P.K.R. ARTS COLLEGE FOR WOMEN

(Re-Accredited with 'A' grade by NAAC)

Autonomous Institution- Affiliated to Bharathiar University, Coimbatore

No.127, Pariyur Road, GOBICHETTIPALAYAM – 638 476.

DEPARTMENT OF COMMERCE

MASTER OF COMMERCE

SCHOLASTIC COURSES

AND

CO-SCHOLASTIC COURSES

For the candidates admitted from the Academic Year 2024-2025 and onwards

Under CBCS PATTERN

P.K.R ARTS COLLEGE FOR WOMEN
(Autonomous Institution, Re-Accredited by NAAC with 'A' Grade)
Gobichettipalayam-638476

MASTER OF COMMERCE- PROGRAMME STRUCTURE
CBCS Pattern: 2024-2025

Scholastic Courses:

Category	Component	No. Of Courses	Credit(S) / Course	Total Credits	Proposed Semester
Part-III	Core: Theory	14	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	28		90	

Total Marks: 2600 Marks & Total Credits: 90 credits

P.K.R ARTS COLLEGE FOR WOMEN

(Autonomous Institution, Re-Accredited by NAAC with 'A' Grade)
Gobichettipalayam – 638476.
MASTER OF COMMERCE
Programme Scheme and Scheme of Examinations
(For students admitted from 2024-2025 & onwards)

Scholastic Courses:

Category (Part)	Component	Course Code	Course Title	Contact Hrs/ week	Exam Duration hrs.	Max. Marks			Credits
						CIA	ESE	Total	
SEMESTER-I									
Part III	Core: I	24CGP01	Advanced Corporate Accounting	6	3	25	75	100	4
Part III	Core: II	24CGP02	Corporate Social Responsibility	4	3	25	75	100	4
Part III	Core: III	24CGP03	Managerial Economics	5	3	25	75	100	3
Part III	Core: IV	24CGP04	Applied Cost Accounting	6	3	25	75	100	4
Part III	Core : V Elective: I	24CGP05A/ 24CGP05B/ 24CGP05C	Agricultural Marketing / Financial Markets and Institutions / Human Resource Management	4	3	25	75	100	3
Part III	Core :VI Practical: I	24CGP06	Computer Applications Practical-I (Advanced Excel)	5	3	40	60	100	3
			TOTAL	**30**				**600**	**21**
SEMESTER- II									
Part III	Core :VII	24CGP07	Accounting for Managerial Decision Making	5	3	25	75	100	4
Part III	Core: VIII	24CGP08	Business Research Methods	5	3	25	75	100	4
Part III	Core:IX	24CGP09	Business Analytics with Python	5	3	25	75	100	4
Part III	Core: X	24CGP10	Enterprise Resource Planning	4	3	25	75	100	3
Part III	Core : XI Elective: II	24CGP11A/ 24CGP11B/ 24CGP11C	Services Marketing / Financial Derivatives/ Organizational Behavior	4	3	25	75	100	3
Part III	Core :XII Practical: II	24CGP12	Computer Applications Practical-II (Programming with Python)	5	3	40	60	100	3
Part IV	Ability Enhancement	24AEP01	Cyber Security	2	3	100	-	100	2
			TOTAL	**30**				**700**	**23**

			SEMESTER–III						
Part III	Core: XIII	24CGP13	Applied Direct Tax	7	3	25	75	100	4
Part III	Core: XIV	24CGP14	Financial Management	6	3	25	75	100	4
Part III	Core: XV	24CGP15	Business Environment	6	3	25	75	100	4
Part III	Core: XVI Project : I	24CGP16	Mini Project	-	-	100	-	100	1
Part III	Core: XVII Practical :III	24CGP17	Computer Applications Practical-III (SPSS)	4	3	40	60	100	2
Part III	Core :XVIII Open Elective	****	Opted by the students offered by other departments	3	3	25	75	100	2
Part III	Core: XIX Elective: III	24CGP18A/ 24CGP18B/ 24CGP18C	Green Marketing / Financial Modeling / Labour Legislation	4	3	25	75	100	3
Part V	Proficiency Enhancement	24PECGP01	Banking and Insurance (Self-Study)	-	3	-	100	100	2
			TOTAL	**30**				**800**	**22**
			SEMESTER–IV						
Part III	Core: XX	24CGP19	International Business	6	3	25	75	100	4
Part III	Core: XXI	24CGP20	Investment Banking	5	3	25	75	100	4
Part III	Core: XXII	24CGP21	Advanced Financial Management	5	3	25	75	100	3
Part III	Core: XXIII Project: II	24CGP22	Project Work &Viva Voce	10	3	20	80	100	6
Part III	Core: XXIV Elective: IV	24CGP23A/ 24CGP23B/ 24CGP23C	Digital Marketing / Analytics for Finance / Industrial Relations and Labour Welfare	4	3	25	75	100	3
			TOTAL	**30**				**500**	**20**
Part V	Competency Enhancement		Online Course/Learning Object Repository (LOR)	SEMSTERI–IV					2
			Certificate Course	SEMESTERI-IV					2
			Total Credits						**90**

*Credit Transfer for all courses from UGC SWAYAM / MOOC Courses.

Total Marks: 2600   **Total Credits: 90**

Chair Person
Name, Designation
College Name–Full address

SEMESTER - I

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE: I	24CGP01	ADVANCED CORPORATE 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 accounting methods formatted for the corporate bodies, company accounting and investment accounting.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Explain the concepts of accounting standards, 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 accounting standards, 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	12	14
Weighted Percentage of COs contribution to POs	3.88	4.32	3.25	3.56	3.44	1.97	3.13

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 **(12 Hours)**

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 Merger **(15 Hours)**

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

UNIT- III Holding company Accounts **(16 Hours)**

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 **(14 Hours)**

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 **(15 Hours)**

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	2015
2	Maheswari.K. Suneel	Corporate Accounting,	Vikas Publishing House, New Delhi,	2018
3	Reddy.T.S & Murthy.A,	Corporate Accounting,	Margham Publications, Chennai,	2022
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

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 : II	24CGP02	CORPORATE SOCIAL RESPONSIBILITY	48	4

Contact hours per week: 4

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

PREAMBLE:

To enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	To examine the scope and complexity of CSR.	K1
CO2	To demonstrate a multi stakeholder perspective in viewing CSR activities.	K2
CO3	To examine the vision and mission of corporate for society at large.	K3
CO4	To analyze the impact of CSR on Corporate culture.	K4
CO5	Provide an experiential, integrative, substantive, and high quality experience surrounding issues of Corporate Social Responsibility	K5
CO6	To provide participating students with a truly unique curriculum experience with field experience	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	12	14
Weighted Percentage of COs contribution to POs	3.88	4.32	3.25	3.56	3.44	1.97	3.13

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

COURSE CONTENT

UNIT-I (9 Hours)

Concept and Meaning of Corporate Social Responsibility(CSR): Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship - Corporate Philanthropy.

UNIT- II (11 Hours)

Implementation of CSR Policy under Sec. 135 of the Companies Act 2013: CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non-compliance of section 135.

UNIT- III (11 Hours)

Governance of CSR Activities: Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.

UNIT- IV (8 Hours)

Monitoring of CSR Activities: CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

UNIT- V (9 Hours)

CSR Audit and Standards: CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.

