MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI – 12

M.Com (General)

TAMILNADU STATE COUNCIL FOR

HIGHER EDUCATION,CHENNAI – 600 005

Syllabus for Affiliated Colleges of Manonmaniam Sundaranar University for the academic year 2026-2028

MSU

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M.Com., GENERAL

Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	**M.COM GENERAL**
Programme Code	
Duration	**PG - Two Years**
Programme Outcomes (Pos)	**PO1: Problem Solving Skill** Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context. **PO2: Decision Making Skill** Foster analytical and critical thinking abilities for data-based decision-making. **PO3: Ethical Value** Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities. **PO4: Communication Skill** Ability to develop communication, managerial and interpersonal skills. **PO5: Individual and Team Leadership Skill**

	Capability to lead themselves and the team to achieve organizational goals. **PO6: Employability Skill** Inculcate contemporary business practices to enhance employability skills in the competitive environment. **PO7: Entrepreneurial Skill** Equip with skills and competencies to become an entrepreneur. **PO8: Contribution to Society** Succeed in career endeavors and contribute significantly to society. **PO 9 Multicultural competence** Possess knowledge of the values and beliefs of multiple cultures and a global perspective. **PO 10: Moral and ethical awareness/reasoning** Ability to embrace moral/ethical values in conducting one's life.
Programme Specific Outcomes (PSOs)	**PSO1 – Placement** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. **PSO 2 - Entrepreneur** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations. **PSO3 – Research and Development**

	Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO4 – Contribution to Business World** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO 5 – Contribution to the Society** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	**25 Marks**
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**75 Marks**
Total		**100 Marks**

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together

Application (K3)	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.

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Analyze (K4)	• Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art,or a solution to a problem. • Students are engaged in decision-making and problem – solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO) MAPPING

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
PSO1	**3**	**3**	**3**	**3**	**3**
PSO2	**3**	**3**	**3**	**3**	**3**
PSO3	**3**	**3**	**3**	**3**	**3**
PSO4	**3**	**3**	**3**	**3**	**3**
PSO5	**3**	**3**	**3**	**3**	**3**

Level of Correlation between PO's and PSO's
(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

First Year

Semester I

	Course	Credit	Hours per Week
Part I	Core I - Business Finance	5	6
	Core II - Digital Marketing	5	6
	Core III - Banking and Insurance	4	6
	Elective IA-Security Analysis and Portfolio Management (or) I B - Operations Research	3	4
	Elective II A – Behavioural Finance (or) II B -Export Import procedures and documentation	3	4
	Skill Enhancement- Principles of Event Management	2	4
		22	30

Semester II

Part	Course	Credits	Hours per Week
	Core IV - Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI - Setting up of Business Entities	4	6
	Elective III A - Business Ethics and Corporate Sustainability (or) III B- Digital Banking	3	4
	Elective IV A – Forensic Accounting (or) IV B - Logistics and Supply Chain Management	3	4
	Skill Enhancement Course (SEC) – I Advanced Excel	2	4
		22	30

Second Year

Semester III

	Course	Credit	Hours per Week
Part I	Core VII – Taxation	5	6
	Core VIII - Research Methodology	5	6
	Core IX - Computer Applications in Business	5	5
	Core X - International Business	4	5
	Elective V A - Strategic Management (or) V B - International Financial Management	3	4
Part II	Skill Enhancement- Skills for Managerial Excellence	2	4
	Internship/Industrial Activity (Credits)	2	-
		26	30

Semester IV

	Course	Credit	Hours per Week
Part I	Core XI - Corporate and Economic Laws	5	5
	Core XII - Human Resource Analytics	5	5
	Core XIII - Applied Costing	5	6
	Project with Viva	5	6
	Elective VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	3	4
Part II	Skill Enhancement- E-Filling of Tax Returns	2	4
	Extension Activity (Students training and action for neighbourhood development)	1	-
		26	30
	Total (Semester I to IV) credits	**96**	

Credit Distribution for PG Programme in Commerce M.Com (General)

Semester I

	Course	Credit	Hours per Week
Part I	Core I - Business Finance	5	6
	Core II - Digital Marketing	5	6
	Core III - Banking and Insurance	4	6
	Elective IA-Security Analysis and Portfolio Management (or) I B - Operations Research	3	4
	Elective II A – Behavioural Finance (or) II B -Export Import procedures and documentation	3	4
	Skill Enhancement- Principles of Event Management	2	4
		22	30

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First Year **Core –I** **Semester I**

BUSINESS FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS FINANCE		7	-	-	-	5	6	25	75	100

	Learning Objectives
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

UNIT I **(21 hrs)**

Introduction to Business Finance and Time value of money

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

UNIT II **(21 hrs)**

Risk Management

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

UNIT III **(21 hrs)** **Startup Financing and Leasing** Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.
UNIT IV **(21 hrs)** **Cash, Receivable and Inventory Management** Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.
UNIT V **(21hrs)** **Multi National Capital Budgeting** Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

Theory 40%; Problems: 60%

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge Level
CO 1		K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash,receivable and inventory management techniques	K2
CO 5	Evaluate techniques of long term investment decision incorporating risk factor	K5

Books for study:

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", 10thEdition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi.

Books for reference:

1. Pandey I. M., (2021), "Financial Management", 12thEdition, Pearson IndiaEducation Services Pvt. Ltd, Noida.
2. Kulkarni P. V. &Satyaprasad B. G., (2015), "Financial Management", 14thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. RustagiR. P., (2022), "Financial Management, Theory, Concept, Problems", 6thEdition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web references:

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

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

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First Year **Core – II** **Semester I**

DIGITAL MARKETING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DIGITAL MARKETING		7	-	-	-	5	6	25	75	100

	Learning Objectives
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Units

UNIT I **(21 hrs)**

Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - Opportunities for digital marketing professionals.

UNIT II **(21 hrs)**

Online marketing mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT III **(21 hrs)**

Digital media channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV **(21 hrs)**

Online consumer behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT V **(21hrs)**

Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Course Outcomes:

Students will be able to :

CO No.	CO Statement	Knowledge Level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2nd Edition,Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick,(2019) "Digital Marketing", Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann& Ken Burbary, (2019) "Digital Marketing Analytics", Pearson Education Pvt Ltd, Noida.
4. Seema Gupta,(2022) "Digital Marketing" 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay,(2021) "Digital Marketing: Complete Digital MarketingTutorial", Notion Press, Chennai.
6. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) "Digital Marketing", John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), "Digital Marketing - A Practical Approach", Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.
5. MaityMoutusy,(2022) "Digital Marketing" 2nd Edition, Oxford University Press, London.

Web references:

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High – 3 **Medium – 2** **Low – 1**

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First Year **Core – III** **Semester I**

BANKING AND INSURANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

UNITI **(18 hrs)**

Introduction to Banking

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

UNIT II **(18 hrs)**

Contemporary Developments in Banking

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 reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.
UNITIII **(18 hrs)** **Indian Insurance Market** History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Survey or sand Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.
UNITIV **(18 hrs)** **Customer Services in Insurance** 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 Redressal System in Insurance Sector –Integrated Grievance Management System –Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.
UNIT V **(18 hrs)** **Risk Management** Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Course Outcomes

Students will be able to :

CO No.	CO Statement	Knowledge Level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

Books for study:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

Books for reference:

1. SundharamKPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

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

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

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First Year **Elective –I A** **Semester I**

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		5	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To become familiar with various Investment avenues and Portfolio Construction
2.	To understand the Equity Shares, Preference Shares and Bonds valuation models
3.	To learn about long-term and short-term investment analysis tools.
4.	To analyse with Portfolio theories.
5.	To gain knowledge in Portfolio performance methods.

