



**MARUDHAR KESARI JAIN COLLEGE FOR WOMEN  
(AUTONOMOUS)**

**Vaniyambadi – 635 751**

**PG Department of Commerce**

**for**

**Postgraduate Programme**

**Master of Commerce**

**From the Academic Year 2024-25**

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# **LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION**

## **Preamble**

The Department of Commerce was started in 1994 and became PG Department of Commerce in 1998. M.Phil. course was commenced in the year 2012, Ph.D. course was introduced in the year 2017 onwards. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals and also conceived that it equips the students with a wide range of managerial skills, while building competence in an area of business.

The Department is committed to integrate all facets of commerce and management to educate and train innovative and competent human resource globally suitable for industry, business and service sector and creating an urge in students to take up entrepreneurship in order to be successful by standing on their feet instead of being dependent on others.

The department has been constantly metamorphosing itself to suit the requirements and expectations of the corporate. MoU has been signed with ICSI and VIS Education Academy (Tally) to facilitate academic professional advancement.

## **Programme Offered**

- B. Com
- M.Com
- Ph.D. (Part Time / Full Time)

## PROGRAMME OUTCOMES (PO)

<b>Programme</b>	<b>M.Com., General</b>
<b>Programme Code</b>	<b>PA04</b>
<b>Duration</b>	<b>2 Years [PG]</b>
<b>Programme Outcomes</b>	<p><b>PO1: Disciplinary knowledge:</b> Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples and addressing opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and- effect relationships; ability to plan, execute and report the results of an experiment or investigation.</p> <p><b>PO7: Cooperation / Teamwork:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interest of a common cause and work efficiently as a member of a team.</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyze, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence, and experiences from an open-minded and reasoned perspective.</p>

<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1– Placement:</b> To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO2-Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organizations.</p> <p><b>PSO3 –Research and Development:</b> Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards Growth and development.</p>
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**Eligibility for Admission:**

Candidate for admission to the first year of M.Com., in the Department of Commerce shall be based on Thiruvalluvar University.

## Methods of Evaluation and Assessment

Methods of Evaluation		
Internal Evaluation		25 Marks
External Evaluation	End Semester Examination	75 Marks
	<b>Total</b>	<b>100 Marks</b>
Methods of Assessment		
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand / Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, short summary or overview	
Application (K3)	Suggest idea/concept with examples, suggest formulae, solve problems, Observe, Explain	
Analyze (K4)	Problem-solving questions, finish a procedure in many steps, Differentiate Between various ideas, Map knowledge	
Evaluate (K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons	
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations	

Semester - I						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24PCOC11	CC – 1 Advanced Accounts- I	3	1	2	0	5
24PCOC12	CC – 2 Advanced Financial Management	3	1	2	0	3
24PCOC13	CC –Human Resource Management	2	1	1	0	3
24PCOE11	EC – Banking and Insurance	3	1	1	0	3
24PCOE12	EC – Business Statistics and Operation Research - I	3	1	1	0	3
24PCOA11	AECC – 1 Personality Development	1	1	0	0	2
24PCHR11	VE - 1 Humam Rights	1	1	0	0	2
					<b>30</b>	<b>21</b>

Semester - II						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24PCOC21	CC – Advanced Accounts-II	3	1	2	0	4
24PCOC22	CC – Advanced Cost Accounting	3	1	2	0	4
24PCOC23	CC – Business Finance	0	0	4	0	3
2 4PCOC24	CC - Setting up of Business entities	2	1	1	0	3
24PCOE21	EC - Business Statistics and Operation Research – II	2	1	1	0	3
24PCOE22	EC — Marketing Management	2	1	1	0	3
24PCOS21	SEC – 1 Corporate Social Responsibility (NME)	1	1	0	0	2
					<b>30</b>	<b>22</b>

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, or Nanmudalvan within the fifth semester. Additionally, engaging in a specified Self-learning Course is mandatory to qualify for the degree, and successful participation will be acknowledged with an extra credit of 2\*.



## 1<sup>st</sup> YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCOC11</b>	<b>ADVANCED ACCOUNTS - I</b>	<b>CORE</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To understand the accounting treatment for issue of shares										
LO2	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013										
LO3	To determine profits for fire and marine insurance										
LO4	To prepare consolidated financial statements										
LO5	To learn account for price level changes										
Unit	Content										Hours
1	<b>ISSUE OF SHARES</b> Issue of Shares: ESOPs-ESPS-Sweat Equity Shares-Book Building-Buy-back of Shares-Conversion of debentures in to shares										18
2	<b>FINAL ACCOUNTS OF COMPANIES</b> Final accounts of Companies as per Schedule III of the Companies Act, 2013 –Managerial remuneration.										18
3	<b>INSURANCE COMPANY ACCOUNTS</b> Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet- Final accounts of Fire, Marine and miscellaneous Insurance Companies.										18
4	<b>CONSOLIDATED FINANCIAL STATEMENTS</b> Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest–Cost of control–Capital reserve–Inter- company holdings–Preparation of consolidated Balance Sheet.										18
5	<b>CONTEMPORARY ACCOUNTING METHODS</b> Accounting for price level changes – Social responsibility accounting – Human resource accounting. reporting financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)										18

**Theory: 20%; Problems: 80%**

CO	Course Outcomes
CO1	Prepare and account for various entries to be passed in case of issue of shares
CO2	Financial statements of companies as per schedule III of Companies Act, 2013
CO3	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO4	Determine the overall profitability and financial position by Preparing consolidated financial statements of holding companies in accordance with AS 21.
CO5	Analyze contemporary accounting methods based on appropriate Accounting Standards and provisions of Companies Act 2013
<b>Textbooks:</b>	
1	Gupta R.L. & Radhaswamy M. (2021), "Corporate Accounting–Volume I & II", 14th Edition, Sultan Chand & Sons, New Delhi.
2	Maheshwari S.N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy- Volume I & II", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3	Jain S.P., Narang K.L., S. Immi Agrawal and Monika Sehgal (2019), "Advanced Accountancy –Corporate Accounting–Volume-II", 22 <sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4	Reddy T.S. & Murthy A., (2022), "Corporate Accounting–Volume I & II", 17th Edition, Margham Publications, Chennai.
<b>Reference Books:</b>	
1	Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2	Shukla M C, Grewal T Sand Gupta SC, (2022), "Advanced Accounts Volume II", 19th Edition, Sultan Chand & Sons, New Delhi.
3	Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2 <sup>nd</sup> Edition, Sultan Chand & Sons, New Delhi
<b>Web resources:</b>	
1	<a href="https://www.investopedia.com/terms/b/branch-accounting.asp#:~:text=Key%20Takeaways-,Branch%20accounting%20is%20a%20bookkeeping%20system%20in%20which%20separate%20accounts,for%20a%20designated%20accounting%20period.">https://www.investopedia.com/terms/b/branch-accounting.asp#:~:text=Key%20Takeaways-,Branch%20accounting%20is%20a%20bookkeeping%20system%20in%20which%20separate%20accounts,for%20a%20designated%20accounting%20period.</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	2	2	3	2	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3
<b>CO3</b>	3	3	3	3	3	2	2	2
<b>CO4</b>	3	3	3	2	3	3	3	3
<b>CO5</b>	3	2	2	3	2	2	2	3
<b>TOTAL</b>	14	13	12	13	13	12	13	13
<b>AVERAGE</b>	2.8	2.6	2.4	2.6	2.6	2.4	2.6	2.6

