and-commissions/>
5. <https://maitri.mahaonline.gov.in/pdf/payment-of-gratuity-act-1972.pdf>

Category	Component	Course Code	Course Title	Contact Hours	Credit
Part – V	Proficiency Enhancement	23PEPCG01	Banking and Insurance (Self-Study)	-	2

Contact hours per week: -

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	-	100	100

PREAMBLE :

To make the students to gain knowledge in banking and insurance by self-learning.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the important banking and insurance terminologies.	K1
CO2	outline the relationship between banker & customer, the benefits of debit cards, credit cards and smart cards, functions of Reserve Bank of India and Insurance Regulatory and Development Authority.	K2
CO3	identify the recent development in banking and insurance sector and procedure for claim and settlement of various insurance policy.	K3
CO4	distinguish between Electronic Clearing Services (ECS) and Electronic Fund Transfer (EFT), nomination and assignments in insurance and the various types of Life Insurance Plans.	K4
CO5	determine the legal framework of commercial banks, the requisite for telemarketing & electronic cheque and the powers of central government in IRDA functioning.	K5
CO6	practice case analysis and offer recommendations in the areas of banking and insurance.	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	3	3
CO3	9	9	3	3	3	3	3
CO4	9	9	3	3	3	9	3
CO5	9	3	3	3	3	3	3
CO6	9	3	3	1	1	1	1
Total Contribution of COs to POs	54	42	30	28	16	28	16
Weighted Percentage of COs contribution to POs	4.09	3.56	3.76	2.82	2.91	4.48	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

Unit-I : Introduction to Banking

Origin of banks-Definition of banking- Classification of banks- Banker and Customer – Definition – Relationship - Functions of Commercial Banks - Recent Developments in Banking.

Unit – II : Modern banking services

Electronic banking-meaning-automate teller machine-internet banking-Electronic Clearing Services (ECS)-Electronic Fund Transfer (EFT)-Telemarketing-electronic cheque-credit cards-debit cards-smart cards

Unit – III : Introduction to Insurance

Meaning – definition-nature-principles-kinds of insurance – benefits of insurance-classification of insurance.

Unit – IV : Life insurance

Life insurance-features –advantages-types of Life insurance policies - Insurance documents-nomination and assignments-alteration-revival-policy loans-surrender value and paid up value.

Unit - V : RBI and IRDA

RBI – Functions – Reserve Bank of India and Agricultural Credit – RBI and Industrial Finance - IRDA- Mission - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Gordon . E & Gupta P.K.	Banking and Insurance	Himalaya Publishing House,New Delhi	2012
2	Jyotsna Sethi &Nishwan Bhatia	Elements of Banking and Insurance	PHI Learning Private Limited,New Delhi	2012
3	Mishra M.N.	Modern concepts of insurance	Sultan Chand & Company Ltd., New Delhi	2004
4	Periasamy. P	Principles &practice of Insurance	Himalaya Publishing House	2010

WEB REFERENCES:

1. <https://www.slideshare.net/guplu/origin-of-banking>
2. <https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india>
3. https://www.youtube.com/watch?v=5VyP3W_qtPM
4. <https://askanydifference.com/difference-between-eft-and-ecs/>
5. <https://www.learnpick.in/prime/documents/ppts/details/4038/indian-insurance>
6. <https://licindia.in/Custom-er-Services/Policy-Guidelines-Helpline>
7. <https://www.policyholder.gov.in/uploads/CEDocuments/IRDA%20Brochure.pdf>
8. <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=942>

SEMESTER - IV

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XIX	23CGP18	International Business	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE :

To equip the students with knowledge of international business

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	demonstrate the knowledge of industry revolution in industry 4.0 used in international business	K1
CO2	Understand the domain concepts and framework of international business, role of international economic organizations, export marketing, project consultancy and composition and direction of foreign trade.	K2
CO3	Identify the methods to calculate BOP and correct disequilibrium in BOP, procedures to maintain documents used in foreign trade, apply of foreign exchange theories in FOREX rate determination and fluctuations in FOREX .	K3
CO4	Compare balance of trade with balance of payment, export marketing from domestic marketing, tariff with non tariff barriers	K4
CO5	Assess the position and condition of BOP, changing scenario of international business, feasibility of export market entry, administration of exchange control system in India,	K5
CO6	Construct consultancy services proposal, interpret real BOP position and report on export market analysis	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	1	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	1	3	3
CO5	9	9	9	3	1	3	3
CO6	9	9	9	9	1	3	3
Total Contribution of COs to POs	54	54	54	42	12	16	18
Weighted Percentage of COs contribution to POs	3.64	4.07	5.07	4.41	2.18	2.56	3.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : An overview of International Business (15 Hrs)

International Business - Meaning, Nature and Scope – Industrial revolution in Industry 4.0– Factors contributing to changing scenario of International Business – Stages of International Business – Modes of entry – Goals of International business – advantages and problems – Major trends in International business.

