



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

**Vaniyambadi – 635 751**

**PG & Research 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

<b>Methods of Evaluation</b>		
Internal Evaluation		25 Marks
External Evaluation	End Semester Examination	75 Marks
<b>Total</b>		<b>100 Marks</b>
<b>Methods of Assessment</b>		
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	4
24PCOC12	CC – 2 Advanced Financial Management	3	1	2	0	4
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
24PCOC24	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>

Semester – III						
24PCOC31	CC – Taxation	3	1	2	0	5
24PCOC32	CC – Research Methodology	3	1	2	0	5
24PCOC33P	CC – Computer Application in Business (Practical)	0	0	5	0	4
24PCOC34	CC – Organizational Behaviour	2	1	1	0	3
24PCOE31	EC – a. Security Analysis and Portfolio Management b. Service Marketing	2	1	1	0	3
24PCOE32						
24PCOS31	SEC – 2 Consumer Behaviour	1	1	0	0	2
24PCOIN31	Internship	0	0	3	0	2
					<b>30</b>	<b>24</b>

Semester - IV						
24PCOC41	CC – Accounting for Managerial Decisions	3	1	2	0	5
24PCOC42	CC – Corporate and Economic Laws	3	1	2	0	5
24PCOC43P	CC – Project	0	0	0	6	5
24PCOE41	EC – a. International Trade b. Strategic Management	4	1	1	0	4
24PCOE42						
24PCOP41	PEC – Stock Market Operations	1	1	1	0	2
24PCOL41	SLC – 1 Women Entrepreneurship	0	0	1	2	2
					<b>30</b>	<b>23</b>
	<b>Total Credit</b>		<b>90+2*</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
24PCOC11	ADVANCED ACCOUNTS - I	CORE	3	1	2	0	5	6	25	75	100
<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 withAS21.
CO5	Analyze contemporary accounting methods based on appropriate Accounting Standards and provisions of Companies Act 2013
<b>Textbooks:</b>	
1	GuptaR.L.&RadhaswamyM. (2021),“Corporate Accounting–VolumeI&II”,14thEdition, SultanChand & Sons, New Delhi.
2	MaheshwariS.N., SharadK.Maheshwari&SuneelK.Maheshwari,(2022),“Advanced Accountancy- Volume I &II”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.
3	Jain S.P., Narang K.L., S immiAgrawal and Monika Sehgal (2019), “Advanced Accountancy –CorporateAccounting–Volume-II”,22 <sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4	Reddy T.S.& Murthy A., (2022),“Corporate Accounting–VolumeI&II”,17thEdition, Margham Publications, Chennai.
<b>Reference Books:</b>	
1	Arulanandam M.A & Raman K.S.,(2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2	Shukla M C, Grewal T Sand Gupta SC,(2022),“Advanced Accounts Volume II”,19thEdition, 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
24PCOC12	ADVANCED FINANCIAL MANAGEMENT	CORE	3	1	2	0	3	6	25	75	100
<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.										18
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).										18
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.										18
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.										18
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.										18

**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
CO1	The end of the course, students 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 be able to solve employee grievances and use of AI in HRM
<b>Textbooks:</b>	
1	Human resource management, K.Asathappa, 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
<b>Reference Books:</b>	
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.
<b>Web resources:</b>	
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	<b>BANKING AND INSURANCE</b>	<b>ELECTIVE</b>	3	1	1	0	3	5	25	75	100
<b>Learning Objectives</b>											
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
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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

**Textbooks:**

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

**Reference Books:**

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

**Web resources:**

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
CO1	3	3	3	2	3	3	3	3
CO2	2	2	2	3	2	3	3	3
CO3	3	3	3	3	3	3	2	2
CO4	3	3	3	3	3	3	3	3
CO5	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
CO1	3	3	2
CO2	3	3	3
CO3	3	3	3
CO4	2	3	3
CO5	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	<b>BUSINESS STATISTICS &amp; OPERATION RESEARCH-I</b>	<b>ELECTIVE</b>	3	1	1	0	3	5	25	75	100
<b>Learning Objectives</b>											
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 Chandand 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 I, 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
<b>Learning Objectives</b>											
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. Venkadasalaphi, 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. Venkadasalaphi, 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
<b>Learning Objectives</b>											
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	Rebecca 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.KXiI.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.KXiI.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
<b>Learning Objectives</b>											
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
<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
24PCOC22	ADVANCED COST ACCOUNTING	CORE	3	1	2	0	4	6	25	75	100
<b>Learning Objectives</b>											
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%**

<b>CO</b>	<b>Course Outcomes</b>
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
24PCOC23	BUSINESS FINANCE	CORE	0	0	4	0	3	4	25	75	100
<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%**

<b>CO</b>	<b>Course Outcomes</b>
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
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	2
CO3	2	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	2
CO5	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
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
24PCOC24	SETTING UP OF BUSINESS ENTITIES	CORE	2	1	1	0	3	4	25	75	100
<b>Learning Objectives</b>											
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
CO1	3	3	3	3	3	3	3	3
CO2	3	2	2	3	2	3	3	3
CO3	3	3	2	3	3	3	2	2
CO4	3	3	3	3	3	3	3	3
CO5	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
CO1	3	1	3
CO2	2	3	3
CO3	3	3	3
CO4	3	3	3
CO5	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	<b>BUSINESS STATISTICS AND OPERATIONS RESEARCH-II</b>	<b>ELECTIVE</b>	2	1	1	0	3	4	25	75	100
<b>Learning Objectives</b>											
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%**