BOOKS FOR REFERENCE:

S. No	Authors	Course Title	Publishers	Year of Publication
1	Christopher	Sustainable Value: How the world's leading companies doing well by doing good	Stanford University Press, USA	2014
2	Ilangovan D and Durgadoss R	Corporate Governance	An Insight, The United Publishers, Mangalore, Karnataka	2016
3	Nancy Lee and Philip Kotler	corporate social Responsibility: doing the most good for your company and your cause	John Wley& Sons, Delhi	2011
4	Sanjay K.Agarwal	Corporate Social Responsibility in India	Sage Publications	2010
5	Wayne Visser	CSR 2.0 Transforming Corporate Sustainability and Responsibility	Kaleidoscope Futures, London	2017

WEB REFERENCES:

1. https://dacc.edu.in/wp-content/uploads/2022/01/Notes-TY-BBA-CSR.pdf

2. https://egyankosh.ac.in/bitstream/123456789/8107/1/Unit-8.pdf

3. https://egyankosh.ac.in/bitstream/123456789/74135/1/Unit-1.pdf

4. https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/4/PG_M.S.W._Social%20Work_349%2042%20-%20Corporate%20Social%20Responsibility.pdf

5. https://ncert.nic.in/textbook/pdf/kebs106.pdf

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : III	24CGP03	MANAGERIAL ECONOMICS	60	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 5.0.	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	12	18
Weighted Percentage of COs contribution to POs	3.88	4.32	4.87	1.78	1.15	1.97	4.03

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 Hours)

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 Hours)

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 Hours)

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 Hours)

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

UNIT- V   Macro Economics Environment   (12 Hours)

Business Cycles-National income, monetary and fiscal policy-Future policy framework for Digital Currency-public finance. TRIM's –Intellectual Property Rights- TRIP's –Industry 5.0 implications for economy.

BOOKS FOR REFERENCE:

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

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 : IV	24CGP04	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	12	14
Weighted Percentage of COs contribution to POs	3.88	4.32	3.25	3.56	3.44	1.97	3.13

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 Hours)**

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 Hours)**

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 Hours)**

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 Hours)**

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 Hours)**
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 : V ELECTIVE: I	24CGP05A	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 5.0 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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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 Hours)

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 5.0-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 Hours)

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   (10 Hours)

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 Diary Federations of India – State Level Marketing Federations – RAJFED - MARKFED.

UNIT- IV External Trade in Agriculture and Government Sponsored National Organizations   (10 Hours)

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 Diary Development Board (NDDB) – Commodity Boards.

UNIT- V   Agricultural Marketing Research .   **(8 Hours)**

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.

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 PublishingCo.Pvt. Ltd., New Delhi	2011
2	Jadish Prasad	Export Potential of Indian Agriculture	Mittal Publications, New Delhi.	2000
3	Ramkishen,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 : V ELECTIVE: I	24CGP05B	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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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 Hours)**

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 Hours)**

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 Hours)**

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 Hours)**

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 Hours)**

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.
10. https://corporatefinanceinstitute.com/resources/knowledge/economics/foreign-direct-investment-fdi/

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : V ELECTIVE: I	24CGP05C	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	Analyze 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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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 Hours)

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 Hours)

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 Hours)

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 Hours)

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 Hours)

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.economicsdiscussion.net/human-resource-management/human-resource-planning-definition-importance-objectives-process-prerequisites/31575
3) https://www.economicsdiscussion.net/human-resource-management/job-analysis-meaning-concept-purposes-contents-process-and-methods/31576
4) https://www.economicsdiscussion.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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : VI PRACTICAL-I	24CGP06	COMPUTER APPLICATIONS PRACTICAL-I (ADVANCED EXCEL)	**60**	3

Contact hours per week: 5

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

PREAMBLE:

To explore the practical applications advanced Ms-Excel inbusiness situations.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	**K1**
CO2	Demonstrate the procedure of creating worksheets.	**K2**
CO3	Execute and apply various statistical tools available in MS-excel for the business enterprise transactions.	**K3**
CO4	Apply various statistical tools available in MS-excel for the business enterprise transactions	**K4**
CO5	evaluate the valid results of mathematical operations in MS-Excel and generate the report and charts	**K5**
CO6	Create sheets and Perform the calculations using advanced tools like VLOOK, HLOOK, and pivot table.	**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	1	3	1
CO2	9	9	9	9	1	3	1
CO3	9	9	9	9	3	9	1
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	14	24	12
Weighted Percentage of COs contribution to POs	3.88	4.32	4.87	5.34	2.67	3.93	2.68

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

COURSE CONTENT
ADVANCED EXCEL PRACTICALS

1. Let us consider the problem of finding the sum and average of 3 subject marks for five students in a class in the board exam. The data is entered into the spread sheet as shown below:

	A	B	C	D	E	F	G
1	Stu.Reg No	Name	Maths	Physics	Chemistry	Sum	Average
2	1	John	78	76	87		
3	2	Charles	88	78	98		
4	3	Albert	87	85	46		
5	4	Brinda	78	80	98		
6	5	Dennis	88	98	78		

2. Create a spreadsheet for student mark details with 5 subject marks for 10 students in a class in the board exam. Calculate the Maximum mark, minimum mark, mean, median, standard deviation and variance for each subject.

3. The following worksheet contains Customer No. , Number of units consumed for 10 customers.

   Calculate their bill amount as per the following :

Number of units	Rate
< 200	Rs. 3
>=200, < 500	Rs. 6
>= 500	Rs. 10

	A	B	C	D		H	I
1	Cust. No.	No.of Units	Rate	Bill Amount		Units	Rate
2	1101	340				0	3
3	1102	180				200	6
4	1103	400				500	8
5	1104	600					
6	1105	350					
7	1106	470					
8	1107	890					
9	1108	200					
10	1109	500					
11	1110	360					

4. The following worksheet contains Name & Sales of 10 salesmen .Calculate commissionas per the following:

Sales	Commission
First 30,000	5%
Next 40,000	10%
Excess	15%

	A	B	C
1	NAME	SALE	COMMISSION
2			
:			
:			
11			

5.   **A worksheet contains following data :**

	A	B	C	D	E
1	NAME	GENDER	CLASS	CATEGORY	FEES
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

    i.   Female students from Reserved category
   ii.   Male students from TY
  iii.   Open category students paying fees > 3000

6. Construct the below table in excel and write appropriate functions/formulae for the questions given below

Name	English	Computer	Math	Pass 3 subjects	Pass at least 1 subject	Pass 2 subjects
Virak	56	78	45			
Soa	45	78	78			
Vibol	67	78	10			

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

Sale	Bonus
0-30000	0
30000-40000	3000
40000-50000	4000
50000-60000	5000
60000-70000	6000
70000-80000	7000
80000 & above	8000

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

8. Find the score of the student whose name starts with 'A'.

	A	B
1	NAME	Total Marks
2	Deep	78
3	Jayesh	76
4	Yash	65
5	Sara	34
6	Gita	90
7	Jinal	12
8	Kavita	43
9	Minal	45
10	Karan	76
11	Abhay	87
12	Bina	56
13	Seema	54
14	Naresh	34
15	Rima	65
16	Gajendra	45

SEMESTER – II

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE :VII	24CGP07	ACCOUNTING FOR MANAGERIAL DECISION MAKING	60	4

Contact hours per week: 5

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

PREAMBLE:

To familiarize the students with the nature and concepts of management accounting and enablethem 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;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	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	3.88	3.84	4.87	4.74	4.58	3.93	4.03

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   (12 Hours)

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   (12 Hours)

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   Fund Flow Analysis and Cash Flow Analysis   (12 Hours)

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 and Standard Costing   (12 Hours)

Marginal Costing – Meaning – Advantages – Limitations - Break Even Analysis - ManagerialApplications 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 Hours)**

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,	Sriram publications 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

WEB REFERENCES:

1. https://www.investopedia.com/terms/c/cashflowstatement.asp
2. https://www.youtube.com/watch?v=OzOtwYargcU
3. https://www.ilearnlot.com/management-accounting-objectives-nature-and-scope/55016/
4. https://www.educba.com/ratio-analysis-formula/
5. https://www.foundationsoft.com/financial-ratios-construction-business/
6. https://www.youtube.com/watch?v=f1j6IQsFzp0
7. https://www.youtube.com/watch?v=i_7dxah6h3w
8. https://www.youtube.com/watch?v=0OJ2PIGiwJE

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : VIII	24CGP08	BUSINESS RESEARCH METHODS	60	4

Contact hours per week: 5

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 5.0	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	3.88	4.32	4.87	5.34	3.44	2.95	4.03

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****(12 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. (Theory only)

UNIT- II**Data Collection****(12 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. (Theory only)

UNIT- III**Testing of Hypothesis****(12 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. (Problem only)

UNIT - IV**Non – Parametric Test****(12 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 5.0****(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-Publication of Research Article.