Balance of payment – meaning – components: Current Account position and Capital Account . position – Principles of BOP – favourable and adverse BOP - Correction of adverse BOP.

UNIT II : Euro Currency Market (15 Hrs)

Euro Currency Market – Meaning – Origin and growth – Scope -Features - and Factors contributing to growth of Euro market – advantages and disadvantages.

International Economic Organisations: General Agreement on Tax and Tariff – World Trade Organisation – International Monetary Fund - World Bank.

UNIT III : Export Marketing (15 Hrs)

Export marketing – Meaning – Definition – Salient features – Functions – differences between export marketing and domestic marketing – Export barriers – Tariff and non-tariff – Export Market Analysis - Export Promotion measures to Indian exporters.

UNIT IV : Composition and Direction of Foreign Trade (15 Hrs)

Composition and direction of India's imports and exports – Project consultancy and Service exports – Important documents used in foreign trade.

UNIT V : Foreign Exchange (12 Hrs)

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

Distribution of Marks: Theory 100 %.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	P.Subba Rao	International Business Texts and Cases	Himalaya Publishing House, New Delhi	2017
2	Franchis Cherunilam	International Trade	Himalaya Publishing House, New Delhi	2005
3	Rathore and Rathore	Export Marketing	Himalaya Publishing House, New Delhi	2006
4	Jacob Cherian and B.Parab	Export Marketing	Himalaya Publishing House, New Delhi	2001
5	Foreign Exchange	C.Jeevanandam	Sultan Chand & Sons, New Delhi.	2003
6	Varshney & Bhattachariya	International Marketing Management	Sultan Chand & Sons, New Delhi.	2003
7	T.A.S. Balagopal	Export Marketing	Himalaya Publishing House, New Delhi	1996

WEB REFERENCES:

1. <http://www.simplynotes.in/e-notes/mbabba/international-business-management/balance-of-payment/>
2. <https://www.youtube.com/watch?v=cqff9o0nloM>
3. [https://www.cambridge.org/core/societies/world-trade-organization\(world](https://www.cambridge.org/core/societies/world-trade-organization(world)
4. <https://www.imf.org/en/live?slide=sdgs>
5. https://archive.mu.ac.in/myweb_test/TYBCOM%20study%20material/Export%20Mkt...pdf
6. <https://www.yourarticlelibrary.com/foreign-trade/11-main-features-of-volume-composition-and-direction-of-indias-foreign-trade/5901>
7. <https://www.mbaknol.com/international-finance/theories-of-foreign-exchange/>
8. <https://www.ofx.com/en-au/blog/2019/7/exchange-rate-volatility-causes/>
9. <https://www.microeconomicsnotes.com/india/exchange-control/exchange-control-in-india-features-objectives-techniques-and-demerits/16272>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XX	23CGP19	Investment Banking	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE :

To equip the learners to familiarize the investment banking operations to minimize the investment risk.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	remember the phraseologies such as investment bank, venture capital, risk and portfolio management	K1
CO2	elucidate the various services involved in investment banking	K2
CO3	identify the risk and market data providers	K3
CO4	solve the risk issues in pertaining to business using risk assessment tools	K4
CO5	determine the fund management, fund administration and trade cycle.	K5
CO6	construct a sound investment banking services for making most profitable investment decision of a corporate firm	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	9	3	3
CO4	9	9	9	9	3	9	3
CO5	9	9	3	9	3	3	3
CO6	9	3	1	3	3	9	3
Total Contribution of COs to POs	54	48	40	48	24	30	18
Weighted Percentage of COs contribution to POs	4.09	4.07	3.76	5.04	4.37	4.80	3.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : Introduction to Investment Banking (15Hrs)

Investment Banking – Introduction–Structure of an investment bank - Investment Banking Services– Underwriting and types- Types of Investment Banks – Commercial Bank vs Investment Bank –Hierarchy within the investment bank - Role of investment banks during the last financial crisis 2008–Private Equity – Venture Capital – Hedge funds.

