

**LEARNING OUTCOMES BASED CURRICULUM
FRAMEWORK (LOCF) FOR UNDERGRADUATE
PROGRAMMES**

Department of B. Com (Honours)



**LOYOLA COLLEGE (AUTONOMOUS)
CHENNAI 600034**

PREFACE

Commerce is a field that is as old as civilization, yet has not lost its charm to date. Commerce has existed from the moment humans started exchanging goods and services with one another. Today Commerce is a subset of business that refers to all the activities which directly or indirectly affect the interchange of products, services among the economic agents. Hence commerce covers a wide range of subjects from accounting, marketing, management, financial management, banking, taxation, auditing, international trade, entrepreneurship, and many other fields.

B.Com (Honours) is an undergraduate degree designed to inculcate business acumen in students for three years. The programme is designed in a unique way that it meets the industry's demands in the field of accounting and finance. The department curriculum also inculcates critical thinking, reasoning and ethics. Internships at the end of each semester make this course stand apart as it results in practical knowledge. The learning outcome-based curriculum framework for B.Com (Honours) is designed with particular reference to the needs and demands of the course.

The Learning Outcome-based approach emphasizes setting clear standards for observable, measurable outcomes. This approach encourages the students to gain the best skills & knowledge during the course.

The various subjects, internships and project work offered by B. Com (Honours) will ensure a unique style of learning. Students are exposed to multidisciplinary subjects like Economics, Statistics, Logistics, Financial Analytics, Taxation, etc., to build a strong foundation in their under graduation. The curriculum adopted ensures one essential aspect of the Learning Outcome Based Curriculum, which is to develop a commerce graduate who can meet the present and the future requirements of industry and economy.

Students who graduate from BCom (Honours) will be able to work in various fields as Finance Managers, Internal Auditors, HR /Marketing Executives, Investment Advisories and even be Entrepreneurs. Further, the course will give them a step up to enter the top-rated B-schools or Professional Accountant courses also.

The Program Specific Outcomes, Course Outcomes, teaching pedagogy and assessment styles followed are designed as per Bloom's Taxonomy. The use of Blooms' Taxonomy makes the curriculum effective as a critical assessment of the various levels of knowledge of the student is considered. This document is functional for students as it provides the objectives and outcomes of each subject along with the syllabus and needed reading materials.

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VISION AND MISSION OF LOYOLA COLLEGE

VISION

Towards holistic formation of youth, grounded in excellence, through accompaniment to serve humanity.

MISSION

- To provide inclusive education through an integral and holistic formative pedagogy.
- To promote skills that prepare them for the future.
- To kindle in young minds the spirit of social and environmental justice with a blend of academic excellence and empathy.
- To stimulate critical and conscientious scholarship leading to meaningful and innovative human Capital.

CORE VALUES

- Cura Personalis
- Pursuit of Excellence
- Moral Rectitude
- Social Equity
- Fostering solidarity
- Global Vision
- Spiritual Quotient

VISION AND MISSION OF DEPARTMENT OF B.COM (HONOURS)

VISION

- To form socially committed and globally competitive professionals in the field of finance.

MISSION

- To develop professional skills in finance to excel and cater for the industrial and social needs.

PROGRAMME EDUCATIONAL OBJECTIVES(PEO's)
(School of Commerce & Economics)

PEO 1	Globally relevant curriculum To expose the students in various fields of Economics and Commerce.
PEO 2	Core competency development To think critically and creatively towards a dynamic global business and economic environment.
PEO 3	Professional skill development To empower the students with strong interpersonal, decision-making, reasoning, communication, and leadership skills.
PEO 4	Social skills and ethics To develop competent, committed, conscious, creative, and socially responsible citizens.
PEO 5	Environment and sustainability To develop a multidisciplinary perspective to augment innovatively towards business, economic and environment sustainability.
PEO 6	Lifelong learning To enable students to be involved in lifelong learning in the pursuit of excellence

PROGRAMME OUTCOMES(POs)
(School of Commerce & Economics)

PO 1	Disciplinary knowledge Apply the scientific knowledge acquired in classrooms and labs in real-life situations and work environments.
PO 2	Professional skills Internalize the learnt concepts of economics and commerce that will enable them to become skilled professionals.
PO 3	Entrepreneurship and employment skills Become empowered individuals who will emerge as entrepreneurs or be employed in various positions in industry, academia, and Government.
PO 4	Competency development Adapt in the workplace by possessing the capacity to embrace new opportunities of emerging technologies, leadership, and teamwork in a dynamic economic and business environment.
PO 5	Self-directed and lifelong learning Engage in independent and life-long learning, especially through MOOCs and other online courses to acclimatize themselves in a dynamic work environment.
PO 6	Environment and sustainability Contribute innovatively towards business, economic and environment sustainability.
PO 7	Social skills and ethics Become competent, committed, conscious, creative, and compassionate men and women for and with others.

PROGRAMME SPECIFIC OUTCOMES (PSOs)
(Department of B. Com (Honours))

PSO 1	Acquire knowledge in the field of commerce.
PSO 2	Gain proficiency in the International Financial Reporting Standards (IFRS).
PSO 3	Demonstrate leadership qualities with critical thinking and problem-solving capabilities.
PSO 4	Adapt to the dynamic business world with constant upgradation of professional skills.
PSO 5	Build high levels of analytical and technical skills with practical exposure.
PSO 6	Develop continuous and independent learning to strengthen competencies.
PSO 7	Uphold ethical and moral values towards the sustainable development of society.

B.COM(HONOURS) CBCS CURRICULUM

PART	SEMESTER I		SEMESTER II		SEMESTER III		SEMESTER IV		SEMESTER V		SEMESTER VI	CREDITS
I	General Language (4h/3c)		G. Language (4h/3c)		-		-		-		-	6
II	General English (4h/3c)		General English (4h/3c)		-		-		-		-	6
III MC	Financial Accounting (6h/5c)	Internship for 2 weeks (2 Credits)	Management Accounting(6h/5C)	Internship for 4 weeks (4 Credits)	Marketing Metrics(3h/3C)	Internship for 2 weeks (2 Credits)	Modern Banking (6h/5c)	Internship for 4 weeks (4 Credits)	Strategic Business Leader(6h/5c)	Internship for 2 weeks (2 Credits)	Advanced Performance Management (6h/5c)	106(MC) + 8(Project) + 14(Internship)
	Corporate & Business Law-I (6h/5c)		Corporate & Business Law-II(6h/5c)		Financial Reporting (6h/5c)		Financial Management (6h/5c)		Taxation(6h/5c)		Advanced financial Management (6h/5c)	
	Business Management & Environment(6h/5c)		Business Economics(6h/5c)		Performance Management (6h/5c)		Auditing & Assurance (6h/5 c)		Corporate Reporting (6h/5c)		Human Resource Management(6h/5c)	
					Principles of Marketing(6h/5c)		Business Statistics (6h/5c)		Financial Analytics (6h/ 5c)		Project(6h/8c)	
				Forex Management(3h/3c)								
ES					Logistics & Supply Chain Management (6h/5c)		Investment Management (6h/5c)		Financial Services (6h/3c)		International Business (6h/5c)	18
ME												
MS												
BT/AT /NME	Other Language(2h/2c)		Other Language(2h/2c)									4
FC	FC (2h/2c)-value Education		FC-EVS (2h/2c)									4
CCA												
ORA			One-week Rural Camp(1c)									1
Hr/C	30h/27c		30h/(29+1c)		30h/28c		30h/29c		30h/25c		30h/28c	180(167)

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI
DEPARTMENT OF BCOM (HONOURS)

OVERALL COURSE STRUCTURE

Sem	Sub Code	Course Title	T/L/P	Category	Cr	Hrs
I	UFR 1105/1106	General Language	T	GL	3	4
I	UEL 1208	English	T	GE	3	4
I	UBH 1501	Financial Accounting	T	MC	5	6
I	UBH 1502	Corporate & Business Law Part -1	T	MC	5	6
I	UBH 1503	Business Management & Environment	T	MC	5	6
I	UBH 1701	Internship -2 weeks	-	-	2	-
I	UHE 1002	Value Education	T	FC	2	2
I	UTL 1803/1804	Other Language	T	NME	2	2
II	UFR 2104/ 2105	General Language	T	GL	3	4
II	UEL 2208	English	T	GE	3	4
II	UBH 2501	Management Accounting	T	MC	5	6
II	UBH2502	Corporate & Business Law Part – II	T	MC	5	6
II	UBH2503	Business Economics	T	MC	5	6
II	UBH 2701	Internship -4 Weeks	-	-	4	-
II	UHE 2004	Environmental Studies	T	FC	2	2
II	UTL2803/2804	Other Language	T	NME	2	2
II	CC2001	Community Service – Rural Camp	-	ORA	1	
III	UBH3501	Marketing Metrics	T	MC	3	3
III	UBH3502	Financial Reporting	T	MC	5	6
III	UBH3503	Performance Management	T	MC	5	6
III	UBH3504	Principles of Marketing	T	MC	5	6
III	UBH3505	Forex Management	T	MC	3	3
III	UBH3601	Logistics & Supply Chain Management	T	ES	5	6
III	UBH3602	Entrepreneurial Development	T			
III	UBH 3701	Internship -2 weeks	-	-	2	-
IV	UBH4501	Modern Banking	T	MC	5	6
IV	UBH4502	Financial Management	T	MC	5	6
IV	UBH4503	Auditing & Assurance	T	MC	5	6
IV	UBH4504	Business Statistics	T	MC	5	6
IV	UBH 4601	Investment Management	T	ES	5	6

IV		Services Marketing	T			
IV	UBH 4701	Internship -4 Weeks	-	-	4	-
V	UBH 5501	Strategic Business Leader	T	MC	5	6
V	UBH5502	Taxation	T	MC	5	6
V	UBH5503	Corporate Reporting	T	MC	5	6
V	UBH5504	Financial Analytics	P	MC	5	6
V	UBH5601	Financial Services	T	ES	3	6
V		Retail Management	T			
V	UBH 5701	Internship -2 weeks	-	-	2	-
VI	UBH6501	Advanced Performance Management	T	MC	5	6
VI	UBH6502	Advanced Financial Management	T	MC	5	6
VI	UBH6503	Human Resource Management	T	MC	5	6
VI	UBH6601	E-commerce	T	ES	5	6
VI	UBH6602	International Business	T			
VI	UBH6701	Project	-		8	6

COURSE DESCRIPTORS

Course Code	UBH1501
Course Title	Financial Accounting
Credits	05
Hours/Week	06
Category	Major Core (MC)
Semester	I
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Financial Accounting is a fundamental level course to study the basic concepts of double-entry accounting. 2. The Accounting standards and principles which forms a basis for various accounting practices are explained. 3. The course introduces the different business documents needed to identify and record the financial transactions in a business. 4. The course explains in detail the various accounting statements to be maintained in a business like, journals, ledgers, trial balance, statement of profit or loss and statement of financial position. 5. The reconciliation of statements, the rectification of errors and analysing the financial statements using various ratios are described to gain decision making and analytical skills in finance. 	
Course Objectives	
<ol style="list-style-type: none"> 1. This course aims at equipping the students with the basic principles ad concepts of financial accounting. 2. The students will be exposed to the global standards and regulations to be followed in accounting. 3. The course will introduce the fundamentals of double-entry accounting. 4. The students will be able to prepare the financial statements as per the accounting standards. 5. The paper enables the students in financial decision making through various ratio analysis. 	
Prerequisites	Basic accounting knowledge.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Introduction to financial accounting-elements of financial reports-Variou s business entities – users of financial systems - The regulatory framework-Role of accounting standards - Qualitative characteristics of financial reporting -Fundamental and Enhancing Characteristics--Accounting concepts and Principles	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

II	Sources of business transactions-Business documentation – Use of double-entry and accounting -Recording journals – Balancing Ledgers- Returns, discounts and sales tax computation-Inventory Valuation- Non - current assets acquisition, depreciation, disposal and revaluation.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
III	Treatment of Intangible assets-recording of accruals and prepayments- Accounting of Receivables-Payables, provisions and contingent liabilities- capital structure and finance costs of a limited liability company	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
IV	Control Account Reconciliations- Bank Reconciliation-Trial Balance, the rectification of errors and suspense account- Incomplete records - techniques to apply to find the missing figures.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
V	Cash flow statement-Interpretation of financial statements using ratio analysis-Consolidated statement of profit or loss -consolidated statement of financial position-disclosure notes-events after the reporting period.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Financial Accounting, F3 ACCA Study Material, Kaplan Publishing.
2. Financial Accounting, Paul S K, New Central Book Agency.
3. Financial Accounting, Jain S.P, Narang K L, Kalyani Publishers, Delhi.
4. Financial Accounting, Grewal, Shukla, S. Chand Publications, New Delhi
5. Financial Accounting, T.S. Reddy & A. Moorthy, Margham Publications, Chennai.

Suggested Readings

1. Azim, Md & Ahmed, Helaluddin. (2015). ‘Perspective Of Accounting Principles, Rules, Ethics & Culture’. International Journal of Economics, Commerce and Management. 3. 1-10.
2. Oulasvirta, Lasse. (2016). Accounting Principles. 10.1007/978-3-319-31816-5_2278-1.
3. Ahinful, Gabriel Sam & Addo, Sheila & Boateng, Felix & Boakye, Danquah. (2017). Accounting Ethics and the Professional Accountant: The Case of Ghana. International Journal of Applied Economics, Finance and Accounting. 1. 30-36. 10.33094/8.2017.11.30.36.
4. Mamić Sačer, Ivana. (2015). The regulatory framework of accounting and accounting standard-setting bodies in the European Union member states. Financial Theory and Practice. 39. 393-410. 10.3326/fintp.39.4.3.