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	3	3	3
<b>CO3</b>	3	2	3
<b>CO4</b>	2	3	3
<b>CO5</b>	2	2	2
<b>Total</b>	13	13	13
<b>Average</b>	2.6	2.6	2.6

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCOC12</b>	<b>ADVANCED FINANCIAL MANAGEMENT</b>	<b>CORE</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To introduce the concept of financial management										
LO2	To learn the capital structure theories.										
LO3	To gain knowledge about techniques of capital budgeting										
LO4	To learn about dividend payment models.										
LO5	To understand the needs and calculation of working capital in an organization.										
Unit	Content										Hours
1	<b>INTRODUCTION</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial Goals - Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.										<b>18</b>
2	<b>FINANCIAL DECISION</b> Financial Decision Capital Structure – Definition – Meaning- Factors determining Capital Structure. Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Weighted Average (or) Composite Cost of Capital (WACC).										<b>18</b>
3	<b>INVESTMENT DECISION</b> Investment Decision Capital Budgeting - Meaning - Process - Capital Budgeting Appraisal Methods - Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods - Net Present Value (NPV) – Internal Rate of Return – Profitability Index.										<b>18</b>
4	<b>DIVIDEND DECISION</b> Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.										<b>18</b>
5	<b>WORKING CAPITAL DECISION</b> Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital.										<b>18</b>

**Theory 40%; Problem 60%**

CO	Course Outcomes
CO1	Understanding the concepts in financial management.
CO2	Formation of Capital Structure and Application of various capital structure theories.
CO3	Application of capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs
CO5	Estimate the working capital of an organization.
<b>Textbooks:</b>	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
<b>Reference Books:</b>	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
<b>Web resources:</b>	
1	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
2	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126</a>
3	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
4	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862</a>
5	<a href="https://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076">https://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	2	2	3	2	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3
<b>CO3</b>	3	2	3	3	3	2	2	2
<b>CO4</b>	3	2	3	3	3	3	3	3
<b>CO5</b>	3	2	2	3	2	2	2	3
<b>Total</b>	14	11	12	14	13	12	13	13
<b>Average</b>	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	2	3	3
<b>CO5</b>	2	2	3
<b>Total</b>	13	14	14
<b>Average</b>	2.6	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC13	<b>HUMAN RESOURCE MANAGEMENT</b>	CORE	2	1	1	0	3	4	25	75	100
<b>Learning Objectives</b>											
LO1	Understand HRM, HR manager, roles and responsibilities, trends.										
LO2	Understand planning, selection process and strategies, talent management.										
LO3	Analyse training, development and Appraisal Methods.										
LO4	Familiarize with compensation and benefits management.										
LO5	Understand grievance handling and AI in HRM										
Unit	Content										Hours
1	<b>INTRODUCTION TO HUMAN RESOURCE MANAGEMENT</b> Concept and Scope of HRM- Objectives and Functions of HRM- Role and Responsibilities of HR Managers- Emerging Trends and Challenges in HRM										12
2	<b>TALENT ACQUISITION AND MANAGEMENT</b> Human Resource Planning- Recruitment and Selection Strategies– Onboarding and Induction Process–Orientation Programs - Employee Retention and Talent Management.										12
3	<b>TRAINING AND DEVELOPMENT</b> Training and Development Strategies- Career Planning and Management - Performance Appraisal Methods and Techniques- 360-Degree Feedback										12
4	<b>COMPENSATION AND BENEFITS MANAGEMENT</b> Wage and Salary Administration- Incentive and Reward Systems- Employee Benefits and Services- Payroll Management										12
5	<b>EMPLOYEE REDRESSAL AND TECHNOLOGY IN HRM</b> Grievance Handling and Disciplinary Procedures– Compliance Handling- Strategies for Promoting Positive Employee Relations – Technology and use of AI in HRM										12

CO	Course Outcomes
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CO1	The end of the course, students By should be able to enhance their understanding of the role of HR
CO2	Human Resource Management and explore recent trends in HRM.
CO3	They will possess the skill set required by today's HR professionals, enabling them to make appropriate staffing decisions, including recruitment and selection.
CO4	Analyze training, development techniques, career development methods and appraisal methods.
CO5	They will able to solve employee grievances and use of AI in HRM

**Textbooks:**

1	Human resource management, K.Aswathappa, Sadhna dash
2	Shashi K. Gupta & Rosy Joshi, Human Resource Management, Kalayani Publisher 1st Edition, 2018
3	Steve Brown, HR on Purpose: Developing Deliberate People Passion, Society for Human Resource Management, 1st Edition, 2017
4	Bernard Marr, Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, 1st Edition, 2018
5	Kirs Wayne Cascio and John Boudreau, Investing in People: Financial Impact of Human Resource Initiatives, Prentice Hall, 2nd Edition, 2015

**Reference Books:**

1	Stephen P. Robbins, "Human Resource Management", (2002), Pearson Education Asia.
2	Sarah Gilmore and Steve Williams (2014). "Human Resource Management". Oxford University Press.
3	Tayeb, M. (2005). International human resource management. Oxford University Press.