UNIT II : Investment Banking Services (15Hrs)

Introduction - Custody Services - Transfer Agency –Safekeeping &Settlements, Reporting & Record keeping– Investible Cash - Income Process - Corporate Actions – Collateral Services - Reconciliation - Securities Valuation – Pricing – importance of valuation – Discounted Cash Flow Analysis - Understanding enterprise value and equity value -Fund Accounting– Financial Reporting.

UNIT III : Risk & Market Data Providers (15Hrs)

Risk: What is Risk – Risk Management – Types of Risk – Market Risk - Credit Risk – Liquidity Risk – Regulatory Risk – Operational Risk – Risk Assessment Tools.

Market Data Providers – Meaning – Players – Reference Data – Market Data

UNIT IV : Trade Life Cycle & Fund Administration (15Hrs)

Fund Administration – Role of Fund Administrator – Support Functions of Fund Administration - Responsibilities of Fund Administrator – Technology – Fees – Accounting and other reporting services – Compliance Services

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

UNIT V : Portfolio Analysis and Financial Modelling (12 Hrs)

Portfolio Administration – Portfolio Analysis and Portfolio Theories– Role of Portfolio Manager - NAV, pricing and valuations – NAV – Pricing of funds – Pricing Assets – Pricing controls & failure impact.

Financial Modelling –Introduction to Cash flow modelling – Modelling Best Practices.

BOOKS FOR REFERENCE:

S. No	Authors	Course Title	Publishers	Year of Publication
1	Allison Otto	Investment Banking Guide	Vanderbilt University	2020
2	Gopalan College of Engineering & Management	Invest Banking & Financial Services	Department of Management	2016
3	Pratap Giri S	Investment Banking, Concepts, Analysis and Cases	Mc Graw Hill India.	2021
4	Pratap Subramaniam	Investment Banking	Mc Graw Hill India	2004

WEB REFERENCES:

1. <https://cdn.vanderbilt.edu/vu-wp0/wp-content/uploads/sites/269/2020/08/25145257/Investment-Banking-Guide-Final.pdf>
<https://www.investopedia.com/terms/i/investment-banking.asp>
2. <https://www.gopalancolleges.com/gcem/course-material/mba/finance-subjects/investment-banking-financial-services-14MBAFM302.pdf>
3. <https://corporatefinanceinstitute.com/resources/career/investment-banking-overview/>
4. <https://catalogimages.wiley.com/images/db/pdf/9781118615775.excerpt.pdf>
5. <https://unacademy.com/content/railway-exam/study-material/general-awareness/investment-banking/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXI	23CGP20	Business Environment	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE :

To make the students to familiarize the environment suitable for business.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	relate the relationship between environment and business, micro and macro environment, cultural and ethical beliefs, financial institutions and various industrial policies.	K1
CO2	interpret the various statutory laws, concepts of privatization & globalization, types of economic system, technological up gradation in India and influence of various environmental factors on international business operations.	K2
CO3	employ business strategies for foreign entry market, state policies & economic reforms laid by the government, ways of privatization and tools to evaluate changes in an organization's business environment and application for artificial intelligence	K3
CO4	conduct a business analysis of the local and national environment, relevant case law for the purpose of finding perspectives in international trade and the financial support offered by financial institutions.	K4
CO5	examine how different factors and trends in the external environment are likely to impact upon a proposed business, new industrial policies for international trade and multinational corporation.	K5
CO6	present a business environmental analysis and recommendations for risk avoidance and control mechanisms in domestic and foreign trade.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	3	9
CO2	9	9	9	9	3	3	9
CO3	9	9	9	3	3	3	3
CO4	9	3	3	3	3	3	3
CO5	9	3	3	3	3	1	1
CO6	9	3	1	3	1	1	1
Total Contribution of COs to POs	54	36	34	30	22	14	26
Weighted Percentage of COs contribution to POs	4.09	3.06	3.19	3.15	2.91	2.24	5.53

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : An overview of Business Environment (10 Hrs)

Concept of Business Environment – Significance- Types of Environment: Internal, External, Micro and Macro Environment-Impact of Environment on Business and strategic decision-culture and Business- Social responsibilities-Business Ethics.

UNIT II : Industrial Policies and Regulations (10 Hrs)

Industrial policy upto 1991 –New Industrial policy- Industrial policy in Public, Private, Joint and Co-operative sectors –Industrial Licensing – Privatization and Disinvestment – Ways of Privatization –Benefits of Privatization –Arguments for and against Privatization-Privatization in India.