Web Resources

1. <https://www.ifrs.org/>
2. <https://www.accounting.com/resources/>
3. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/>
4. <https://www.principlesofaccounting.com/>
5. <https://bit.ly/3iZTW9W>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand the purpose of financial accounting and describe the role of the regulatory framework.	K1, K2
CO2	Demonstrate accounting. the use and application of the double-entry.	K3
CO3	Record and differentiate various elements of the financial statements as per the International Financial Reporting Standards.	K4
CO4	Evaluate and prepare an organization's financial statements.	K5
CO5	Rectify, reconcile, and interpret the financial statements to draw valid conclusions.	K6

Course Code	UBH 1502
Course Title	Corporate and Business Law I
Credits	05
Hours/Week	06
Category	MC
Semester	I
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Enables students to know about the Indian Contract Act. 2. Aids the essentials of a valid contract, offer, acceptance and consideration. 3. Provides knowledge on the capacity to contract, free consent and legality of object. 4. Introduces the students to Quasi-contract and Contingent contracts. 5. Help students to analyze, perform and discharge of contracts. 	
Course Objectives	
<ol style="list-style-type: none"> 1. Understand the nature and the concepts of Business Laws. 2. Know the scope and sources of Business laws in India. 3. Inculcate basic and broad business laws in management. 4. Apply principles and theories to understand business laws. 5. Provide the student with knowledge of the legal environment in which a consumer and business operate. 	
Prerequisites	Basic knowledge about the agreement and contract.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Nature Of Contract -Object of Law of Contract- The Indian Contract Act 1872- Meaning and definition of contract - Essential elements of a valid contract- Classification of contracts.	08	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Offer- Meaning-Definition-Rules relating to offer- tenders-Types of offer. Acceptance- Meaning and definition-Who can accept? - Legal rules as to acceptance- Communication of offer and acceptance- Revocation of offer and acceptance- Consideration-Meaning and definition- Legal rules relating to consideration- stranger to contract and consideration- Contracts without consideration.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Minors-Rules relating to agreements with minors- Persons disqualified by law to enter into valid contract- Persons of unsound mind-Free consent- Meaning and definition of free consent – Unfree consent-Coercion-Essentials of Coercion-fraud- Essentials of fraud-Misrepresentation- Essentials of misrepresentation-Difference between fraud and misrepresentation-Undue influence- Difference between undue influence and fraud.- Essentials of undue influence-Mistake-types of mistakes. Legality of object-When is consideration or object unlawful - Illegal agreements and agreements opposed to public policy.	21	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Quasi Contracts: Meaning and Definition, Types of Quasi Contracts. Contingent Contracts: Meaning and Definition- Rules regarding Contingent Contracts – Government contracts Tenders – Constitutional Aspects – Remedies- Writs-Civil Suit.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Meaning and definition-Offer to perform-Contracts which need not be performed-Devolution of joint rights and liabilities-Persons allowed to demand the performance-Time and place of performance-Performance of reciprocal promises-Time as the essence of contract-Appropriation of payments-Assignment of contracts. Discharge of Contract – Meaning, Definitions – Modes of discharge of contracts. Remedies available for breach of contracts. IT contracts- chip whap contract-shine wrap contract.	21	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books:

1. Kapoor N.D, Business Law, Sultan Chand & Sons, New Delhi-2015.
2. Balachandran V, & Thothardi, Business Law, Tata McGraw Hill Publishing Company Ltd.- 2015.
3. Kuchal, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
4. R.S.N.Pillai & Bagavathi, Mercantile Law, Sultan Chand & Sons- New Delhi-2015
5. Avthar Singh, Business Law, EBC Publishing house, 10th Edition

Suggested Readings

1. Pollock, F. (1881). Principles of Contract at Law and in Equity: Being a Treatise on the General Principles Concerning the Validity of Agreements, with a Special View to the Comparison of Law and Equity, and with References to the Indian Contract Act, and Occasionally to Roman, American, and Continental Law (No. 33960-33968). R. Clarke.
2. Curry, R. (1983). The Employment Contract with the Minor under California Civil Code Section 36: Does the Coogan Law Adequately Protect the Minor. J. Juv. L., 7, 93.
3. Sullivan, T. J. (1975). Concept of Benefit in the Law of Quasi-Contract, The. Geo. LJ, 64, 1.
4. Domberger, S., Fernandez, P., & Fiebig, D. G. (2000). Modelling the price, performance and contract characteristics of IT outsourcing. Journal of Information Technology, 15(2), 107-118.
5. Smith, S. R., & Herman, R. D. (2016). Managing the challenges of government contracts. The Jossey-Bass handbook of nonprofit leadership and management, 536-563.

Web Resources

1. <https://bit.ly/3mIfWr4>
2. <https://legislative.gov.in/sites/default/files/A1872-09.pdf>
3. <http://www.himpub.com/documents/Chapter1479.pdf>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand general legal terminologies and fundamental legal regulations.	K1, K2
CO2	Apply knowledge of the regulatory framework of the Indian Contract Act, 1872.	K3
CO3	Analyse various governance and ethical issues related to business contracts.	K4
CO4	Evaluate legal implications of business through problem-solving techniques.	K5
CO5	Create an enforceable contract under the legal aspect of the business.	K6

Course Code	UBH 1503
Course Title	Business Management and Environment
Credits	05
Hours/Week	06
Category	MC
Semester	I
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Business Management and Environment introduce a wide range of accounting and business terminology and information about the business environment. 2. The course aims to give basic knowledge about the business management 3. To help analyse, and appreciate, the importance of key environmental factors influencing the business. 4. To understand the framework of professional ethics in accounting and business, Governance and social responsibility in business. 5. The course introduces leadership, recruitment, motivation, learning and training at work, personal effectiveness at work and communicating in business. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand the way different types of organizations are managed. 2. The student will be able to understand the external analysis factors involved in the organization. 3. To students will be exposed to professional ethics, governance and social responsibility in business. 4. To be aware of fraudulent behaviour and their prevention in business. 5. To learn about the HR practices in the organization. 	
Prerequisites	Basic knowledge about Business Management

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Business Organization – Business organization and structure- Organizational culture in business Information technology and information systems in business- Stakeholders in business organizations.	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	External analysis- Political and legal factors, economic factors, Social environmental and technological factors - competitive factors.	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Professional ethics in accounting and business - Governance and social responsibility in business - Law and regulation governing accounting- Accounting and finance functions within a business – financial systems and procedures –Relationship between accounting and other business functions.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Audit and financial control- Internal Audit- Fraud, fraudulent behaviour - Prevention of fraud in business - Leadership management and Supervision	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Recruitment and selection of employees- Individual, group and team behaviour- Motivating individuals and groups- Learning at work- Review and appraisal of individual performance- Personal effectiveness at work-communicating in business.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Textbooks

1. Accountant in Business, Kaplan Publishing
2. S. Sankaran, Business Environment, Margham Publications.Chennai.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
4. Gupta C.B., Business Environment, Sultan & Chand Publications, New Delhi

Suggested Readings

1. Maduenyi, Sylvia and Oke, Adunola Oluremi and Fadeyi, Olatunji and Ajagbe, Akintunde M. (2015) Impact of Organizational Structure on Organisational Performance. In: International Conference on African Development Issues (CU-ICADI) 2015: Social and Economic Models for Development Track, African Leadership Development Centre, Covenant University.
2. M.K. Nandakumar, Abby Ghobadian, Nicholas O'Regan, Business-level strategy and performance: The moderating effects of environment and structure, ISSN: 0025-1747, Article publication date: 29 June 2010, emerald Insight.
3. Göran Svensson & Greg Wood, A Model of Business Ethics, Journal of Business Ethics volume 77, pages303–322 (2008).
4. R. Maull, P. Brown, R. Cliffe, Organisational culture and quality improvement, International Journal of Operations & Production Management, ISSN: 0144-3577, Article publication date: 1 March 2001
5. Gheorghe Morosan, Financial Audit Of Financial Control Versus - An Overall Analysis, Eco forum Journal, Vol 2, No 2 (2013)
6. Zauwiyah Ahmad, Mariati Norhashim(2008), The Control Environment, Employee Fraud and Counterproductive Workplace Behaviour: An Empirical Analysis,
7. Bamikole. O. Fagbohunbe, Gabriel A. Akinbode, Folusho Ayodeji, “Organizational Determinants of Workplace Deviant Behaviours: An Empirical Analysis in Nigeria”, International Journal of Business and Management Vol. 7, No. 5; March 2012.
8. Mohamed Branine, Graduate recruitment and selection in the UK: A study of the

recent changes in methods and expectations, ISSN: 1362-0436, Volume 13 Issue 6, 26 September 2008

9. Vinay Chaitanya Ganta, "Motivation in the Workplace to improve the Employee Performance", International Journal of Engineering Technology, Management and Applied Sciences, November 2014, Volume 2 Issue 6, ISSN 2349-4476.
10. Cary L. Cooper, Ivan T. Robertson, International Review of Industrial and Organizational Psychology 2004, Volume 19.

Web Resources

1. <https://bit.ly/30b6wg3>
2. <https://bit.ly/3v6ciLm>
3. <https://opentextbc.ca/businessopenstax/chapter/understanding-the-business-environment/>
4. [FBT Foundations in Business and Technology | ACCA Global](#)

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand the business organization and the way they are structured.	K1, K2
CO2	Apply PESTEL analysis and the competitive factors involved in the external analysis of the organization.	K3
CO3	Identify and analyse the framework of ethics, governance and their influence on business organization.	K4
CO4	Examine the laws related to accounting and identify the frauds in the business.	K5
CO5	Execute business strategies for the successful management of the organization.	K6

Course Code	UBH 2501
Course Title	Management Accounting
Credits	5
Hours/Week	6
Category	MC
Semester	II
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Aids in understanding the concept of cost and classification of cost. 2. Creates knowledge on various methods of accounting of labour and material. 3. Covers how the overhead cost is allocated to production and non-production department 4. Application of job and batch costing, process costing and service costing. 5. Planning and preparation of budgets for an organisation. 	
Course Objective	
<ol style="list-style-type: none"> 1. Make inter-firm and inter-period comparisons, of financial statements. 2. Understand the concept of cost objects, cost units and cost centres. 3. Explain the application of management accounting and the various tools used. 4. Analyse the financial statement using various ratios. 5. Prepare different budgets for the business. 	
Prerequisites	Basic knowledge of accounting

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Sources of data (internal & external) – the concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with the use of graphs – the concept of cost objects, cost units & cost centers.	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Management Accounting, ACCA- Study Text, Kaplan Publishing, UK, 2021
2. Management Accounting, Rao A P, Everest Publishers, 2018, 9th Edition
3. Management Accounting, Khan, M Y Jain, Tata Mcgraw Hill, 2015, 7th Edition
4. Management Accounting, TS Reddy & Hariprasad Reddy, Margam Publications
5. Management Accounting, RSN Pillai Bagavathi, Sultan Chand Publications

Suggested Readings

1. Management Accounting Research, Volume 51, June 2021, 100736
2. Management Accounting Research, Volume 48, September 2020, 100677
3. Study of Published Articles on Management Accounting in Brazil and Spain, ISSN 1808-057X
4. International Journal of Academic Research in Accounting, Finance and Management Sciences Vol. 4, No.2, April 2014, pp. 343–361 E-ISSN: 2225-8329, P-ISSN: 2308-0337
5. Atkinson, A., Kaplan, R., Matsumara, E. and Young, M. (2012). Management Accounting: Information for Decision-Making and Strategy Execution, 6th ed., Pearson Education Ltd., England

Web Resources

1. https://www.academia.edu/37483054/study_notes_management_accounting_acca_f2
2. <https://www.acowtancy.com/papers/acca-ma/>
3. <https://bit.ly/3p7Tevv>
4. <https://www.blackhallpublishing.com/managementaccounting.htm>

Course Outcomes (COs) and Cognitive Level Mapping

CO	CO Description	Cognitive Level
CO1	To understand the principles of cost & management accounting.	K1, K2
CO2	To apply the accounting for material and labour methods & techniques to various business contexts.	K3
CO3	To distinguish between various overheads to apply the management functions of planning, decision-making & control.	K4
CO4	To develop and construct various budgets, establishing a budgetary control system and its administration.	K5
CO5	To explain and apply management accounting methods for different Industries.	K6

Course Code	UBH 2502
Course Title	Corporate and Business Law – II
Credits	05
Hours/Week	06
Category	MC
Semester	II
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Enables students to know about the Indemnity and Guarantee. 2. Provides knowledge on bailment and pledge. 3. Introduction to the contract of agency. 4. Help students to understand sale and agreement to sell. 5. Familiarise students with the Consumer Protection Act. 	
Course Objectives	
<ol style="list-style-type: none"> 1. Understand the nature and the concepts of Corporate Laws. 2. Know the scope and sources of Corporate laws in India. 3. Inculcate basic and broad corporate laws in management. 4. Apply principles and theories to understand corporate laws. 5. Provide the student with knowledge of the legal environment in which a consumer and company operates. 	
Prerequisites	Basic knowledge of Business Law.

SYLLABUS

Unit	Content	Hrs	Cos	Cognitive level
I	Contract of Indemnity and Guarantee- Indemnity: Essential Features of a contract of Indemnity- Distinction between indemnity and guarantee- Kinds of guarantee-Rights of indemnity holder - Time of commencement of indemnifier's liability- Duties and liabilities of surety - Discharge of surety.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

II	Contract of Bailment and Pledge-: Bailment: Meaning-Classification-Duties and rights of bailor and bailee- Difference between bailment and pledge-Rights and duties of pawnor and Pawnee.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Agency: Definition of principal and agent - Creation of agency- Classification of agents- Relationship between principal and agent- Rights and duties of principal and agent - Relationship between the principal and third parties- Liability of agent-Termination of agency.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Sale of goods-Agreement to sell-Sale and hire purchase agreement-Sale and bailment-Sale and agreement to sell- Document of title to goods- Price-stipulations to time condition and warranties-Caveat emptor-Transfer of property- Sale by non-owners-Exceptions- Delivery of goods-Rules as to delivery of goods- Rights and duties of the buyer-Un paid seller-Rights of Unpaid seller-Auction sales.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Consumer Protection Act: Definitions- Objects- who is a consumer — goods — services — central and state consumer protection council- Consumer Disputes Redressal Commission	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

Text Books

1. Kapoor.N.D., Elements of Mercantile Law, Sultan Chand & CO, New-Delhi, 2015
2. Balachandran.v & Thothardi, Business Law, Tata McGraw Hill Education Private Ltd, 2015.
3. Kuchal, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
4. R.S.N. Pillai & Bagavathi, Mercantile Law, Sultan Chand & Sons- New Delhi-2015.