Course Units

UNIT I **(15 hrs)**

Investment and Portfolio Management

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 - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT II **(15 hrs)**

Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT III	**(15 hrs)**
Fundamental Analysis and Technical Analysis Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	
UNIT IV	**(15 hrs)**
Efficient Market Hypothesis Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	
UNIT V	**(15 hrs)**
Portfolio Performance Evaluation 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.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and technical analysis	K4
CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

Books for study:

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), "Investment Management", 19th Edition, S.Chand& Co. Ltd., New Delhi

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), "Security Analysis Portfolio Management", 7thEdition, PearsonPublication Pvt.Ltd., India, Noida
2. AvadhaniV.A. (2016), "Securities Analysis and Portfolio Management", 12thEdition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management",2ndEdition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", S.Chand& Co. Ltd, New Delhi

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348
3. https://www.educba.com/fundamental-analysis-vs-technical-analysis

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High – 3 **Medium – 2** **Low – 1**

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First Year **Elective – I B** **Semester I**

OPERATIONS RESEARCH

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	OPERATIONS RESEARCH		5	-	-	-	3	4	25	75	100

	Learning Objectives
1	To outline the fundamentals of Operations Research
2	To use OR models for problem solving
3	To examine the role of sequencing and game theory
4	To design and apply network analysis
5	To apply modelling techniques

Course Units

UNIT I **(15 hrs)**

Introduction and Linear Programming Problem

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

UNIT II **(15 hrs)**

Transportation and Assignment Problems

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

UNIT III	**(15 hrs)**
Sequencing and Game Theory Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	
UNIT IV	**(15 hrs)**
Replacement and Network Analysis Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	
UNIT V	**(15 hrs)**
Decision Tree Analysis and Queuing Theory 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.	

Course outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4

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Books for study:

1. Gupta P.Kand Hira D.S.,(2022) "Operations Research", 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) "Operations Research", 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R.,(2022) "An Introduction to Operational Research", 3rd Edition, S.Chand, Noida (UP)

Books for reference:

1. TulsianP.C. and Bharat Tulsian, (2022) "Fundamentals of Operations Research(Theory and Practice)",3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K.,(2016) "Operations Research", 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N.,(2017) "Text Book of Operations Research: A Self Learning Approach", New Age Publications, Chennai.
4. Rina Rani Rath,(2021) "Operations Research", 2nd Edition, Bhavya Books, New Delhi.

Web references:

1) https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf
2) https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf
3) https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3
4) https://hbr.org/1964/07/decision-trees-for-decision-making

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO 1	3	3	2	3	3	2	2	3	3
CO 2	3	3	1	3	3	3	3	3	3
CO 3	3	3	1	3	3	2	3	3	2
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

High – 3 **Medium – 2** **Low – 1**

M.Com. (General)

First Year **Elective – II A** **Semester I**

BEHAVIOURAL FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BEHAVIOURAL FINANCE		5	-	-	-	3	4	25	75	100

	Learning Objectives
1	To outline the concept of behavioural finance
2	To know the theories based on utility
3	To examine the role of behavioural factors and financial markets
4	To analyse behavioural corporate finance
5	To apply emotions and decision making

Course Units

UNIT I **(15 hrs)**

Introduction to Behavioral finance: Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting.

UNIT II **(15 hrs)**

Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

UNIT III **(15 hrs)**

Behavioral Factors and Financial Markets: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of

Arbitrage Model - Asset management and behavioral factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.

UNIT IV **(15 hrs)**

Behavioral Corporate Finance: Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psycho physiology and emotional regulation Active portfolio management – the source of the systematic under performance.

UNIT V **(15 hrs)**

Emotions and Decision – Making: Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Discriminate between a behavioral finance perspective and a traditional finance perspective.	K1
CO 2	Measure the influence of behavioral biases on individual investment decision making.	K4
CO 3	Critically analyze the financial factors and asset management	K3
CO 4	Identify behavioral factors in corporate decision making	K2
CO 5	Develop a framework for investing in the financial markets that minimizes "irrational" behavior and maximizes risk adjusted returns.	K4

Books for reference:

- Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
- Understanding Behavioral Finance by Ackert¬ The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
- What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
- Handbook of Behavioral Finance – Brian R. Bruce
- Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
- Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
- Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.
- Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.
- Nofsinger, J. R., 2001, Investment Madness, Prentice Hall.
- Mitchell, O. S., and S. P. Utkus, eds., 2004. Pension Design and Structure: New Lessons from Behavioral Finance (Oxford University Press, New York, New York).
- Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.
- Plous, S. (1993). The psychology of judgment and decision-making NY: McGrawHill.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

High – 3 **Medium – 2** **Low – 1**

M.Com. (General)

First Year **Elective – II B** **Semester I**

EXPORT IMPORT PROCEDURES AND DOCUMENTATION

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	EXPORT IMPORT PROCEDURES AND DOCUMENTATION		5	-	-	-	3	4	25	75	100

	Learning Objectives
1	To analyse the aspects of preliminaries for Exports and Imports
2	To analyse Export Import Documentation
3	To apply Export-Import Procedure
4	To utilise Pre-Import Procedure
5	To apply Policy and Institutional Framework for Exports and Imports Foreign Trade Policy

Course Units

Unit I: Preliminaries for Exports and Imports: **15 hours**

Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of Imports – Negative List for Imports – Categories of Importers –Special Schemes for Importers

Unit II: Export Import Documentation: **15 hours**

Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance

Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.
Unit III: Export-Import Procedure: 15 hours Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.
Unit IV: Policy and Institutional Framework for Exports and Imports: 15 hours Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI ; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils- Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.
UNIT V: Pre-Import Procedure: 15 hours Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain Preliminaries for Exports and Imports	K2
2	Choose the appropriate technique for Export Import Documentation	K3
3	Make use of Export Import Documentation	K3
4	Choose Polices and Institutional Framework for Exports and Imports Foreign Trade Policy	K3
5	Construct Pre-Import Procedure	K3

Books for reference:

1. Handbook of Import-Export Procedures – Ministry of Commerce, -,
2. Government of India, New Delhi
3. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi
4. Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi
5. Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi
6. Export Marketing, TAS Balagopal , Himalaya Publishing House
7. Export Documentation and Procedures, , Nabhi Publications, New Delhi
8. International Marketing Management, R.L. Varshney, Sultan Chand
9. International Marketing, Terpstra, Holt Saunders
10. International Business, Concept, Environment and Strategy, Sharan V., –
11. Export Management, D.C. Kapoor, Vikas Publishing House

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

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First Year

Skill Enhancement Course (SEC) – I **Semester I**

Principles of Event Management

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	PRINCIPLES OF EVENT MANAGEMENT		-	-	4	-	2	4	25	75	100

Objective:

The objective is to provide students with a conceptual framework of Event Management,Event Services, Conducting Event and Managing Public Relations.

To give formal instructions and training to students to be future managers of the Event Industry. So that, they technical proficiency to effectively adjust, grow and excel in the field of Event Management.

Unit 1: Introduction to Event Management **12 Hrs**

Event – Meaning – Why Event Management? – Analysis of Event, Scope of Event, Decision Makers – Event Manager, Technical Staff – Establishing of Policies and Procedure – Developing Record Keeping Systems

Unit 2: Event Management Procedure **12 Hrs**

Principles for holding an event General Details, Permissions – Policies, Government and Local Authorities – Phonographic Performance, License, Utilities – Fire Brigade, Ambulance, Catering, Electricity, Water, Taxes Applicable.

Unit 3: Conduct of an Event **12 Hrs**

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communicationand Budget of Event – Checklist, Computer Aided Event Management, Roles and Responsibilities of Event Managers for Different Events.

Unit 4: Public Relations **10 Hrs**

Introduction to Public Relations – Concept – Nature – Importance – Limitations – Media – Types of Media – Media Management, Public Relation Strategy and Planning. Brainstorming Sessions – Writings for Public Relations.

Unit 5: Corporate Events **10 Hrs**

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blueprint, Need for Entertainment in Corporate Events and Reporting.

Skill Development

1. Preparation of Event Plan for Wedding, Annual General Body Meeting of an MNC.
2. Preparation of Budget for Conduct of National Level Intercollegiate Sports Events.
3. Preparation of Event Plan for College Day Celebrations.
4. Preparation of Budget for Conducting Intercollegiate Commerce Fest.