**Web resources:**

1	<a href="https://ebooks.inflibnet.ac.in/mgmt01/chapter/introduction-to-hrm-meaning-definition-scope-objectives-and-functions-of-human-resource-management/">https://ebooks.inflibnet.ac.in/mgmt01/chapter/introduction-to-hrm-meaning-definition-scope-objectives-and-functions-of-human-resource-management/</a>
2	<a href="https://www.managementstudyguide.com/human-resource-management.htm">https://www.managementstudyguide.com/human-resource-management.htm</a>
3	<a href="https://www.geeksforgeeks.org/human-resource-management-hrm/">https://www.geeksforgeeks.org/human-resource-management-hrm/</a>
4	<a href="https://www.coursera.org/articles/human-resource-management">https://www.coursera.org/articles/human-resource-management</a>
5	<a href="https://corporatefinanceinstitute.com/resources/management/human-resource-management/">https://corporatefinanceinstitute.com/resources/management/human-resource-management/</a>



### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	2	2	3	3	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3
<b>CO3</b>	3	2	3	3	3	3	2	2
<b>CO4</b>	3	2	3	3	3	3	3	3
<b>CO5</b>	3	3	2	3	2	2	2	3
<b>Total</b>	14	12	12	14	13	14	13	13
<b>Average</b>	2.8	2.4	2.4	2.8	2.6	2.8	2.6	2.6

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	2	3	3
<b>CO5</b>	3	2	3
<b>Total</b>	14	14	14
<b>Average</b>	2.8	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOE11	BANKING AND INSURANCE	ELECTIVE	3	1	1	0	3	5	25	75	100
Learning Objectives											
LO1	To understand the evolution of new era banking										
LO2	To explore the digital banking techniques										
LO3	To analyse the role of insurance sector										
LO4	To evaluate the mechanism of customer service in insurance and the relevant regulations										
LO5	To analyses risk and its impact in banking and insurance industry										
Unit	Content										Hours
1	<b>INTRODUCTION TO BANKING</b> Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - Digital Financial Revolution. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT–SFMS–SWIFT										17
2	<b>CONTEMPORARY DEVELOPMENTS IN BANKING</b> Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking remained with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking										18
3	<b>INDIAN INSURANCE MARKET</b> History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organization – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.										10

4	<b>CUSTOMER SERVICES IN INSURANCE</b> Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behavior in Insurance – Grievance Redressed System in Insurance Sector – Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	15
5	<b>RISK MANAGEMENT</b> Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	15

CO	Course Outcomes
CO1	Students will be able to Relate the transformation in banking from traditional to new age
CO2	Students will be able to Apply modern techniques of digital banking
CO3	Students will be able to Evaluate the role of insurance sector
CO4	Students will be able to Examine the regulatory mechanism
CO5	Students will be able to Assess risk mitigation strategies
<b>Textbooks:</b>	
1	Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5 <sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2	Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22 <sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3	Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11 <sup>th</sup> Edition, Wiley & Sons, New Jersey, USA
<b>Reference Books:</b>	
1	SundharamKPM &Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20 <sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2	Gordon &Natarajan, (2022), “Banking Theory, Law and Practice”, 9 <sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	Gupta P. K. (2021), “Insurance and Risk Management” 6 <sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai
<b>Web resources:</b>	
1	<a href="https://www.geektonight.com/banking-and-insurance-notes/">https://www.geektonight.com/banking-and-insurance-notes/</a>
2	<a href="https://sde.uoc.ac.in/sites/default/files/sde_videos/BANKING%20AND%20INSURANCE%20COMPRESSED.pdf">https://sde.uoc.ac.in/sites/default/files/sde_videos/BANKING%20AND%20INSURANCE%20COMPRESSED.pdf</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	2	3	3	3	3
<b>CO2</b>	2	2	2	3	2	3	3	3
<b>CO3</b>	3	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	2	3	3
<b>Total</b>	14	14	13	14	14	14	14	13
<b>Average</b>	2.8	2.8	2.6	2.8	2.8	2.8	2.8	2.6

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	2	3	3
<b>CO5</b>	3	2	3
<b>Total</b>	14	14	14
<b>Average</b>	2.8	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOE12	BUSINESS STATISTICS & OPERATION RESEARCH-I	ELECTIVE	3	1	1	0	3	5	25	75	100
Learning Objectives											
LO1	To enhance the understanding of multiple correlation and multiple regression										
LO2	To extend the knowledge of technique of probability.										
LO3	To gain the deep knowledge on Sampling methods, proportions-large and small samples-Z test.										
LO4	To outline the fundamentals of Operations Research										
LO5	To use OR models for problem solving										
Unit	Content										Hours
1	<b>CORRELATION &amp; REGRESSION ANALYSIS</b> Partial correlation-Partial correlation coefficient-Partial correlation in case of four variables - Multiple correlation -Multiple regression.										15
2	<b>PROBABILITY DISTRIBUTION</b> Theory of probability-Probability rules-Bayes Theorem (Proof only)-Probability Distribution-Characteristics and application of Binomial, Poisson and Normal Distribution.										15
3	<b>SAMPLING AND HYPOTHESIS TESTING</b> Sampling-Sampling Methods-Sampling error and standard error- relationship between sample size and standard error. Testing hypothesis- testing of means and proportions-large and small samples- Z test.										15
4	<b>INTRODUCTION AND LINEAR PROGRAMMING PROBLEM</b> Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.										15
5	<b>TRANSPORTATION AND ASSIGNMENT PROBLEMS</b> Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, and Vogel's Approximation Method) – Optimal solution. - Assignment Problem: Introduction–Comparison with the Transportation problem–Formulation of assignment problems-The Hungarian method of solution.										15

CO	Course Outcomes
CO1	To manipulate Partial and Multiple Correlations
CO2	To know about Probability and Binomial Distribution.
CO3	To know the Issues Surrounding Sampling, Hypothesis, Z Test.
CO4	To Solve Linear Programming
CO5	To find the Optimal solution using A P and TP
<b>Textbooks:</b>	
1	Sharma J.K., (2016) “Operations Research”, 6 <sup>th</sup> Edition, Lakshmi Publications, Chennai.
2	DC Samcheri and VK Kapoor, Business statistics, Sultan Chand and sons, New Delhi
3	SP Gupta, Statistical methods, Sultan chand & Sons 2000, New Delhi
4	Nagarajan N., (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
5	Ken Black –Business Statistics, 5 <sup>th</sup> ed., Wiley India
<b>Reference Books:</b>	
1	Anil Kumar, Rajesh kumar, corporate accounting I, Himalaya Publishing house, Mumbai.
2	S.N. Maheswari – Advanced Accountancy, Sultan Chand
3	Shukla, Grewal and Gupta- Advanced Accounts Vol II, S. Chand, New Delhi.
4	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
<b>Web resources:</b>	
1	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
2	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
3	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
4	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>
5	<a href="https://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076">https://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	3	3	2
<b>CO3</b>	2	3	2	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	2	3	3
<b>Total</b>	14	15	14	15	14	14	15	14
<b>Average</b>	2.8	3	2.8	3	2.8	2.8	3	2.8