Research 5.0:Emerging Technology-Future of Research-Multidisciplinary Research-Generative AI.

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
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	24CGP09	BUSINESS ANALYTICS WITH PYTHON	60	4

Contact hours per week: 5

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	3.88	1.92	4.87	2.96	4.96	6.89	2.24

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   (12 Hours)
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 5.0.

UNIT -II   Python OOPS Concept   (12 Hours)
Basic Concepts of oops -Introduction to Python, running a python script, comments, variables, operators, strings -format specifiers , printing information. Decision making : if and else if, repetition : while loops and for loops.

UNIT- III   Programming in Python   (12 Hours)
Lists: operations on list , tuples, dictionaries , operations on dictionaries. Event driven programming: Turtle bar chart, event driven programming, key press events, mouse events. How to read and write data in python (using Excel files and csv files). python packages: pandas, numpy, matplotlib.

UNIT- IV   Data Bases   (12 Hours)
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. Data Visualization: Histogram, Scatterplot, Barchart, Line plot in python.

UNIT- V   Data Mining   (12 Hours)
Introduction – cluster anaiysis: K-means algorithm and Hierarchical Clustering. Apply clustering algorithms in order to solve common, applicable business problems. Classification: Support vector machine(SVM) and random forests . Calculate a SVM classification to solve common business problems in python. Regression: Linear and non-linear regression. Implement Simple Linear Regression to solve common business problems in Python.

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?-	Willey Publications, New Jersey.	2014
9.	Prasad R.N, Seema Acharya,	Fundamentals of Business Analytics	2nd edition, Willey Publications, New Jersey.	2014
10.	Turban, E., Aronson, JE., Liang, T. Sharda R,	Decision Support and Business Intelligence Systems,	Prentice Hall Publisher, 10th 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	24CGP10	ENTERPRISE RESOURCE PLANNING	48	3

Contact hours per week: 4

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

PREAMBLE:
To know the evaluation of ERP, systems, technology and the background of ERP.

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

COs	CO Statement	Knowledge Level
CO1	Understand the need of Business Systems and Processes through strategic analysis of ERP systems	K1
CO2	Analyze the implementation of ERP in the context of business of the different organization.	K2
CO3	Make basic use of Enterprise software, and its role in integrating business functions	K3
CO4	Demonstrate a good understanding of the basic issues in ERP systems	K4
CO5	Analyse the strategic options for ERP identification and adoption	K5
CO6	Design the ERP implementation strategies	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	12	14
Weighted Percentage of COs contribution to POs	3.88	4.32	3.25	3.56	3.44	1.97	3.13

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

COURSE CONTENT

UNIT- I (11 Hours)

Evolution of ERP - enterprise resource planning - evolution of ERP systems - material requirement planning - manufacturing requirement planning – Trends - Systems and technology background - ERP systems background – Objectives - Benefits and challenges in ERP - ERP data input - ERP output capabilities - Technology-enables vs. clean sheet re-engineering - Specialties in ERP systems - Tangible and intangible benefits - Major ERP vendors.

UNIT- II : (11 Hours)

Business processes - ERP software changes - Designing ERP systems - choosing standard models - artefacts and processes for ERP systems - client-server architecture for ERP - Application architectures - cross functionalities - application integration.

UNIT- III : (9 Hours)

Introduction to BPR - definition and principles BPR - role of IT in BPR - IT support for BPR - strategic alignment of IT and BPR - Process engineering - enterprise business processes - BPR and organizational restructuring - organizational systems - business process integration.

UNIT- IV : (9 Hours)

Choosing an ERP system implementing - big bang vs phased-identification of modules - developing guiding principles and detailed project plan - legacy system analysis -as is picture -mapping into ERP - Project team training - To Be design - user acceptance - detailed design - customization - construction and testing, production system development

UNIT- V : (8 Hours)

SCM & CRM - Meaning - Need - Origin - Elements of SCM - Future trends in SCM Purchasing issues in SCM - The role of purchasing in an organization - The purchasing process - Sourcing decisions - Roles of supply base - Supplier selection - CRM - CRM definition - Components of CRM - CRM concepts - Goals of CRM - CRM functions - Customer Experience Management - Back office and front office functions. Post implementation issues and development SCM and CRM.

BOOKS FOR REFERENCE:

S. No	Authors	Course Title	Publishers	Year of Publication
1	Alexix Leon	Enterprise Resource Planning, 2nd Edition	McGraw Hill.	2012
2	Daniel E. O'Leary	Enterprise Resource Planning Systems, Life CycleElectronic commerce	University of Southern California	2000
3	Davenport Thomas H	Process Innovation, reengineering work through information technology	Harvard Business School Press, Boston	1993
4	Jylldyche	ERM Hand Book	Pearson Publishers.	2014
5	Micheql Hammer and Champy James	Reengineering the corporation, Amanifesto for business revolution	Harper Business NY	2012

WEB REFERENCES:

1. https://mrcet.com/downloads/digital_notes/ME/III%20year/ERP%20Complete%20Digital%20notes.pdf
2. https://www.oracle.com/in/erp/what-is-erp/
3. https://mrcet.com/downloads/digital_notes/CSE/III%20Year/ERP%20Digital%20notes.pdf
4. https://www.geeksforgeeks.org/introduction-to-erp/
5. https://www.tutorialspoint.com/management_concepts/enterprise_resource_planning.htm
6. https://dde.jecrcuniversity.edu.in/online/assets/uploads/slmaterial/D-MBA-ITM-403%20Enterprise%20Resource%20Planning.pdf

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : XI ELECTIVE : II	24CGP11A	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
CO1	Recollect the conceptual knowledge of service marketing, characteristic features of services ,service marketing mix and service quality	K1
CO2	Explain the market segmentation for services tools for achieving service quality.	K2
CO3	Identify the factors influence consumer behavior of different service sectors	K3
CO4	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
CO5	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 .	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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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 Hours**)

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 Hours**)

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

UNIT- III   **Service Marketing Mix**   (**10 Hours**)

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

UNIT- IV   **Marketing 5.0 related to Key Services**   (**8 Hours**)

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 Hours**)

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-Electronic customer relationship management (e-CRM)

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 Jersy, United States	2003
2	Lovelock Christopher	Service Marketing	Pearson Education Publishers, New Delhi	2003
3	Rampal.M.K & Gupta.S.L	Services Marketing	Casessalgotia 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	24CGP11B	FINANCIAL DERIVATIVES	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 understand about the concept of Derivatives and its types.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Understanding of the concept of Derivatives and its types	K1
CO2	Extend the advantages of options, futures, swaps, hedging and stock index futures	K2
CO3	Describe about hedging and the development position of derivatives in India	K3
CO4	Analyze the methods of trading, functions and working of stock market	K4
CO5	Evaluate the measure of financial derivatives in India	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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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

COURSE CONTENT

UNIT- I   **(10 Hours)**

Introduction to Derivatives –Definition of Financial derivatives- Features – Types— History of Derivatives Markets – Uses of Derivatives - Forward Market: Forward Contract concept – Features – Classification of Forward Contracts –Forward Trading Mechanism – Forward Prices Vs Future Prices.