<b>CO</b>	<b>Course Outcomes</b>
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%20Queuing%20theory.pdf">https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%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
<b>Learning Objectives</b>											
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	<p><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.</p>	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+pricing">https://in.search.yahoo.com/search?fr=mcafee&amp;type=E210IN826G0&amp;p=product+and+pricing</a>
2	<a href="https://in.search.yahoo.com/search;_ylt=AwrPo8suXWpnKgIAog.7HAx.;_ylc=X1MDMjExNDcyMzAwMwRfcgMyBGZyA21jYWZlZQRmcjIDc2ltdG9wBGdwcmlkAwRuX3JzbHQDMARuX3N1Z2cDMARvcmlnaW4DaW4uc2VhcmNoLnIhaG9vLmNvbQRwb3MDMARwcXN0cgMEcHFzdHJsAzAEcXN0cmwDMjUEcXVlcnkDY2hhCbm5lbHMI MjBhbmQIMjBkaXN0cmliidXRpb24EdF9zdG1wAzE3MzUwMjQxNDQ-?p=channels+and+distribution&amp;fr=mcafee&amp;type=E210IN826G0&amp;fr2=sb-top">https://in.search.yahoo.com/search;_ylt=AwrPo8suXWpnKgIAog.7HAx.;_ylc=X1MDMjExNDcyMzAwMwRfcgMyBGZyA21jYWZlZQRmcjIDc2ltdG9wBGdwcmlkAwRuX3JzbHQDMARuX3N1Z2cDMARvcmlnaW4DaW4uc2VhcmNoLnIhaG9vLmNvbQRwb3MDMARwcXN0cgMEcHFzdHJsAzAEcXN0cmwDMjUEcXVlcnkDY2hhCbm5lbHMI MjBhbmQIMjBkaXN0cmliidXRpb24EdF9zdG1wAzE3MzUwMjQxNDQ-?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
24PCOS21	<b>CORPORATE SOCIAL RESPONSIBILITY</b>	SEC	1	1	0	0	2	2	25	75	100
<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.										
Unit	Content										Hours
1	<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.										6
2	<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.										6
3	<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.										6
4	<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.										6

<b>5</b>	<p><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;</p>	<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**

## 2<sup>nd</sup> YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC31	TAXATION	CORE	3	1	2	0	5	6	25	75	100
<b>Learning Objectives</b>											
LO1	To identify deductions from gross total income of persons other than individual										
LO2	To compute taxable income for different classes of persons other than individual										
LO3	To understand the procedure for filing of returns and tax planning										
LO4	To assess Goods and Services Tax and Assessment of GST										
LO5	To compute customs duty as per Customs Act										
Unit	Content										Hours
	<b>DEDUCTIONS (OTHER THAN INDIVIDUAL)</b>										
1	Deductions to be made in computing total income of persons other than individual - (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Theory and Problems										18
	<b>ASSESSMENT OF PERSONS (OTHER THAN INDIVIDUAL)</b>										
2	Assessment of Firms, AOP, BOI, Company and Co-operative society - Problems										18
	<b>TAX RETURNS AND TAX PLANNING</b>										
3	Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax - Tax planning, Tax avoidance and Tax evasion – Theory only										18
	<b>GOODS AND SERVICES TAX</b>										
4	Goods and Services Tax: GST Act, 2017 – Important Definitions - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Input Tax Credit- Anti profiteering- Theory only										18

5	<b>CUSTOMS ACT, 1962</b>	18
	Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty – Simple Problems and Theory	

<b>CO</b>	<b>Course Outcomes</b>	
CO1	Apply the provisions of income tax to determine taxable income	
CO2	Plan taxes	
CO3	Illustrate the nuances of international business taxation	
CO4	Apply the provisions of GST	
CO5	Summarise the provisions of Customs Act	
<b>Textbooks:</b>		
1	D.P Guar & Narang, Income tax Law and practice,	
2	Dr.T.Srinivasan, Income Tax Law and Practice	
3	Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi (Unit (4& 5)	
<b>Reference Books:</b>		
1	Sha R.G. and Usha DeviN.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.	
2	Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.	
3	Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.	
4	Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited	
<b>Web resources:</b>		
1	<a href="https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf">https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf</a>	
2	<a href="https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf">https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf</a>	
3	<a href="https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf">https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf</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**

## 2<sup>nd</sup> YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC32	<b>RESEARCH METHODOLOGY</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 enhance the understanding the basics of Research Methodology										
LO2	To extend the knowledge of Data Collection and Sampling.										
LO3	To facilitate the students to have the deep understanding of Processing of Data										
LO4	To inculcate knowledge of data Analysis through Statistical Tools.										
LO5	To make the student to write the Research Report and know the basic knowledge of SPSS										
Unit	Content										Hours
1	<b>INTRODUCTION</b>										15
	Research - definition, characteristics, nature and scope. Various types of research - Formulation of research problem - Major steps in Research – Hypothesis – Research Design - Uses of social research.										
2	<b>SAMPLING AND DATA COLLECTION</b>										15
	Sampling: Meaning, definition, need and types - Merits and demerits of sampling. Data collection: Sources of data; Primary and Secondary data. Procedure for data collection, Tool of data collection – Methods of Data Collection-Questionnaire – Interview-Schedule										
3	<b>DATA PROCESSING AND ANALYSIS</b>										20
	Processing of data: Editing, Coding and Tabulation - Problems - use of computer in social research. Analysis of data: Statistical analysis; Diagrammatic and Graphic Representation. Interpretation of results.										
4	<b>STATISTICAL APPLICATIONS</b>										20
	Statistical Tools used in Research – F test – t- Test, Analysis of Variance (ANOVA) – Chi-Square Analysis. (Problems)										

5	<b>RESEARCH REPORTS</b>	20
	Structure and components - Types of Research Report, Good Research Report. Pictures and Graphs. Introduction to SPSS Package.	

**Theory 80% Problem 20%**

CO	Course Outcomes
CO1	To understand the basics of Research Methodology.
CO2	To know the Data Collection Methods and Sampling Types
CO3	To process Data collected through various representation
CO4	To do the data Analysis through opt Statistical Tools
CO5	To write the Research Report and Basic knowledge on SPSS Package
<b>Textbooks:</b>	
1	Kothari.C.R. Research Methodology - Methods & Technology, New Age International Publisher, New Delhi.
2	Panneerselvam. R. Research Methodology, Prentice Hall of India, New Delhi, 2004. New Delhi, 1994.
3	Gupta, C.B., An introduction to Statistics Methods, Vikas Publishing House, 1998, New Delhi
<b>Reference Books:</b>	
1	Wilkinson. T.S. & Bhandarkar. P.L. Methodology and Techniques of Social Research, Himalaya Publishing House, 2000, Mumbai.
2	Young, P.V., Scientific Social Survey and Research, Prentice Hall, 1949. New York.
3	Gupta, S.P. Statistical Methods, Sultan Chand and sons, 1999, New Delhi
<b>Web resources:</b>	
1	<a href="https://www.yeschat.ai/gpts-2OToA97n5W-Methodology-Generator">https://www.yeschat.ai/gpts-2OToA97n5W-Methodology-Generator</a>
2	<a href="https://methods.sagepub.com/">https://methods.sagepub.com/</a>
3	<a href="https://researchmethod.net/methodology/">https://researchmethod.net/methodology/</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**