UNIT III : Economic Environment (10 Hrs)

Economic system- Meaning –Characteristics- Types of Economic System- Capitalism, Socialism –Mixed economy- Economic Planning –Nature, Scope and Significance of economic planning in India- Achievements and Pitfalls of economic planning- Role of Government as a regulator.

UNIT IV : Technological Environment (10 Hrs)

Features of Technology- Technology and society- Technology and economy- Impact of Technology- Restraints of Technological growth- Technology Policy- Status of Technology in India-Application of Artificial intelligence in E-business.

UNIT V : Global Environment (8 Hrs)

Globalisation of business- Meaning-Features of Globalisation - Essential conditions for globalisation- Foreign Market entry- strategies- Globalisation of Indian Business- MNC – Meaning- MNC and International trade –Merits and demerits – Perspectives – MNC in India.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Aswathappa. K	Essentials of Business Environment	Himalaya Publishing House, New Delhi	2014
2	Avadhani V.A	Investment and Securities markets in India	Himalaya Publishing House, New Delhi	2010
3	Franchise Cherunilam	Business Environment	Tata McGraw Hill Companies, New Delhi	2008
4	Gupta C.B	Business Environment	Sultan Chand & Sons, New Delhi	2009
5	Upandhya. C	Business Environment	Tata McGraw Hill Companies, New Delhi	2011

WEB REFERENCES:

1. <https://www.slideshare.net/ronniesirsikar/business-environment-ppt-39380438>
2. <https://www.slideshare.net/RobbySahoo/corporate-social-responsibility-13975540>
3. <https://www.slideshare.net/sunil16688/new-industrial-policy-1991-69760943>
4. <http://accessconsulting.in/wp-content/uploads/2017/02/Industrial-licensing-policy.pdf>
5. <https://www.managementstudyguide.com/types-of-economic-systems.htm>
6. <https://theintactone.com/2020/01/05/role-of-government-in-regulation-and-development-of-business/>
7. <https://www.jstor.org/stable/41969446>
8. <https://www.smartcapitalmind.com/what-is-a-financial-environment.htm>
9. https://www.brainkart.com/article/Globalisation-of-Business--Stages,-Essential-Conditions-and-Advantages_7550/
10. <https://www.slideshare.net/ashiquevkd/ashiqueck-role-ofmncsinindia>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IV	23CGP04	DIGITAL MARKETING	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE:

To help students to understand the concept of digital marketing and its applications and make them aware of modern methods and techniques of Marketing.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	explain the basic concepts of digital marketing	K1
CO2	apply digital media channels and online marketing mix in their business	K2
CO3	analyze online shopping issues, online consumer behavior and market influence analytics	K3
CO4	assess online consumer behavior, digital media channels and next generation CRM	K4
CO5	design online marketing strategies for their business	K5
CO6	propose different types of portal technologies, tools necessary to overcome challenges and issues of marketing in a changing technological landscape.	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : INTRODUCTION TO DIGITAL MARKETING

Digital Marketing: Meaning-need-features-importance-advantages-disadvantages -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

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

Digital media channels: Meaning-need- features - importance- search engine marketing-EPR-affiliate marketing-interactive display advertising-opt-in-email marketing and mobile text messaging, invasive marketing -campaign management using – Face book, Twitter, Corporate Blogs-advantages and disadvantages of digital media channels.

UNIT IV : ONLINE CONSUMER BEHAVIOR

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

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 REFERENCE:

S.No	Author	Course Title	Publisher	Year of Publication
1	Alan Charlesworth	Digital Marketing A Practical Approach	Routledge, London	2018
2	Dave Chaffey, Fiona Ellis-Chadwick	Digital Marketing	Pearson Education Pvt. Ltd, Noida	2019
3	Kailash Chandra Upadhyay	Digital Marketing: Complete Digital Marketing Tutorial	Notion Press, Chennai	2021
4	Michael	Digital Marketing	Empire Publications India Pvt. Ltd., New Delhi	2021
5	Moutusy Maity	Digital Marketing	Oxford University Press, London	2022
6	Puneet Singh Bhatia	Fundamentals of Digital Marketing	Pearson Education Pvt. Ltd., Noida	2019
7	Ryan Deiss and Russ Henneberry	Digital Marketing	John Wiley and Sons Inc.Hoboken	2017
8	Vandana Ahuja	Digital Marketing	Oxford University Press, London	2020