1. Event Management Annie Stephen , Hariharan .Himalaya publishing house Mumbai[2014]
2. Principles of Event Management Annie Stephen , Hariharan .Himalaya publishing house Mumbai[2016]
3. *"What You Need to Know About New Degrees in Event Management". BizBash. 2017-11-21. Retrieved 2019-11-27.*
4. The Business of Events Management | First Edition | By Pearson Paperback – [2019]

   by John Beech,Sebastian Kaiser , Robert Kaspar

5. Event Management Paperback – 1 January 2017
   by C. P. Harichandan & Adam Musgrave
6. Event Management Paperback – 1 January 2011
   by Purnima Kumari

Semester II

Part	Course	Credits	Hours per Week
	Core IV - Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI - Setting up of Business Entities	4	6
	Elective III A - Business Ethics and Corporate Sustainability (or) III B- Digital Banking	3	4
	Elective IV A – Forensic Accounting (or) IV B - Logistics and Supply Chain Management	3	4
	Skill Enhancement Course (SEC) – I Advanced Excel	2	4
		22	30

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Core – IV **Semester II**

STRATEGIC COST MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity based costing for decision making
4	To utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

UNIT I **(18 hrs)**

Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

UNIT II **(18 hrs)**

Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

UNIT III **(18 hrs)**

Activity Based Cost Management

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

UNIT IV **(18 hrs)**

Transfer Pricing

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

UNIT V **(18 hrs)**

Cost Management in Agriculture and IT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

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Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

1. Ravi M Kishore (2018), "Strategic Cost Management", 5th Edition, TaxmannPublications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), "Strategic Cost Management", 1st Edition, HimalayaPublishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), "Strategic Cost Management and PerformanceEvaluation", 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), "Strategic Cost Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. https://www.accountingtools.com/articles/strategic -cost-management.html#:~:text= Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.
2. https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf
3. https://resource.cdn.icai.org/66530bos53753-cp5.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

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First Year

Core – V **Semester II**

CORPORATE ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

UNIT 1 **(18 hrs)**

Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

UNIT II **(18 hrs)**

Insurance Company Accounts

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.

Unit III	**(18 hrs)**
Consolidated financial statements 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.	
UNIT IV	**(18 hrs)**
Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	
UNIT V	**(18 hrs)**
Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	

Theory: 20%; Problems: 80%

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Course Outcomes

Students will be able to

CO. No.	CO Statement	Knowledge Level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K5
CO4	Analyze contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate AccountingStandardsandprovisionsofCompaniesAct2013withrespecttoCorporateSocialResponsibility	K4

Books for study:

1. Gupta R. L. &Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14th Edition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022),"Advanced Accountancy - Volume I &II", 11th Edition, Vikas PublishingHouse Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "AdvancedAccountancy - Corporate Accounting – Volume - II", 22nd Edition, KalyaniPublishers, New Delhi.
4. Reddy T. S. &Murthy A., (2022), "Corporate Accounting – Volume I &II", 17th Edition, Margham Publications, Chennai.

Books for reference:

1. ArulanandamM.A &Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II",19th Edition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2nd Edition,Sultan Chand &Sons, New Delhi.

Web references:

1. https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf
2. https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf
3. https://resource.cdn.icai.org/66638bos53803-cp1.pdf
4. http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	3	3	2	3	2	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

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M.Com. (General)

First Year

Core – VI **Semester II**

SETTING UP OF BUSINESS ENTITIES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the start-up landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Units

UNIT I **(18 hrs)**

Start-ups in India

Types of business organisations –Factors governing selection of an organisation - Start-ups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-ups – Life cycle of a Start-up – Important points for Start-ups – Financing options available for Start-ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Start-ups in India.

UNIT II **(18 hrs)**

Not-for-Profit Organisations

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 - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

UNIT III **(18 hrs)**

Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT IV **(18 hrs)**

Registration and Licenses

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 – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

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UNIT V **(18 hrs)**

Environmental Legislations in India

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: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2
CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyze the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N.S and 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", 6th Edition, Bharath Law House, New Delhi

Books for reference:

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
4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
5. Daniel Sitarz,(2011) "Sole Proprietorship: Small Business Start-up Kit", 3rdEdition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20 Act,%202008.pdf
4. https://legislative.gov.in/sites/default/files/A1999-48.pdf
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

M.Com. (General)

First Year

Elective – III A **Semester II**

BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand the concept and importance of business ethics
2.	To enable ethical decision making based on various theories
3.	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4.	To understand the concepts of corporate sustainability
5.	To analyze sustainability information and prepare reports

Course Units

UNIT I **(12 hrs)**

Introduction to Business Ethics

Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

UNIT II **(12 hrs)**

Ethical Theories

Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

Unit III **(12 hrs)**

Moral Issues in Business

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business.

Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets-Corporate disclosure-Insider trading.

Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

UNIT IV **(12 hrs)**

Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases,

Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V **(12 hrs)**

Sustainability Reporting

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for

Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

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Course Out comes Students will

be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the concepts of business ethics in practice	K3
CO 2	Demonstrate ethical decision making by applying various theories	K2
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5
CO 4	Explain the concepts of corporate sustainability	K2
CO5	Construct reports disclosing sustainability information	K3

Books for study:

1. Muraleedharan K P and SatheeshE K (2021), "Fernando's Business Ethics and Corporate Governance", 3rdEdition.,Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), "Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations", Sage Publications Pvt. Ltd, New Delhi
3. KhankaS S (2013), "Business Ethics and Corporate Governance (Principles and Practice)", 1stEdition, S.Chand& Co. Ltd., New Delhi

Books for reference:

1. ICSI Study Material, "Governance, Risk Management, Compliances and Ethics", New Delhi
2. David Chandler (2016), "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. MandalS K (2017), "Ethics in Business and Corporate Governance", 2ndEdition., McGraw Hill Education, India

Web references:

1. https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20EN TREPRENEURSHIP.pdf
2. https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf
3. https://sdgs.un.org/topics/desertification-land-degradation-and-drought
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. https://wedocs.unep.org/handle/20.500.11822/9435

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

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Elective – III B **Semester II**

DIGITAL BANKING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DIGITAL BANKING		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand Banking Technology
2	To gain knowledge on Online Banking
3	To understand the Data Communication Network and EFT systems
4	To analyse Role of Technology Up gradation and its impact on Banks
5	To understand Security Considerations Risk Concern Areas

Course Unit

UNIT I **(12 hrs)**

Banking Technology: Essentials of Bank computerization Computer Systems; LANs; WANs; UPS; Core Banking Payment Systems and Electronic Banking: ATMs; HWAK; PIN; Electromagnetic Cards; Electronic Banking; Signature Storage & Retrieval System; CTS; Note & Coin Counting Machines; Microfiche; NPC; RUPAY

UNIT II **(12 hrs)**

Online Banking : Online Enquiry and Update Facilities – Personal Identification Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, note and coin counting device

UNIT III **(12 hrs)**

Data Communication Network and EFT systems: Components & Modes of Transmission; Major Networks in India; Emerging Trends in Communication Networks for Banking; Evolution of EFT System; SWIFT; Automated Clearing Systems; Funds Transfer Systems; Recent Developments in India

UNIT IV **(12 hrs)**

Role of Technology Up gradation and its impact on Banks: Trends in Technology Developments; Role & Uses of Technology Up gradation; Global Trends; Impact of IT on Banks- Preventive Vigilance in Electronic Banking Phishing; Customer Education; Safety Checks; Precautions

UNIT V **(12 hrs)**

Security Considerations Risk Concern Areas; Types of Threats; Control Mechanism; Computer Audit; IS Security; IS Audit; Evaluation Requirements Overview of IT Act Gopalakrishna- Committee Recommendations

Course Outcomes:
Students will be able to:

CO No.	CO Statement	Knowledge Level
CO 1	Compare Banking Technology tools	K2
CO 2	Assess the provisions relating to Online Banking	K5
CO 3	Recall the basics of Data Communication Network and EFT Systems	K1
CO 4	Explain the Role of Technology Up gradation and its impact on Banks	K2
CO 5	Examine Security Considerations Risk Concern Areas	K4

Books for reference:

1. D.M.Mithani - The anatomy of Indian banking.
2. Varshney and sundaram - Banking Theory, Law and Practice.
3. M.L. Tanna - Banking Law and Practice in India
4. N.S. Toor - Information Hand Book for Bankers.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High – 3 **Medium – 2** **Low – 1**

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Elective – IV A **Semester II**

FORENSIC ACCOUNTING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	FORENSIC ACCOUNTING		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand the concepts of Forensic Accounting.
2.	To understand the Financial Crime Investigation and Financial Statement Fraud
3.	To gain knowledge on Computer Aided Forensic Accounting
4.	To analyze the significance of forensic audit, stages of forensic audit and tools of forensic audit.
5.	To understand the categories of cyber law and global issues of cyber space.

Course Units

UNIT I **(12 hrs)**

Introduction to Forensic Accounting

Concepts, Meaning, role of forensic accountant, requisite for a successful forensic accountant, growth offorensic accounting, fraud, types of fraud, five accounting cycles.