Suggested Readings

1. Sinclair, S. (1988). The Difference between a Guarantee and an Indemnity. Auckland UL Rev., 6, 414.
2. Battersby, G., & Preston, A. D. (1972). The Concepts of " Property, " Title" and" Owner" Used in the Sale of Goods Act 1893. The Modern Law Review, 35(3), 268-288.
3. ARC. (1922). The Effect of a Pledge by a Gratuitous Bailee. University of Pennsylvania Law Review and American Law Register, 119-123.
4. Reform, D. F. W. S. (2010). Consumer Protection Act. Public Law, 111, 203.

5. Berger, A. N., Espinosa-Vega, M. A., Frame, W. S., & Miller, N. H. (2011). Why do borrowers pledge collateral? New empirical evidence on the role of asymmetric information. *Journal of Financial Intermediation*, 20(1), 55-70.

Web Resources

1. <https://bit.ly/3iRqB1B>
2. <https://bit.ly/3DAagGl>
3. <https://bit.ly/3FG9dGP>
4. <https://bit.ly/3FARlrv>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand general legal terminologies of Indemnity and Guarantee.	K1, K2
CO2	Apply knowledge on the contract of bailment and pledge.	K3
CO3	Analyse various governance and ethical issues related to corporate contracts.	K4
CO4	Evaluate legal implication of organization through problem-solving techniques.	K5
CO5	Create an enforceable consumer contract under the legal aspect of a business.	K6

Course Code	UBH 2503
Course Title	Business Economics
Credits	5
Hours/Week	6
Category	MC
Semester	II
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. To create an understanding of microeconomics. 2. To learn how demand and supply function under various market conditions. 3. To understand consumer behaviour and learn to break-even analysis. 4. To identify how pricing and output of a product is determined under various market conditions 5. To understand the concept of national income and economic welfare. 	
Course Objective	
<ol style="list-style-type: none"> 1. To familiarize with the basic concept of microeconomics. 2. To understand the demand and supply analysis in business applications. 3. To familiarize students with the production and cost structure under different stages of production. 4. To understand the pricing and output decisions under the various market structure. 5. To help students understand and apply the various decision tools to understand the market structure. 	
Prerequisites	Basic knowledge of economics.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics- Definition – Scope and Importance of Business Economics -Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale Cost Classification – Break-Even Analysis	16	CO1 CO2 CO3 CO4 CO5	K1,K2,K3, K4,K5,K6
IV	Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	National Income – National Product and National Income – per Capital Income problem –Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books				
<ol style="list-style-type: none"> 1. Managerial Economics, P.L. Mehta, Sultan Chand & Sons – New, 2017, 10th Edition 2. Business Economics, H.L. Ahuja, Sultan Chand & Sons, 2016, 6rd Edition 3. Business Economics S.Shankaran Margham Publications 2018 3rd Edition 4. Business Environment, Francis Cherunilam, Himalaya Publishing, 2020, 9th Edition 5. Business Economics, 3rd Edition, N. Gregory Mankiw, Mark P. Taylor, Andrew Ashwin, 2019.Print ISBN: 9781473762770 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Journal of Economics and Business, ISSN: 0148-6195 2. Energy consumption, economic growth and greenhouse gas emissions in the European Union countries, Giedrė Lapinskienė, Kestutis Peleckis & Neringa Slavinskaite, Pages 1082-1097 3. Yogesh Maheswari, Managerial Economics, Phi Learning, New Delhi, 2005 Gupta G.S., 4. Managerial Economics, Tata Mcgraw-Hill, New Delhi Moyer & Harris, 5. Managerial Economics, Cengage Learning, New Delhi, 2005 Geetika, Ghosh & Choudhury, 				
Web Resources				
<ol style="list-style-type: none"> 1. https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf 2. https://bit.ly/30lfiYV 3. http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf 4. http://www.du.ac.in/index.php?page=e-resources-a-z 				

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand the concepts of cost, nature of production and its relationship to Business operations.	K1, K2
CO2	Apply marginal analysis to the firm under different market conditions.	K3
CO3	Analyse the causes and consequences of different market conditions.	K4
CO4	Integrate the concept of price and output decisions of firms under various market structures.	K5
CO5	Demonstrate consumer behaviour and evaluate the national income.	K6

Course Code	UBH 3501
Course Title	Marketing Metrics
Credits	3
Hours/Week	3
Category	MC
Semester	III
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Marketing metrics is an interdisciplinary subject in the field of marketing. 2. The main aim of this course is to give a basic idea on metrics and how it is used to understand and analyse the success of the business. 3. It helps to understand how metrics are used by the top management in an organization in the process of decision making. 4. Knowledge on how customer relationship management can be monitored effectively with the help of marketing metrics. 5. An idea on how marketing metrics are used in resource allocation. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To learn the concept of marketing metrics. 2. To compute the various financial metrics which helps the CEO and CFO in decision making. 3. Illustrate the various customer valuation metrics. 4. Familiarize with various pricing strategies and methods of portfolio management. 5. Illustrate how to identify key performance indicators and to create marketing dashboards. 	
Prerequisites	Basic knowledge about marketing concepts and techniques

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Setting Marketing goals- Monitoring Marketing Strategies and Goals-Implementation- Marketing Metric indicators-conceptual framework.	7	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Measuring Tactical and Operational goals- Presenting Marketing Metrics to Finance departments- Metrics for CEOs and CFOs- ROI, ROMI and NPV.	9	CO1 CO2 CO3 CO4 CO5	K1,K2,K3, K4,K5,K6

III	Conventional Marketing Metrics for the CMO- Customer Profitability Metrics- Value Metrics- Customer Lifetime Value- Customer Equity and Firm's Valuation.	8	CO1 CO2 CO3 CO4 CO5	K1,K2,K3, K4,K5,K6
IV	Metrics for: Product and Portfolio Management- Sales Force and Channel Management- Pricing Strategy-Promotion Management- Web Metrics and Social Media Marketing.	7	CO1 CO2 CO3 CO4 CO5	K1,K2,K3, K4,K5,K6
V	Linking marketing a metrics to Financial Performance- Marketing Dashboards, creation and use- Marketing Response Modelling, basics- Marketing-mix Resource Allocation Decisions	8	CO1 CO2 CO3 CO4 CO5	K1,K2,K3, K4,K5,K6

Text Books

1. Marketing Metrics: The Definitive Guide to Measuring Marketing Performance, Farris Paul, Neil Bendle, Philip Pfeifer, and David Reibstein, Pearson, 2018, 2nd Edition
2. Measuring Marketing: 103 Key Metrics Every Marketer Needs, John A.Davis, John Wiley & Sons (Asia) Pte Ltd, 2006, 2nd edition
3. Mark Jeffery – Data-Driven marketing – the 15 metrics everyone in Marketing should know, John Wiley&Sons, 2010
4. Malcolm McDonald, Peter Mouncey and Stan Maklan – Marketing Value Metrics: A New Metrics Model to measure Marketing Effectiveness, 2nd Edition, Kogan Page Publishers, 2014
5. Stephan Sorger – Marketing Analytics: Strategic Models and Metric, Admiral Press, 2013
6. Measuring Marketing: The 100+ Essential Metrics Every Marketer Needs, Third Edition, John A.Davis

Suggested Readings

1. Woodburn, D. 2004. Engaging marketing in performance measurement, Measuring Business Excellence 8(4): <http://dx.doi.org/10.1108/13683040410569424>
2. Nath, P.; Mahajan, V. 2008. Chief marketing officers: a study of their presence in firms' top management teams, Journal of Marketing 72(1). <http://dx.doi.org/10.1509/jmkg.72.1.65>
3. Nwokah, N. G. 2009. Customer-focus, competitor-focus and marketing performance, Measuring Business Excellence 13(3). <http://dx.doi.org/10.1108/13683040910984293>
4. Measurement of return on marketing investment: A conceptual framework and the future of marketing metrics. Industrial Marketing Management, Volume 36, Issue 6, August 2007, Pages 834-841. <https://doi.org/10.1016/j.indmarman.2006.11.001>
5. Marketing metrics' usage: Its predictors and implications for customer relationship management, Industrial Marketing Management, Volume 40, Issue 1, January 2011, Pages 139-148

Web Resources

1. <http://www.kotlermarketing.com/>
2. <https://bit.ly/3mSXE6l>
3. <https://hbsp.harvard.edu/import/485233>
4. <https://bit.ly/3DDczIK>

Course Outcomes (COs) and Cognitive Level Mapping

CO	CO Description	Cognitive Level
CO1	To understand the concept of marketing metrics and to explain the various marketing metric indicators.	K1, K2
CO2	To recognize the appropriate metrics and demonstrate them to develop the customer equity and firms' valuation.	K3
CO3	To investigate the various metrics and to analyse the product portfolio management of the organization.	K4
CO4	To create and build dashboards for KPI's of the company which helps in planning and managing the resources of the organization.	K5
CO5	To evaluate and illustrate financial marketing metrics for measuring the goals of the organization.	K6

Course Code	UBH 3502
Course Title	Financial Reporting
Credits	05
Hours/Week	06
Category	MC
Semester	III
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Enables students to know about the application of Accounting Standards. 2. Aids the use and application of International Financial Reporting Standards (IFRS). 3. Provides knowledge on preparation and presentation of financial statements. 4. Introduces the students to prepare consolidated financial statements. 5. Analyse and interpret the financial statement. 	
Course Objectives	
<ol style="list-style-type: none"> 1. Examine the business finance and financial health of the business. 2. Principles of recognising revenue of the business. 3. Preparation of financial statements with the use of ratios in performance. 4. Interpretation of financial statements of companies. 5. Preparation of consolidated financial statements. 	
Prerequisites	Basic knowledge of Accounting Standards.

SYLLABUS

Unit	Content	Hrs	Cos	Cognitive levels
I	Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non- current assets held for sale and fair value measurement. Concept of integrated reporting –use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time. Asset-based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors. Understand the principles of recognising revenue of the business – revenue recognition	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

	for goods, services, interest and dividends – concept of deferred income and accounting thereof.			
III	Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments by incorporating the effects of the accounting standards. Analysis of financial statements - use of ratios in performance evaluation – trend analysis – comparison with competition or industry average.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Concept of group – concepts of parent, subsidiary & associate – the concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements.	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non- Controlling Interest (NCI) on date of acquisition - computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of the disposal of parent’s investment in a subsidiary in parent’s individual financial statements and consolidated financial statements.	24	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Financial Reporting, F7, ACCA Study Material, Kaplan Publishing, 2021.
2. Financial Reporting and Management Accounting, Bruns William J, Cengage Learning India Private Limited.
3. Financial Reporting and Analysis, Gibson, Charles H, Thomson Learning

Suggested Readings

1. Lev, B., & Sunder, S. (1979). Methodological issues in the use of financial ratios. Journal of Accounting and Economics, 1(3), 187-210.
2. Barth ME, Schipper K. Financial Reporting Transparency. Journal of Accounting, Auditing & Finance. 2008;23(2):173-190. doi:10.1177/0148558X0802300203.
3. Prodanova, N. A., Trofimova, L. B., Adamenko, A. A., Erzinkyan, E. A., Savina, N. V., & Korshunova, L. N. (2019). Methodology for assessing control in the formation of financial statements of a consolidated business. International Journal of Recent Technology and Engineering, 8(1), 2696-2702.
4. Draft, E., & Standard, I. A. (2008). Consolidated Financial Statements. IASB, December.

Web Resources

1. <https://bit.ly/2YSGyxw>
2. <https://bit.ly/3lzoaSU>
3. <https://bit.ly/3p0FsdQ>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand the use and application of the IFRS.	K1, K2
CO2	Demonstrate numeracy and quantitative problem solving and decision - making skills.	K3
CO3	Analysis and interpretation of financial statements.	K4
CO4	Evaluate profitability and operational efficiency for the prospect of the business.	K5
CO5	Create a consolidated financial statement using the application of financial reporting standards.	K6

Course Code	UBH 3503
Course Title	Performance Management
Credits	5
Hours/Week	6
Category	MC
Semester	III
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. The course enables students to know about different costing techniques like Activity Based Costing, Target costing, Life-cycle costing and Throughput accounting. 2. The paper aids the Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Break-even point- Margin of Safety-Break even charts, profit volume charts -Limiting factors for decision making. 3. The course explains the different types of budgeting practices used by an organization. 4. The paper includes variance analysis and Performance Information System. 5. The students will be able to analyze the performance of a not-for-profit organization. 	
Course Objectives	
<ol style="list-style-type: none"> 1. Setting and defining goals to fulfil company objectives. 2. Setting the right expectations for managers and employees. 3. Effective communication between individuals and teams. 4. Set performance standards. 5. Determining individual training and performance plans. 	
Prerequisites	Basic knowledge about management accounting.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive levels
I	Activity-Based Costing –Cost drivers; Target costing – Target costing in service and manufacturing industries- Life-cycle costing -Throughput accounting –Theory of constraints-Throughput Accounting Ratio- Environmental accounting.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Break-even point- Margin of safety- Break even charts, profit volume charts -Limiting factors – Shadow prices- Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Risk and Uncertainty in decision-making.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Budgetary systems - Types of budget – Fixed, Flexible, zero-based, activity-based, incremental, top-down, bottom-up, master and functional budgets, Quantitative analysis in budgeting –Learning rate and learning effect-Learning curve, Standard costing.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Variance- Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances - Performance analysis and behavioural aspects. Performance management information systems -Sources of management information -Management reports -Performance analysis in private sector organizations.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Divisional performance and transfer pricing, Performance analysis in not-for-profit organizations and the public sector, External considerations and behavioural aspects.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Performance Management, F5, ACCA Study Material, Kaplan Publishing.
2. Drury, C. M. (2013). Management and cost accounting. Springer.
3. Periasamy, P. (2010). A textbook of financial cost and management accounting. Himalaya.
4. Edler, F. (1937). Cost accounting in the sixteenth century: The books of account of Christopher Plantin, Antwerp, Printer and Publisher. The Accounting Review, 12(3), 226-237.