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	3	3	3
<b>Total</b>	15	15	14
<b>Average</b>	3	3	2.8

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOA11	PERSONALITY DEVELOPMENT	SKILL	1	1	0	0	2	2	25	75	100
Learning Objectives											
LO1	To Understand about personality and self-awareness.										
LO2	To Explore self-monitoring and know about perception.										
LO3	To understand team building and conflict management.										
LO4	To Comprehend self-driven and enrich in self-motivation										
LO5	To Understand SOCIAL GRACES and Multicultural Environment.										
Unit	Content										Hours
1	<b>PERSONALITY</b> Definition – Determinants – Personality Traits –Theories of Personality – Importance of Personality Development. SELF AWARENESS – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. SWOT – Meaning – Importance- Application – Components.										06
2	<b>SELF-MONITORING</b> Meaning – High self – monitor versus low self-monitor – Advantages and Disadvantages self-monitor- Self –monitoring and job performance. Self-respect – Importance of self-respect -PERCEPTION Definition- Factor influencing perception- Perception process –Errors in perception – Avoiding perceptual errors.										06
3	<b>TEAM BUILDING</b> Meaning – Types of teams – Importance of Team building- Creating Effective Team. Leadership – Definition – Leadership style- Theories of leadership – Qualities of an Effect leader. Conflict Management – Definition- Types of Conflict- Levels of Conflict – Conflict Resolution – Conflict management.										06
4	<b>SELF-DRIVEN</b> Meaning of ownership self-driven -qualities of a self-driven person – self leadership – theories and models – self motivation – ways of self-motivation - work ethics - importance of work ethics – strong works ethic skills.										06
5	<b>SOCIAL GRACES</b> Meaning – Social Grace at Work – Acquiring Social Graces. TABLE MANNERS – Meaning – Table Etiquettes in Multicultural Environment- Do’s and Don’ts of Table Etiquettes. DRESS CODE – Meaning- Dress Code for selected Occasions – Dress Code for an Interview.										06



CO	Course Outcomes
CO1	Differentiate Personality Trait, Importance of Personality Development Importance of Personality Development and Self Awareness
CO2	monitor versus low self-monitor – Advantages and Disadvantages self-monitor Compare Errors in perception – Avoiding perceptual errors.
CO3	Analyze Team Building Importance of Team building- Creating Effective Team and Conflict Management Levels of Conflict – Conflict Resolution.
CO4	Self-driven – to mould leadership and to enhance self-motivation.
CO5	Social Graces – Meaning – Social Grace at Work – Acquiring Social Graces. Multicultural Environment
<b>Textbooks:</b>	
1	Dr.S. Narayana Rajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli .
2	Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3	Jit S. Chandan, Organisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4	Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.
<b>Reference Books:</b>	
1	Dr.S. Narayana Rajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli .
2	Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3	Jit S. Chandan, Organisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4	Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.
<b>Web resources:</b>	
1	<a href="https://www.verywellmind.com/personality-development-2795425">https://www.verywellmind.com/personality-development-2795425</a>
2	<a href="https://www.psychologydiscussion.net/personality-development-2/personality-development-definition-and-characteristics/1181">https://www.psychologydiscussion.net/personality-development-2/personality-development-definition-and-characteristics/1181</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	3	3	2
<b>CO3</b>	2	3	2	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	2	3	3
<b>Total</b>	14	15	14	15	14	14	15	14
<b>Average</b>	2.8	3	2.8	3	2.8	2.8	3	2.8

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	3	3	3
<b>Total</b>	15	15	14
<b>Average</b>	3	3	2.8

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCHR11	HUMAN RIGHTS	ELECTIVE	1	1	0	0	2	2	25	75	100
Learning Objectives											
LO1	To provide a comprehensive idea of English literature and language over the ages										
LO2	To help student trace English literature dating from seventh century to present era										
LO3	To help them to understand the structural development of the English language										
LO4	To inform them about the various external linguistic influences										
LO5	To create the ability of critically examining a text										
Unit	Content										Hours
1	Human rights- Concepts and Nature										06
2	Human Rights – The International Perspective International human rights										06
3	Regional Human Rights										06
4	Human Rights in India										06
5	Human Right Violations and Redressal Mechanism										06

CO	Course Outcomes
CO1	The student will be able to know the nature of human rights its origin, the theories, the movements in the march of human rights and the facets of future of human rights.
CO2	The student will be able to know the international dimension of human rights, the role of UN and the global effort in formulating conventions and declarations
CO3	The student will be able to Perceive the regional developments of human rights in Europe, Africa and Asia and the enforceable value of human rights in international arena.
CO4	The student will be able to have knowledge on the human rights perspectives in India, more developed by its constitution and special legislations
CO5	The student will be able to know the redressal mechanism made available in case of human rights violation confined to India.
<b>Textbooks:</b>	
1	Human Rights Lalit Parmar, Anmol Publications Pvt. Limited, 1998
2	Alston, Philip, And Frederic Megret, Eds. The United Nations and Human Rights: A Critical Appraisal. Second Edition. Oxford University Press, 2014.
3	Rebecce Wallace, International Human Rights, Text and Materials 1997
4	Human Rights Bharatiya Values, Mandagadde Rama Jois, Bharatiya Vidya Bhavan, 2015
5	G S Bhargave and R M Pal Human Rights of Dalit Societal Violation 1999
<b>Reference Books:</b>	
1	Protection Of Human Rights Act, 1993.
2	Constitutional Law of India (3 Volumes) by Seervai H.M 2015
3	The Human Rights Watch Global Report on Women's Human Rights 2000 Oxford Publication
4	RS Sharma Perspectives in Human Rights Development
5	Research Handbook on International Human Rights Law, edited by Sarah Joseph & Edited By Sarah Joseph, Edward Elgar Publishing Limited USA
<b>Web resources:</b>	
1	<a href="https://www.ohchr.org/en/what-are-human-rights">https://www.ohchr.org/en/what-are-human-rights</a>
2	<a href="https://r.search.yahoo.com/_ylt=AwrKAFv_0uRnlhoB7Vm7HAX.;_ylu=Y29sbwNzZzMEcG9zAzIEdnRpZAMEc2VjA3Ny/RV=2/RE=1744259072/RO=10/RU=https%3a%2f%2fwww.britannica.com%2ftopic%2fhuman-rights/RK=2/RS=igYDgGPyQ.mloKvY1pt.KXil.qs-">https://r.search.yahoo.com/_ylt=AwrKAFv_0uRnlhoB7Vm7HAX.;_ylu=Y29sbwNzZzMEcG9zAzIEdnRpZAMEc2VjA3Ny/RV=2/RE=1744259072/RO=10/RU=https%3a%2f%2fwww.britannica.com%2ftopic%2fhuman-rights/RK=2/RS=igYDgGPyQ.mloKvY1pt.KXil.qs-</a>
3	<a href="https://www.unicef.org/child-rights-convention/what-are-human-rights">https://www.unicef.org/child-rights-convention/what-are-human-rights</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	3	3	2
<b>CO3</b>	2	3	2	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	2	3	3
<b>Total</b>	14	15	14	15	14	14	15	14
<b>Average</b>	2.8	3	2.8	3	2.8	2.8	3	2.8