## 2<sup>nd</sup> YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC33P	<b>COMPUTER APPLICATION IN BUSINESS</b>	<b>CORE</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To Understand the basic concepts of Computer and Networks										
LO2	To Learn the MS Word and Mail merge										
LO3	To Understand and apply the basic concepts of PowerPoint presentation.										
LO4	To apply the basic concepts of electronic spread sheet software in business.										
LO5	Aware the Accounting Packages for Business.										
Unit	Content										Hours
1	<b>INTRODUCTION</b> Introduction of Computer - Parts of Computer System - Hardware Devices - Software – Anatomy of Digital Computer - Memory Units – Storage Devices- Input Devices-Output Devices-Number System. Introduction to Internet and World Wide Web- E mail -Computer Networks.										09
2	<b>MS Word</b> Introduction - Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer. Mail Merge – Concepts										18
3	<b>MS Power point</b> Introduction to Power point - Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects- audio inclusion- timers- Creating Business Presentations.										18
4	<b>MS Spreadsheet and its Business Applications</b> Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet – Handling - Operators in Formula - Project Involving Multiple Spreadsheets - Organizing Charts and										21

	Graphs- Mathematical-Statistical, Financial -Logical, Date and Time - Lookup and Reference – Database and Text Functions. Loan and Lease Calculation - Payroll Statements- Capital Budgeting. Accounting Statement - Invoice Generation.	
5	<b>ACCOUNTING PACKAGES</b> Introduction to Accounting Packages- Tally- ERP- SAP. Advantages and Limitations of Packages, users, MIS reporting System.	09

**Practical 100%**

<b>CO</b>	<b>Course Outcomes</b>
CO1	Understand the basics of Computer and Networks
CO2	To generate business communication with help of MS Word and electronic mail for communicating in an automated office for business environment.
CO3	To create power point presentations for the seminars/ Lectures.
CO4	Understanding various tools used in MS-EXCEL/ Spread Sheet
CO5	Know the Accounting Packages and users.
<b>Textbooks:</b>	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications in Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application in Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
<b>Reference Books:</b>	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
5	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
<b>Web resources:</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</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**

## 2<sup>nd</sup> YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC34	<b>ORGANIZATIONAL BEHAVIOUR</b>	<b>CORE</b>	<b>2</b>	<b>1</b>	<b>1</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 understand the Organizational concept and models of OB and to Awareness about individual behaviour.										
LO2	To understand the concept of perception and to analyse the reasons for stress and reduction strategies.										
LO3	To familiarize the concept of Group Behaviour and understand the concept of Conflict										
LO4	To evaluate the concept of motivation and leadership theories and it's implications.										
LO5	To understand and learn the concepts related to Organization Climate, Culture and Change. To analyse the reasons to resistance to organizational change.										
Unit	Content										Hours
1	<b>ORGANIZATION AND INDIVIDUAL BEHAVIOUR.</b> Definition and meaning of OB - Need and Importance of OB - Nature and Scope - OB Models - Historical Evolution of Organizational Behaviour - Hawthorne experiments and its implications - Individual Behaviour: Personality: Types- Factors Influencing Personality - Theories of Personality.										10
2	<b>PERCEPTION AND LEARNING AND STRESS MANAGEMENT</b> Perception: Meaning- Factors Influencing Perception - Perception Process - Managing the Perception process. Learning: Principles and Theories of Learning - Attitudes, Values and Job satisfaction - Stress – Causes of stress – Stress reduction strategies.										15
3	<b>GROUP BEHAVIOUR AND CONFLICT MANAGEMENT</b> Nature and Types of Groups - Group Development - Determinants of Groups Behaviour - Group Dynamics - Group Norms - Group Cohesiveness - Group Decision Making Techniques - Conflict: Causes - Types - Conflict Management – Counselling.										10
4	<b>MOTIVATION AND LEADERSHIP</b> Nature and Importance of Motivation - Theories of Motivation - Leadership: Importance - Leadership Styles and their Implications - Theories of Leadership - Power –sources of power.										10

5	<p><b>ORGANIZATIONAL CLIMATE, CULTURE AND CHANGE</b></p> <p>Organizational Climate -Concepts- Factors – functions-Impact. Organizational Culture – Concepts- Dimensions-Favourable Organizational Climate. Organizational Change: Importance - Types - Resistance to Change – Managing Change.</p>	15
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CO	Course Outcomes
CO1	Explain the concept of OB and Individual Behaviour and analyse the personality
CO2	Understand the concept of perception and to analyse the reasons for stress and understand stress reduction strategies
CO3	Understand and analyse the concept of Group Behaviour and Conflict reasons, Management and counselling.
CO4	Evaluate the concept of Motivation and Leadership theories and its implications in Organization.
CO5	Learn the concepts related to Organization Climate, Culture and Change and analyse the reasons for resistance to organizational change.
<b>Textbooks:</b>	
1	K. Aswathappa, Organizational Behaviour Text, Cases and Games, Himalaya Publishing House, New Delhi, 2011
2	Stephen P. Robbins, Timothy Judge, Seema Sanghvi, Organizational Behaviour, Pearson Education, New Delhi, 2010
3	Dipak Kumar Bhattachariya Organizational Behaviour Concepts and Applications, Oxford University Press, Kolkatta.
<b>Reference Books:</b>	
1	O.Jeff harris. Sandraj, Hartman D Organizational Behaviour,Jaico Books, Kolkatta
2	Debra L. Nelson, James Campbell Quick Khandelwal Preetam – Organizational Behaviour, Cengage Publishers (LTR Series), New Delhi, 2011.
3	John. W Newstorm and Keith Davis, Organizational Behaviour - Human Behaviour at Work, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2010.
4	Ricky W. Griffin, Gregory Moorhead, Organizational Behaviour, Biztantra, Delhi, 2009.
<b>Web resources:</b>	
1	<a href="https://hbsp.harvard.edu/organizational-behavior/">https://hbsp.harvard.edu/organizational-behavior/</a>
2	<a href="https://www.obmnetwork.com/">https://www.obmnetwork.com/</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**