UNIT- II   **(10 Hours)**
 Options and Swaps – Concept – Types – Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

UNIT- III   **(10 Hours)**
 Futures – Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets- Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

UNIT- IV   **(9 Hours)**
 Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging — Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

UNIT- V   **(9 Hours)**
 Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee –Derivatives Trading at NSE/BSE – Eligibility of Stocks –Emerging Structure of Derivatives Markets in India.
    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.ddegjust.ac.in/studymaterial/mba/fm-407.pdf
2. https://ebooks.lpude.in/commerce/mcom/term_4/DCOM510_FINANCIAL_DERIVA TIVES.pdf
3. https://sde.uoc.ac.in/sites/default/files/sde_videos/To%20upload%20M.Com%20Pape rMCM4C14.pdf
4. http://users.ictp.it/~marsili/fin_math07/LectNotesIori.pdf
5. https://www.slideshare.net/slideshow/financial-derivatives-26815171/26815171

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : XI ELECTIVE - II	24CGP11C	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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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 Behavior   (10 Hours)

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.

UNIT- II   Individual Behavior   (10 Hours)

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.

UNIT- III   Motivation and Morale   (10 Hours)

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.

UNIT- IV   Group Dynamics   (8 Hours)

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.

UNIT- V   Organizational Conflicts   (10 Hours)

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.
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

WEB REFERENCES:

1. https://www.economicsdiscussion.net/management/organisational-behaviour/31869
2. https://www.slideshare.net/priyasharmma/organizational-behavior-6858461
3. https://www.slideshare.net/rajasshrie1/chapter-1-ob-38248150
4. https://www.tutorialspoint.com/individual_and_group_behavior/individual_behavior.htm
5. https://commercemates.com/individual-behaviour-in-organization/
6. https://courses.lumenlearning.com/boundless-psychology/chapter/introduction-to-perception/
7. https://www.slideshare.net/sanjitacabby/learning-organisational-behaviour
8. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_motivation.htm
9. https://www.slideshare.net/masumhussain1650/theories-of-motivation-in-organizational-behavior
10. https://www.slideshare.net/SyedSajjadKabir/seu-13-morale
11. https://www.yourarticlelibrary.com/management/group-dynamics-its-characteristics-stages-types-and-other-details-management/5363
12. https://qsstudy.com/organizational-behavior/elements-properties-group
13. https://opentextbc.ca/organizationalbehavioropenstax/chapter/group-decision-making/
14. https://en.wikipedia.org/wiki/Organizational_conflict
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 – III	CORE :XII PRACTICAL :II	24CGP12	COMPUTER APPLICATIONS PRACTICAL-II (PROGRAMMING WITH PYTHON)	60	2

Contact hours per week: 5

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	3.45	3.84	2.43	2.96	6.30	5.90	2.01

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 – IV	ABILITY ENHANCEMENT	24AEP01	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	3.88	4.32	4.87	5.34	6.87	5.57	6.26

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

UNIT- III   **Risks & Vulnerabilities**   **(5 Hours)**
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 Hours)**
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 Hours)**
Impact of social media: Education -Business- Banking-Mobile –Human Life- Present generation-Indian scenario.

WEB REFERENCES:
1. https://m.youtube.com/watch?v=o6pgd8gLFHg
2. https://m.youtube.com/watch?v=3rl4ZjZpcHU
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 : XIII	24CGP13	APPLIED DIRECT TAX	84	4

Contact hours per week: 7

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	3.88	4.32	4.87	1.78	3.44	3.93	4.03

   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 Hours)**

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** **(18 Hours)**

Computation of Income from Salaries and Income from House property.

UNIT- III **Income from Business or Profession and Capital Gain** **(18 Hours)**

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

UNIT- IV **Income from Other Sources** **(18 Hours)**

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** **(15 Hours)**

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

WEB REFERENCES:

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_04102019.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	24CGP14	FINANCIAL MANAGEMENT	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;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	3.88	3.84	3.61	4.74	4.58	4.92	4.03

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

COURSE CONTENT

UNIT – I   Financial Management   (15 Hours)

Meaning, Nature, scope, objectives and importance - Role and functions of 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 Hours)
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 Hours)
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 Hours)
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 Hours)
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 :XIV	24CGP15	BUSINESS ENVIRONMENT	48	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	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	3.88	2.88	3.07	2.96	4.20	2.30	5.82

**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 Hours)
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 Hours)
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 Hours)
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 Hours)
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 Hours)
Globalization of business- Meaning-Features of Globalization - Essential conditions for globalization- Industry 5.0 - Foreign Market entry- strategies- Globalization 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	Credit
PART – III	CORE : XVI PROJECT: I	24CGP16	MINI PROJECT	-	1

Contact hours per week: -

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	3.88	2.24	4.33	5.34	1.91	1.64	2.68

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 anyone of elective course**s** 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 40 marks.

7) The students should secure a minimum of 50% marks i.e., 20 marks to pass in the Mini project report.

8) The *Viva voce* shall be conducted by the faculty for a maximum of 10 marks.

9) The students should secure a minimum of 50% marks i.e., 5 marks to pass in the *Viva voce* examination.

10) The students should secure a minimum of 50% marks i.e., 25 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. Carreer 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	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : XVII PRACTICAL:III	24CGP17	COMPUTER APPLICATIONS PRACTICAL-III (SPSS PACKAGE)	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	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	Analyze 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	3.45	3.84	2.71	2.96	6.30	5.90	6.71

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 / Semester	Credit
PART – III	CORE : XVIII OPEN ELECTIVE	24TAPOE1	தேர்வு நோக்கில் தமிழ் இலக்கிய வரலாறு	36	2

Contact hours per week: 3

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

முகப்புரை :

தமிழ் இலக்கியங்களின் வரலாற்றினை,சிறப்புகளைதேர்வுநோக்கில் கற்பர்.

COURSE OUTCOME :

தேர்வுநோக்கில் தமிழ்இலக்கியம்கற்பதன் வழி கீழ்க்காணும் அறிவினைப் பெறுவர்.

COs	CO Statement	Knowledge Level
CO1	தமிழ் இலக்கியம், இலக்கணம், வரலாறு,பண்பாடு சார்ந்த அடிப்படைநிலைகளை அறிவர்.	K1
CO2	சொல் உருவாக்கம், வாக்கிய அமைப்பு முறைகளைக் கற்பர்.	K2
CO3	தமிழ் இலக்கியவரலாற்றினை அறிவதன் மூலம் போட்டித் தேர்வுகளை அணுகுவர்.	K3
CO4	பண்டைய இலக்கியம் மற்றும் நவீன இலக்கியங்களுக்கான தொடர்பை வேறுபடுத்தி பார்ப்பர்.	K4
CO5	இலக்கிய வகைமைகளை மதிப்பிடுவர்	K5
CO6	மொழிபெயர்ப்பு, புத்தகம் மற்றும் பத்திரிகை பிழைத்திருத்தம் செய்தல் உருவாக்கம் போன்றவேலைவாய்ப்பினைப் பெறுவர	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	3	3	9	9
CO3	9	9	9	3	3	9	9
CO4	3	9	9	3	3	9	9
CO5	9	9	9	9	9	9	9
CO6	9	9	9	3	9	9	3
Total contribution of COs to POs	48	54	54	30	36	54	48
Weighted Percentage of COs contribution to POs	3.3	6.0	3.3	2.8	4.0	7.8	7.0

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

9- High correlation between COs and POs

COURSE CONTENT

அலகு 1   7மணிநேரம்

தமிழ் இலக்கியம் ஒருபார்வை –சங்க இலக்கியம் முதல் இக்கால இலக்கியம் வரை.