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	3	3	3
<b>Total</b>	15	15	14
<b>Average</b>	3	3	2.8

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC21	ADVANCED ACCOUNTS II	CORE	3	1	2	0	4	6	25	75	100
Learning Objectives											
LO1	To know about the accounting procedures related to preparation of bank accounts										
LO2	To know the types of Amalgamation, Internal and external Reconstruction										
LO3	To enable the students to acquire knowledge in valuation of shares and goodwill										
LO4	To have an insight on modes of winding up of a company										
LO5	To know the human resource accounting system										
Unit	Content										Hours
1	<b>ACCOUNTING OF BANKING COMPANY</b> Final Statements of Banking Companies (As Per New Provisions) – Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.										18
2	<b>AMALGAMATION, ABSORPTION, EXTERNAL AND INTERNAL RECONSTRUCTION</b> Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method, Absorption: Meaning- Accounting Treatment-External Reconstruction- Internal Reconstruction.										18
3	<b>VALUATION OF GOODWILL &amp; SHARES</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.										18
4	<b>LIQUIDATION OF COMPANIES</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.										18
5	<b>HUMAN RESOURCE ACCOUNTING</b> Human Resource Accounting – Need and Development – Importance of Human Resource Accounting – Objections against Human Resource Accounting – Human Resource Accounting in India. Corporate Social Reporting – Concept and Objectives.										18

CO	Course Outcomes
CO1	The students will be able to understand Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO2	The students will be able to understand the accounting treatment of amalgamation, Internal and external reconstruction.
CO3	The students will be able to understand Compute the value of goodwill and shares under different methods and assess its applicability
CO4	The students will be able to understand Preparation of liquidator's final statement of account
CO5	The students will be able to understand to know about Human Resource Accounting in India
<b>Textbooks:</b>	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
3	M.C.Shukla, Advanced accounting Vol I and II, S.Chand, New Delhi
4	R.L. Gupta – Corporate Accounting, Sultan Chand & Sons, New Delhi.
5	R.L. Gupta , Radha- Corporate Accounting, Sultan Chand & Sons, New Delhi.
<b>Reference Books:</b>	
1	Anil Kumar, Rajesh kumar, corporate accounting I, Himalaya Publishing house, Mumbai.
2	S.N. Maheswari – Advanced Accountancy, Sultan Chand
3	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
4	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
<b>Web resources:</b>	
1	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
2	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126</a>
3	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
4	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862</a>
5	<a href="https://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076">https://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	3	2	3	3
CO2	3	3	3	3	2	3	3	2
CO3	2	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3
<b>Total</b>	14	15	14	15	14	14	15	14
<b>Average</b>	2.8	3	2.8	3	2.8	2.8	3	2.8

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	3	3
CO2	3	3	3
CO3	3	3	3
CO4	3	3	2
CO5	3	3	3
<b>Total</b>	15	15	14
<b>Average</b>	3	3	2.8

**3 – Strong, 2- Medium, 1- Low**



## 1<sup>st</sup> YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC22	ADVANCED COST ACCOUNTING	CORE	3	1	2	0	4	6	25	75	100
Learning Objectives											
LO1	To enhance the understanding of the basic concepts in Cost Accounting										
LO2	To extend the knowledge of Methods of Costing										
LO3	To facilitate the students to have the deep understanding of Standard Costing and Variance Analysis										
LO4	To bring about the awareness of Cost Control and Cost Reduction.										
LO5	To let the students to know about Benefits from adoption of ABC analysis and Just in Time Costing (JIT).										
Unit	Content										Hours
1	<b>INTRODUCTION:</b> Nature and significance of cost accounts-Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting-Installation of costing system-Elements of Cost- Cost Centre and profit Centre-Preparation of Cost sheet, tender of quotations.										18
2	<b>METHODS OF COSTING:</b> Process costing, Treatment of equivalent production- Inter process profit-Joint and by product Costing-Preparation of Contract account, Cost plus contract and escalation clause.										18
3	<b>STANDARD COSTING AND VARIANCE ANALYSIS:</b> - Material -Labour-Overheads - Fixed - Variable -Sales Variance- Reporting of variances.										18
4	<b>COST MANAGEMENT TECHNIQUES:</b> Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and Cost Reduction - Pareto Analysis: Meaning, importance and applications – Theory only.										18
5	<b>ACTIVITY BASED COST MANAGEMENT AND JUST IN TIME (JIT):</b> Activity Based Cost Management- Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Role of ABC analysis in E-Commerce- Just in Time - Introduction, Benefits, Use of JIT in Measuring the Performance – Practical problems.										18