UNIT II **(12 hrs)**

Financial Crime Investigation and Financial Statement Fraud

Business as a victim, Employee theft, payroll fraud, management thefts, corporate thefts, Identity thefts, the investigative process, auditor's responsibility and law. Financial statement fraud - Improper revenue recognition, revenue recognition detective techniques, revenue and receivable misappropriation, assets misstatement- Inventory, Investment,

understatements of liabilities and expenses

Unit III **(12 hrs)**

Computer Aided Forensic Accounting

Data mining- benefits and pitfalls, effective data mining, assessing data quality and format, data cleaning, eliminating duplicate information, testing the data for completeness and accuracy, skills of the forensic technologies, role of data analysis in the investigation,
data cleaning.

UNIT IV **(12 hrs)**

Forensic Audit

Meaning of forensic audit - significance of forensic audit - stages of forensic audit, need for forensic audit - objectives of forensic audit - benefits of forensic audit - tools for forensic audit.

UNIT V **(12 hrs)**

Cyber Law

Comments of cyber law, categories of cyber law, information technology Act-2000, international aspectsof electronic contracting, global issues of cyber space.

Reference:

1. Howard Silveston et. al; Forensic Accounting and Fraud Investigation for Non Experts; Wiley Publication
2. Bee Lean Chew; Forensic Accounting and Finance; Kogan page Limited
3. Saurav K Datta; Statisical Techniques for forensic accounting' e book time moore
4. Daniel Calinson Ashely; Forensic Accounting and Fraud Investigation; sultan publication
5. Sikandar Sultan; Forensic Accounting; SulthanPublcation

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Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	To understand the conceptual framework of Forensic accounting.	K1
CO 2	To identify, analyze and interpret indicators of financial fraudulent Activity	K4
CO 3	To identify, analyze and interpret indicators of investigation process and identify situations for their application	K3
CO 4	To understand the significance of forensic audit, stages of forensic audit and tools for forensic audit.	K3
CO5	To know the categories of cyber law, Information Technology Act-2000 and global issues of cyber space.	K2

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	2	2	1	2	3	3	3	1	3
CO2	3	3	3	3	3	3	3	1	3
CO3	3	3	3	3	3	3	3	1	3
CO4	3	3	2	3	3	3	3	2	3
CO5	2	2	2	3	3	3	3	1	

High – 3 **Medium – 2** **Low – 1**

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Elective – IV B **Semester II**

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To identify the primary differences between logistics and supply chain management
2.	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3.	To evaluate the management components of supply chain management
4.	To analyze the tools and techniques applied in implementing supply chain management.
5.	To create awareness about the professional opportunities in supply chain management.

Course Units

UNIT I **(12 hrs)**

Supply Chain Management

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

UNIT II **(12 hrs)**

Global perspectives

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

UNIT III **(12 hrs)**

Framework of Logistics

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

UNIT IV **(12 hrs)**

SCM-Warehousing

Introduction–Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

UNIT V **(12 hrs)**

SCM-Plan

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative

Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts and features of SCM	K1
CO 2	Summarize global and Indian perspectives of SCM	K2
CO 3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K4
CO 4	Explain strategic warehousing for SCM	K2
CO5	Outline the role of internet in SCM	K2

Books for study:

1. Christopher Martin, "Logistics and Supply Chain Management" (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Books for reference:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J.,Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

Web references:

1. http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html
2. http://www.marketing91.com/logistics-activitiesw/
3. https://www.fcbco.com/services/warehouse-strategies.
4. https://cleartax.in/s/just-in-time-jit-inventory-management

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	1	3	2	2	3	1	2
CO2	2	2	3	2	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High – 3 **Medium – 2** **Low – 1**

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Skill Enhancement Course (SEC) - I **Semester II**

ADVANCED EXCEL

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ADVANCED EXCEL		-	-	4	-	2	4	50	50	100

	Learning Objectives
1	To analyse the aspects of Managing the Work book
2	To examine Functional Formulas
3	To apply Advanced Tables
4	To utilise Working with Macros
5	To apply Financial Modelling using Excel

Course Units

Unit I- Managing the Work book **12 Hours**

Worksheet Basics, Protecting Excel Workbook and Worksheet, Importing and Exporting data, Co-authoring Data.

Unit : II - Functional Formulas **12 Hours**

Understanding formulas; Operators in Formula; Named ranges; Calculations; Functions in formulas; Relative and Absolute addressing; Referencing cells outside the worksheet and workbook;

Unit : III - Advanced Tables **12 Hours**

Create Pivot Tables- Modify field selections and options- Slicers – Group Pivot Table Data- Add Calculated fields - Format Data

Unit :IV - Working with Macros **12 Hours** Overview - Recording and Running a Macro- Personal Macro Workbook-Macro Virus- Macro Security Settings - Digitally Signed Macros from Reliable sources - Enabling and Disabling alerts on Message bar.
Unit :V - Financial Modelling using Excel **12 Hours** Introduction to Financial Modelling - Representation of Financial Statements - Balance sheet- Financial Statement Analysis - Comparative -Common size statements- Trend Analysis

Note: 100% Practical (Internal – 50 Marks; External – 50 Marks)

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain Managing the Work book	K2
2	Select the Advanced Tables	K3
3	Make use of Working with Macros	K3
4	Select Functional Formulas	K3
5	Construct Financial Modelling using Excel	K3

Internal: 50 marks(Theory- 25; Practical -25)

a) *Theory: (25 marks)*

Internal mark for *Theory part* shall be awarded as below.

1) The *average* of the best two scores of the student from three tests of an hour duration shall be averaged.- 15 marks
2) *Assignment* – 5marks
3) *Seminar* -5 marks

Total -25 marks

b) *Practical: (25 marks)*

Internal mark for *Practical part* shall be awarded as below:

Record note -5 marks

Program/ Procedure writing 5 X2 = 10 marks

Debugging 2.5 X 2= 5 Marks

Result 2.5 X2= 5 marks

Total- 25 marks

External: 50 marks

(Practical only)

a) There is *no external theory examination* for this subject. Only practical shall be conducted as external examination.

b) *Practical mark* shall be awarded as below:

Record Note - 10 marks

Program/ Procedure writing 10 X2= 20 marks

Debugging 5 X2=10 marks

Result 5 X2=10 marks

Total 50 marks

b) Practical examination should be conducted by both internal and external examiners

c) Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

List of Practicals

1. Create advanced conditional formatting and data validation, and use SUMIF, SUMIFS, COUNTIF, and COUNTIFS functions, along with logical functions.
2. Create a common-size balance sheet to understand the relative proportions of assets, liabilities, and share capital.
3. Use financial modeling to prepare expected financial statements by predicting future financial performance.
4. Prepare an income statement using financial modeling in Excel.
5. Prepare a pay slip and enable the Excel worksheet's protection features.
6. Create a list of companies in Word, import the document into MS Excel, add monthly sales, and export the data

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7. Create a name list in Notepad, import the document into MS Excel, add students' marks to the worksheet, and export the data.

8. Make a mark statement by applying various operators in Excel with named ranges.

9. Prepare a pivot table for the dataset of ten different salespersons' orders received, region-wise, with sales volume.

10. Create an employee roster using recording and running macros in the personal workbook.

11. Create a company balance sheet using MS Excel.

12. Make a financial statement analysis and apply trend analysis in Excel.

Books for reference:

1. Textbooks:
2. MS Office 2010, Sanjay Saxena, Vikas Publications
3. Financial Modelling in Excel for Dummies - Daniel Stein Fairhurst
4. Manisha Nigam , Data Analysis with Excel, BPP Publications

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

Semester III

	Course	Credit	Hours per Week
Part I	Core VII - Taxation	5	6
	Core VIII - Research Methodology	5	6
	Core IX - Computer Applications in Business	5	5
	Core X - International Business	4	5
	Elective V A - Strategic Management (or) V B - International Financial Management	3	4
Part II	Skill Enhancement- Skills for Managerial Excellence	2	4
	Internship/Industrial Activity (Credits)	2	-
		26	30

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Second Year **Core – VII** **Semester III**

TAXATION

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	TAXATION		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To identify deductions from gross total income and computation of income for different classes of assesses
2	To understand the procedure for filing of returns and tax planning
3	To analyse the structure on international business taxation
4	To assess Goods and Services Tax and filing GST returns
5	To compute customs duty as per Customs Act

Course Units

UNIT I **(18 hrs)**

Assessment of persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT II **(18 hrs)**

Tax Returns and Tax planning

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: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or

lease, Retain or replace, Shut down or continue.

UNIT III **(18 hrs)**

International business taxation

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

UNIT IV **(18 hrs)**

Goods and Services Tax

Goods and Services Tax: GST Act, 2017 - 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 – Payment of Tax – Input Tax Credit - Anti profiteering –- Filing of Returns- Penalties – Prosecution – Appeal and Revision.