அலகு 2   8மணிநேரம்

பிழைதிருத்தம்,சந்திப்பிழைகளைநீக்குதல். ஒருமை,பன்மைத் தொடர்களைஅறிதல்,ஆங்கிலத் தொடருக்குநிகரானதமிழ்ச் சொல்லைக் கண்டறிதல்.ஒலிவேறுபாடுகளைக் கண்டறிதல். வேர்ச்சொல்லை இனம் காணல். ஒரெழுத்துஒருமொழி.

அலகு 3   7மணிநேரம்

பொருத்துதல் - பொருத்தமானபொருளைத் தேர்வுசெய்தல்.புகழ் பெற்ற நூல்கள் - நூலாசிரியர்கள் வ.வே.சு. ஐயர்முதல் தற்போதுவரையிலானபடைப்புக்கள்.

அலகு 4   7மணிநேரம்

வினையெச்சம்,வினையாலணையும் பெயர்,வாக்கியஅமைப்புக்கள்,அகரவரிசைப்படிசொற்களைஎழுதுதல். எதுகை,மோனை, இயைபு,

அலகு 5   7மணிநேரம்

கவிதை,புதினம்,நாடகம்,சிறுகதை,சாகித்தியஅகாதமிவிருதுபெற்றஎழுத்தாளர்கள்.

பார்வை நூல்கள்

1) பரந்தாமனார்அ.கி.நல்லதமழ் எழுதவேண்டுமா? பாரிநிலையம்,சென்னை -108.
2) தமிழ்நாடு அரசு பணியாளர் தேர்வாணைய (TNPSC) தேர்வு மாதிரிவினாத்தாள்கள்.
3) தமிழ் இலக்கிய வரலாற்று நூல்கள்.
4) புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் - வல்லிக்கண்ணன்

இணையக்குறிப்பு

1.**http://amudhavan.blogspot.com/2010/12/%E0%AE%A4%E0%AE%B1%E0%AE%95%E0%AE%B2%E0%AE%A4-%E0%AE%A4%E0%AE%AE%E0%AE%B4-%E0%AE%87%E0%AE%B2%E0%AE%95%E0%AE%95%E0%AE%AF%E0%AE%AE-%E0%AE%A4%E0%AE%B5-%E0%AE%AA%E0%AE%A4%E0%AE%AF-%E0%AE%AA%E0%AE%B0%E0%AE%B5.html**

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
PART – III	CORE : XVIII OPEN ELECTIVE	24ENPOE1	ENGLISH FOR CAREER DEVELOPMENT	36	2

Contact hours per week: 3

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

PREAMBLE:
To make the students competent in their job-seeking, job-getting and job- holding needs.

COURSE OUTCOME:
On the successful completion of the course, Students will be able to

COs	CO Statement	Knowledge Level
CO1	Relate the vocabulary that is specific to the context.	KI
CO2	Illustrate the ideas clearly in the given situations.	K2
CO3	Experiment with vowels and consonants for better pronunciation	K3
CO4	Examine the effective communication with public relations and telephonic skill	K4
CO5	Select the spoken and written skills in the professional setting.	K5
CO6	Adapt the soft skills for team building.	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	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	1	1	1
CO5	9	3	3	1	1	1	1
CO6	3	3	1	0	1	1	1
Total contribution of COs to POs	48	42	40	31	24	24	18
Weighted Percentage of Cos contribution to POs	2.8	2.9	3.2	2.8	4.2	5.3	6.5

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

COURSE CONTENT

UNIT I: CORRECTNESS OF LANGUAGE USAGE   **8 Hours**

Functional Vocabulary
Grammar for Grown-ups
Common errors in communication
Asking questions and responses using be forms and Do forms, Information Questions

UNIT -II BASICS OF PHONETICS   **7 Hours**

The Vowels of English
The Consonants of English

UNIT III ORAL SKILLS FOR JOBS   **7 Hours**

Presentations
Effective communication
Public Relations and Telephone skills
Group Discussion

UNIT IV WRITTEN SKILLS FOR JOBS   **7 Hours**

Applying for jobs
Preparing Résumé
Writing cover letter

UNIT V INTERVIEW SKILLS & KEEPING THE JOBS   **7 Hours**

Interview Skills
Relationships in the Professional world
Soft skills for Team Building

TEXT BOOK:

English for Careers – Pearson

REFERENCE BOOKS:

Modern English, A Book of Grammar, Usage and Composition by N.KrishnaswamyA
Textbook of English Phonetics for Indian students by T.Balasubramanian
Oxford Guide to Effective Writing & Speaking by John Seely.3rd edition, OUP.

WEB REFERENCES:

1.https://archive.org/details/ABCOfCommonGrammaticalError50p.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART - III	CORE (OPEN ELECTIVE)	24MAPOE1	MATHEMATICAL APTITUDE FOR COMPETITIVE EXAMINATIONS	36	2

Contact Hours per Week: 6

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

PREAMBLE:

To enable the students to learn and gain knowledge about the basic concepts of Number System, Time, Speed, Distance, Boats and Streams, Reasoning, Profit and loss, etc.

COURSE OUTCOME:

On the successful completion of the course students will be able to

COs	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Recall the basic concepts of Number system, Time, Boats and Streams, Reasoning, Profit and loss.	K1
CO2	Express different types of Number, Distance, Percentage, Coding and Decoding, Boats and Streams.	K2
CO3	Apply the strategies and methods for solving problems.	K3
CO4	Analyze percentage, profit, loss, speed ,time and distance.	K4
CO5	Evaluate the problems based on number system, percentage, profit, loss, speed, time and distance.	K5
CO6	Construct examples based on number system.	K6

K_1 - Remember; K_2 – Understand; K_3 - Apply; K_4 - Analyze; K_5 – Evaluate; K_6 – 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	3	3	3	3
CO4	9	9	3	3	1	0	0
CO5	3	3	9	1	0	0	0
CO6	0	0	0	0	0	0	0
Total Contribution of Cos to POs	39	33	39	25	10	9	9
Weighted Percentage of Cos contribution to POs	2.97	2.53	3.04	2.06	1.47	1.35	1.88

Level of Correlation: 0-No Correlation; 1-Low; 3-Medium; 9-High between CO's and PO's.

COURSE CONTENT

UNIT -I   TEST OF DIVISIBILITY   (7 Hours)

Number System-Classification of Numbers-Test of Divisibility-Units Place-Remainders-LCM and HCF - HCF of Fractions-LCM of Fractions-Factorial.

UNIT- II   TIME, SPEED AND DISTANCE   (8 Hours)

Time, Speed and Distance –Relative Speed-Simple Problems on Speed-Average Speed-Different Distance-Same Distance-Solved Examples.

UNIT -III   TRAINS, BOATS AND STREAMS   (8 Hours)

Problems on Trains – Same Distance-Opposite Direction- Boats and Streams – Upstream-Downstream Related Problems- Related Examples and Solved Problems.

UNIT- IV   PERCENTAGE, PROFIT AND LOSS   (7 Hours)

Percentage – important facts and formulae-Problems on Percentage-Profit and loss-Basic concepts- Formulas-Tricks and Related Examples.

UNIT -V   REASONING   (6 Hours)

Reasoning- Arrangement: Linear and Circular-Directions-Blood Relations-Coding and Decoding-Solved Examples.

TEXT BOOK:

1. Aggarwal R.S. (2012 Edition), Quantitative Aptitude for Competitive Examinations, S.Chand & Company Ltd, New Delhi.

REFERENCE BOOK:

1. Sijwali B. S.(2007), Quantitative Aptitude, Arihand Publications (India) PVT LTD.
2. Abhijit Guha(2006), Quantitative Aptitude for Competitive Examinations, McGraw Hill
   Companies.