**Theory 40%; Problem 60%**

CO	Course Outcomes
CO1	The student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations.
CO2	The student will be able to understand Preparation of Process Costing and Contract Costing.
CO3	The student will be able to Know the Standard Costing and Variance Analysis and reporting of Variances.
CO4	The student will be aware of the Cost Control and Cost Reduction and its applications. Student Can Able to Prepare Pareto Diagram.
CO5	The student will be able to develop the knowledge about Activity based costing and Just in Time.
<b>Textbooks:</b>	
1	Cost and Management Accounting- T.S.Reddy and Y.H. Reddy, Margam Publications, Chennai.
2	Cost accounting - S.P. Jain and K.L. Narang, Kalyani Publishers-New Delhi.
<b>Reference Books:</b>	
1	Advanced Management Accounting - Ravi M Kishore, Taxman's-New Delhi,
2	Cost Accounting- B.K. Bhar, Academic publishers, Calcutta.
3	Cost Accounting - A Managerial Emphasis- C.T.Horangren, Pearson education-New Delhi.
4	Cost Accounting- Jawaharlal, Tata Mc. Graw Hill
5	Advanced Management Accounting - Robert S. Kaplan-Anthony A. Atkinson, Prentice Hall of India-New Delhi 8.
6	Cost Accounting and Cost Methods - Weldon's, Mc. Donald and Evens Limited.
<b>Web resources:</b>	
1	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=methods+of+costing">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=methods+of+costing</a>
2	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=cost+management+techniques">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=cost+management+techniques</a>
3	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=standard+costing+and+variance+analysis">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=standard+costing+and+variance+analysis</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	2	3	3	2	3	2	3	3
<b>CO2</b>	3	2	2	2	3	2	3	3
<b>CO3</b>	3	3	3	3	2	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3
<b>CO5</b>	3	2	3	3	3	3	3	2
<b>Total</b>	14	13	14	13	14	13	15	14
<b>Average</b>	2.8	2.6	2.8	2.6	2.8	2.6	3	2.8

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	2	3	3
<b>CO2</b>	3	2	3
<b>CO3</b>	3	3	3
<b>CO4</b>	2	3	3
<b>CO5</b>	3	3	3
<b>Total</b>	13	14	14
<b>Average</b>	2.6	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCOC23</b>	<b>BUSINESS FINANCE</b>	<b>CORE</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To outline the fundamental concepts in business finance										
LO2	To estimate and evaluate risk in investment proposals										
LO3	To evaluate leasing as a source of finance and determine the sources of startup financing										
LO4	To examine cash, receivable and inventory management techniques										
LO5	To appraise capital budgeting techniques for MNCs										
Unit	Content										Hours
1	<b>INTRODUCTION TO BUSINESS FINANCE AND TIME VALE OF MONEY</b> <b>BUSINESS FINANCE:</b> Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor.										12
2	<b>RISK MANAGEMENT RISK AND UNCERTAINTY:</b> Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio)										12
3	<b>STARTUP FINANCING AND LEASING STARTUP FINANCING:</b> Meaning, Sources, (Short- and Long-term sources) - Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing.										12
4	<b>CASH, RECEIVABLE AND INVENTORY MANAGEMENT CASH MANAGEMENT:</b> Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period										12
5	<b>MULTI NATIONAL CAPITAL BUDGETING MULTI NATIONAL CAPITAL BUDGETING:</b> Meaning, Steps involved – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return.										12

**Theory 40%; Problems: 60%**

CO	Course Outcomes
CO1	To know the important finance concepts
CO2	Able to understand risk and impact on return
CO3	To know leasing and other sources of finance for startups
CO4	Understanding the concepts of cash, receivable and inventory management techniques
CO5	Identification of techniques of long-term investment decision incorporating risk factor
<b>Textbooks:</b>	
1	Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2	Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3	Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4	Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.
<b>Reference Books:</b>	
1	Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2	Kulkarni P. V. & Satya prasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6 th Edition, Tax mann Publications Pvt. Ltd, New Delhi.
4	Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
<b>Web resources:</b>	
1	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=business+finance+and+time+value+of+money">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=business+finance+and+time+value+of+money</a>
2	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=risk+management+risk+and+uncertainty">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=risk+management+risk+and+uncertainty</a>
3	<a href="https://in.search.yahoo.com/search;_ylt=AwrKAXy2Y2pn7AEAKiO7HAX.;_ylc=multi+national+capital+budgeting&amp;fr=mcafee&amp;type=E210IN826G0&amp;fr2=sb-top">https://in.search.yahoo.com/search;_ylt=AwrKAXy2Y2pn7AEAKiO7HAX.;_ylc=multi+national+capital+budgeting&amp;fr=mcafee&amp;type=E210IN826G0&amp;fr2=sb-top</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	2
<b>CO3</b>	2	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	2
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	14	15	14	15	14	14	15	13
<b>Average</b>	2.8	3	2.8	3	2.8	2.8	3	2.6

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	3	3	3
<b>Total</b>	15	15	14
<b>Average</b>	3	3	2.8

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC24	SETTING UP OF BUSINESS ENTITIES	CORE	2	1	1	0	3	4	25	75	100
Learning Objectives											
LO1	To understand the startup landscape and its financing										
LO2	To analyze the formation and registration of Section 8 company										
LO3	To outline the concept of LLP and business collaboration										
LO4	To understand the procedure for obtaining registration and license										
LO5	To create awareness about the environmental legislations in India										
Unit	Content										Hours
1	<b>STARTUPS IN INDIA</b> Startups-Evaluation-Definition of a Startup – Choice of business organization- Types of business organizations – Factors governing selection of an organization – Startups and its Registration-Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Financing options available for Startups.										12
2	<b>NON-PROFIT ORGANIZATIONS</b> Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Society–Advantages–Disadvantages– Formation of a society–Tax exemption to NGOs.										12
3	<b>LIMITED LIABILITY PARTNERSHIP AND BUSINESS COLLABORATION</b> Limited Liability Partnership: Definition – Nature and characteristics -Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Business Collaboration: Advantages and disadvantages–Types–Joint venture agreement–Successful joint ventures in India– Special Purpose Vehicle– Meaning– Benefits – Formation.										12
4	<b>REGISTRATION AND LICENSES</b> Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration —MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.										12

5	<b>ENVIRONMENTAL LEGISLATIONS IN INDIA</b> Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution-The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981:	12
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CO	Course Outcomes
CO1	Able to understand the various avenues of acquiring finance to setup a business entity
CO2	To know the legal requirements for Section 8 Company
CO3	Understanding the proceedings for LLP
CO4	Able to analyse the registration and licensing procedure
CO5	To know the compliance of regulatory framework regarding environment
<b>Textbooks:</b>	
1	Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2 <sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2	Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3	ZadN. Sand Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4	Amit Vohra & Rachit Dhingra (2022) “Setting Up of Business Entities & Closure”, 6 <sup>th</sup> Edition, Bharath Law House, New Delhi
<b>Reference Books:</b>	
1	Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2	The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3	The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
<b>Web resources:</b>	
1	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=non+profit+organisation">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=non+profit+organisation</a>
2	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=limited+liability+partnership">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=limited+liability+partnership</a>
3	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=environmental+legislations+in+india">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=environmental+legislations+in+india</a>



### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	3	3	3	3
<b>CO2</b>	3	2	2	3	2	3	3	3
<b>CO3</b>	3	3	2	3	3	3	2	2
<b>CO4</b>	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	14	13	15	14	15	14	13
<b>Average</b>	3	2.8	2.6	3	2.8	3	2.8	2.6

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	1	3
<b>CO2</b>	2	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3
<b>Total</b>	14	13	15
<b>Average</b>	2.8	2.6	3

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOE21	BUSINESS STATISTICS AND OPERATIONS RESEARCH-II	ELECTIVE	2	1	1	0	3	4	25	75	100
Learning Objectives											
LO1	To bring about students to get information about chi square test.										
LO2	To let students to know about F-Test and ANOVA.										
LO3	To examine the role of sequencing										
LO4	To design and apply network analysis										
LO5	To apply modelling techniques										
Unit	Content										Hours
1	<b>CHI- SQUARE DISTRIBUTION</b> Chi square distribution- Characteristics and applications- test of goodness of fit and test of independence- Test of Homogeneity.										12
2	<b>F- TEST &amp; ANOVA</b> F distribution- testing equality of population variances- Analysis of variance- one way and two-way classification.										12
3	<b>SEQUENCING</b> Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines										12
4	<b>REPLACEMENT AND NETWORK ANALYSIS</b> Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.										12
5	<b>DECISION TREE ANALYSIS AND QUEUING THEORY</b> Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.										12

**Theory80%Problem20%**

CO	Course Outcomes
CO1	The student will be able to about application of Chi- Square Distribution.
CO2	The student will be able to about analysis of variance and F Test and ANOVA.
CO3	The student will be able to about sequencing
CO4	Apply network analysis to enhance effectiveness
CO5	Examine the models for decision making
<b>Textbooks:</b>	
1	S P Gupta, Statistical methods, Sultan chand & Sons 2000, New Delhi
2	J.K. Sharma, Business Statistics- Pearson Education
3	G C Beri – Business Statistics, 3rd ed, TATA Mc Graw Hill
4	Gupta P.K and Dr.D.S. Hira D.S.,(2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
5	Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
<b>Reference Books:</b>	
1	D C Samcheri and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi
2	Richard I Levin and David S. Rubit, Statistics for management, 7th Edition, Pearson education, New Delhi, 2002
3	Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy
4	Sharma J.K.,(2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
5	Nagarajan N.,(2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
<b>Web resources:</b>	
1	<a href="https://hbr.org/1964/07/decision-trees-for-decision-making">https://hbr.org/1964/07/decision-trees-for-decision-making</a>
2	<a href="https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf">https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf</a>
3	<a href="https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES (20MAT22C5).pdf">https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES (20MAT22C5).pdf</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	2	3	3	3	2
<b>CO2</b>	2	3	3	3	3	3	2	2
<b>CO3</b>	3	3	1	2	3	2	3	2
<b>CO4</b>	2	3	3	2	3	3	2	2
<b>CO5</b>	3	3	2	3	3	3	3	2
<b>Total</b>	13	15	12	12	15	14	13	10
<b>Average</b>	2.6	3	2.4	2.4	3	2.8	2.6	2

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	2	3
<b>CO3</b>	3	2	2
<b>CO4</b>	3	2	2
<b>CO5</b>	3	2	3
<b>Total</b>	15	10	12
<b>Average</b>	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOE22	MARKETING MANAGEMENT	ELECTIVE	2	1	1	0	3	4	25	75	100
Learning Objectives											
LO1	Understand the core marketing and marketing segments and targets										
LO2	Extend the knowledge of marketing mix and brand equity										
LO3	Understanding of channels of distribution and market logistics										
LO4	Awareness of marketing promotion and role of marketing communication in advertisement										
LO5	Evaluate the recent trends in marketing such as digital, green, and cyber marketing										
Unit	Content										Hours
1	<b>INTRODUCTION:</b> Definition, importance and scope – Essential marketing concepts – Functions of Marketing. Consumer Buying Motives - Customer Value, Customer Relationship Management Significance - Identifying Market Segments and targets.										10
2	<b>PRODUCT &amp; PRICING:</b> Marketing Mix - Product – Definition - characteristics and classifications - New Product Development – Product Life Cycle Management – Product Vs Services. Packaging and Labelling - Brand Equity – Measuring Brand Equity. Pricing - Objectives - Pricing Strategies -Factors affecting price of a product- Ethical issues in pricing decisions.										14
3	<b>CHANNELS OF DISTRIBUTION:</b> Meaning - Channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel - Middlemen in distribution - Kinds – Functions – Wholesalers – Functions. Retailers. Elimination of Middlemen - Modern Retailing Practices – Classifications. Market Logistics – Objectives.										12
4	<b>PROMOTION:</b> Role of Marketing Communication - Communication Mix – Advertising – Kinds of Media – Planning an Advertising Campaign, Personal Selling - Qualities of a Good Salesman, Sales Promotion – Strategies, Public relations – Functions and Types.										12