UNIT V **(18 hrs)**

Customs Act, 1962

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.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the provisions of income tax to determine taxable income	K3
CO 2	Plan taxes	K3
CO 3	Illustrate the nuances of international business taxation	K2
CO 4	Apply the provisions of GST	K3

CO 5	Summarise the provisions of Customs Act	K2

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra
3. SekarG, "Direct Taxes" - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar andYogendra Bangar, "Comprehensive Guide to Taxation"(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).

Books for reference:

1. ShaR.G. and Usha DeviN.,(2022) "Income Tax" (Direct and Indirect Tax), HimalayaPublishing House,Mumbai.
2. Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. DatyV.S., "GST - Input Tax Credit",Taxmann Publishers, Chennai.
5. AnuragPandy,"Law & Practices of GST and Service Tax"- Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
O1	3	3	3	3	3	3	3	2	3
O2	3	3	3	3	3	3	2	2	3
O3	3	3	3	3	3	3	3	2	3
O4	3	3	3	3	3	3	3	2	3
O5	3	3	3	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year **Core – VIII** **Semester III**

RESEARCH METHODOLOGY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RESEARCH METHODOLOGY		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the fundamentals of research
2	To construct theoretical design and formulate hypotheses
3	To evaluate the data collection techniques
4	To perform parametric and non-parametric tests
5	To enhance report writing skills and develop ethical conduct in research

Course Units

UNIT I **(18 hrs)**

Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulatinga research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

UNIT II **(18 hrs)**

Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design,Methods of sampling – Testing of reliability and validity – Sampling errors.

UNIT III **(18 hrs)**

Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning,

Advantages and limitations – Techniques: Interview,Schedule, Questionnaire,Observation – Secondary Data: Meaning and sources.

UNIT IV **(18 hrs)**

Data Analysis

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT V **(18 hrs)**

Preparation of Research Report

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Theory: 80%; Problems: 20%

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem	K1
CO 2	Construct research hypothesis and determine the sample size	K3
CO 3	Select appropriate method for data collection	K3
CO 4	Interpret the results of statistical tests	K2
CO 5	Construct research report avoiding plagiarism	K3

Books for study:

1. Tripathi, (2014) "Research Methodology in Management and Social Sciences". SultanChand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods andTechniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences",Himalaya Publishing House, Mumbai.

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Guptha and ParneetRangi,(2018) "Research Methodology" , Kalyani Publisher, Ludhiana.
3. SharmaR D and Hardeep Chahal, (2004) "Research Methodology In Commerce andManagement", Anmol Publications, New Delhi

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
O1	3	3	3	2	2	3	2	3	3
O2	3	3	3	2	2	3	2	3	3
O3	3	3	3	2	2	3	2	3	3
O4	3	3	3	2	2	3	2	3	3
O5	3	3	3	2	2	3	2	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year **Core–IX** **Semester III**

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	COMPUTER APPLICATIONS IN BUSINESS		2	-	4	-	5	5	50	50	100

	Learning Objectives
1	To understand the fundamentals of SPSS
2	To compare the values obtained in t-test and ANOVA
3	To perform regression and non-parametric tests
4	To create company, groups and ledgers and obtain financial statements using Tally Prime
5	To understand inventory management and account for goods and services tax

Course Units

UNIT I **(18 hrs)**

Introduction to SPSS

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.

UNIT II(18 hrs)

Parametric Tests in SPSS

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple.Simple linear regression.

UNIT III **(18 hrs)**

Non-parametric Tests in SPSS

Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test– Wilcoxon signed rank test – Kruskal Wallis test

UNIT IV **(18 hrs)**

Introduction to Tally Prime

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation.Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

UNIT V **(18 hrs)**

Inventory and GST in Tally Prime

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

100% Practical

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Construct data file in SPSS	K3
CO 2	Examine Means of samples	K4
CO 3	Apply non-parametric tests	K3
CO 4	Construct a company, form groups and get automated financial statements	K3
CO 5	Plan for automation of inventory	K3

Internal: 50 marks(Theory- 25; Practical -25)

a) ***Theory: (25 marks)***

Internal mark for *Theory part* shall be awarded as below.

1. The *average* of the best two scores of the student from three tests of an hour duration shall be averaged.- 15 marks

2. *Assignment* – 5marks

3. *Seminar* -5 marks

Total -25 marks

b) *Practical: (25 marks)*

Internal mark for *Practical part* shall be awarded as

below: Record note -5 marks

Program/ Procedure writing 5 X2 = 10

marks Debugging 2.5 X 2= 5 Marks

Result 2.5 X2= 5 marks

Total- 25 marks

External: 50 marks

(Practical only)

a) There is *no external theory examination* for this subject. Only practical shall be conducted as external examination.

b) *Practical mark* shall be awarded as below:

Record Note - 10 marks

Program/ Procedure writing 10 X2= 20

marks Debugging 5 X2=10 marks

Result 5 X2=10 marks

Total 50 marks

c) Practical examination should be conducted by both internal and external examiners

d) Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

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Practical List on Tally and SPSS

1. Creation of Company, Creation of Groups and Creation of Ledgers
2. Report Generation: Displaying Trial balance, Profit and Loss Account, Balance sheet
3. Ratio Analysis, Inventory Masters: Creation of stock group, Godown, unit of measurement, stock item and summary of Stock
4. Entering inventory details in accounting vouchers
5. Enabling GST, Entering Tax Details
6. Structuring the Data (Adding Variables), Working on Cross Tabulation
7. Chart and Graphs
8. Univariate Analysis (Measures of Central Tendency and Measures of dispersion), Bivariate Analysis (Simple Correlation and Simple Regression), Multivariate Analysis (Multiple Correlation and Regression)
9. One-sample t-test, Independent Samples t-test, Paired-samples t-test
10. One-way ANOVA and Two-way ANOVA, Chi-square test

Books for study:

1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata

Web references:

1. https://www.spss-tutorials.com/basics/
2. https://www.tallyclub.in/
3. https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
O 1	2	3	2	2	3	3	2	3	3
O 2	3	3	2	2	3	3	2	3	3
O 3	3	3	2	2	3	3	2	3	3
O 4	3	3	2	3	3	3	3	3	3
O 5	3	3	2	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

MSU

M.Com. (General)

Second Year **Core – XII** **Semester IV**

INTERNATIONAL BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL BUSINESS		6	-	-	-	4	5	25	75	100

	Learning Objectives
1	To understand the concepts of International Business and International Business Environment
2	To analyse the different theories of International Business.
3	To understand the legal procedures involved in International Business.
4	To evaluate the different types of economic integrations.
5	To analyse the operations of MNCs through real case assessment.

Course Units

UNIT I **(18 hrs)**

Introduction to International business

International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

UNIT II (18 hrs)

Theoretical Foundations of International business

Theoretical Foundations of International Business: 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 -

Transaction Cost Approach-Dunning's Eclectic Theory of International Production.

UNIT III **(18 hrs)**

Legal framework of International Business

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.

UNIT IV **(18 hrs)**

Multi-Lateral Agreements and Institutions

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO andUNCTAD.

UNIT V **(18 hrs)**

Multinational Companies (MNCs) and Host Countries

Multinational Companies (MNCs) and Host Countries: 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.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explain the legal procedures involved in international business	K2
CO 4	Explain the different types of economic integrations.	K2
CO 5	Identify the operations of MNCs through real case assessment	K3

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor &Jeanne McNett, International Business: The Challenge of Global Competition,Mc Graw Hill Education, NewYork
2. Alan M Rugman &Simon Collinson, International Business: Pearson Education, Singapore

Web references:

1. https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
O1	1	3	1	2	2	2	3	1	2
O2	3	2	3	1	3	3	2	2	1
O3	2	1	2	3	2	2	3	3	3
O4	1	3	1	2	1	1	2	2	2
O5	3	2	2	2	2	2	1	1	1

High – 3 **Medium – 2** **Low – 1**

M.Com. (General)

Second Year **Elective – V A** **Semester III**

STRATEGIC MANAGEMENT

Course	**Title of the Course**	**Hours**	**L**	**T**	**P**	**O**	**Credit**	**Marks**

Code									CIA	External	Total
	STRATEGIC MANAGEMENT		3	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand strategic management and its levels and phases
2.	To analyse the dynamics of competitive strategic management techniques
3.	To familiarize with the business and functional level strategies
4.	To gain knowledge on organisational and strategic leadership
5.	To apply latest concepts in strategy implementation and control

Course Units

UNIT I **(12 hrs)**

Introduction to Strategic Management

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

UNIT II **(12 hrs)**

Techniques for Strategic Management

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, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies:Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances,

Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT III **(12 hrs)**

Different Levels of Strategies

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.