Suggested Readings

1. Krumwiede, K. R., & Roth, H. P. (1997). Implementing information technology innovations: The activity-based costing example. SAM Advanced Management Journal, 62(4), 4.
 2. Parker, L. D. (2000). Environmental costing: a path to implementation. Australian Accounting Review, 10(22), 43-51.
 3. Abernethy, M. A., & Brownell, P. (1999). The role of budgets in organizations facing strategic change: an exploratory study. Accounting, Organizations and Society, 24(3), 189-204.
 4. Emsley, D. (2000). Variance analysis and performance: two empirical studies. Accounting, Organizations and Society, 25(1), 1-12.
- Davenport, J., & Gardiner, P. D. (2007). Performance management in the not-for-profit sector with reference to the National Trust for Scotland. Total Quality Management & Business Excellence, 18(3), 303-311.

Web Resources

1. <https://bit.ly/30yrIg9>
2. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/variance-analysis/>
3. <https://bit.ly/3FJIHMA>
4. <https://www.investopedia.com/terms/p/performance-management.asp>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Identify the knowledge and skills needed to transform organisational objectives into performance outcomes.	K1, K2
CO2	Demonstrate the advantages of implementing well-defined performance management systems.	K3
CO3	Analyse the challenges of performance analysis in various organisations applying modern management accounting techniques.	K4
CO4	Measure performance outcomes through decision-making strategies.	K5
CO5	Create an effective performance management system through various problem-solving techniques.	K6

Course Code	UBH 3504
Course Title	Principles of Marketing
Credits	05
Hours/Week	06
Category	MC
Semester	III
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. The course introduces the definition of marketing and marketing management, marketing plan, mix and customer retention strategies. 2. The course aims to give basic knowledge about the marketing environment and market segmentation. 3. To introduce the pricing objectives and their strategies. 4. To examine the marketing channels, setting promotion budget and mix. 5. To study the sustainable marketing strategies used in marketing. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To impart knowledge on the basic concepts of marketing and marketing management orientation. 2. To understand consumer buyer behaviour and business buyer behaviour in the market environment. 3. To familiarize the students with the new product development in the field of marketing. 4. To be aware of the marketing channels and communication process. 5. To understand the different strategies in sustainable marketing. 	
Prerequisites	Basic knowledge about Marketing

SYLLABUS

Unit	Content	Hours	COs	Cognitive Level
I	Definition of Marketing and Marketing Management – Marketing Process – Marketing Management Orientation – Marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies	19	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Marketing Environment – Managing Marketing Information – Consumer Markets - Consumer Buyer Behavior Process – Business Markets - Business Buyer Behavior Process – Market Segmentation – Targeting – Positioning Strategies	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development– Product Life Cycle Strategy, Pricing – Pricing Objectives - Kinds of Pricing – Factors Affecting Pricing –Pricing Strategies	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Marketing Channels – Functions – Types – Event Management - Channel design management – Channel behaviour – Organization and Conflict; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Sustainable Marketing – Consumer-oriented marketing - Customer value marketing - innovative marketing- Sense of mission marketing - Marketing Ethics – Rural marketing – Digital Marketing.	11	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Textbooks

1. Principles of Marketing -A South Asian Perspective, Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, EhsanUl, 2009, 13th Edition.
2. Principles of Marketing, Maheshwari P. Rajendra, International Book House, 2001, 1st Edition.
3. Principles Of Marketing, T.N.Chhabra, Sun India Publications.
4. Marketing, Dr N.Rajan Nair & Sanjith R. Nair, Sulthan Chand& Sons.
5. Modern Marketing Principles & Practices, R.S.N. Pillai & Bagavathi, Sulthan Chand
6. Principles of Marketing, Armstrong Gary, Kotler Philip, Prentice Hall

Suggested Readings

1. Ronald Helm, Stephanie Gritsch, Examining the influence of uncertainty on marketing mix strategy elements in emerging business to business export-markets, International Business Review, volume 23, issue 2. April 2014, Pages 418-428
2. Ivanova (2012),” The Internet’s impact on Integrated Marketing Communication”. Procedia Economica and finance, Vol.3, pp. 536-542.
3. Tiago and Verissimo (2014), “Digital marketing and social media: Why bother?” Business Horizons, Vol.57, Issue 6, pp. 703-708.
4. Peter Boyle, Building value-based branding strategies, journal of strategic marketing, Volume 9;2001.
5. Kai Kristensen, Anne Martensen & Lars Gronholt, Measuring the impact of buying behaviour on customer satisfaction, Total Quality Management, Volume 10,1999, issue 4- 5, Pages 602-614 | Published online: 30 Nov 2009

Web Resources

1. <https://bit.ly/3ADCs9k>
2. [Welcome to Kotler Marketing Group, Inc.](#)
3. <https://bit.ly/3iZrkh9>
4. <https://www.iedunote.com/buyer-decision-process>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand the concepts in the marketing process, plan and marketing mix.	K1, K2
CO2	Apply the process of market segmentation and knowledge about the marketing environment.	K3
CO3	Identify and analyse the appropriate pricing strategies to make a product successful in the market.	K4
CO4	Examine the marketing channels and develop effective communication with the customers.	K5
CO5	Execute sustainable marketing strategies in the economy.	K6

Course code	UBH 3505
Course title	Forex Management
Credits	3
Hours/Week	3
Category	MC
Semester	III
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Covers how foreign exchange and foreign trade function. 2. Aims to create basic knowledge on the risk involved in foreign exchange and management of foreign exchange risk. 3. Targets to analyze how foreign exchange buying, selling and valuation is done. 4. Helps to comprehend the procedure for foreign trade contracts and processing of documents like the letter of credit, post-shipment finance and pre-shipment finance. 5. Also helps to understand how multimodal transport documents, export credit insurance and line of credits in foreign export and import. 	
Course Objective	
<ol style="list-style-type: none"> 1. Examine the working of the foreign exchange market and exchange rate systems 2. Investigates how exchange rates are determined and how changes in the exchange rates can be determined 3. Explains the kinds of derivatives and basic understanding about kinds of risk and management of risk 4. Have knowledge about foreign trade documents and procedures followed to draft the documents 5. Understand Export credit insurance and financing options 	
Prerequisites	Basic understanding of foreign exchange market

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Introduction to Foreign Exchange- Foreign Exchange Management Act, 1999- Foreign Currency Accounts- Fixed and Floating Exchange rates- Exchange rate system prior to IMF- Exchange rate system under IMF- Convertibility of Rupee- Components of Balance of Payments- Functions of IMF and World Bank Group- Features of Foreign Exchange markets- Factors Determining Spot Exchange rates.	7	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Derivatives: Meaning and types, FEMA regulations, Features of futures contracts, Features of options Contracts- The concept of Interest rate risk- Managing Interest rate risk- Exchange Risk: Transaction Exposure, Translation and Economic Exposure.	8	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Exchange Quotations - Exchange Margin- Fineness of Quotation- Principal types of Buying and Selling rates- Calculation of Crossed ready rates- Exchange Management by Banks- Measure of Value at Risk.	8	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Mechanism of Letter of Credit- Uniform Customers and Practices for Documentary Credits- Types of Letters of Credit- Rules for Bank-to-Bank Reimbursements- Bill of Exchange: Types, Noting and Protest and Stamp Duty- Multimodal Transport Documents- Incoterms.	8	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Financing Exports: Pre-shipment Credit and Post Shipment Finance- Export Guarantees- Indian Investments Abroad- Export-Import Bank of India- Export Credit Insurance- Financing Imports	8	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Foreign Exchange Practice, Concepts & Control, Jeevanandam. C, Chand & Sons, 2012.
2. Mishkin, Frederic S. Financial Markets, Institutions, and Money, Latest Ed. South-Western Publishing.
3. Jain, Arvind K. International Financial Markets and Institutions, Latest Ed. Miami: Kolb Publishing.
4. Chatterjee, Principles of Foreign Exchange, Himalaya, Bombay.
5. Ian Giddy, Global Financial Markets, AIYBS, New Delhi
6. Forex and Treasury Management, Institute of Chartered Accountants of India-Latest

Suggested Readings

1. Currency Volatility Hedging Strategies of Indian Aviation & Shipping Industry” International Research Journal of Management Science & Technology (IRJMST) Vol 7 Issue 12 [The year 2016] ISSN 2250 – 1959 (Online) 2348 – 9367 (Print)
2. External Hedging strategies of Indian IT Industry to arrest the currency volatility, Zenith International Journal of Multidisciplinary Research (Online ISSN: 2231-5780).
3. Taka Toshi ITO, Satoshi Kiyotakas “Exchange Rate Exposure and Exchange Rate Risk Management: The Case of Japanese Exporting Firms”, RIETI Discussion Paper Series 13.E025(2013)
4. Nagendran R “A Study on Foreign Exchange Rate Volatility in India and Use of Technical Analysis in Hedging the Exposure”, Journal of Contemporary Research in Management, January-March (2008),
5. Hon Tai-Yuen “Managing Financial Risk By Using Derivatives: A Study Of Hong Kong Listed Companies”, Elk Asia Pacific Journal Of Finance And Risk Management, Vol 4, Issue 1, January (2013)

Web Resources

1. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
2. https://www.indiacode.nic.in/handle/123456789/1988?sam_handle=123456789/1362
3. <https://dor.gov.in/foreign-exchange-management-list>
4. [Reserve Bank of India - Foreign Exchange Management Act Notification \(rbi.org.in\)](https://www.rbi.org.in/Press/other/prn/prn2013001001.pdf)

Course Outcomes (COs) and Cognitive Level Mapping

CO	CO Description	Cognitive Level
CO1	To understand and summarise how the Foreign Exchange Market operates.	K1, K2
CO2	To recognise the various rules and regulations to be followed in foreign trade and controlling bodies involved in it.	K3
CO3	To analyse the mechanism of foreign trade transactions and distinguish various documents involved in foreign export and import trade.	K4
CO4	To integrate the risk involved in foreign exchange transactions and management of risk.	K5
CO5	To evaluate foreign exchange arithmetic and to recommend the modes of finance for foreign export and import trade.	K6

Course Code	UBH 3601
Course Title	Logistics and Supply Chain Management
Credits	05
Hours/Week	06
Category	ES
Semester	III
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. The course introduces the various functions and role of Logistics. 2. The course aims to give basic knowledge about supply chain management. 3. The concepts of Logistics Management & Logistical Information System (LIS) are introduced. 4. The course examines the Decision Phases in a Supply chain and achieving Strategic Fit. 5. The components of Customer Service Strategic Management and Warehousing are discussed. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To impart knowledge on the basic concepts of logistics. 2. To understand logistics and supply chain management and its role and functions. 3. To familiarize with the students the complex and inter active nature of participants, functions and flow of products to customers through logistics and supply chain management; 4. To be aware of the warehousing functions, design and strategy. 5. To understand the transport operations and how to manage them. 	
Prerequisites	Basic knowledge of Logistics and Supply chain management

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Meaning - objectives of Business Logistics, Logistical competitive advantage, Components of Logistics Management, Functions of Logistics Management, Integrated Logistics System, Role of Logistics consultant, Pressures to improve logistics, Logistical Information System (LIS).	19	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Nature – concept – Value chain, Functions and contributions, Logistics Vs Supply Chain Management, Decision Phases in a Supply chain, Organizational Structure - Achieving Strategic Fit, Supply Chain Solution (3PL & 4PL), Bullwhip Effect and Supply Chain, Supply Chain Relationships.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Customer – Customer Service – Features, Scope of Customer Service, Rights of Customer, Market Trends, Customer Service Strategic Management, Impediments to Customer Service, Coordination in the Supply Channel, Inventory Management - Appraisal – cost – risk.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Concepts of Warehousing, Types of Warehousing, Functions of Warehousing, Warehousing Strategy, Warehousing design, Operational mechanism of Warehousing, Material handling consideration, Virtual Warehousing.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Transportation in Logistics and Supply Chain Management, Elements of Transportation cost, Modes of Transportation, Multi-model Transport, Selection of Transportation mode, Indian Transportation Infrastructure bottleneck, Transportation decision on pricing and rate, Transportation network – Routing and Scheduling.	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Textbooks

1. Logistics and Supply Chain Management, Agrawal D. K, Macmillan 2009, 2nd edition.
2. Business Logistics / Supply Chain Management, Ronald H. Ballou & Samir K. Srivastava, Pearson Publication.
3. Supply Chain Management – Strategy, Planning and Operation, Sunil Chopra, Peter Meind & D.V. Kalra, Pearson Publication.

Suggested Readings

1. David Simchi-Levi, Xin Chen, Julien Bramel, The Logic of Logistics Theory, Algorithms, and Applications for Logistics Management.
2. Archie Lockamy III, Kevin McCormack, The development of a supply chain management process maturity model using the concepts of business process orientation, emerald insight, ISSN: 1359-8546, Article publication date: 1 September 2004.
3. Ofir Turel, Yufei Yuan & Catherine E. Connelly, In Justice We Trust: Predicting User Acceptance of E-Customer Services, Journal of Management Information Systems, Pages 123-151 | Published online: 08 Dec 2014.
4. Yingjie Fan, Frank Schwartz, Stefan Voß, Flexible supply chain planning based on variable transportation modes, International Journal of Production Economics, Volume 183, Part C, January 2017, Pages 654-666.
5. Scott J. Mason, P. Mauricio Ribera, Jennifer A. Farris, Randall G. Kirk, Integrating the warehousing and transportation functions of the supply chain, Science Direct, Volume 39, Issue 2, March 2003, Pages 141-159.