## 2<sup>nd</sup> YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOE31	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	<b>CORE ELECTIVE</b>	2	1	1	0	3	4	25	75	100
<b>Learning Objectives</b>											
LO1	To become familiar with various Investment avenues and Portfolio management.										
LO2	To understand the Equity Shares, Preference Shares and Bonds valuation models.										
LO3	To learn about fundamental analysis, technical analysis and its differences.										
LO4	To analyse with various portfolio theories and CAPM.										
LO5	To gain knowledge in Portfolio performance evaluation.										
Unit	Content										Hours
1	<b>INVESTMENT AND PORTFOLIO MANAGEMENT</b> Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Factors Affecting Investment Decisions in Portfolio Management.										12
2	<b>VALUATION OF SECURITIES</b> Equity Share Valuation Models. Preference Shares: Introduction – Features of Preference Shares – Types of Preference Shares. Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety.										12
3	<b>FUNDAMENTAL ANALYSIS AND TECHNICAL ANALYSIS</b> Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Fundamental analysis Vs. Technical analysis – Dow Theory - Trend Analysis – Volume Analysis – Elliott Wave Theory.										12

4	<b>EFFICIENT MARKET HYPOTHESIS</b> Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	12
5	<b>PORTFOLIO PERFORMANCE EVALUATION</b> Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	12

CO	Course Outcomes
CO1	Aware about investment options and structure a portfolio management.
CO2	Evaluate the value of Equity Shares, Preference Shares and Bonds.
CO3	Examine stock performance through fundamental and technical analysis and also acquire knowledge on its differences.
CO4	Examine the various portfolio theories and CAPM.
CO5	Evaluate the portfolio performance.
<b>Textbooks:</b>	
1	Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
2	Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
<b>Reference Books:</b>	
1	Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2	Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt.Ltd., India, Noida
3	Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi
4	Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
<b>Web resources:</b>	
1	<a href="https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348">https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348</a>
2	<a href="https://www.educba.com/fundamental-analysis-vs-technical-analysis">https://www.educba.com/fundamental-analysis-vs-technical-analysis</a>
3	<a href="https://www.vestinda.com/blog/what-is-investment-portfolio-performance-evaluation">https://www.vestinda.com/blog/what-is-investment-portfolio-performance-evaluation</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**

## 2<sup>nd</sup> YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOE32	<b>SERVICES MARKETING</b>	<b>CORE ELECTIVE</b>	2	1	1	0	3	4	25	75	100
<b>Learning Objectives</b>											
LO1	Aware of the essential elements of marketing mix in service marketing.										
LO2	Understanding of marketing strategies for various services of marketing mix.										
LO3	Understanding product support services and problems of Service Quality Management.										
LO4	Enhance knowledge on marketing of financial services										
LO5	To know CRM, and identify the customer needs.										
Unit	Content										Hours
1	<b>INTRODUCTION</b> Growth of the Service Sector - Nature and Concept of Service - classification of services - Characteristics of Services and their marketing implications - Essential Elements of marketing mix in Service marketing- 7 P's – Service marketing triangle.										12
2	<b>MARKETING STRATEGIES</b> Marketing strategies for service firms with special reference to information communication – consultancy – hospitality – advertising - professional services - after sales service - recruitment training and tourism.										12
3	<b>PRODUCT SUPPORT SERVICES</b> Difference between service marketing and Product marketing - Product support services – pricing of services - Service quality- problems of Service quality management - Customer Expectations.										12
4	<b>MARKETING OF FINANCIAL SERVICES</b> Marketing of financial services - nature - types - marketing of insurance - mutual fund - marketing for non - profit firms - Growth of financial services in India.										12

5	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	12
	CRM - Identifying and Satisfying Customer needs - Relationship marketing - Customer Satisfaction - Managing Service Brands.	

CO	Course Outcomes
CO1	Understand the essential elements of marketing mix in service marketing.
CO2	Develop an idea about marketing strategies for various services marketing-mix.
CO3	Able to know and learn about product support services and identify the problems of Service quality management
CO4	Able to learn the marketing of financial services.
CO5	Acquire the knowledge about customer need and CRM.
<b>Textbooks:</b>	
1	Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
2	Dr. B. Balaji , Services Marketing and Management, S. Chand & Co, New Delhi.
<b>Reference Books:</b>	
1	S.M.Jha, Services marketing, Himalaya Publishers, India.
2	Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
3	Mathur, S. P. Mathur & Nishu, Service Marketing, New Age Internation (P) Ltd. Publishers.
4	Dr.S. Gurusamy, Financial and Markets Vijay Nicole imprints private limited, Chennai.
<b>Web resources:</b>	
1	<a href="https://www.indeed.com/career-advice/career-development/services-marketing">https://www.indeed.com/career-advice/career-development/services-marketing</a>
2	<a href="https://www.investopedia.com/terms/m/marketing-strategy.asp">https://www.investopedia.com/terms/m/marketing-strategy.asp</a>
3	<a href="https://awware.co/blog/financial-services-marketing/">https://awware.co/blog/financial-services-marketing/</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**

## 2<sup>nd</sup> YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCOS31</b>	<b>CONSUMER BEHAVIOUR</b>	<b>SEC</b>	1	1	0	0	2	2	25	75	100
<b>Learning Objectives</b>											
LO1	Understand the importance of consumer behaviour and its types.										
LO2	Gain knowledge on factors affecting consumer behaviour										
LO3	Able to know consumer decision process making process and buying pattern in the new digital era.										
LO4	Able to understand consumer motivation and consumer personality.										
LO5	To know marketing communications and decision-making models										
Unit	Content										Hours
1	<b>INTRODUCTION</b> Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing – Importance of consumer behaviour- Types of consumer behaviour										6
2	<b>FACTORS AFFECTING CONSUMER BEHAVIOUR</b> Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Peer Groups, Family, Internal Influences– Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.										6
3	<b>CONSUMER DECISION MAKING PROCESS</b> Consumer Decision Making Process – Types -Problem Recognition - Information Search – Purchase Selection – Buying pattern in the new digital era.										6
4	<b>CONSUMER MOTIVATION &amp; PERSONALITY</b> Consumer Motivation– Needs-Maslow's Hierarchy of Needs, Freud's Theory of Motivation, Consumer Personality–Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.										6
5	<b>MARKETING COMMUNICATIONS AND DECISION-MAKING MODELS</b> Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – BlackBox Model -Economic model - Howard & Sheth model.										6