BOOKS FOR REFERENCE:

1. https://www.tutorialspoint.com/quantitative_aptitude/aptitude_number_system.htm
2. https://testbook.com/learn/maths-speed-time-and-distance/
3. https://www.handakafunda.com/tricks-to-solve-blood-relations-problems-in-logical-reasoning

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART-III	CORE : XVI	24PHPOE1	ENVIRONMENTAL PHYSICS	45	2

Contact hours per week: 3

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

PREAMBLE: he aim is to provide the students to gain knowledge and understanding the Environmental Pollution and Control Techniques.

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

COs	COURSE OUTCOME	Knowledge Level
CO1	recall the basic terms involved in Environmental Pollution and Pollution Control Techniques	K1
CO2	outline the basic Principles involved in Pollution Control Techniques & Conservation of renewable &non renewable energy resources	K2
CO3	apply Pollution Control Techniques to reduce pollution	K3
CO4	Analyze the different types of Pollution	K4
CO5	evaluate control measures for different types of pollution	K5
CO6	create new techniques to control Pollution	K6

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

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

CO-PO MAPPING

COS - POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	3	3
CO3	9	9	3	3	3	1	3
CO4	9	9	3	3	3	1	3
CO5	9	3	3	1	3	1	1
CO6	9	3	3	1	1	1	1
Total Contribution of COs to COS - POS	54	42	30	26	22	16	20
Weighted Percentage of COs Contribution to COS - POS	6.3	5.5	5.1	5.3	5.0	4.2	7.6

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

SYLLABUS

UNIT I   **(9 hours)**

Introduction - Environmental pollution – Sources of pollution – types of pollutants – Carbon Monoxide, Nitrogen Oxides, Sulphurdioxide – Particulates – Toxic Chemicals in the Environment - Effects of pollution – Preventive Measures of pollution.

UNIT II   **(9 hours)**

Types of pollution – Air Pollution ,Causes and its effects – Water pollution ,Causes and its Effects -Soil Pollution , Causes and its Effects , Thermal pollution ,Causes and its effects ,Noise pollution - Causes and its Effects.

UNIT III   **(9 hours)**

Pollution Control Techniques - Solid Waste Management -   Solid Waste DisCOS - POSal – Solid Waste Ocean Dumping – Solid Waste Management by Bio Technology – Organic Waste Management by comCOS - POSting process.

UNIT IV   **(9 hours)**

Waste Water Treatment – Water quality Parameters – Sludge Treatment – Reverse Osmosis – Water Reuse and Recycling – Domestic Water Treatment- Disinfection methods- UV Treatment and Ozonolysis.

UNIT V   **(9 hours)**

Natural Energy Sources – Renewable Energy Sources – Solar Energy , Natural gases ,Wind Energy and Tidal Energy – Non Renewable Energy Sources – Coal , Minerals and Petroleum products.

Text Books :
1. **Environmental Chemistry** (7th Edition by A.K. DE) New Age International Publishers.
2. **Environmental Studies** Published by Bharathiar University.
3.

Web Reference:
1. http://pdf.wri.org/environmentalpollution_bw.pdf
2. https://www.researchgate.net/publication/323944189_Environmental_Pollution_Causes_and_Con sequences_A_Study
3. https://www.slideshare.net/VivekJain68/waste-management-70027829
4. http://www.tezu.ernet.in/denvsc/IDC/Waste%20Management.ppt
5. https://cfpub.epa.gov/si/si_public_file_download.cfm?p_download_id=522265&Lab=NRMRL
6. https://www.slideshare.net/pallabipriyadarsini25/solid-waste-management-ppt

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
PART – III	CORE : XXIV OPEN ELECTIVE	24CAPOE1	GREEN COMPUTING	36	2

Open Elective offered for students of other PG Programmes /Departments
Contact hours per week: 3

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

PREAMBLE :
To acquire knowledge to adopt green computing practices to minimize negative impacts on the environment, skill in energy saving practices in their use of hardware, examine technology tools that can reduce paper waste and carbon footprint by user.

COURSE OUTCOME:
On the successful completion of the course, students will be able to

COs	CO Statement	Knowledge Level
CO1	Label the problems concerning with e-waste and its consequences on environment	K1
CO2	Describe the components involved and how effectively we can achieve cost saving without harming environment	K2
CO3	Inspect the procedural aspects towards going green.	K3
CO4	Categorize the means of green compliance	K4
CO5	Specify the certifications necessary for hardware devices	K5
CO6	Assess the green metrics adopt for the entire 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	3	9	3
CO2	9	9	3	9	3	9	3
CO3	9	9	9	9	3	9	3
CO4	9	6	9	6	3	6	3
CO5	9	6	3	3	3	3	3
CO6	3	3	3	6	3	6	3
Total contribution of COs to POs	48	42	36	42	18	42	18
Weighted Percentage COs Contribution to POs	3.7	3.2	2.8	3.3	3.0	3.6	4.5

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

COURSE CONTENT

UNIT- I   **Green Computing Essentials**   **(6 Hours)**
Overview and Issues: Introduction - green Computing - Problems – Your Company's Carbon Footprint – Cost Savings. **Initiatives and Standards**: Global Initiatives.

UNIT- II   **Green Computing Tribulations and Optimizations**   **(8 Hours)**
Minimizing Power Usage: Power problems - Monitoring power Usage – Reducing Power Usage – Low power Computers – Components. **Cooling:** Cooling Costs – Reducing Cooling Costs – Adding Cooling – Datacenter Design.

UNIT -III   **Green Enterprise Transforming**   **(7 Hours)**
Changing the Way of Work: Old Behaviour – Steps – Teleworkers and Outsourcing. **Going Paperless:** Paper Problems – Paper and Office – Going Paperless – Intranets – Electronic Data Interchange (EDI).

UNIT- IV   **Green Compliance**   **(7 Hours)**
Recycling: Problems – Means of Disposal – Life Cycle – Hard Drive Recycling. **Hardware Considerations**: Certification Programs – Energy Star.

UNIT- V   **Green Accomplishment**   **(8 Hours)**
Greening Your Information Systems: Initial Improvement Calculations – Change Business Process – Improve Technology Infrastructure. **Staying Green:** Organizational Check-ups – Equipment Check-ups – Certifications – Helpful Organizations.

TEXT BOOK:
1. Tushar Sambare , Sonali Sambare: Green Computing, Himalaya Publishing House, First Edition 2008.

REFERENCE BOOKS:
1. Carl Speshocky, Empowering Green Initiatives with IT, John Wiley & Sons, 2010.
2. Jason Harris, Green Computing and Green IT- Best Practices on regulations & Industry, Lulu.com, 2008.

WEB REFERENCE:
1.https://www.himpub.com/documents/Chapter1765.pdf
2.https://studymaterialspdf.com/cs8078-green-computing-cse/

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE :XIX ELECTIVE: III	24CGP18A	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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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 Hours)

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 Hours)

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 Hours)

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

UNIT- IV   Green Marketing Product and Pricing   (8 Hours)

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 Hours)

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 : XIX ELECTIVE: III	24CGP18B	FINANCIAL MODELING	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	recall the relevance of financial models for various corporate finance purposes.	K1
CO2	understand the financial modeling best practices, optimal model design and flow, and financial statements.	K2
CO3	model out the cash flow statement and balance sheet	K3
CO4	examine the scenarios for financial modelling	K4
CO5	explain the forecasting technique to make various finance models.	K5
CO6	Develop the intuitive linkages between the financial statement	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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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

COURSE CONTENT
UNIT- I　　　　　　　　　　Principles of Modeling　　　　　　(10 Hours)
 A Good Model- Model Design- Selection of Model Variables and their Dependencies- Level of Detail or Aggregation- Model Structure and Planning- Model Building- Results Presentation and Other Uses of Sensitivity Analysis-Model Auditing

UNIT- II   Financial Statement, Cash Flow and Valuation Modeling (10 Hours)
Financial Statement Modeling: Core Points and Example- Income Statement Forecasting-Sales Forecasts-Cost Forecasts- Operating Profit- Taxable Profit, Tax and Net Income- Dividends and Retained Earnings Balance Sheet Forecasting- Error Checks and Feasibility Checks- Cash Flow Statement Forecasting- Cash Flow Valuation.