5	<b>RECENT TRENDS IN MARKETING:</b> Digital Marketing – Online Marketing – Green Marketing – Retailing – features, merits and demerits Social Media Marketing - Importance of Socially Responsible Marketing. Ethical Marketing – Corporate Social Responsibility (CSR) - Green Marketing. Cyber Marketing – Nature – Limitations.	12
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CO	Course Outcomes
CO1	The student will be able to know core market and their functions
CO2	The student will be able to product and pricing strategies, including brand equity measurement and ethical considerations, in real-world scenarios.
CO3	The student will be able to Design efficient distribution channel strategies and logistics solutions considering modern retailing practices.
CO4	The student will be able to Develop promotional strategies using advertising, sales promotion, and public relations, focusing on different media types.
CO5	The student will be able to know Analyze and implement recent marketing trends like digital, social media, green, and ethical marketing in business decisions.
<b>Textbooks:</b>	
1	Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithi Eswar Jha. 2017. Marketing Management. [Thirteenth Edition]. Pearson Education, New Delhi.
2	Ramaswamy, V.S and Nandakumar S, 2009. Marketing Management. [Third Edition]. Macmillan India Ltd, New Delhi.
3	Rajan Saxena. 2009. Marketing Management. [Fourth Edition]. Tata-McGraw Hill, New Delhi.
4	Prachi Gupta, Marketing Management: Indian Cases, Pearson.
5	Arun Kumar, Marketing Management, Atlantic Publishers
<b>Reference Books:</b>	
1	Marketing Management: Dr. C.B. Gupta and Dr. N. Rajan Nair, Sultan Chand & Son, New Delhi
2	Marketing Management: Philip Kotler, Pearson Education P Ltd, New Delhi
3	Modern Marketing: R.S.N. Pillai & Bagavathi, S. Chand & Co, New Delhi.
4	Marketing Management: C. B. Memoria and Joshi, Kita Mahal, 2019, New Delhi
5	Principles of Marketing: Senthilkumar and Sasikumar, Himalaya Publishing House, Mumbai.
<b>Web resources:</b>	
1	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=product+and+prisi ng">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=product+and+prisi ng</a>
2	<a href="https://in.search.yahoo.com/search;_ylt=AwrPo8suXWpnKgIAog.7HAX.;_ylc=X1MDMjExNDcyMzAwMwRfcgMyBGZyA21jYWZlZQRmcjIDc2ItDG9wBGdwcmlkAwRuX3JzbHQDMARuX3N1Z2cDMARvcmlnaW4DaW4uc2VhcmNoLnlhaG9vLmNvbQRwb3MDMARwcXN0cgMEcHFzdHJsAzAEcXN0cmwDMjUEcXVlcnkDY2hhCbm5lbHMI MjBhbmQlMjBkaXN0cmliZXRpb24EdF9zdG1wAzE3MzUwMjQxNDQ-?p=channels+and+distribution&amp;fr=mcafee&amp;type=E210IN826G0&amp;fr2=sb-top">https://in.search.yahoo.com/search;_ylt=AwrPo8suXWpnKgIAog.7HAX.;_ylc=X1MDMjExNDcyMzAwMwRfcgMyBGZyA21jYWZlZQRmcjIDc2ItDG9wBGdwcmlkAwRuX3JzbHQDMARuX3N1Z2cDMARvcmlnaW4DaW4uc2VhcmNoLnlhaG9vLmNvbQRwb3MDMARwcXN0cgMEcHFzdHJsAzAEcXN0cmwDMjUEcXVlcnkDY2hhCbm5lbHMI MjBhbmQlMjBkaXN0cmliZXRpb24EdF9zdG1wAzE3MzUwMjQxNDQ-?p=channels+and+distribution&amp;fr=mcafee&amp;type=E210IN826G0&amp;fr2=sb-top</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	3	3	3
<b>CO3</b>	3	3	2	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	2	3	3
<b>Total</b>	15	15	14	15	14	14	15	15
<b>Average</b>	3	3	2.8	3	2.8	2.8	3	3

**3-Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	2	3	3
<b>CO5</b>	3	3	3
<b>Total</b>	14	15	15
<b>Average</b>	2.8	3	3

**3 – Strong, 2- Medium, 1- Low**

## 1<sup>st</sup> YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCOS21</b>	<b>CORPORATE SOCIAL RESPONSIBILITY</b>	<b>SEC</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	Understand the concept, definition, and scope of CSR.										
LO2	Identify factors that influence CSR policy formulation.										
LO3	Study the dimensions and benefits of CSR for businesses.										
LO4	Understand the concept, structure, and processes of corporate governance.										
LO5	Understand the powers and responsibilities of corporate boards.										
<b>Unit</b>	<b>Content</b>										<b>Hours</b>
<b>1</b>	<b>CORPORATE SOCIAL RESPONSIBILITY:</b> Corporate social responsibility – Meaning – Definition – scope of CSR– a rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in Indian – relation between CSR and corporate governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business.										<b>6</b>
<b>2</b>	<b>DESIGNING A CSR POLICY:</b> Designing a CSR policy – factors influencing CSR policy – managing CSR in an organization - Role of the human resource professional in CSR– global reorganization of CSR.										<b>6</b>
<b>3</b>	<b>CSR REPORTING TREND:</b> CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.										<b>6</b>
<b>4</b>	<b>CORPORATE GOVERNANCE:</b> Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development of board – role of capital market governance - governance rating - future of governance – innovation practices.										<b>6</b>



<b>5</b>	<b>CORPORATE GOVERNANCE BOARD:</b> Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee – risk management committee – and audit committee – regulatory framework of corporate governance in India;	<b>6</b>
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<b>CO</b>	<b>Course Outcomes</b>
CO1	Design strategies for implementing CSR effectively.
CO2	Develop a comprehensive CSR policy for an organization.
CO3	Interpret CSR reporting practices in developing economies.
CO4	Demonstrate understanding of the structure and processes of corporate governance.
CO5	Analyze the roles of key board committees in corporate governance.
<b>Textbooks:</b>	
1	Corporate Social Responsibility: Concepts and Cases – The Indian Experience - C.V. Baxi and Ajit Prasad
2	Corporate Governance: Principles, Policies, and Practices - A.C. Fernando
3	Business Ethics, Corporate Governance, CSR & Sustainability - A. C. Fernando
4	Corporate Social Responsibility: A Very Short Introduction - Jeremy Moon
5	The Essentials of Corporate Governance - Sanjay Anand
<b>Reference Books:</b>	
1	Strategic Corporate Social Responsibility: Stakeholders in a Global Environment - David Chandler and William B. Werther Jr.
2	Corporate Governance and Accountability- Jill Solomon
3	ISO 26000: The Business Guide to the New Standard on Social Responsibility – Lars Moraitis and Timo Cochins
4	CSR in India: Steering Business Towards Social Change - Sanjay K. Agarwa
5	Corporate Governance: Theory and Practice - Bob Tricker
<b>Web resources:</b>	
1	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=corporate+social+responsibility">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=corporate+social+responsibility</a>
2	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=corporate+governance">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=corporate+governance</a>
3	<a href="https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=corporate+governance+board">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=corporate+governance+board</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	3	3	3
<b>CO3</b>	2	3	2	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	2
<b>CO5</b>	3	3	3	3	3	2	3	3
<b>Total</b>	14	15	14	15	14	13	15	14
<b>Average</b>	2.8	3	2.8	3	2.8	2.6	3	2.8

**3 – Strong, 2- Medium, 1- Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3
<b>Total</b>	15	15	15
<b>Average</b>	3	3	3

**3 – Strong, 2- Medium, 1- Low**