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Acquire knowledge on the importance of consumer behaviour and its types.
<b>CO2</b>	Apply internal and external factors affecting consumer behaviour
<b>CO3</b>	Understand consumer decision process making process and buying pattern in the new digital era.
<b>CO4</b>	Understand consumer motivation and consumer personality.
<b>CO5</b>	Examine marketing communications and decision-making models
<b>Text Book</b>	
1.	K.K.Srivastava, Consumer Behaviour in Indian Context, Sujata Khandai
2.	Schiffman L Gand Kanuk L L. Consumer Behaviour, Prentice Hall New Delhi
<b>Reference Books</b>	
1.	Hawkins, Best and Coney, Consumer Behaviour, Tata Mc Graw Hill, New Delhi
2.	Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd, New Delhi
3.	Sarkar, A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi
<b>Web Resources</b>	
1.	<a href="https://www.questionpro.com/blog/consumer-behavior-definition/">https://www.questionpro.com/blog/consumer-behavior-definition/</a>
2.	<a href="https://www.ukessays.com/essays/marketing/internal-external-influences-on-consumer-behaviour-marketing-essay.php">https://www.ukessays.com/essays/marketing/internal-external-influences-on-consumer-behaviour-marketing-essay.php</a>
3.	<a href="https://www.ebookbou.edu.bd/Books/Text/SOB/MBA/mba_4321/Unit-11.pdf">https://www.ebookbou.edu.bd/Books/Text/SOB/MBA/mba_4321/Unit-11.pdf</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**

## 2<sup>nd</sup> YEAR: FOURTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC41	Accounting for Managerial Decisions	Core	3	1	2	0	5	6	25	75	100
<b>Learning Objectives</b>											
LO1	To enhance the understanding of the Accounting for Decision making.										
LO2	To extend the knowledge of Ratio Analysis										
LO3	To facilitate the students to have the deep understanding Cash flow and Fund Flow statements										
LO4	To bring about the awareness of Absorption and Marginal Costing. To bring knowledge towards Budgeting and Budgetary Control										
LO5	To know about financial decisions.										
Unit	Content										Hours
1	<b>Accounting for Decision making</b> Introduction- Characteristics - Scope and Importance – Functions – Advantages and Disadvantages of Decision Accounting – Decision Accounting vs. Financial Accounting and Cost Accounting										15
2	<b>Ratio Analysis</b> Financial and Investment analysis - Analysis and Interpretation - Ratio Analysis.-										23
3	<b>Cash Flow and Fund Flow Analysis</b> Introduction- Construction and analysis of Fund flow and Cash flow statements										22
4	<b>Absorption and Marginal Costing &amp; Budgeting and Budgeting Control</b> Absorption and Marginal Costing - Cost - volume-profit analysis - Applications and techniques: Key factor, Make/Buy decision, Export decision and Plant merger decision and Other Decisions. Budgeting and budgetary control - Functional Budgets- Master Budget – Fixed Budget - Flexible budgeting - Zero Base Budgeting										20
5	<b>Financial decisions</b> Introduction to Financial Decisions, Meaning and Types -Capital Structure - Theories Net Income Approach Net Operating Income Approach Traditional Approach Modigliani & Miller (MM) Theories, Financial Leverage, Operating Leverage and Combined Leverage.										20

**Theory 20% Problem 80%**

<b>CO</b>	<b>Course Outcomes</b>
	<b>The students can able to</b>
CO1	Understand the concept of Accounting for Decision making
CO2	Understand the Ratio Analysis.
CO3	Know the analysis of Fund flow and cash flow statements
CO4	Elucidate the Marginal Costing, Applications and its techniques. Knowledge about Budgeting and Budgetary Control
CO5	Analyze Various the financial decisions Making.
<b>Textbooks:</b>	
1	Management Accounting and Financial Control - S.N.Maheswari, Sultan Chand & sons, New Delhi
2	Accounting for Managerial Decisions by Dr.K.L.Gupta, Sathiya Bhawan Publications
3	Management Accounting, Pandey, I.M., Vani Publication, Delhi.
<b>Reference Books:</b>	
1	Management Accounting - Man Mohan and Goyal.
2	Management Accounting - Hingorani and Ramanathan.
3	Management Accounting - Charles Horngren.
<b>Web resources:</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>
3	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
4	<a href="https://www.investopedia.com/terms/m/marginal-cost-of-production.asp">https://www.investopedia.com/terms/m/marginal-cost-of-production.asp</a>
5	<a href="https://www.taxmann.com/post/blog/financial-management-financial-capital-structure">https://www.taxmann.com/post/blog/financial-management-financial-capital-structure</a>

**Mapping with Programme Outcomes**

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

**3 – Strong, 2- Medium, 1- Low**

**Mapping with Programme Specific Outcomes**

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

**3 – Strong, 2- Medium, 1- Low**

## 2<sup>nd</sup> YEAR: FOURTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOC42	Corporate and Economic Laws	Core	5	0	1	0	5	6	25	75	100
<b>Learning Objectives</b>											
LO1	To analyse current and capital account transactions and deal with foreign currency under FEMA Act										
LO2	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act										
LO3	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act										
LO4	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act										
LO5	To explain the registration and related procedures under Real Estate Act										
Unit	Content								Hours		
1	<b>Introduction to Foreign Exchange Management Act, 1999</b> Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.								18		
2	<b>Competition Act, 2002 and Consumer Protection Act, 2019</b> Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission.  The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Appeal against orders.								18		
3	<b>Law relating to Intellectual Property Rights and Patent Act</b> Law relating to Intellectual Property Rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents – Publication and examination of applications - Grant of patents								18		

	and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.	
4	<b>Prevention of Money Laundering Act, 2002</b> Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure –Appellate Tribunal..	18
5	<b>Real Estate (Regulation and Development) Act, 2016</b> Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	18

<b>CO</b>	<b>Course Outcomes</b>
	<b>Students can able to</b>
<b>CO1</b>	Recall important provisions of FEMA
<b>CO2</b>	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
<b>CO3</b>	Evaluate the process relating to obtaining copyrights and patents.
<b>CO4</b>	Examine the provisions of Money Laundering Act
<b>CO5</b>	Analyse the provisions relating to regulation of real estate.