Web Resources

1. [Logistics Definition \(investopedia.com\)](https://www.investopedia.com/terms/l/logistics.asp)
2. <https://supplychaindigital.com>
3. <https://www.warehouseanywhere.com>
4. [Logistics Industry in India | Indian logistics market - IndianCompanies.in](https://www.indiancompanies.in/logistics)

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand the concept of logistics and its evolution.	K1, K2
CO2	Examine the difference between logistics and supply chain management.	K3
CO3	Analyse the impediments to customer service in the coordination of the supply chain.	K4
CO4	Integrate and assess various warehousing functions, strategies, design and operational mechanisms.	K5
CO5	Identify and evaluate the transportation modals, transportation network and its modes to create a successful logistics management.	K6

Course Code	UBH 4501
Course Title	Modern Banking
Credits	05
Hours/Week	06
Category	MC
Semester	IV
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Equips students with knowledge on the theory and practice of Banking and its process. 2. Comprehends the functions of various kinds of banks. 3. Explains the procedures of opening bank accounts, the crossing of a cheque and borrowing loans from banks. 4. Introduces the various types of deposits and loan accounts available in banks. 5. Gives exposure to the latest development in the banking field such as E-Banking services. 	
Course Objectives	
<ol style="list-style-type: none"> 1. Understand the fundamental concept of modern banking practices. 2. Get equipped with the latest banking trends prevailing in the country. 3. Comprehend the functions of the Reserve Bank of India. 4. Get practical exposure to the procedures followed in banking transactions. 5. Comment on the role and contributions of the banking industry towards the economy 	
Prerequisites	Basic knowledge of banking operations.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Levels
I	Meaning, definition – Classification of banks - Functions of Commercial banks–Cooperative banks – Regional Rural Banks – Investment Banks - Retail and International Banking – Meaning, Functions - Credit Creation - Importance and Limitations of Credit creations - Role of Banking in the Economic Development of a Country.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Establishment – Departments and offices - Licensing of Banks - Functions of RBI – Credit control – Need for credit control– Qualitative and quantitative measures - CRR, Bank Rate, SLR, Repo Rate, Reverse Repo Rate and other credit control methods.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Banker and Customer relations - Know your Customer (KYC) guidelines - Services rendered by Banks -Mandate and Power of Attorney - Banker's lien - Right of set-off - Garnishee order - Payment and collection of Cheques - duties and responsibilities of paying and collecting banker – Protection available to paying and collecting banker under NI Act – Crossing – Types of Crossing - Endorsements - Types of Endorsements – Forged instruments -Bouncing of Cheques and their implications.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Different Deposit of Deposits – Loans and Advances – unsecured – Forms of unsecured loans and advances –Secured loans and Advances - Forms of Secured loans and Advances –Policies General Principles – Precautions –Modes of Creating Charge - Lien - Pledge – Hypothecation Mortgage – Types of Securities for advances.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	E-Banking –Merits and demerits –Modern Banking Services - Core Banking –Home Banking –Tele banking- Mobile Banking-Gold banking – Offshore Banking- Automatic Teller Machine (ATM) - Debit and Credit Cards– White-label ATM - Real Time Gross Settlement (RTGS), Electronic Fund Transfer at Point of Sale (EFTPOS), National Electronic Fund Transfer (NEFT), - Meaning, Differences - Banking Ombudsman – Redressal and Grievances.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Banking Theory Law and Practice, Sundharam K.P.M. & Varshney P.N, Sultan Chand & Sons, 2020
2. Banking Theory Law and Practice, Gordon E & Natarajan K, Himalaya Publishing House, 2019

Suggested Readings

1. Banking Law and Practice, Kandasamy K.P./ Natarajan S. & Parameswaran, S Chand, 2019
2. Modern Banking, Shelagh Heffernan, Wiley 2019
3. Banking Law and Practice, Mishra Sukhvinder, S Chand, 2019
4. Banking Laws & E-Banking In India, By Devendra Singh, S Chand, E-Book, Format: Kindle Edition, 2019

Web Resources

1. <https://bit.ly/3DxhA5J>
2. <https://bit.ly/2YGPA0r>
3. [Reserve Bank of India \(rbi.org.in\)](http://Reserve Bank of India (rbi.org.in))

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand and recall the important terms and concepts in connection with banking and modern banking practices.	K1, K2
CO2	Demonstrate and apply modern banking technology while accessing banking services.	K3
CO3	Examine and outline the roles and functions of Central and Commercial Banks.	K4
CO4	Summarise and explain the relationship between the banker and customer in the different courses of banking services.	K5
CO5	Outline the role of banks in economic development and day to day operations of banking.	K6

Course Code	UBH 4502
Course Title	Financial Management
Credits	5
Hours/Week	6
Category	MC
Semester	IV
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Helps in understanding the nature and functions of financial management in an organization. 2. Learn the importance of working capital management and how to make investment decisions after analysing the risk and uncertainty involved in each financing option. 3. Also helps to identify the various sources of financing options to the business and how to evaluate the cost of capital. 4. Familiarise the concept of business valuations and learn the consideration in the valuation of shares. 5. Identify the nature and types of risk and approaches to risk management. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand the function and purpose of financial management 2. To enhance the ability in dealing short-term dealing with day-to-day working capital decisions; and also, longer-term dealing, which involves major capital investment decisions and raising long-term finance 3. Develop knowledge on the allocation, management and funding of financial resources 4. To improve the understanding of the role of a financial manager in the current competitive business scenario 5. To develop the knowledge on Hedging techniques for foreign currency risk and Hedging techniques for interest rate risk 	
Prerequisites	Basic knowledge of financial management

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Financial Management Function: The nature and purpose of financial management, financial objectives and relationship with corporate strategy. Stakeholders and impact on corporate objectives, Financial and other objectives in nonprofit organizations. Financial Management Environment: The economic environment for business, the nature and role of financial markets and institutions, the nature and role of money market	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

II	Working Capital Management: The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies. Investment Appraisal: Investment appraisal techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asK1, K2 &K3set replacement, capital rationing)	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
III	Business Finance: Sources of, and raising business finances, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small and medium-sized entities.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
IV	Business Valuations: Nature and purpose of the valuation of business and financial assets. Models for the valuation of shares, the valuation of debt and other financial assets, efficient market hypothesis (EMH) and practical considerations in the valuation of shares.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
V	Risk Management: The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations. Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

Text Books

1. Financial Management, Khan & Jain, TataMcGrawHill, 2019, 6th Edition
2. Financial Management Study Text, ACCA Study Text, Kaplan Publishing, UK, 2019
3. financial management, I.M. Pandey, VikasPublishingHouse2019
4. International Financial Management, VK Bhalla, Sultan Chand & sons
5. Financial Management 10e, Prasanna Chandra, Himalayan Publications

Suggested Readings

1. A study of financial management techniques used by selected private sector banks in India, Upadhyay, Ketan Rameshchandra, Deobhankar, S C
2. Abor, J. (2007) Corporate Governance and Financing Decisions of Ghanaian Listed Firms. Corporate Governance: The International Journal of Business in Society. Vol. 7 No. 1 pp. 83 -92.
3. An analysis of financial factors affecting the performance of selected SMEs with special reference to Maharashtra state, Bath Hardeep Kaur
4. Valuation of shares, Shah, Jayantilal H
5. A study on the working capital management of the selected large scale public limited industrial companies of Jordan, AbuTapanjeh, Abdussalam Mahmoud

Web Resources

1. <https://www.managementstudyguide.com/financial-management-articles.htm>
2. <https://opentuition.com/acca/fm/acca-financial-management-fm-notes/>
3. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
4. <https://www.accaglobalbox.com/2020/12/f9-self-study-notes-2021.html>
5. <https://www.acowtancy.com/papers/acca-fm/>

Course Outcomes (COs) and Cognitive Level Mapping

CO	CO Description	Cognitive Level
CO1	To identify and discuss the basic functions of financial management in a business environment.	K1, K2
CO2	To recognize and differentiate between the various sources of finance and the process of raising the finance for business.	K3
CO3	To analyse the risk involved in business and to develop the risk management techniques.	K4
CO4	To construct the capital requirements for starting a business & management of working capital.	K5
CO5	To demonstrate appropriate investment appraisal and valuation methods in the process of making and analyzing financial decisions.	K6

Course Code	UBH4503
Course Title	Auditing & Assurance
Credits	5
Hours/Week	6
Category	MC
Semester	IV
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Introduction to the various concepts in auditing. 2. The need for and importance of auditing are realized. 3. The various functions, scope and duties of an auditor are studied in detail. 4. Knowledge about audit framework and regulations as per the IFRS standards are gained. 5. The various threats, challenges and risks in auditing are identified. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand the fundamentals of auditing and professional ethics as per the audit framework and regulations. 2. To assess audit risks and plan to mitigate the risk accordingly. 3. To gain knowledge about internal control and internal audit 4. To recognize various audit evidence used in auditing. 5. To gain familiarity in the preparation of an audit report for various organizations. 	
Prerequisites	Basic knowledge about principles of auditing.

SYLLABUS

Unit	Content	Hrs	Cos	Cognitive Level
I	Audit framework and regulation: The concept of audit and other assurance engagements, External audits, corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, the scope of the internal audit function, outsourcing and internal audit assignments	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
II	Planning and risk assessment: Obtaining and accepting audit engagements, Objective and general principles, assessing audit risks, Understanding the entity and its environment, Fraud, laws and regulations, Audit planning and documentation	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

III	Internal control: Internal control systems, the use and evaluation of internal control systems by auditors, Tests of control, Communication on internal control	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
IV	Audit evidence: Financial statement assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, the audit of specific items, Computer-assisted audit techniques.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
V	Not-for-profit organizations, Review and reporting Subsequent events, going concern, written representations, Audit finalization and the final review, Audit reports	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

Text Books

1. Audit & Assurance: ACCA Study Text, Kaplan Publishing, Berkshire, UK.
2. A Handbook of Practical Auditing, BN Tandon, et.al, S. Chand & Co Publishers, Delhi.
3. Principles and Practice of Auditing, Dinkar Pagare, Sultan & Chands Co, New Delhi

Suggested Readings

1. Principles of Auditor Independence and the Role of Corporate Governance in Monitoring an Auditor's Independence retrieved from <https://www.iosco.org/library/pubdocs/pdf/IOSCOPD133.pdf>
2. Kontogeorgis, Georgios. (2018). The Role of Internal Audit Function on Corporate Governance and Management. International Journal of Accounting and Financial Reporting. 8. 100. 10.5296/ijafr.v8i4.13626.
3. Ardelean, Alexandra. (2013). Auditors' Ethics and their Impact on Public Trust. Procedia-Social and Behavioral Sciences. 92. 10.1016/j.sbspro.2013.08.637.
4. Milos Jelic (2012). The Impact of Ethics on Quality Audit Results- International Journal for Quality research UDK – 366.65.
5. Zuca, Stefan. (2015). Audit Evidence – Necessity to Qualify a Pertinent Opinion. Procedia Economics and Finance. 20. 700-704. 10.1016/S2212-5671(15)00126-4.
6. Sabauri, Levan. (2018). Audit Risk Management and Its Effect on The Audit of the Financial Statement. 5.
7. Nikolovski, Pece & Zdravkoski, Igor & Menkinoski, Goce & Dichevska, Snezana & Karadjova, Vera. (2016). The Concept of Audit Risk. International Journal of Sciences: Basic and Applied Research (IJSBAR).
8. Robu, Alina & Robu, Ioan-Bogdan. (2015). The Influence of the Audit Report on the Relevance of Accounting Information Reported by Listed Romanian Companies. Procedia Economics and Finance. 20. 562-570. 10.1016/S2212-5671(15)00109-4.

Web Resources

1. <https://bit.ly/3IUNUJI>
2. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/what-is-an-audit/>
3. <https://www.cpajournal.com/2018/03/05/audit-vs-fraud-examination/>
4. <https://www.journalofaccountancy.com/issues/1997/apr/mancino.html>
5. [The Sarbanes-Oxley \(SOX\) Act of 2002 | Information & Resources - SoxLaw](#)

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To define and enumerate the fundamentals of auditing.	K1, K2
CO2	To infer the principles of auditing to the IFRS framework and regulations.	K3
CO3	To illustrate an auditor's role in various circumstances.	K4
CO4	To evaluate the ethical preparation and presentation of audit reports.	K5
CO5	To integrate various facets of audit risks and evidence to prepare an audit report.	K6

Course Code	UBH 4504
Course Title	Business Statistics
Credits	05
Hours/Week	06
Category	MC
Semester	IV
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. The course introduces the concepts of descriptive statistics by covering measures of central tendency and measures of Dispersion. 2. The course aims to give basic knowledge about scatter diagrams, correlation and regression techniques for investigating the relationship between two quantitative variables. 3. It helps to understand the components of time series analysis and forecast the future happenings, besides knowing trends and seasonal variations. 4. The second part of this course focuses on linear programming problems which insights about the conversion of real-life problems to the mathematical model and to come up with an optimal solution. 5. It helps to understand the necessity to minimize the cost when goods are being distributed from various supply origins to demand destinations and it also helps to formulate the alternative strategies to tackle the competitive situations. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To introduce basic concepts of descriptive Statistics. 2. To impart knowledge in statistical techniques for business data analysis. 3. To enable future prediction with the help of observed data. 4. To realize the importance of minimization of cost. 5. To analyze different strategies and to use them as an essential tool for optimal decision making. 	
Prerequisites	Basic knowledge in statistics.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Simple averages - mean, median and mode - Geometric mean and Harmonic mean - weighted arithmetic mean. Measures of Dispersion: Range - Quartile deviation - mean deviation - Standard deviation – Coefficient of variation - combined mean and standard deviation. Skewness; Karl Pearson and Bowley's Coefficient of Skewness - Moments, -Kurtosis.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Fitting a straight line and second-degree parabola, Correlation: Scatter diagram - Limits of correlation coefficient - Spearman's Rank correlation coefficient - Simple problems. Regression: Properties of regression coefficients and regression lines	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Components of Time series - Additive and multiplicative models Measurement of trend- Graphical Method - Semi average method - Moving Average Method - least squares method. Measurement of seasonal Variation - Method of simple averages - ratios-to trend method-ratio to moving average method - Method of link relatives	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
IV	Linear Programming - Solving of L.P.P. by Graphical method - Transportation problems - North – West corner rule - Least cost method - Vogel's Approximation Method.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
V	Introduction – Two-person Zero-Sum Games - Pure Strategies • Mixed Strategies	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

Text Books

1. Vittal, P.R. (2010) Business Statistics. Margham Publications, Chennai
2. Gupta, S.P. (2011), Statistical Methods-Sultan Chand and Sons Publishers. New Delhi.
3. Yule and Kendall (1993). Introduction to the theory of Statistics. Universal Book Stall, New Delhi.
4. Croxton and Cowden (1956). Applied General Statistics Sir Isaac Pitman and Sons. Ltd., London.
5. Gupta, S.C. and Kapoor, V.K. (2002). Fundamentals of Mathematical Statistics.Sultan Chand and Sons. New Delhi
6. Taha, H.A. (1997). Operations Research. Macmillan Publishing Housing Co., New Delhi.
7. KantiSwarup, Gupta, P.K. and Man Mohan (1996), Sultan Chand and Sons (P) Ltd., New Delhi.