UNIT- III   Developing Financial Models   (8 Hours)
Financial Modeling- Basics of Design- Design process and method- Menu structure-Management reports and summaries- Development- Testing and auditing- Protection as an application- Documentation- Features and techniques –Data validation-Controls-Graphics-Sample model planning – Example Model.

UNIT- IV   Applications of Financial Modeling   (10 Hours)
Analyzing performance - Forecasting models - Portfolio analysis - Cost of capital – Bonds – Investment analysis – Risk – Depreciation – Leasing – Company valuation – Optimization – Decision trees – Risk management - Modeling checklist.

UNIT -V   Financial Modeling in Python   (10 Hours)
Welcome to Python- PPF package- Basic Mathematical Tools- Data Model- Timeline- The Hull White Model – Pricing using Numerical Methods – Pricing Financial Structures in Hull White –Python Excel Integration.
Case Studies from above five units

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Day.A	Mastering Financial Modeling in Microsoft Excel 3rd Edition: A Practitioner's Guide to Applied Corporate Finance	Pearson Education Limited, United Kingdom	2012
2	Gardner.C. Fletcher.S.	Financial Modeling in Python	Germany, Wiley	2010
3	Rees.M	Financial Modeling in Practice : A Concise Guide for Intermediate and Advanced Level	Wiley, United Kingdom	2015

WEB REFERENCES:
1. https://thedocs.worldbank.org/en/doc/710931539576031249-0090022018/related/M20Lesson07011110Financial0Modeling.pdf
2. https://corporatefinanceinstitute.com/resources/financial-modeling/what-is-financial-modeling/
3. https://www.thewallstreetschool.com/blog/what-is-financial-modeling/
4. https://www.bpmglobal.com/files/downloads/training/fmf/Financial%20Modelling%20Fundamentals.pdf
5. https://www.studocu.com/row/document/solusi-university/financial-accounting/financial-modelling-notes/10412095

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE :XIX ELECTIVE: III	24CGP18C	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	36	16	26	16
Weighted Percentage of COs contribution to POs	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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 Hours)

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 Hours)**
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 Hours)**
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 Hours)**
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 Hours)**
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. Saravanavel. 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/20200413215950 0424ram_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/ Semester	Credit
PART – V	PROFICIENCY ENHANCEMENT	24PECGP01	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	3.88	3.36	2.71	2.77	3.05	4.59	3.58

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/Customer-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 :XX	24CGP19	INTERNATIONAL BUSINESS	72	4

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 5.0 used in international business	K1
CO2	Understand the domain concepts and framework of international business, role of international economic organizations, export marketing.	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	Apply their knowledge and problem-solving techniques in capital raising and international valuation to take advantage of opportunities in the International 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	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	3.88	4.32	4.87	4.15	2.29	2.62	4.03

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 Hours)
International Business - Meaning, Nature and Scope – Industrial revolution in Industry 5.0– 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 Hours)
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 Tariff and Trade – World Trade Organisation – International Monetary Fund - World Bank.

UNIT- III   Export Marketing   (15 Hours)
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   International trade and Investment Theories   (15 Hours)
Classical Theories: Adam Smith's Theory of Absolute Differences in Costs, Ricardo's Theory of Comparative Differences in Costs
The Modern Theory of International Factor Endowments: Hecksher-Ohlin Theory, Assumptions, Factor Abundance in Terms of Factor Prices, Factor Abundance in Physical Terms, Its Criticisms.

UNIT-V   Foreign Exchange   (12 Hours)
Foreign exchange – Theories of foreign exchange: Purchasing Power Parity Theory, Balance of Payments Theory – 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
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: XXI	24CGP20	INVESTMENT BANKING	72	4

Contact hours per week:5

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	3.88	3.84	3.61	4.74	4.58	4.92	4.03

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   (15Hours)

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**   **(15Hours)**
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**   **(15Hours)**
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**   **(15Hours)**
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 Hours)**
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 Subramaniyam	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 :XXII	24CGP21	ADVANCED FINANCIAL MANAGEMENT	60	3

Contact hours per week: 5

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

PREAMBLE:

To prepare the student to know the advanced financial management techniques to meet the situations of uncertainty.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Acquire the knowledge of time value of money, risk, return, capital budgeting and financial management in abroad.	K1
CO2	Understand the concepts of valuation of securities, causes of risk, relationship between risk and return and foreign currency management.	K2
CO3	Developing application skills in calculating time value of money, methods of valuation of securities, measuring the portfolio risk, capital budgeting risk and financing multi-national organizations.	K3
CO4	Analyse the effective rate of interest, compound value of annuity, relationship between risk and return, risk analysis in capital budgeting and reasons for investing abroad.	K4
CO5	Evaluate the techniques of time value of money, valuation of securities, risk and return on portfolio investment, techniques of capital budgeting and international financial management in the liberalized exchange rate management system.	K5
CO6	Gain familiarity in solving the financial problems under the situations of risk and uncertainty.	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	3.88	3.84	3.61	4.74	4.58	4.92	4.03

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

COURSE CONTENT

UNIT – I   **Time Value of Money**   **(11 Hours)**
Time Value of Money : Reasons for time preference for money - Techniques to calculate time value of money : Compounding Techniques - Compounding value through table - Multiple compounding periods - Effective rate of interest-Doubling period-Compound value of a series of payments-Compound value of annuity-Discounting/Present value technique.

UNIT – II   **Valuation of Securities**   **(11 Hours)**
Valuation concepts - Valuation of Bonds/Debentures – Valuation of Preference shares – Valuation of Equity shares.
.
UNIT – III   **Risk and Return Analysis**   **(13 Hours)**
Meaning of Risk – Causes & Type of Risk- Risk and Return on a Single Security - Risk and Uncertainty – Measurement of Return – Portfolio Investment –Measuring Portfolio Risk – Unique Risk & Market Risk – Relationship between Risk and Return.

UNIT – IV   **Risk Analysis in Capital Budgeting**   **(13 Hours)**
Risk in Capital Budgeting – Techniques of Risk Analysis :Risk adjusted discounting rate, Certainty equivalent coefficient –Quantitative Techniques: Sensitivity analysis, Probability assignment, Standard deviation, Coefficient of variation, decision tree analysis.

UNIT – V   **International Financial Management**   **(12 Hours)**
Reasons for investing Abroad – Problems in Financial Management – Foreign Currency Management-Financing Multinational Organizations – Modes of Payment in International Trade-Liberalized Exchange Rate Management System(LERMS).(Theory only

Distribution of Marks : Theory 50% & Problem 50%.