<b>Textbooks:</b>	
1	Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2	Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3	Ankaj Garg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications., New Delhi
<b>Reference Books:</b>	
1	Sekar G and SaravanaPrasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2	Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi

3	Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)
<b>Web resources</b>	
1	<a href="https://resource.cdn.icai.org/68524bos54855-cp2.pdf">https://resource.cdn.icai.org/68524bos54855-cp2.pdf</a>
2	<a href="https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf">https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf</a>
3	<a href="https://resource.cdn.icai.org/68523bos54855-cp1.pdf">https://resource.cdn.icai.org/68523bos54855-cp1.pdf</a>

### Mapping with Programme Outcome and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	2	3	3	3	2	3	2	1
<b>CO2</b>	3	3	3	2	2	3	2	2	3	1	2
<b>CO3</b>	3	3	2	2	2	3	2	2	3	2	1
<b>CO4</b>	3	3	3	3	3	3	3	2	3	1	1
<b>CO5</b>	3	3	2	2	3	3	3	2	3	2	2
<b>TOTAL</b>	15	15	12	11	13	15	13	10	15	8	7
<b>AVERAGE</b>	3	3	2.4	2.2	2.6	3	2.6	2	3	1.6	1.4

**3 – Strong, 2- Medium, 1- Low**

**2<sup>nd</sup> YEAR: FOURTH SEMESTER**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCOE41</b>	<b>INTERNATIONAL TRADE</b>	<b>Elective</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To enhance the understanding of the International Trade and Foreign Trade Policy.										
LO2	To Understand different theories of International Business.										
LO3	Understand the structure, components, and dynamics of the Balance of Payments.										
LO4	Understand the evolution, structure, and agreements under the WTO framework, and assess its global and national impact.										
LO5	Understand and Analyze the operations of MNCs										
<b>Unit</b>											<b>Hours</b>
	<b>INTRODUCTION TO INTERNATIONAL TRADE</b>										<b>20</b>
1	International Trade: Meaning, Definition -Features of International Trade - Differences between International Trade and Domestic Trade - Advantages against International Trade - Free Trade and Protection - Advantages of Free Trade and Protection - Tariffs- Non -Tariff barriers - Quota.										
	<b>Theoretical Foundations of IB:</b>										<b>20</b>
2	Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage- Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory- Market Imperfections Approach-Product Life Cycle Approach (Discuss case studies)- Transaction Cost Approach-Dunning's Eclectic Theory of International Production.										
	<b>BALANCE OF PAYMENTS</b>										<b>15</b>
3	Definitions of Balance of Payments - uses of Balance of Payments- Differences between balance of trade and balance of payments - Objectives of the FEMA- Administration of the Act - Dealings in foreign exchange - Capital Account Transactions - Exports of Goods and Services- Foreign Trade Policy – Incoterms.										
	<b>WORLD TRADE ORGANISATION (WTO)</b>										<b>15</b>
4	World Trade Organization (WTO)-Impact of WTO-Evaluation of WTO-WTO and India-General Agreement on Tariffs and Trade (GATT)- General Agreement on Trade in Services (GATS)-Agreement on Trade Related Investment Measures (TRIMs)-Trade Related Aspects of Intellectual Property Rights (TRIPs).										

<b>5</b>	<p><b>Multinational Companies (MNCs) and Host Countries</b>  MNCs – Nature and characteristics- Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies) Challenges posed by MNCs.</p>	<b>20</b>
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<b>CO</b>	<b>Course Outcomes</b>
	<b>The students can able to</b>
CO1	Understand the International Trade and Foreign Trade Policy.
CO2	Develop a theoretical and practical understanding of how trade and factor movements influence global economic development and growth trajectories.
CO3	Know the Balance of Payments
CO4	Critically evaluate WTO agreements like GATT, GATS, TRIMs, and TRIPs
CO5	Understand and analyze the operations of MNCs through real case assessment
<b>Textbooks:</b>	
1	Robert C. Feenstra- Advanced International Trade
2	International Trade, Dr. Sankaran .S, Margham Publications, Chennai.
3	Steve Suranovic- International Trade: Theory and Policy
4	Kulwinder Singh, Foreign Trade of India, New Century Publications, 2014, New Delhi.
<b>Reference Books:</b>	
1	Paul Krugman & Maurice Obstfeld- International Trade: Theory and Policy
2	Robert C. Feenstra- Advanced International Trade
3	Avinash Dixit- Lectures on International Trade Law
4	William J. Bernstein- A Splendid Exchange: How Trade Shaped the World
<b>Web resources:</b>	
1	<a href="https://bgc.ac.in/pdf/study-material/International-Trade.pdf">https://bgc.ac.in/pdf/study-material/International-Trade.pdf</a>
2	<a href="#">International-trade-theories.pdf</a>
3	<a href="#">(PDF) International Trade and Its Impact on the Global Economy</a>
4	<a href="#">PowerPoint Presentation</a>
4	<a href="#">Multinational Corporations: Meaning, Definitions, Types, Characteristics, Reasons for Growth, and Advantages and Disadvantages</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	2.83	3	2.8	2.8	3	3

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### 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**