Suggested Readings

1. Manikandan S. Assistant Editor, JPP, Measures of Central Tendency: Median and Mode, Journal of Pharmacology and Pharmacotherapeutics | July-September 2011 | Vol 2 | Issue 3,214-215
2. Housila p. Singh, estimation of Bowley's coefficient of skewness in the presence of auxiliary information, communications in statistics –theory and methods, vol.43,2014-issue 22, pp 4867- 4880.
3. Yoshiro Nishimoto and Kenichi Inoue, curve-fitting approach for covid-19 data and its physical background, Kobelco research institute, inc. Kobe, 651-2271, japan, doi: <https://doi.org/10.1101/2020.07.02.20144899>
4. Sham m. Kakade, dean p. Foster, multi-view regression via canonical correlation analysis, international conference on computation learning theory, pp. 82-96.
5. Wulff Shuns S, time series analysis: forecasting and control, 5th edition, Journal of quality technology, Milwaukee vol. 49, 4, (oct 2017): 418-419.

Web Resources

1. <https://bit.ly/3v8qa87>
2. <https://bit.ly/3Dyrt32>
3. [Why Charts and Graphs Important - Vupoll](#)

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Levels
CO1	To understand and analyse the techniques of business statistics to take wise decisions in uncertain situations.	K1, K2
CO2	To integrate and assess the statistical data to assure the validity of the statistical conclusions.	K3
CO3	To apply different statistical techniques in the field of Marketing, Banking, Finance and Insurance to forecast the demand for the product and services.	K4
CO4	To evaluate the statistical information to manage the risk that arises in the business in an intellectual way	K5
CO5	To construct a model around the problem that resembles the real world and variables.	K6

Course Code	UBH 4601
Course Title	Investment Management
Credits	05
Hours/Week	06
Category	ES
Semester	IV
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. The course introduces the concepts of investment. 2. The course aims to give investment planning decisions and modern investment alternatives. 3. Different topics such as risks and valuation of investment are to be discussed. 4. In this course, we will also examine the time value of money, equity and bond valuation. 5. The other important topics discussed in this course are primary and secondary market and fundamental analysis of the investment. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To enable students to realize the significance of personal financial planning. 2. To help students to understand the association between risk and return in investment. 3. To familiarize the students with various investment avenues available in India. 4. To be aware of the primary and the secondary market. 5. To learn about the types of fundamental analysis in investment management. 	
Prerequisites	Basic knowledge about investment

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information- Personal financial planning – Risk Profiling.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Investment Risk – Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

IV	Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity –Problems in Valuation of Investment.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Primary vs. Secondary Market – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Textbooks

1. Rustagi R P, Investment Analysis & Portfolio Management, Sultan Chand & Sons, New Delhi.
2. Pandian Punithavathy Security Analysis & Portfolio Management, Vikas Publishers, New Delhi, 2010.
3. Chandra Prasanna, Investment & Portfolio Management, Tata McGraw-Hill, New Delhi, 2011
4. Natarajan, Investment Management, Margham Publishers, Chennai, 2012.

Suggested Readings

1. Neal M. Stoughton, Youchang Wu, Josef Zechner, Intermediated Investment Management First Published: 23 May 2011, <https://doi.org/10.1111/j.1540-6261.2011.01656.x>
2. Mark Mitchell, Todd Pulvino, Characteristics of Risk and Return in Risk Arbitrage First published: 17 December 2002 <https://doi.org/10.1111/0022-1082.00401>
3. NatalieChieffe Ganas K.Rakes, An integrated model for financial planning, Financial Services Review, Volume 8, Issue 4, 1999, Pages 261-268
4. David C. Mauer and Lemma W. Senbet, The Effect of the Secondary Market on the Pricing of Initial Public Offerings: Theory and Evidence, Published online by Cambridge University Press: 06 April 2009
5. Ashutosh Vashishtha & Satish Kumar, Development of Financial Derivatives Market in India- A Case Study, International Research Journal of Finance and Economics ISSN 1450- 2887 Issue 37 (2010)

Web Resources

1. <https://www.yourarticlelibrary.com › concept-of-risk-re...>
2. <https://www.maxlifeinsurance.com/>
3. <https://corporatefinanceinstitute.com › trading-investing>
4. <https://cleartax.in › Personal Finance › Financial Planning>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Understand the concept of investment management	K1, K2
CO2	Examine the association between risk and return on investment.	K3
CO3	Analyse the various investment avenues and their returns.	K4
CO4	Evaluate the primary and the secondary market.	K5
CO5	Create personal financial planning.	K6

Course Code	UBH5501
Course Title	Strategic Business Leader
Credits	5
Hours/Week	6
Category	Major Core (MC)
Semester	V
Regulation	2021
Course Overview	
<ol style="list-style-type: none"> 1. Strategic Business Leader is an exclusive paper that mirrors the workplace. It provides real-world scenarios & challenges. 2. It is an exhaustive course that covers aspects from various fields like governance, ethics, risk management, internal control, strategy and leadership. 3. To introduce various business strategy models which aid in strategic business analysis, strategic choice and implementation. 4. To enhance ethical and professional skills through studying various governance & stakeholder theories, auditing and risk control. 5. The course introduces the recent technological developments used in business like big data, e-marketing and other innovative techniques. 	
Course Objectives	
<ol style="list-style-type: none"> 1. The paper aims to provide various professional skills that a professional manager or business leader needs to acquire and apply. 2. To develop the knowledge, skills and expertise required to assess the business strategies and their implications on business performance. To equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management. 3. The course aims to cover the ethical framework that managers need to adopt while discharging their duties. 4. To understand and apply the process of risk management, risk assessment and diversification strategies. 5. To be aware of the various innovation in technology and change management. 	
Prerequisites	Knowledge about business management & environment.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	<p>Cultural theories - cultural web - Mintberg's organizational configurations - interaction of configurations & culture</p> <p>Leadership theories - American Accounting Association (AAA) Model - Tucker's 5 question model – Ethical codes</p> <p>Stakeholder's analysis – stakeholder's claims - understanding the influence of stakeholders using Mendelow's matrix - categories of stakeholders - instrumental & normative motivations of stakeholder theory.</p> <p>Corporate Governance - agency theory - stewardship concept - legal and professional framework - separation of ownership & control - independence as a concept of corporate governance - board structure - board diversity – public sector governance</p>	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	<p>Strategic analysis – Porter's five forces – PESTEL</p> <p>- SWOT analysis - Value chain analysis Strategic choice – Porter's Generic strategies -</p> <p>Ansoff's product-market matrix - SAF Study, BCG matrix - Strategic clock – Competencies, Resources & Capabilities. Strategic implementation – resource management (6 Ms) - organizational structure (centralization, decentralization, specific structural form) - Management of change (unfreeze, change, refreeze)</p>	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	<p>The framework of Risk management - COSO's Enterprise Risk Management - the concept of risk appetite and risk response - Strategic & operational risk - Strategies to mitigate the risks – TARA approach - Diversification strategies - Risk mapping - Role of risk committee in a corporate governance framework</p> <p>Features of effective internal control system – information flow for internal control – evaluating the effectiveness of internal control system – the role of internal control systems to help prevent fraud, errors and waste</p> <p>Internal audit function - Turnbull criteria to assess the need for Internal audit - reporting to the audit committee - value for money audit - IT audits - Best value audits, financial audits - operational audits - differences between internal and external audit - Ethical principles of auditors – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting</p>	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

IV	<p>Big data – 3Vs of big data – data analytics – practical applications of big data and data analytics</p> <p>– E-Commerce – ERP system – Internet of Things (IoT) – Block chain technology – Data privacy & security – disruptive technology – use of mobile and cloud technology – concepts of POPIT and Fintech in performance excellence – IT systems & control</p> <p>Use of CSF & KPIs – practical approaches to performance measures (SMART goals) – Balanced Scorecard – performance Pyramid – Building Blocks Model – Balridge Model of performance excellence</p> <p>Change management – managing strategic change innovation & change management – leading & managing projects</p>	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	<p>Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – the role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques</p>	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Strategic Business Leader: ACCA Study Text, Kaplan Publishing.
2. Ethics Incorporated, Dipankar Gupta, Sage Response,
3. Business Analysis, Pradeep Hari Pendse
4. Business Analysis an application focus, Halaty Rao
5. Business Analysis, Debra Paul and Donald Yeates James Cadle
6. Seven Steps to Mastering Business Analysis, Carkenord, Parpara

Suggested Readings

1. Tapera, Julius. (2014). The Importance of Strategic Management to Business Organizations. Volume: 03. Pp.122-131.
2. Barrozo, Edgar. (2021). Strategic Management System for Competitive Business Performance: A Literature Review.
3. Ritika Tanwar (2014), Porter's Generic Competitive Strategies. IOSR Journal of Business and Management, Vol 15(1), pp 11-17.
4. Mohajan, Haradhan. (2018). An Analysis on BCG Growth Sharing Matrix.
5. Max H. Bazerman(2020), A New Model for Ethical Leadership, retrieved from <https://hbr.org/2020/09/a-new-model-for-ethical-leadership>
6. Odibo, Aghogho. (2016). Corporate Governance Research Paper.
7. Aven, Terje. (2015). Risk assessment and risk management: Review of recent advances on their foundation. European Journal of Operational Research. 10.1016/j.ejor.2015.12.023.
8. Mahmood, Mohammad & Hamawandy, Nawzad & Sedeeq, Arshad & Kareem, Fria & Ali, Ranjdar & Majeed, Nawzad. (2020). Perceived effect of internal control on the financial performance of manufacturing firms in Kurdistan regional government of Iraq. Journal of Critical Reviews. 7. 4599-4614. 10.31838/jcr.07.15.614.
9. Andreki, Paulus & Yazdanifard, Assc. Prof. Dr Rashad. (2014). Is E-Marketing the Future of Marketing Field. American Journal of Industrial and Business Management. 04. 333-336. 10.4236/ajibm.2014.47040.
10. Mgunda, Moses. (2019). The Impacts Information Technology on Business. 10.32535/jicp.v2i3.656.

Web Resources

1. <https://opentuition.com/acca/sbl/>
2. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/risk-management/>
3. <https://www.accaglobalbox.com/2020/12/sbl-self-study-notes-2021.html>
4. <https://bit.ly/3mON8gs>
5. <https://www.pdf-files.in/strategic-choice/>
6. <https://www.managers.org.uk/knowledge-and-insights/resource/developing-strategy/>

Course Outcomes (COs) and Cognitive Level Mapping

CO	CO Description	Cognitive Level
CO1	To recognise the current strategic position of an entity in the context of both external and internal environments.	K1, K2
CO2	To apply a range of professional skills in a corporate environment and practice leadership with ethics.	K3
CO3	To survey the various risks faced by businesses and infer the needed diversification techniques.	K4
CO4	To recommend strategies in terms of disruptive technologies, talent management and performance excellence.	K5
CO5	To design and integrate strategies in tune with the financial objectives of a business.	K6

Course Code	UBH5502
Course Title	Taxation
Credits	5
Hours/Week	6
Category	MC
Semester	V
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. The course introduces the various definitions and concepts of taxation. 2. The paper aids in the practical computation of tax under five different income heads. 3. This paper describes the various deductions, rebates and reliefs to be received under the tax act of the current assessment year. 4. The Goods and Service Tax (GST) implications, requirements and valuations are explored in the course. 5. To assess the impact of GST on the business sector. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To impart knowledge of the basic principles of income tax and practice as per the current regulations to the student. 2. To apply the provisions of income tax under various heads of income. 3. Familiarization with provisions of income tax like rebates, set-off and carry forward of losses, deductions and exemptions. 4. To understand the Goods and Services Tax and its various applications. 5. To aid in the practical assessment of tax liability for a person, and corporates. 	
Prerequisites	Basic awareness of income tax and GST.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	A brief history of Indian tax, Types of tax, important definition: Assessment, Assessment year, Previous year, Agricultural income, Income tax authorities, Exempted income; Residential status of an individual and incidence of tax	8	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains and Income from other sources.	22	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and Tax liability of an individual and firms, filing of return of income.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Tax Reforms in India: GST, GST Coverage, Tax Mechanism- Levy and Chargeability, Rate Structure, Threshold limit, Valuation of Goods and Service, Captive Consumption- CAS 4 Certification, Valuation of Stock Transfer	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Taxation for Inter-State sales and supplies, Requirement and working of the IGST Model, registration process, payment Process, GST Return Mechanism, GST Refund Mechanism, the impact of GST on the business sector.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Gaur & Narang, Income Tax law & Practice, Kalyani, publishers, 2021
2. K Singhania Vinod, Students Guide to Income Tax, Taxman Publications, 2021
3. Reddy & Hari Prasad Reddy, Income Tax Law & Practice, Margham Publications, 2021

Suggested Readings

1. Ghuge, Nishant & Katdare, Dr. (2015). Indian Tax Structure- An Analytical Perspective. International Journal in Management and Social Science. 3. 242-252.
2. Ghimire, Sanjib. (2020). Implications of Tax Reforms in Indirect Tax Collections of the Government of India during the Last Two Decades (2000-2020). International Journal of Engineering and Management Research. 10. 18-30. 10.31033/ijemr.10.3.4.
3. Nayyar, Anand & Singh, Inderpal. (2018). A Comprehensive Analysis of Goods and Services Tax (GST) in India. Indian Journal of Finance. 12. 57. 10.17010/ijf/2018/v12i2/121377.
4. Mishra, Namita. (2018). Impact of GST on Indian Economy.
5. Manisha Shinde (2019). A Study of Impact and Challenges of GST on Various Constituents Of Indian Economy. Retrieved from <https://ijrar.org/papers/IJRAR1AGP039.pdf>
6. M. Govinda Rao and Sudhanshu Kumar (2019), Envisioning Tax Policy for Accelerated Development in India. Retrieved from https://www.unescap.org/sites/default/d8files/APSDJ%20Vol.25%20No.1_pp85-107.pdf