WEB REFERENCES:

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-%20tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/view/6143/7938>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXII Elective -IV	23CGP21B	International Financial Management	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE :

To enable the students to acquire knowledge in international financial system in the changing global scenario.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	reminisce about the technical terms such as time value of money, valuation, risk, return and foreign currency	K1
CO2	illustrate the techniques of time value of money, risk analysis and valuation of bonds.	K2
CO3	identify the present and future value of money, risks in capital budgeting and modes of payment in international trade	K3
CO4	analyse the reasons for time preference of money, investing in abroad and causes of risk	K4
CO5	measure the fair price of a bond, effect of portfolio risks and co-efficient of variations in risk analysis	K5
CO6	Promote the operation of international finance, working capital, foreign market management in a business firm.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I : International Financial Management – An Overview (10 Hrs)

Nature-Scope-Functions and importance of international financial management-Factors leading to International financial function - International financial management and domestic financial management.

International monetary system: Gold standards – Bretton wood system – European monetary system - Economic Monetary Union (EMU).

UNIT II : Foreign Exchange Management And Derivative (10 Hrs)

Foreign exchange market – Meaning - Definition – Characteristics – Classification – Functions – Structure – Participants of Foreign Exchange Market – Factors affecting Foreign Exchange Market.

Spot Market – Features. Forward Market – Features. Futures – Currency Futures – Options – types of Options – Future option and Currency option. SWAPS – Features – Types of SWAPS.

UNIT III : International Investment Analysis (10 Hrs)

International investment analysis – Meaning – International portfolio management – risks and benefits of international investing – Foreign Direct Investment (FDI) – Meaning and definition – Types- Determinants of FDI – strategy for FDI – Cost and benefits of FDI-Investment in Digital Currency: Block Chain Management-Cryptocurrency.

UNIT IV : International Working Capital Management (10 Hrs)

Working capital policy – Cash management – steps in management of cash - receivables management – Management of inventory – Financing of current asset.

UNIT V : International Financial Institutions (8 Hrs)

World bank – organizational set up – Objectives and Functions, International Financial Corporation (IFC) – functions –Financing activities. Asian Development Bank – Evolution and structure – Financial resources – Functions.

Distribution of Marks: Theory 100%.

Case Studies from above five units

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Jain. P.K, Josette Peyrard, Surendra S Yadav	International Financial Management	Macmillan India Ltd, New Delhi	1998
2	Machiraju.HR	International Financial Management	Himalaya Publishing house,Mumbai	2009
3	Priyanka Singh and Swati Tiwari	International Financial Management	Thakur publishers, Chennai	2013
4	Srinivasan.S.P and Sr.B.Janakiram	International Financial Management	Biztantra, An imprint of Dreamtech Press,New Delhi	2005

WEB REFERENCES:

1. <https://www.slideshare.net/parveenkanth/international-financial-management>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/bretton-woods-agreement/>
3. https://nptel.ac.in/content/storage2/courses/110105031/pr_pdf/module%204.pdf
4. https://www.youtube.com/watch?v=JVuZ1SIw_F0
5. <https://www.ibef.org/economy/foreign-direct-investment.aspx>
6. <https://www.slideshare.net/SharavanAravindKumar/international-financial-management-final-58570000>
7. <https://www.bajajfinserv.in/what-are-the-types-of-working-capital-policies>
8. <https://www.slideshare.net/girishkatti1/ppt-on-world-bank>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXII Elective - IV	23CGP21C	Labour Welfare Services	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE :

To enable the students to familiarize with the labour welfare provisions for maintaining labour resources in the long run.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recollect the fundamental concepts' of labour welfare, importance of labour welfare, statutory welfare provisions.	K1
CO2	illustrate the importance of voluntary labour welfare measures, working conditions and labour welfare schemes for special categories of labour.	K2
CO3	apply the labour welfare provisions for child labour, physically challenged labour and women workers.	K3
CO4	analyse the problems of Indian labour and problems of agricultural/rural labour.	K4
CO5	evaluate various schemes for labour welfare and social security provisions.	K5
CO6	formulate the suitable labour welfare measures and use relevant provisions of labour welfare in the industrial organisations.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.09	3.90	3.76	3.78	2.91	4.16	3.40

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I (10 Hrs)

Philosophy of labour welfare: Meaning & definition of labour welfare – concepts – scope – objectives – principles – need and classification of labour welfare – historical development of labour welfare before and after independence – labour problems in India.