## 2<sup>nd</sup> YEAR: FOURTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOE42	STRATEGIC MANAGEMENT	Elective	4	1	1	0	4	6	25	75	100
<b>Learning Objectives</b>											
LO1	To understand strategic management and its levels and phases										
LO2	To analyse the dynamics of competitive strategic management techniques										
LO3	To familiarize with the business and functional level strategies										
LO4	To gain knowledge on organisational and strategic leadership										
LO5	To apply latest concepts in strategy implementation and control										
Unit	Content										Hours
1	<p style="text-align: center;"><b>Introduction to Strategic Management</b></p> Introduction - Meaning and Nature of Strategic management- Framework of Strategic management - Strategic Levels in Organizations- Phases of strategic management-Strategic Intent – Vision, Mission and Objectives, Strategy Formulation, Benefits and Challenges of Strategic Management in Global Economy.										18
2	<p style="text-align: center;"><b>Techniques for Strategic Management</b></p> Dynamics of Competitive Strategy- Corporate Governance - Role of Board of Directors and Top Management in Corporate Governance- Agency and Stewardship Theory, Situational Analysis- SWOT Analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL Matrix - Strategic Management Process: Strategic Planning.										18
3	<p style="text-align: center;"><b>Different Levels of Strategies</b></p> Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level - Stability, Expansion, Turnaround, Retrenchment and Retreat - Business Combinations – Mergers and Acquisitions, Strategic Alliances, Corporate Parenting.  Business Level Strategies: Competitive Strategies at Business Level- Michael Porter's Generic Strategies, Best-Cost Provider Strategy, Tactics for Business										18

	Strategy, Business Strategy for Different Industry Condition, Business Strategy and Internalization. Functional Level Strategies: Marketing Strategy- Financial Strategy- Operations Strategy- Human Resource Strategy- Research and Development.	
4	<b>Organisation and Strategic Leadership:</b> Introduction - Organisation Structure, Types of Organisation Structure- Strategic Business Unit- Entrepreneurship and Intrapreneurship- Strategic Leadership- Strategic Leadership across organizations- Strategy Supportive Culture.	18
5	<b>Strategy Implementation and Control</b> Strategy Implementation and Control- Strategy Implementation- Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking- Six Sigma and contemporary practices in strategic management.	18

**Theory 100%**

CO	Course Outcomes
	<b>Students Can able to</b>
CO1	Summarise strategic management principles at different levels and phases
CO2	Explain the dynamics of competitive strategic management techniques
CO3	Examine business and functional level strategies
CO4	Identify strategic leadership and organisational skills
CO5	Apply latest concepts in strategy implementation and control
<b>Textbooks:</b>	
1	Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand & Sons, New Delhi.
2	Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	John A. Pearce, Richard B. Robinson and Amita Mital, (2018) "Strategic Management" 14th Edition, McGraw Hill Education, New Delhi.
<b>Reference Books:</b>	
1	Jeyarathanam M., (2021), "Strategic Management" 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2	Ghosh P.K. (2014), "Strategic Management", 14th Edition, Sultan Chand & Sons, New Delhi
3	Chandan J. S. and Nitish Sen Gupta (2022), "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi
<b>Web resources:</b>	
1	<a href="https://resource.cdn.icai.org/66691bos53810cp2.pdf">https://resource.cdn.icai.org/66691bos53810cp2.pdf</a>

2	<a href="https://resource.cdn.icai.org/66693bos53810cp4.pdf">https://resource.cdn.icai.org/66693bos53810cp4.pdf</a>
3	<a href="https://resource.cdn.icai.org/66694bos53810cp5.pdf">https://resource.cdn.icai.org/66694bos53810cp5.pdf</a>
4	<a href="https://resource.cdn.icai.org/66695bos53810cp6.pdf">https://resource.cdn.icai.org/66695bos53810cp6.pdf</a>
5	<a href="#">7.7B-Organisation-and-Strategic-Leadership.pdf</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	3	2	2	2	2
CO2	3	3	2	3	2	2	2	2
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	3	3	2	3	2
<b>Total</b>	15	15	12	15	11	12	13	12
<b>Average</b>	3	3	2.4	3	2.2	2.4	2.6	2.4

3 – Strong, 2- Medium, 1- Low

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	1	2
CO2	2	1	2
CO3	3	2	3
CO4	3	1	3
CO5	3	1	2
<b>Total</b>	13	6	12
<b>Average</b>	2.6	1.2	2.4

3 – Strong, 2- Medium, 1- Low

**SEMESTER IV**  
**STOCK MARKET OPERATIONS**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>24PCOP41</b>	<b>Stock Market Operations</b>	<b>PEC</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
Learning Objectives											
LO1	To get students acquainted with the nature of stock market										
LO2	To learn the pattern of trading and settlement in stock market										
LO3	To understand the process of online trading and meaning of basic concepts										
LO4	To know and categorize the option contracts and its strategies										
LO5	To observe the psychology of trader in the stock market										
Unit	Content									Hours	
1	<b>INTRODUCTION TO STOCK MARKET</b> Capital and Stock Market – Stock Exchanges – NSE & BSE– Index–Types of Index- Demat Account & Trading Accounting– Brokerage and Taxation –Intraday Trading.									10	
2	<b>TRADING &amp; SETTLEMENT IN STOCK MARKET</b> Patterns of Trading & Settlement – Speculations and its types – Brokerage – Settlement Procedures –National Securities Depository Ltd. (NSDL), Central Securities Depository Ltd. (CDSL).									10	
3	<b>ONLINE TRADING PROCESS</b> Trading – Types of trading – Risk, Reward, Target, Stop Loss – Walk through of online trading–Lot Sizes – Minimum Losses and Maximum Profits- Stop loss method to increase profits – Ledger Statement–Transaction History–Contract Notes.									7	
4	<b>OPTIONS TRADING</b> Concepts of Options – Call Option – Put Option – In-the-money, At-the-money, Out-of-the-money – Option Valuation- Basic Option trading strategies.									10	
5	<b>TRADING PSYCHOLOGY</b> News and Social Media –Attitude of a Trader–Wealth Creation through Trading –Successful trading in various market movements – Trading Routine.									8	
<b>Theory 80% Practical Exposure 20%</b>											

**\*The Practical exposure should be handled through various activities involved in concerned industries day to day operations**

<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to</b>
<b>CO1</b>	Explain with the nature of stock market
<b>CO2</b>	Analyse the pattern of trading and settlement in stock market
<b>CO3</b>	Analyse the process of online trading
<b>CO4</b>	Examine the option contracts and its strategies
<b>CO5</b>	Analyse the psychology of trader in the stock market