Web Resources

1. <https://taxguru.in/income-tax/>
2. <https://www.incometaxindia.gov.in/>
3. <https://cleartax.in/>
4. <https://cbic-gst.gov.in/>
5. <https://selfservice.gstsystem.in/>
6. <https://www.bajajfinserv.in/insights/goods-and-service-tax-portal-login>
7. <https://www.tin-nsdl.com/guided/guide-e-tax-payment.html>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To define and understand the specific terminologies of taxation.	K1, K2
CO2	To differentiate the various types of taxes levied.	K3
CO3	To be aware and classify the various segments of income, deductions and exemptions as per the Income-tax act, 1961.	K4
CO4	To evaluate and assess GST and income tax procedure in detail.	K5
CO5	To compute the tax liability ethically as per the government regulations.	K6

Course Code	UBH5503
Course Title	Corporate Reporting
Credits	5
Hours/Week	6
Category	MC
Semester	V
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. This course builds on the concepts, conventions and principles introduced in Financial Accounting and Financial Reporting. 2. This course is designed to give learners a thorough grounding in the practical and theoretical aspects of financial reporting at an advanced level. 3. The course aims to enable the learner to analyse and evaluate the financial statements of both individual and group entities. 4. To develop the learner's critical understanding of the current issues in financial reporting, including the professional and ethical duties of an accountant. 5. Understanding of performance measurement and social reporting. 	
Course Objective	
<ol style="list-style-type: none"> 1. To understand the ethical requirements of corporate reporting. 2. To create a complete understanding of performance reporting and knowledge of reporting requirements of small and medium-sized entities. 3. Ability to prepare and analyse the group accounting. 4. Knowledge of changes in accounting standards and how to analyse and interpret financial statements. 5. Able to understand the Convergence between national and international reporting standards and analyze Current reporting issues. 	
Prerequisites	Strong knowledge of financial accounting and financial reporting

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility, The applications, strengths and weaknesses of an accounting framework. Critical evaluation of principles and Practices	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

II	Performance reporting, Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs)	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The creation of suitable accounting policies, Analysis and interpretation of financial information	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Measurement of performance Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Corporate Reporting, Study Text, ACCA Study Text, Kaplan Publishing
2. ACCA Advanced Financial Reporting, BPP Learning Media
3. Advanced Financial Reporting, ICAI
4. Corporate Financial reporting textbook by ICMAI latest edition
5. Financial accounting and reporting by Barry Elliott and Jamie Elliott, Prentice Hall

Suggested Readings

1. Different approaches to corporate reporting regulation: How jurisdictions differ and why, Accounting and Business Research, Volume 40, 2010 - Issue 3: International Accounting Policy Forum
2. An examination of corporate reporting, environmental management practices and firm performance, FrankMontabon· RobertSroufe· RamNarasimhan, Journal of Operations Management, Volume 25, Issue 5, 31 August 2007, Pages 998-1014
3. Corporate reporting of intellectual capital: Evidence from UK companies, LudmilaStriukova^aJeffreyUnerman^bJamesGuthrie^c, The British Accounting Review Volume 40, Issue 4, December 2008, Pages 297-313
4. A comparative analysis of corporate reporting on ethical issues by the UK and German chemical and pharmaceutical companies, Carol A. Adams, European accounting Review volume 9, Issue 1
5. Corporate reporting and accounting for externalities, Jeffery Unerman, Jab Bebbington, Accounting and business research, Volume 48, 2018 issue 5

Web resources

1. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf>
2. www.iaasb.org
3. www.ifac.org
4. www.frc.org.uk/
5. www.iasplus.com
6. <https://www.acowtancy.com/papers/acca-sbr/>
7. <https://opentuition.com/acca/sbr/acca-strategic-business-reporting-sbr-notes/>
8. <https://www.accaglobalbox.com/2020/07/sbr-notes-by-ali-amir.html>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Recollect and identify the international regulatory framework and evaluate the principles and practices of corporate Reporting.	K1, K2
CO2	Prepare performance reporting of business entities.	K3
CO3	Investigate and analyse the financial statements of companies, under Accounting Standards.	K4
CO4	Construct financial statements, and create detailed reports thereon, tailored to the technical understanding of the different user groups.	K5
CO5	Evaluate and realise the main issues in the field of financial reporting, including the professional and ethical duties of the accountant.	K6

Course Code	UBH 5504
Course Title	Financial Analytics
Credits	05
Hours/Week	6
Category	MC – Practical
Semester	V
Regulation	2021
Course Overview	
<ol style="list-style-type: none"> 1. Concept of financial analytics and its uses in planning for the financial health of a company. 2. Exposure to financial statement analysis and their interlinking, project finance modelling and risk-return modelling with R. 3. Usage of analytical concepts, tools, techniques to analyze, visualize and communicate using data. 4. Contextualize, research and utilize analytical models associated with financial data to develop strategies for pricing, risk and recovery management. 5. Descriptive analysis, market basket analysis, Data Clustering and predictive analysis will be analysed. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand and diagnose the information contained in financial statements. 2. To judge the profitability and financial soundness of the firm. 3. To make a forecast about the prospects of the firm. 4. To analysis financial data using model R. 5. To apply graphical representation to financial data using excel. 	
Prerequisites	Basic knowledge about accounting and computers.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Introduction: Meaning-Importance of Financial Analytics –Uses-Features. Documents used in Financial Analytics: Balance Sheet, Income Statement, Cash flow statement. Elements of Financial Health: Liquidity, Leverage, Profitability. Financial Securities: Bond and Stock investments - Housing and Euro crisis - Securities Datasets and Visualization - Plotting multiple series	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

II	Using Excel to Summarize Data, Slicing and Dicing Financial Data with PivotTables, Excel Charts to Summarize Marketing Data. Excel Functions to Summarize Data, Pricing Analytics, Risk- based pricing, Fraud Detection and Prediction, Recovery Management, Loss Risk Forecasting, Risk Profiling, Portfolio Stress Testing	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Descriptive Analytics, Data Exploration, Dimension Reduction and Data Clustering Geographical Mapping Market Basket Analysis. Predictive Analytics, Fraud Detection, Churn Analysis, Crime Mapping, Content Analytics and Sentiment Analysis.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Forecasting Analytics, Estimating Demand Curves and Optimize Price, Price Bundling, Non-Linear Pricing and Price Skimming, Forecasting, Simple Regression and Correlation Multiple Regression to forecast Sales. Modelling Trend and Seasonality: Ratio to Moving Average Method, Winter's Method	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Analyzing financial data and implementing financial models using R. Process of Data analytics using R: obtaining publicly available data, refining such data, implementing the models and generating typical output, Prices and individual security returns, Portfolio returns, Risks, Factor Models.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Koop, G., & Quinlivan, R. (2005). Analysis of economic data. John Wiley & Sons.
2. Ruppert, D., & Matteson, D. S. (2011). Statistics and data analysis for financial engineering (Vol. 13). New York: Springer.
3. Ang, C. S. (2015). Analyzing financial data and implementing financial models using R. Springer.
4. Winston, W. (2016). Microsoft Excel data analysis and business modelling. Microsoft press.

Suggested Readings

1. Helfert, E. A. (1972). Techniques of financial analysis (No. HG4026. H44 1967.). Dow Jones-Irwin.
2. Benninga, S.& Czaczkes, B. (2014). Financial modelling. MIT press.
3. Fylstra, D., Lasdon, L., Watson, J., & Waren, A. (1998). Design and use of the Microsoft Excel Solver. Interfaces, 28(5), 29-55.

Web Resources

1. <https://bit.ly/2YSGyxw>
2. <https://bit.ly/2YDMGtc>
3. [IFRS - List of IFRS Standards and IFRIC Interpretations](#)
4. <https://bit.ly/3p0FsdQ>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To learn and understand Financial Analytics.	K1, K2
CO2	To apply graphical representation using MS-Excel.	K3
CO3	To understand the different financial analyses for the organization.	K4
CO4	To examine the trend and moving average using forecasting analysis.	K5
CO5	To analyse financial data using R.	K6

Course Code	UBH5601
Course Title	Financial Services
Credits	3
Hours/Week	6
Category	ES
Semester	V
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Financial services course is a multidisciplinary subject that integrates subjects like finance, banking, mutual funds and financial markets 2. The main aim of this course is to give basic knowledge on the financial service sector and its functionalities 3. It also gives knowledge about how venture capital financing is done 4. In this course, students will learn how mutual funds and credit rating works and their importance 5. Other important aspects of financial services like leasing, securitization, factoring and forfeiting also will be discussed 	
Course Objective	
<ol style="list-style-type: none"> 1. The course examines functions of the Indian financial system and savings trend pattern in India 2. It creates knowledge on how venture capital financing and merchant banking works 3. The course explains how lease financing and securitization helps businesses to grow 4. The course helps to understand the importance of mutual fund investment and credit rating 5. It also creates basic knowledge on concepts like factoring and forfeiting 	
Prerequisites	Basic knowledge of financial system

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Meaning – features – constituents - Financial markets - Financial institutions - Financial instruments - Financial services - Trends in savings and investment - Savings and Investment in India.	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Merchant Banking: Origin - Development of Merchant Banking - importance – categories – defaults - functions -Venture Capital financing: Meaning – Features – method of evaluation – stages of financing - Venture capital in India.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Lease Financing: Meaning – types – Difference between Lease and Hire Purchase - advantages – shortcomings - Evaluation of Leasing Proposal - Securitization: Meaning - the difference between Securitization and Bonds - Securitization Process – Merits - Securitization in India	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Mutual fund: Meaning – objectives – types – Merits – shortcomings - Credit Rating Agencies: Meaning – functions – types - benefits & demerits.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Meaning - Types - features - mechanism - Factoring Vs Forfaiting – and its benefits	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Financial Services, Joseph Anbarasu, Boominathan, P. Manoharan and G. Gnanaraj, Sultan Chand & Sons, 2011, 3rd Edition
2. Financial Services Khan M.Y. Tata McGraw-Hill 2009, 4th Edition
3. Financial Services, Gurusamy. S, Tata McGraw Hill Education Pvt. Ltd, Tata McGraw Hill Education Pvt. Ltd, Edition
4. Financial Services, Shashi & Gupta, Kalyani Publishers, 2010, 3rd Edition
5. Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition.
6. Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH 5th edition.
7. Anthony Saunders & Marcia Millon Cornett, “ Financial Markets & Institutions”, TMH, 5th edition

Suggested readings

1. Melanie L. Fein, E. F. (2006). Banking and Financial Services. Aspen Publishers
2. Cara S. Lown, Carol L. Osler, Philip E. Strahan, and Amir Sufi, October 2000, the Changing Landscape of the Financial Services Industry: What Lies Ahead?
<http://www.fednewyork.org/research/epr/00v06n4/0010lown.pdf>
3. Built on talent Ireland’s International Financial Services Industry, Irish Independent, in association with FSI & IBEC, 4th June 2014
[http://www.fsi.ie/Sectors/FSI/FSI.nsf/vPages/Media_and_Publications~built-on-talent----Ireland's-international-financial-services-industry/\\$file/Built+on+talent.pdf](http://www.fsi.ie/Sectors/FSI/FSI.nsf/vPages/Media_and_Publications~built-on-talent----Ireland's-international-financial-services-industry/$file/Built+on+talent.pdf)
4. Engaging Financial Services Customers in an Omni-channel world (2014),
<http://www.images.adobe.com/content/dam/Adobe/en/solutions/financialservices/pdfs/overview-fsi-omni-channel.pdf>
5. Leslie, Joseph. 16th June 2015, Etsy Tests Crowdfunding Venture, Wall Street Journal Online, Available at: <http://www.wsj.com/articles/etsy-tests-crowdfunding-venture-1434427261>

Web resources

1. <https://www.wsj.com/news/business/financial-services>
2. <https://www.pwc.com/ng/en/publications/financial-services-articles.html>
3. <https://www.ibef.org/industry/financial-services-india.aspx>
4. <https://bit.ly/3FP4OS0>
5. <http://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th-Sem.pdf>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To realise the importance of the Financial Services sector and to identify the investment pattern in India.	K1, K2
CO2	To recognise the various financial institutions and agencies that are involved in providing financial services sector to the business.	K3
CO3	To analyse and differentiate various financing options for businesses like venture capital, securitization, leasing, factoring and Forfeiting.	K4
CO4	To display the importance of mutual fund and credit rating in the financial services sector.	K5
CO5	To evaluate various financing proposals and illustrate their shortcomings.	K6

Course Code	UBH6501
Course Title	Advanced Performance Management
Credits	05
Hours/Week	06
Category	MC
Semester	VI
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. The course enables students to know about Strategic planning. 2. The paper aids the Performance measurement systems and design. 3. The course explains the Strategic performance measurement. 4. The paper includes Performance evaluation and corporate failure. 5. The students will be able to analyze the Current developments and emerging issues in performance management. 	
Course Objectives	
<ol style="list-style-type: none"> 1. Apply relevant knowledge, skills, and exercise professional judgment. 2. Evaluation of the performance of an organization. 3. Planning and controlling performance so that strategic objectives can be set, monitored, and controlled. 4. Developments in technology will have on the performance management and measurement systems used by organizations. 5. Performance management systems to the scope and application of high-level performance measurement techniques in a variety of contexts. 	
Prerequisites	Basic knowledge of performance management.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Strategic planning, control and external influences on performance: Introduction to strategic management accounting - Performance management and control of the organization - Changes in business structure and management accounting - Effect of Information Technology (IT) on strategic management accounting - Other environmental and ethical issues - Changing business environment - Impact of external factors on strategy and performance.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

II	Performance measurement systems and design: Performance management information systems - Sources of management information - Recording and processing methods - Management reports.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Strategic performance measurement: Performance hierarchy - Strategic performance measures in the private sector- Divisional performance and transfer pricing issues - Strategic performance measures in not-for-profit organizations - Non- financial performance indicators - The role of quality in management information and performance measurement systems - Performance measurement and strategic human resource management issues - Performance measurement and the reward systems - Other behavioural aspects of performance measurement.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Performance evaluation and corporate failure: Alternative views of performance measurement and management - Strategic performance issues in complex business structures - Predicting and preventing corporate failure	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Current developments and emerging issues performance management: Current developments in management accounting techniques - Current issues and trends in performance management.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Advanced Performance Management, Becker Educational Development Corp., 2016
2. Advanced Performance Management, Kaplan Publishing, 2016
3. Advanced Performance Management, BPP Learning Media LTD, 2016

Suggested Readings

1. Bettis, R. A. (1991). Strategic management and the straightjacket: An editorial essay. *Organization Science*, 2(3), 315-319.
2. Henderson, J. C., & Venkatraman, H. (1999). Strategic alignment: Leveraging information technology for transforming organizations. *IBM systems journal*, 38(2.3), 472-484.
3. Burgelman, R. A., Maidique, M. A., & Wheelwright, S. C. (1996). *Strategic management of technology and innovation* (Vol. 2). Chicago: Irwin.
4. Arvey, R. D., & Murphy, K. R. (1998). Performance evaluation in work settings. *Annual review of psychology*, 49(1), 141-168.