UNIT IV **(12 hrs)**

Organization and Strategic Leadership

Organization and Strategic Leadership: Organization Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

UNIT V **(12 hrs)**

Strategy Implementation and Control

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Summarise strategic management principles at different levels and phases	K2
CO 2	Explain the dynamics of competitive strategic management techniques	K2
CO 3	Examine business and functional level strategies	K4
CO 4	Identify strategic leadership and organizational skills	K3
CO5	Apply latest concepts in strategy implementation and control	K3

Books for study:

1. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand

&Sons,New Delhi.
2. Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, HimalayaPublishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and AmitaMital, (2018) "StrategicManagement" 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), "Strategic Management" Latest Edition, S.Chand andCompany Ltd, Noida, Uttar Pradesh.

Books for reference:

1. Jeyarathanam M., (2021), "Strategic Management" 7thEdition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), "Strategic Management", 14thEdition, Sultan Chand &Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), "Strategic Management Concepts and Cases" 13th Edition, Prentice Hall, Pearson Education, London, England

Web references:

1. https://resource.cdn.icai.org/66691bos53810cp2.pdf
2. https://resource.cdn.icai.org/66693bos53810cp4.pdf
3. https://resource.cdn.icai.org/66694bos53810cp5.pdf
4. https://resource.cdn.icai.org/66695bos53810cp6.pdf
5. https://resource.cdn.icai.org/66697bos53810cp8.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	2	3	2	2	2	1	2
CO2	3	3	2	3	2	2	2	1	2
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	1	3
CO5	3	3	2	3	3	2	3	1	2

High – 3 **Medium – 2** **Low – 1**

M.Com. (General)

Second Year **Elective–V B** **Semester III**

INTERNATIONAL FINANCIAL MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL FINANCIAL MANAGEMENT		3	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the importance and nature of international flow of funds
2	To gain knowledge on the various features and transactions in the foreign exchange market
3	To analyse the techniques of international investment decisions for building a better portfolio
4	To understand the flow of funds in the international banks
5	To become familiar with various international instruments

Course Units

UNIT I (12 hrs)

International Financial Management

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

UNIT II(12 hrs)

Foreign Exchange Market

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

UNIT III (12 hrs)

International Investment Decision

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of

International Investment.

UNIT IV (12 Hrs)

International Financial Decisions

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

UNIT V (12 hrs)

International Financial Market Instruments

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the importance and nature of international flow of funds	K2
CO 2	Analyze the fluctuations in exchange rate and impact on exchange markets	K4
CO 3	Analyze the techniques of international investment decisions for building a better portfolio	K4
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Books for study:

1. Vyuptakesh Sharan, (2010), "International Financial Management" 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), "International Financial Management" 2ndEdition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), "International Financial Management" 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), "International Financial Management An Indian Perspective", Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), **"**Foreign Exchange Practice Concepts and Control", 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), "Fundamentals of International Financial Management" 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), "International Financial Management (Text and Cases)", Sultan Chand & Sons, New Delhi

Web references:

1. https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf
2. https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER NATIONAL_FINANCIAL_MANAGEMENT.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
O 1	1	2	2	3	2	2	2	1	2
O 2	1	2	2	3	2	2	2	1	2
O 3	2	3	2	3	2	2	2	2	2
O 4	1	2	2	3	2	2	2	1	2
O 5	2	3	2	3	2	2	2	2	2

High – 3 **Medium – 2** **Low – 1**

M.Com. (General)

Second Year Skill Enhancement- Skill for Managerial Excellence Semester III

SKILL FOR MANAGERIAL EXCELLENCE

Course	**Title of the Course**	**Credits**	**L**	**T**	**P**	**O**	**Period**	**Hours**	**Marks**

Code									CIA	External	Total
	SKILL FOR MANAGERIAL EXCELLENCE		6	-	-	-	2	4	25	75	100

LEARNING OBJECTIVES

The following are the learning objectives of the course:

LO 1: To identify the essential skills required to become successful managers
LO 2: To understand and describe self-assessment and motivational techniques
LO 3: To illustrate SWOT analysis and JOHARI window and their benefits.
LO 4: To understand the process of habit formation and the ways to develop good habits.
LO 5: To identify the sources of stress and the different stress coping strategies.
LO 6: To acquaint with barriers to work life balance and work life balance strategies.

Unit I – Introduction to Managerial Skills (4 Hours)

Concepts of Skills and Personal Skills –Importance of competent managers - Skills of effective managers: Conceptual Skills, Technical Skills, Human Skills, Professional Skills – Critical thinking and Problem solving.

Unit II – Self-Awareness and Self-Motivation (8 Hours)

Concept of Self – Types of self concept –SWOT analysis – JOHARI window – Goal setting – SMART Principle – Logo Therapy – Transcendental Meditation.

Unit III - Interpersonal Skills and Emotional Intelligence (6 Hours)

Importance of Interpersonal Relationship – Interpersonal Skills: negotiation skills, Social Skills, Empathetic Skills, Listening Skills, Assertive Skills, Multi-culture communication - Emotional Intelligence: Meaning – Importance – Aspects of Emotional Intelligence – Ways of Enhancing Emotional Intelligence.

Unit IV – Habit and Time Management (6 Hours)

Meaning and Features of habits – Formation of Habits – Ways to Develop Good Habits - Meaning and Importance of Time management: Block to Time Management – Time Wasters – Time Management Techniques.

Unit V – Stress Management and Work-Life-Balance (6 Hours)

Meaning of Stress – Types – Stages of Stress – Sources – Organisational Stress and Causes – Impact of Stress –Stress coping strategies: Reduction – Resilience – Recuperation – Techniques of Stress Management –Meaning of Work-Life-Balance – Barriers to Work-Life-Balance - Work-Life-Balance Strategies.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1: Remember the concepts of Critical Thinking, SWOT analysis, Logo therapy, Interpersonal Skills, Emotional Intelligence, Stress and Work life balance. (K1)
CO 2: Identify the skills for a successful manager (K2)
CO 3: Employ Good Habits for his/her personal growth (K3)
CO 4: Analyse the time wasters and adopt Time Management techniques (K4)

CO 5: Assess his/her interpersonal relationship and enhance emotional intelligence (K5)
CO 6: Develop strategies and techniques of improving the skills for managerial excellence. (K6)

TEXT BOOKS

1. Time Management, Shankar Digambar Bagade
2. The 7 Habits of Highly effective people, Stephen R. Covey.
3. Soft Skills, Hariharan, MJP Publishers
4. Personality Development, John Aurthen, Lotus Prentice, New Delhi

REFERENCE BOOKS

1. Management Skills, by David Rohlander, Publisher(s): Alpha, December 2014
2. The Effective Manager: Management skills for high performance Soft skills for IT professionals, Author Sarah Cook, PublisherIT Governance Ltd

WEB RESOURCES

1. https://www.risely.me/the-top-10-crucial-soft-skills-for-managers/
2. https://www.happi.com/issues/2014-09-01/view_human-capital-management/how-to-achieve-management-excellence/
3. https://www.betterup.com/blog/soft-management-skills

MSU

M.Com. (General)

Second Year **Internship/Industrial Activity (Credits)** **Semester III**

INTERNSHIP/INDUSTRIAL ACTIVITY

Course	Title of the Course	e g	L	T	P	O	d	·H	Marks

Code									CIA	External	Total
	INTERNSHIP/INDUSTRIAL ACTIVITY			-	-	-	2	-	50	50	100

Note: Internship should be carried-out in summer vacation at the end of 2nd Semester

Learning Objectives:	
LO1:	To familiarize the institutional/industrial environment
LO2:	To provide students an insight into the organizational structure of an institution/industry
LO3:	To build a record of work experience
LO4:	To Learn to appreciate work and its function in the economy
LO5:	To gain practical knowledge on institution/industrial operations

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Rate theoretical concept with practice
CO2:	Understand the organizational structure of an institution/industry
CO3:	Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing
CO4:	Gain practical knowledge about institutional/industrial operations
CO5:	Synthesize the theoretical knowledge with practical knowledge

Outcome Mapping

	Programme Outcomes												**Programme Specific Outcomes**				
CO	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**1**	**2**	**3**	**4**	**5**

CO1	2	2	1	2	3	2	2	2	2	2	1	2	3	2	2	2	1
CO2	2	2	1	2	2	2	2	2	2	2	1	2	2	2	2	2	`1
CO3	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2
CO4	2	2	1	2	3	3	2	2	2	2	1	2	3	3	2	2	3
CO5	2	2		2	2	2	2	2	2	2	3	2	2	2	2	2	3

*****3– Strong, 2- Medium, 1- Low

CONDITIONS TO BE FULFILLED BY STUDENTS CUM TRAINEES

1. The students have to enroll themselves with an Industrial Unit working under Public/Private/Cooperative sector or Joint Sector for Two weeks (15 working days) as an industrial trainee with either H R Department or Marketing or Finance Department (and the students can select their Institutions of their choice in their native Districts/ states)

2. Student – Trainees have to collect necessary Information about the Institution from the Annual Reports and Periodical Publications for preparing the Training Report.