<b>Textbooks:</b>	
1	Prasanna Chandra, "Investment Analysis and Portfolio management", Tata Mc Graw Hill ,3 <sup>rd</sup> Edn.,2008.
2	Punithavathy Pandian, "Security Analysis and Portfolio Management" , Vikas Publishing House Pvt. Ltd., Chennai,2021.
3	Securities Operations and Risk Management by National Institute of Securities Marker, 2023.
<b>Reference Books:</b>	
1	V.A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House, 10 the edition, 2017
2	Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Law House, Delhi, 2017.
3	NCFM- Options Trading Strategies Module book, National Stock Exchange of India Ltd, 2009

#### **Web Resources**

<b>1</b>	<a href="#"><u>Stock-market-Level-1.pdf</u></a>
<b>2</b>	<a href="#"><u>chapter1 with recent changes 1.pdf</u></a>
<b>3</b>	<a href="#"><u>BASICOFSTOCKMARKETVOLUME.pdf</u></a>

## Mapping with Programme Outcomes and Programme Specific Outcomes

3 – Strong, 2- Medium, 1- Low

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	2	3	1	2	3	2	1
<b>CO2</b>	3	2	3	2	1	1	1	2	2	2	2
<b>CO3</b>	3	3	2	3	2	3	2	3	3	3	3
<b>CO4</b>	3	2	2	2	2	3	2	3	2	2	1
<b>CO5</b>	2	2	2	2	2	2	2	2	3	3	2
<b>TOTAL</b>	14	12	12	11	9	12	8	12	13	12	9
<b>AVERAGE</b>	2.8	2.4	2.4	2.2	1.8	2.4	1.6	2.4	2.6	2.4	1.8

**SEMESTER IV**  
**WOMEN ENTREPRENEURSHIP**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24PCOL41	Women Entrepreneurship	SLC	0	0	1	2	2	3	25	75	100
<b>Learning Objectives</b>											
LO1	To acquaint students to understand the basic concepts of Women Entrepreneurship.										
LO2	To Identify the process of entrepreneurship										
LO3	To understand the concepts of women entrepreneurship										
LO4	To provide exposure of the Micro Finance, SHGs and Governmental support to Women Entrepreneurs										
LO5	To acquire knowledge on SHG and Micro finance available to Women Entrepreneurs.										
Unit	Content									Hours	
1	<b>Entrepreneurship</b> Concept of Entrepreneurship - Nature and Development of Entrepreneurship - Entrepreneurial decision process - Entrepreneurial traits – types - Culture and structure - competing theories of Entrepreneurship - Entrepreneurial motivation - Establishing Entrepreneurial Systems.									10	
2	<b>Entrepreneurial Process</b> Identifying and evaluation the opportunity - developing a business plan – resources required and the managing the enterprise. Strategic orientation - commitment to opportunity – resources - control of resource and management structure. Entrepreneurial Careers – education – training - Entrepreneurial Ethics.									10	
3	<b>Women entrepreneurship</b> Concept of Women Entrepreneurs, Importance of Women Entrepreneurship, Functions of Women Entrepreneurs, Typologies of Women Entrepreneurs, factors contributing to women entrepreneurship progress, Entrepreneurial skills and competency requirements for women entrepreneur, Problems of Women Entrepreneurs, Role Models of Woman Entrepreneurs, Women Entrepreneurship, Role of Women Entrepreneurs In India									10	

4	<b>Role of financial institution in support of women entrepreneurial activities:</b> SIDO, DIC, EDI, NAYE, NISIET, SIDBI, SEF, WCFC and commercial banks, Long term and Short term finance. NIESBUD, SEWA, ALEAP - Institutional infrastructure. Obstacles in Getting Financial Assistance by Institutions	8
5	<b>Self Help Group and Micro Finance:</b> SHGs and different schemes, SHG and Poverty Alleviation Programs, SHG and Special Programs/ Schemes, Benefit of SHGs to women, Microfinance – An Introduction, Demand and Supply of Microfinance, Microfinance – A Development Strategy and an Industry, Role of Grameen Banks in Microfinance, Microfinance Approaches and Financial Inclusion, Impact of Microfinance on Empowerment of Women	7

<b>CO</b>	<b>Course Outcomes</b>
	<b>Students will be able to</b>
<b>CO1</b>	Understand the basic concepts of Women Entrepreneurship.
<b>CO2</b>	Insight into the pragmatism of business plan execution, product development and sources of funding.
<b>CO3</b>	Understand the concepts of women entrepreneurship
<b>CO4</b>	Avail exposure of the Micro Finance, SHGs and Governmental support to Women Entrepreneurs
<b>CO5</b>	Analyse the practices of SHG and Micro finance available to Women Entrepreneurs.

<b>Textbooks:</b>	
1	C. B. Gupta and S. S. Khanka; Entrepreneurship and Small Business Management; Sultan Chand & Sons, New Delhi.
2	C. B. Gupta and N. P. Srinivasan; Entrepreneurial Development in India; Sultan Chand & Sons, New Delhi
<b>Reference Books:</b>	
1	S. S. Kanka; Entrepreneurship Development; Sultan Chand & Sons, New Delhi.
2	C. S. V. Murty; Small Scale Industries and Entrepreneurial Development; Himalaya Publishing House, Mumbai.
3	Aruna Kaulgud; Entrepreneurship Management; Vikas Publications, New Delhi. 11. Chetan Kal(ed) Women and Development Discovery Publishing Home, New Delhi, 12. Journal of Women's Entrepreneurship and Education
4	Chetan Kal(ed) Women and Development Discovery Publishing Home, New Delhi,

Web resources	
1.	<a href="https://gacbe.ac.in/pdf/ematerial/18BCO62C-U5.pdf">https://gacbe.ac.in/pdf/ematerial/18BCO62C-U5.pdf</a>
2.	<a href="https://vidyaprasar.dei.ac.in/wp-content/uploads/2022/03/Lesson-14.pdf">https://vidyaprasar.dei.ac.in/wp-content/uploads/2022/03/Lesson-14.pdf</a>
3.	<a href="https://www.sdcollegeambala.ac.in/wp-content/uploads/2023/02/EDJUNE2022-P-27.pdf">https://www.sdcollegeambala.ac.in/wp-content/uploads/2023/02/EDJUNE2022-P-27.pdf</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	3	2	3	2	3
<b>CO3</b>	3	2	3	3	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	3	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	3
<b>TOTAL</b>	15	10	13	13	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**