UNIT II (10 Hrs)

Statutory welfare provisions: Washing facilities – facilities for storing and drying clothing – facilities for sitting – first aid appliances – shelter – restrooms and lunchrooms – canteens – crèches – voluntary welfare measures – welfare work by employers’ - welfare work by workers’ organisations.

UNIT III (8 Hrs)

Labour welfare schemes: Industrial housing – industrial safety – industrial health – industrial hygiene – workers education scheme.

UNIT IV (10 Hrs)

Welfare scheme for special categories of labour: Women workers – characteristics of women labour- feminization of workforce – women workers in organised and unorganised sectors – issues of women workers – constitutional commitments – child labour – physically challenged labour – contract labour –casual and manual labour – bonded labour – agricultural / rural labour – inter-state migrant workmen – construction labour.

UNIT V (10 Hrs)

Social Security Provisions: Definition – social assistance – social insurance – financing of social security schemes – Employers’ Union – Employees’ State Insurance Act, 1948 – Employees’ Provident Funds Act, 1952 – Employees’ Family Pension Scheme, 1971 – Employees’ Deposit Linked Insurance Scheme, 1976 – Maternity Benefit Act, 1961.

Case Studies from above five units.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Deodhar S.B., Saraswathi Sankaran, Punekar S.D.	Labour welfare Trade Unionism and Industrial Relations	Himalaya Publishing House, Mumbai	2011
2	Kucchal S.C.	The Industrial Economy of India	Chaitanya Publishing House, Allahabad	1975
3	Moorthy M.V.	Principles of Labour Welfare	Gupta Bros. Visakhapatnam	1986
4	Saxena R.C.	Labour Problems and Social Welfare	K. Nath and Co, Meerut	1974
5	Sarma A.M.	Aspects of Labour Welfare and Social Security	Himalaya Publishing House, Mumbai	1996

WEB REFERENCES:

1. <https://www.economicsdiscussion.net/labour/labour-welfare/31839>
2. <https://www.slideshare.net/Shruti101112/statutory-provisions-on-labour-welfare>
3. http://lib.unipune.ac.in:8080/xmlui/bitstream/handle/123456789/3883/11_chapter%204.pdf?sequence=11&isAllowed=y
4. <https://www.slideshare.net/ganeshamc/unit-5-welfare-of-special-categories-of-labour>
5. <https://www.india-briefing.com/news/introduction-social-security-system-india-6014.html/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIII Project-II	23CGP22	Project Work	120	6

Contact hours per week: 10

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	20	80	100

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recall the various practical thoughts about business	K1
CO2	demonstrate the domain knowledge of business	K2
CO3	apply the business knowledge in solving the problems in the organization	K3
CO4	compare the theory with practical concepts of business	K4
CO5	evaluate critically the policies, practices, theories of business	K5
CO6	Work independently in an organization	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	1
CO6	9	9	3	9	3	3	1
Total Contribution of COs to POs	54	54	48	54	30	36	26
Weighted Percentage of COs contribution to POs	3.64	4.07	4.51	5.67	5.46	5.76	5.53

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Rules Regarding Evaluation of Project Report
Components and Breakup of Marks for evaluation of Project (ESE) under Part III:

Departments encouraging project work may adopt the following structure for evaluation of reports else, they shall define their own rubrics as per need. **The project reports** are evaluated at the end of semester by the **Internal & External Examiners** as appointed by COE. Following weightages shall be used to evaluate the Project report:

SPLIT - UP	COMPONENTS		TOTAL MARKS
CIA	Regularity	5	20
	Review / Presentation	5	
	Data Collection, Analysis and Interpretation	10	
ESE*	External Examiner	30	80
	Internal Examiner	30	
	Viva – Voce	20	

***ESE Viva-Voce for projects will be jointly conducted by internal and external examiners.**

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- Each student shall submit four copies of project report, at least four days prior to the viva - voce examination to the Controller of Examination through the Head of the Department.
- The External examiner shall value the project report for a maximum of 30 Marks and Internal Examiner shall value the project report for a maximum of 30 Marks separately which will be handed over to the Controller of Examination.
- For a pass in the evaluation of project report, the student should secure a minimum of 50% (30 Marks).
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 50% Marks (10 marks) .
- Student should secure a minimum of 50% marks (30 marks + 10 marks =40 Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 50% marks(50 Marks) both internal and external marks put together.