3. The students have to prepare the Training / Internship Report for about 30 pages and Submission of the same at least one month before the last working day of the III Semester **through the Guide Teachers**.

4. The Period of Institutional Training / Internship will be at least 15 working days in the Institution and after completion of the training, the students have to obtain a **Trainee Certificate from Manager or General Manager of the Institution** with Seal.

5. A Maximum of Three Students can join the same institution for Training / Internship at a time. However, they have to produce the Report based on training taken in different divisions' viz., H R, Marketing and Finance.

Semester IV

	Course	**Credit**	**Hours per Week**

Part I	Core XI - Corporate and Economic Laws	5	5
	Core XII - Human Resource Analytics	5	5
	Core XIII - Applied Costing	5	6
	Project with Viva	5	6
	Elective VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	3	4
Part II	Skill Enhancement- E-Filling of Tax Returns	2	4
	Extension Activity	1	-
		26	**30**

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Second Year **Core – XI** **Semester IV**

CORPORATE AND ECONOMIC LAWS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE AND ECONOMIC LAWS		6	-	-	-	5	5	25	75	100

	Learning Objectives
1	To analyze current and capital account transactions and dealings in foreign currency under FEMA
2	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
3	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5	To explain the registration and related procedures under Real Estate Act

Course Units

UNIT I **(18 hrs)**

Introduction to Foreign Exchange Management Act, 1999

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realization, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorized person – Adjudication and Appeal.

UNIT II **(18 hrs)**

Competition Act, 2002 and Consumer Protection Act, 2019

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 - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

UNIT III **(18 hrs)**

Law relating to intellectual property rights

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 and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT IV **(18 hrs)**

Prevention of Money Laundering Act, 2002

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.

UNIT V **(18 hrs)**

Real Estate (Regulation and Development) Act, 2016

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.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall important provisions of FEMA	K1
CO 2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K4

CO 3	Summarise the process relating to obtaining copyrights and patents.	K2
CO 4	Examine the provisions of Money Laundering Act	K4
CO 5	Analyse the provisions relating to regulation of real estate	K4

Books for study:

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. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Books for reference:

1. Sekar G and Saravana Prasath 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. AhujaV.K. and ArchaVashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web references:

1. https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf
2. https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf
3. https://resource.cdn.icai.org/68523bos54855-cp1.pdf
4. https://resource.cdn.icai.org/68524bos54855-cp2.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
O1	3	3	2	2	3	3	3	2	3
O2	3	3	3	2	2	3	2	2	3
O3	3	3	2	2	2	3	2	2	3
O4	3	3	3	3	3	3	3	2	3
O5	3	3	2	2	3	3	3	2	3

High – 3 Medium – 2 Low – 1

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Second Year Core – XII Semester IV

HUMAN RESOURCE ANALYTICS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	HUMAN RESOURCE ANALYTICS		6	-	-	-	5	5	25	75	100

	Learning Objectives
1	To understand the concept and framework of human resource analytics
2	To evaluate the process of human resource analytics and the relevant research tools
3	To illustrate the evolution, types and design of HR metrics
4	To deal with data collection and transformation
5	To adopt tools and techniques for predictive modelling

Course Units

UNIT I **(18 hrs)**

Introduction to Human Resource Analytics

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

UNIT II (18 hrs)

Business Process and HR Analytics

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques – Statistics and Statistics Modelling for HR Research.

UNIT III (18 hrs)

Introduction to HR Metrics

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT IV (18 hrs)

HR Analytics and Data

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

UNIT V (18 hrs)

HR Analytics and Predictive Modelling

HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Examine the concept of human resource analytics	K4
CO 2	Apply the HR tools and techniques in decision making	K3
CO 3	Examine the different types of HR metrics and their relative merits	K4
CO 4	Make use of HR data in report preparation	K3
CO 5	Build models for predictive analysis	K3

Books for study:

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Books for reference:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi

2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), "HR analytics essentials you always wanted to know", 7th Edition, Vibrant publishers, Mumbai.

Web references:

1. https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions
2. https://www.mbaknol.com/human-resource-management/human-resource-metrics/
3. https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
O1	3	2	2	3	3	3	3	3	3
O2	3	3	2	3	3	3	3	3	3
O3	3	3	2	3	3	3	3	3	3
O4	3	3	2	3	3	3	3	3	3
O5	3	3	2	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

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Second Year **Core – XIII** **Semester IV**

Applied Costing

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	APPLIED COSTING		6	-	-	-	5	6	25	75	100

LEARNING OBJECTIVES

The following are the learning objectives of the course:

LO 1: To be familiarised with the various cost concepts, and elements of cost.
LO 2: To acquaint with cost accounting and different methods of costing.
LO 3: To know the different methods of computing labour cost and overhead costing.
LO 4: To comprehend the procedure for process costing and various related concepts.
LO 5: To acquaint with the application of Marginal costing for Business decision making.
LO 6: To understand the concept of cost management and different methods of accounting for cost management.

Unit I – Introduction (15 Hours)

Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

Unit II - Labour Costing (15 Hours)

Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – - Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

Unit III - Process Costing (15 Hours)

Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

Unit IV - Marginal Costing (15 Hours)

Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making –---Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

Unit V - Cost Management **(15 Hours)**

Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen.

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1: Recall the various cost concepts, and elements of cost (K1)
CO 2: Explain different methods of payment of wages and incentives (K2)
CO 3: Apply different methods of wage payment and overhead allocation and apportionment (K3)
CO 4: Differentiate between joint costing and Process costing, Normal loss and Abnormal loss and Cost control and cost reduction. (K4)
CO 5: Evaluate alternate proposals and choosing the profitable one by application of marginal costing (K5)
CO 6: Prepare cost sheets and write up various accounts for cost management. (K6)

TEXT BOOKS

1. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Jain S.P &Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
3. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

REFERENCE BOOKS

1. Jain. S.P and Narang.K.L:Advanced Cost Accounting
2. Prasad.N.K:Advanced Cost Accounting
3. Khan.M.Y and Jain.P.K:Advanced Cost Accounting
4. Thulsian P.C:Practical Costing

WEB RESOURCES

1. https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml
2. https://www.wallstreetmojo.com/marginal-costing/
3. https://www.shiksha.com/online-courses/articles/marginal-costing-meaning-and-advantages/

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Second Year **Project with Viva** **Semester IV**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	PROJECT WITH VIVA			-	-	-	5	6	50	50	100

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Second Year **Elective – VI A** **Semester IV**

ORGANISATIONAL BEHAVIOUR

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ORGANISATIONAL BEHAVIOUR		4	-	-	-	3	4	25	75	100

	Learning Objectives
1.	To understand the various aspects of human behavior at work.
2.	To understand the role of motivation and job satisfaction in organizational commitment
3.	To analyze different forms of organizational structure and contemporary communication tools.
4.	To analyze the importance of transactional analysis in facilitating negotiations and conflict management.
5.	To gain knowledge on recent trends in organizational change and development.

Course Units

UNIT I **(12 hrs)**

Introduction to Organizational Behavior and Learning

Introduction to Organizational Behavior – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organizational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, three levels of learning) Introduction to learning organization.

UNIT II **(12 hrs)**

Motivation and Job Satisfaction

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom,Porterand Lawler)– Job Satisfaction-Organizational commitment.

UNITIII **(12 hrs)**

Organizational structure and Communication

Organizational structure- Factors, Forms. Importance of virtual organizations - Organizational communication- Importance, Forms, Functions. Organizational climate and culture. Business communication :Harnessing Business Emails and Corporate Communication tools.