BOOKS FOR REFERENCE:

S. No	Authors	Course Title	Publishers	Year of Publication
1	Khan M Y , Jain P K	Financial Management	Tata McGraw-Hill Publishing Company Limited, New Delhi.	2008
2	Pandey I M	Financial Management	Vikas Publishing House Ltd, New Delhi.	2013
3	Shashi K.Gupta R.K.Sharma	Financial Management	Kalyani Publishers, New Delhi.	2006

WEB REFERENCES:
1. https://www.sscasc.in/wp-content/uploads/downloads/MCOM/Advanced-Financial-Management.pdf
2. https://www.scribd.com/document/366295353/Mba-III-Advanced-Financial-Management-Notes
3. https://www.slideshare.net/slideshow/advanced-financial-management-unit-1-notes/107900871
4. https://icmai.in/upload/Students/PTP2012_JUNE16/Final/Set1/Paper14-Sol.pdf

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : XXIII PROJECT:II	24CGP22	PROJECT WORK & VIVA - VOCE	120	6

Contact hours per week: 10

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	20	80	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	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	3.88	4.32	4.33	5.34	5.73	5.90	5.82

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

92

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.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : XXIV ELECTIVE : IV	24CGP23A	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;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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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   (10 Hours)

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   (8 Hours)

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

UNIT- III   Digital Media Channels   (10 Hours)

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   (10 Hours)

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

UNIT- V   Market Influence Analytics   (10 Hours)

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

BOOKS FOR 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 : XXIV ELECTIVE : IV	24CGP23B	ANALYTICS FOR FINANCE	48	3

Contact hours per week: 4

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

PREAMBLE :

To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Understanding of the theory and practice of data analysis in the Accounting and wider business domains	K1
CO2	Develop the skills to apply and interpret data-based initiatives that address real-world problems across many financial activities such as financial accounting, management accounting, taxation, auditing and corporate finance	K2
CO3	Use of Data Analytics software tools, such as Excel, R and Python among accounting practitioners and develop students understanding of the Data Analysis functions and complement this with other analytics tools	K3
CO4	Evaluate and model Risk on various financial assets	K4
CO5	Use the most powerful and sophisticated routines in R for analytical finance.	K5
CO6	Construct and optimize asset portfolios	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	**3.88**	**3.68**	**3.61**	**3.56**	**3.05**	**4.26**	**3.58**

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

COURSE CONTENT

UNIT- I   **Financial Analytics**   **(10 Hours)**

Introduction: Meaning-Importance of Financial Analytics Uses-Features-Documents used in Financial Analytics: Balance Sheet, Income Statement, Cash flow statement-Elements of Financial Health: Liquidity, Leverage, Profitability. Analysts: Role and Responsibilities Information and Knowledge-Methodology-Data-Required Competencies for the Analyst.

UNIT- II   **Financial Analytics with R**   **(10 Hours)**

What is R and its application - Language features: functions, Assignment, Arguments and types. Financial Statistics: Concept and mathematical expectation - Probability - Mean; SD and Variance - Covariance and correlation - Capital Asset Pricing model. Financial Securities: Bond and Stock investments - Securities Datasets and Visualization - Plotting multiple series.

UNIT- III   **Financial Analytics with Python**   **(10 Hours)**

Numbers in Python: Using type with different and creating an imaginary number - using numbers: using math operations and number formats. Python ingredients: Variables, names and objects - Numbers: Integers - Precedence - Bases - type. Pairs trading- Financial Plots- Financial Data.

UNIT- IV   **Financial Analytics Applications using R**   **(10 Hours)**

Stimulating Trading Strategies: Foreign exchange markets - Chart analytics - Initialization and finalization. Prediction using fundamentals and binomial model for options: Best income statement Portfolio - obtaining Price Statistics.

UNIT- V   **Financial Analytics and Development using Python**   **(8 Hours)**

Excel Integration- Basic Spreadsheet Interaction- Scripting Excel with Python- Object Orientation and Graphical User Interfaces - Web Integration- Web Basics - Web Plotting - Static Plots- Interactive Plots- Real- Time Plots- Rapid Web Applications - Web Services.

Distribution of Marks: Theory 100%.

Case Studies from above five units

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Molin, S	Data Analysis with Pandas	United Kingdom: Packt Publishing	2019
2	Naik, K.	Python for Finance: A Practical Guide to Implementing Financial Analysis	United Kingdom: Packt Publishing	2019
3	Prasad R N.	Fundamentals of Business Analytics	2nd edition,Willey Publications, New Jersey	2014

WEB REFERENCES:

1. https://www.slideshare.net/priyanka490072/financial-analyticspdf
2. https://www.slideshare.net/Annigupta/financial-analytics-75459210
3. https://theintactone.com/2021/09/26/application-of-business-analysis-in-financial-analytics/
4. https://www.cambridge.org/core/books/financial-analytics-with-r/15ADCFE643F872A31D8972F059A0096D
5. https://www.geeksforgeeks.org/financial-analysis-need-types-and-limitations/

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART – III	CORE : XXII ELECTIVE - IV	24CGP23C	INDUSTRIAL RELATIONS AND LABOUR WELFARE	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 industrial relations and 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 industrial relations & labour welfare, importance of labour welfare, statutory welfare provisions.	K1
CO2	Illustrate the importance of industrial relations & trade unions - voluntary labour welfare measures, working conditions and labour welfare schemes.	K2
CO3	Apply the industrial relations & labour welfare provisions for workers.	K3
CO4	Analyze the problems of industrial conflicts and collective bargaining.	K4
CO5	Evaluate various schemes for labour welfare and social security measures and provisions.	K5
CO6	Formulate the suitable labour welfare measures and use relevant provisions of labour welfare in the industrial organizations.	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	3.88	3.68	3.61	3.56	3.05	4.26	3.58

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

COURSE CONTENT

UNIT - I   **Industrial Relations: An overview**   **(10 Hours)**

Industrial relations – meaning, definitions, scope, importance, objectives, functions. Participants in industrial relations – factors determining industrial relations – Golden rules of industrial relations – pre-requisites for harmonious industrial relations – Organisation for industrial relations – causes of poor industrial relations – effects of poor industrial relations – suggestions to improve industrial relations.

UNIT- II   **Trade Unions and Labour - Management Relations**   **(10 Hours)**

Trade Union – meaning – definitions- features – Trade Union in India – Pre and post independence period – Functions of trade unions – Governance of trade unions – Growth of trade unions in India – Classification of trade unions – problems of Indian trade unions.

UNIT- III   **Industrial Conflicts and Collective Bargaining**   **(8 Hours)**

Genesis of industrial conflicts – industrial conflicts/disputes – causes – strike and lockouts – topology of strike – legal and illegal strike- rights to strike – lockouts – state interventions – methods for preventions of industrial disputes – voluntary, arbitration – permanent – negotiation machinery – tripartite bodies – regulations of strike and lockouts.

Collective Bargaining – meaning – structure of collective bargaining – benefits – negotiation procedure – future of collective bargaining – Collective bargaining in India.

UNIT IV   **Labour Welfare**   **(10 Hours)**

Concept of labour welfare – basic principles – objectives – types of welfare facilities – financing of labour welfare programmes – statutory and non – statutory labour welfare – worker's education schemes – objectives of the Central Board for Workers Education (CBWE) – Economic implications of worker's education scheme.

UNIT- V   **Labour welfare and social security**   **(10 Hours)**

Principles of labour welfare services – types of labour welfare services – safety – health – working conditions – counseling – mentoring – labour welfare officers – social security schemes for organized and unorganized sectors – elements of social security – social assistances – social insurance – Employees State Insurance – Employees Provident Fund.

Case Studies from above five units.

BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1.	Arun Monappa	Industrials Relations	Tata McGRAW – HILL	2008
2.	Deodhar S.B., Saraswathi Sankaran, Punekar S.D.	Labour welfare Trade Unionism and Industrial Relations	Himalaya Publishing House, Mumbai	2011
3.	Kucchal S.C.	The Industrial Economy of India	Chaitanya Publishing House, Allahabad	1975
4.	Mamoria – Mamoria and	Dynamics of Industrial relations	Himalaya Publishing House	2011
5.	Moorthy M.V.	Principles of Labour Welfare	Gupta Bros. Visakhapatnam	1986
6.	Saxena R.C.	Labour Problems and Social Welfare	K. Nath and Co, Meerut	1974
7.	Sharma A.M.	Aspects of Labour Welfare and Social Security	Himalaya Publishing House, Mumbai	1996
8.	Tripathi P.C.	Personnel Management and Industrial relations	Sultan Chand and Sons	2013

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%20 4.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/
6. https://www.vedantu.com/commerce/industrial-relations
7. https://www.cvs.edu.in/upload/IR_Concept.pdf