UNITIV **(12 hrs)**

Transactional Analysis and Organizational Conflicts

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Workplace Spirituality.

UNITV **(12 hrs)**

Contemporary practices in Organisational Change and Development

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Identify the effect of OB models and organizational learning on human behaviour	K3
CO 2	Assess theories of motivation and their impact on job satisfaction.	K5
CO 3	Examine effective communication tools for better organisational climate.	K4
CO 4	Analyse interpersonal transactions at workplace.	K4
CO5	Analyse the various OB models for change management and development in the organization.	K4

Books for study:

1. Aswathappa, (2021) "Organizational Behaviour (Text, Cases and Games)", 7th Edition, Hmalaya Publication, Mumbai.
2. Subba Rao, (2021) "Organizational Behaviour", 6th Edition, Himalaya Publication, Mumbai.
3. S.S.Khanka, (2021) "Organizational Behaviour(Text and Cases)", 4th Edition, S. Chand, Noida (UP).
4. L.M.Prasad, (2016) "Organizational Behaviour", 6th Edition, Sultan Chand, New Delhi.

Books for reference:

1. Kavitha Singh, (2022) "Organizational Behaviour(Text and Cases)", 3rdEdition, Sulthan.Chand, New Delhi.
2. Fred Luthans, (2017) "Organizational Behaviour", 12thEdition, McGraw HillInternational Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) "Organizational Behavior", 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), "Organizational Behaviour", 1st Edition, S. Chand, Noida (UP).

Web references:

1. http://www.nwlink.com/~donclark/leader/leadob.html
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. https://www.workvivo.com/blog/corporate-communication/
4. https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/
5. http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
CO1	3	3	2	3	3	3	3	2	3
CO2	3	3	2	3	3	3	3	2	3
CO3	3	3	2	3	3	3	3	2	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	2	3	3	3	3	2	3

High – 3 **Medium – 2** **Low – 1**

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Second Year **Elective – VI B** **Semester IV**

INSOLVENCY LAW AND PRACTICE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INSOLVENCY LAW AND PRACTICE		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To gain knowledge on Insolvency and Bankruptcy Code
2	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
3	To understand the legal, procedural and practical aspects of Insolvency and its resolution
4	To analyse cross border insolvency laws and insolvency resolution
5	To evaluate code of conduct laid down for Insolvency practitioners

Course Units

UNIT I (12 hrs)

Introduction to Insolvency and Bankruptcy Code

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency andBankruptcy Code 2016 - Important Definitions.

UNIT II (12 hrs)

Corporate Insolvency Resolution Process

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors;Procedure; Documentation; Appearance; Approval.Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission ofresolution plan; Approval of resolution plan -ResolutionStrategies: Restructuring ofEquityand Debt – Compromiseand Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

UNIT III **(12 hrs)**

Liquidation and Adjudication of Corporate Persons

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Groundsfor appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

UNIT IV (12 hrs)

Cross Border Insolvency

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADBprinciples of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

UNIT V (12 hrs)

Professional and Ethical Practices for Insolvency Practitioners

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts, need for the insolvency and BankruptcyCode2016.	K1
CO 2	AnalysetheprovisionsrelatingtoCorporateInsolvencyResolutionProcess, Insolvency resolution of corporate persons and Resolution strategies	K4
CO 3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K4

CO 4	Summarise the provisions relating to Cross Border Insolvency	K2
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K4

Books for study:

1. Prasad Vijay Bhat, Divya Bajpai (2022), "Corporate Restructuring Insolvency Liquidation & Winding-Up", 4th Edition, Taxmann,New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), "Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice", 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), "Corporate Insolvency Law and Practice", 1st Edition, Eastern Book Company, Bangalore.

Books for reference:

1. Vats R.P., ApoorvSarvaria, YashikaSarvaria (2022), "Law & Practice of Insolvency & Bankruptcy", Taxmann,New Delhi
2. Taxmann's - Insolvency and Bankruptcy Law ManualTaxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web references:

1. https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pd
2. https://ibbi.gov.in/en/legal-framework/act
3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						**PSOs**		
	1	**2**	**3**	**4**	**5**	**6**	**1**	**2**	**3**
1	3	3	2	3	3	3	3	3	3
2	3	3	2	3	3	3	3	3	3
3	3	3	2	3	3	3	3	3	3
4	3	3	2	3	3	3	3	3	3
5	3	3	2	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

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Second Year **Semester IV**

SKILL ENHANCEMENT- E-FILLING OF TAX RETURNS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	E-FILLING OF TAX RETURNS		4	-	-	-	2	4	50	50	100

LEARNING OBJECTIVES

The following are the learning objectives of the course:

LO 1: To understand the concept of E-Filing
LO 2: To assimilate knowledge on different types of assessees.
LO 3: To be familiar with different Income Tax return forms.
LO 4: To know the concept of TDS and the provision of the act regarding it.
LO 5: To know the importance of PAN and Statement of Financial Transactions.
LO 6: To create and file income tax returns through e-filing.

Unit I - Introduction, Nature and Scope **(6 Hours)**

Introduction- Definition - importance and scope of returns--Types of Assesses - under Income Tax.

Unit II - Returns filing under Income Tax **(6 Hours)**

Income tax Return forms – ITR 1, ITR 2, ITR 3, ITR 4 and ITR 5 – E-payment of tax – Challan forms - ITNS 280, 281.

Unit III - Tax Deducted at Source (TDS) **(6 Hours)**

TDS – Sec.192 (Salary), Sec.194 (Bank Interest), Sec.194 H (Commission and Brokerage), 194 **I** (Rent), 194 J (Professional fees)

Unit IV - E-Filing of TDS **(6 Hours)**

E-Filing of TDS forms – 24Q, 26Q.

Unit V - PAN and SFT **(6 Hours)**

Importance of PAN – Statement of Financial Transaction (SFT) – E-Filling of forms 61A, 61B

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1: Remember the concepts of E-filing, Assessee, TDS and PAN. (K1)
CO 2: Understand and describe the importance and scope of income tax returns. (K2)
CO 3: Interpret the sections of Income Tax Act related to TDS. (K3)
CO 4: Compare and contrast different forms of Income tax Returns. (K4)
CO 5: Value the various deductions from the income tax. (K5)
CO 6: Create and file income tax returns through e-filing (K6)

Internal: 50 marks(Theory- 25; Practical -25)

a) *Theory: (25 marks)*

Internal mark for *Theory part* shall be awarded as below.

1. The *average* of the best two scores of the student from three tests of an hour duration shall be averaged.- 15 marks
2. *Assignment* – 5marks
3. *Seminar* -5 marks

Total -25 marks

b) *Practical: (25 marks)*

Internal mark for *Practical part* shall be awarded as

below: Record note -5 marks

Program/ Procedure writing 5 X2 = 10

marks Debugging 2.5 X 2= 5 Marks

Result 2.5 X2= 5 marks

Total- 25 marks

External: 50 marks

(Practical only)

b. There is *no external theory examination* for this subject. Only practical shall be conducted as external examination.

c. *Practical mark* shall be awarded as below:

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Record Note - 10 marks

Program/ Procedure writing 10 X2= 20

marks Debugging 5 X2=10 marks

Result 5 X2=10 marks

Total 50 marks

b. Practical examination should be conducted by both internal and external examiners

c. Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

Practical list on e-filing of tax returns

1. Register a taxpayer in the e filing portal.
2. Prepare ITR 1 form for a salary taxpayer.
3. Prepare ITR 2 form for a various house property income taxpayer.
4. Prepare ITR 3 form for a sole proprietorship business concern.
5. Prepare ITR 4 form for a business person.
6. Prepare ITR 4 form for a professional person.
7. Prepare ITR 4 form for a goods transport agency.
8. Create a challan for payment of TDS, TCS.
9. Prepare 24 Q in the OTLAS portal.
10. Prepare 26 Q in the OTLAS portal.

TEXT BOOK

1. Varun Panwar , Jyothi Mahajan, Introduction to efiling retums, MKM Publishers, New Delhi

REFERENCE BOOKS

1. Hemachandjain and H.N.Tiwari , Computer Application in Business ,Taxman's publication

WEB RESOURCES:

1. www.incometaxindiafiling.gov.in
2. www.taxguru.in
3. www.bharatlaws.com
4. www.cbic-gst.gov.in

www.taxmann. com

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Second Year **Semester IV**

Extension Activity

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	EXTENSION ACTIVITY		4	-	-	-	1	-	50	50	100

Note: Students training & Action for neighborhood development

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