Web Resources

1. <https://bit.ly/30gk9dX>
2. <https://bit.ly/3iVubaZ>
3. <https://www.aatcomment.org.uk/career/an-overview-of-strategic-management-accounting/>
4. <https://www.accountingtools.com/articles/performance-measurement.html>

Course Outcomes (Cos) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	Identify and understand the features of effective performance management information and monitoring systems.	K1, K2
CO2	Apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques.	K3
CO3	Evaluate appropriate strategic performance measurement techniques improving organizational performance.	K4
CO4	Predict client's management on strategic business performance evaluation and on recognising vulnerability to corporate failure.	K5
CO5	Design and develop strategic planning and control models to plan and monitor organizational performance.	K6

Course Code	UBH6502
Course Title	Advanced Financial Management
Credits	5
Hours/Week	6
Category	MC
Semester	VI
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. Helps to understand the roles and responsibilities of financial managers and how to learn the ethical issues in financial management. 2. Understand and calculate the economic environment of multinational companies. 3. Learn the process and financing acquisition and mergers business organization. 4. Familiarise the role of treasury and risk management in multinationals. 5. Identify the issues and developments in world financial markets and international trade. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To develop the knowledge and skill expected of a finance manager, concerning investment, financing, and dividend policy decisions in a globalized environment. 2. To analyze the role of financial managers in financial reconstruction and business reorganization. 3. To create Knowledge on how Finance functions in a multi-national organisation. 4. To learn how to use financial derivatives to hedge against interest rate risk. 5. To familiarise the developments in the international financial markets and trade. 	
Prerequisites	Basic knowledge of financial management

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Role and Responsibility towards Stakeholders: The roles and responsibilities of senior financial executive/advisor, Financial strategy formulation, Conflicting stakeholder interests, Ethical issues in financial management, Environmental issues and integrated reporting.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

II	The economic environment for MNC: Management of international trade and finance, Strategic business and financial planning for multinational organizations. Investment Appraisal: Discounted cash flow techniques, Application of option pricing theory in investment decisions Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows, International investment and financing decisions	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	. Acquisitions and Mergers: Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, Financing acquisitions and mergers, Financial reconstruction, Business re- organization.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Treasury and Risk Management Techniques: The role of the treasury function in multinationals, The use of financial derivatives to hedge against forex risk, The use of financial derivatives to hedge against interest rate risk. Dividend policy in multinationals and transfer pricing	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Emerging Issues in Financial Markets: Developments in world financial markets, Developments in international trade and finance, Developments in Islamic financing.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Advanced Financial Management, Study Text, ACCA Study Text, Kaplan Publishing, 2021
2. ACCA Advanced Financial Management, ACCA Study Text, BPP Learning Media, 2019
3. S N Maheshwari, Financial Management Principles and Practice.
4. Khan and Jain, Financial Management.
5. Sharma and Sashi Gupta, Financial Management.
6. I M Pandey, Financial Management. 5. Prasanna Chandra, Financial Management.
7. PV Kulkarni & BG Sathya Prasad, Financial Management.
8. R.M Srivastava; Financial Management & Policy
9. Narendra Singh Advanced Financial Management
10. Sudhindra Bhat; Financial Management

Suggested Readings

1. Analysis for Financial Management 10th Edition. Author: Robert Higgins ISBN 978-0078034688
2. The combined effects of innovation and corporate social responsibility on firm financial risk, Bai Liu, Tao Ju, Simon S.S. Gao
3. Corporate governance - An overview, Kedar N. N Banerjee
4. The diverse effects of currency crises on multinational and local firms: The use of foreign currency debt, panelJingJinaRose C. LiaobGilbertoLoureiroc
5. Does mutual fund family size matter? International evidence, YihaoChenaAntonio F.MiguelbXiayueLiua

Web Resources

1. <https://bit.ly/30nwugp>
2. <https://www.acowtancy.com/textbook/acca-afm/>
3. <https://bit.ly/3mWd4XJ>
4. <https://www.smartzworld.com/notes/advanced-financial-management-notes-pdf-afm/>
5. <https://opentuition.com/acca/afm/>
6. <https://bit.ly/3iZnWmz>

Course Outcomes (COs) and Cognitive Level Mapping

CO	CO Description	Cognitive Level
CO1	To identify and enumerate the role of senior financial adviser in the multinational organization.	K1, K2
CO2	To demonstrate the Treasury and advanced risk management techniques.	K3
CO3	To analyse the advanced investment appraisal techniques.	K4
CO4	To recognize the process of valuation of acquisitions and mergers of business entities.	K5
CO5	To evaluate and describe the process of corporate reconstruction and reorganization.	K6

Course Code	UBH6503
Course Title	Human Resource Management
Credits	5
Hours/Week	6
Category	MC
Semester	VI
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. The basic concepts of HRM are introduced. 2. The major functions and importance of HRM in an organization is studied. 3. The process of selection, training and appraisal are studied in detail. 4. The role and challenges of a HR manager in a firm are analyzed. 5. The course also gives an insight into the current developments and trends in HR 	
Course Objectives	
<ol style="list-style-type: none"> 1. To impart knowledge about the basic functions and principles of HRM. 2. To comprehend the process of recruitment and selection of human resources. 3. To familiarize the students with various training and development methods. 4. To recognize the need and types of performance appraisals followed in an organization. 5. To be aware of the common grievances of employees and the techniques to redress them. 	
Prerequisites	Basic knowledge about principles of management.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	HRM – importance – Characteristics – Qualities of a good HR Manager – Changing roles of HR Managers – Functions of HRM- Difficulties and challenges faced by HR managers – Recent trends in HRM.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Definition - Concepts of HRM – Characteristics – Step's in HRP – Succession Planning. Job Analysis – Job Description – Job specification – Recruitment -Selections – Testing – Interviews - Kinds of interviews – Appointment Order.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	Definition – Objectives –principles of learning- the distinction between learning and development–Steps in training – On the job and off the job training – Evaluation of training effectiveness– Competency –stages of Competency –Mentoring and coaching.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Objectives of appraisals – Steps in appraisals - Traditional and Non-traditional methods of performance appraisals – Performance Counseling.	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Introduction – Managing Errors – Conflicts – Causes – Managing Conflicts	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Human Resource Management Text & Cases, Aswathappa K, McGraw Hill Education, New Delhi, India.
2. Human Resource Management, Gary Dessler, Pearson Publishing Company, UK.
3. Human Resource Management Text & Case, C.B. Gupta, Sultan Chand Company, New Delhi.
4. Essentials of HRM and Industrial Relation, Subba Rao P, Himalayan Publishing House, Chennai.

Suggested Readings

1. Mehmood, Moazzma & Awais, Muhammad & Afzal, Muhammad & Shahzadi, Iram & Khalid, Usman. (2017). The Impact of Human Resource Management Practices on Organizational Performance. 1. 165-178.
2. Absar, Mir & Balasundaram, Nimalathasan & Abdul Kader Jilani, Munshi Muhammad. (2010). Impact of HR Practices on Organizational Performance in Bangladesh. International Journal of Business Insights and Transformation. Volume-3. 15-19.
3. Mohammad, Ahmad. (2020). A Review of recruitment and selection process. https://www.researchgate.net/publication/341787517_A_Review_of_recruitment_and_selection_process
4. Kapur, Radhika. (2018). Recruitment and Selection. https://www.researchgate.net/publication/323829919_Recruitment_and_Selection
5. Martin, Barbara & Kolomitro, Klodiana & Lam, Tony. (2013). Training Methods: A Review and Analysis. Human Resource Development Review. 13. 11-35. 10.1177/1534484313497947.
6. R J, Jevana. (2017). Research On Effective Training Method in Organizations – A Millennials Need. International journal of innovative research and advance studies. 4. 300- 305.
7. Idowu, Ayomikun. (2017). Effectiveness of Performance Appraisal System and its Effect on Employee Motivation. Nile Journal of Business and Economics. 3. 10.20321/nilejbe.v3i5.88.
8. Nyaoga, Richard & Simeon, Kipchumba & Magutu, Peterson. (2010). The

Effectiveness of Performance Appraisal Systems in Private Universities in Kenya an Assessment of Kabarak University Performance Appraisal Systems. African journal of business management. Vol. 1.

9. Thakre, Nilesh. (2018). Employee grievance redressal procedure in Indian organizations.

https://www.researchgate.net/publication/326225664_Employee_grievance_redressal_procedure_in_Indian_organizations

Web Resources

1. <https://www.iedunote.com/human-resource-management>
2. <https://www.whatishumanresource.com/human-resource-management>
3. <https://bit.ly/2YOSwIr>
4. https://www.iare.ac.in/sites/default/files/IARE_TAD%20LECTURE_NOTES.pdf
5. <https://www.managementstudyguide.com/performance-appraisal.htm>

Course Outcomes (COs) and Cognitive Level Mapping

CO	CO Description	Cognitive Level
CO1	To define and understand the fundamentals of HRM.	K1, K2
CO2	To classify and explain the various functions of HRM.	K3
CO3	To analyse the significance and impact of HRM in the effective functioning of an organization.	K4
CO4	To evaluate and choose from various methods of selection, training, appraisal and grievance redressal techniques.	K5
CO5	To design and recommend suitable HR policies as per the need of the organization	K6

Course Code	UBH6602
Course Title	International Business
Credits	5
Hours/Week	6
Category	ES
Semester	VI
Regulation	2018
Course Overview	
<ol style="list-style-type: none"> 1. To create an understanding of the dimensions and theories of international trade. 2. To Understand the factors like social, political, economic, ethical and cultural environment which affects the international business trade. 3. To identify the appropriate market entry strategies in the global business environment. 4. Familiarise with the international financial markets and learn the methods of financing foreign trade. 5. Understand the international trade laws and dispute settlement mechanism in international trade. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To gain a broad knowledge in the international business environment, strategies and management. 2. Ability to apply concepts, principles and theories to simple business situations. 3. Global Perspective: Awareness of the different thinking and viewpoints of diverse cultures. 4. Awareness of the global business environment and its impacts on businesses. 5. Understand the organizations involved in international trade. 	
Prerequisites	Basic knowledge of the business environment.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	International Business - Globalization - Forces, Meaning, dimensions and stages in Globalization – modern theories of International trade - Trade Blocks – emerging economies	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

II	Meaning - Political, Social and Economic - Cultural and Ethical factors affecting international business- Responsibilities of International Business – Trading Environment of International Trade - Tariff and Non-tariff Barriers	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	. International Marketing-Meaning – features -Need and Problems – reasons for international Marketing - Entry strategies - Market selection	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Introduction to International Financial Markets - Balance of Trade and Balance of Payment – International Monetary Fund, Asian Development Bank and World Bank - Financial Markets and Instruments - Introduction to Export and Import Finance - Methods of Payment in International Trade	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Bilateral and Multilateral Trade Laws - World Trade Organization - Seattle and Doha round of talks - Dispute settlement mechanism under WTO - Problems of Patent Laws - International convention on competitiveness	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. International Business, Paul Justin, Prentice Hall of India P Ltd, 2011, 5th Edition Global Marketing, Keegan Warren J. and Green Mark C, Prentice Hall/ Penguin Books Ltd., 2009, 4th Edition
2. International Marketing, Graham John L, SalwanPrashant, Cateora Philip R, TataMcGraw-Hill Education, 2008, 13th Edition
3. International Marketing Management-An Indian Perspective, Varshney R. L. &Bahattacharya.B. Sultan Chand & Sons24th Edition
4. Dr Aswathappa International Business, Himalaya Publishing House.
5. Francis Cherunilam; International Business, Prentice Hall of India
6. P. Subba Rao – International Business – HPH
7. Jyothi – International Business.
8. Anagai, Cheema & Others; Glimpses of Emerging Trends in Trade and Development.
9. P.K Sinha & S.Sinha - International Business Management

Suggested Readings

1. The integrated use of social media, digital, and traditional communication tools in the B2B sales process of international SMEs SaraFraccastoroMikaGabrielssonaEllen BolmanPullins
2. How do cultural values influence the entrepreneurial behaviour of nations? A behavioral reasoning approach FrancescoCalzaChiaraCannavaleImanZohoorian Nadali
3. Research on international business: The new realities, PervezGhauriaRogerStrangeFang LeeCooke
4. International entrepreneurship and the internationalization phenomenon: taking stock, looking ahead AntonellaZucchella
5. Doing Business in Emerging Market Economies: Challenges and Success Strategies for Western Multinational Corporations Ashford C. Chea

Web Resources

1. <https://www.sciencedirect.com/journal/international-business-review>
2. <https://www.lpude.in/academics/online-study-material-for-commerce.php>
3. <https://www.geektonight.com/international-business-notes/>
4. <https://www.subhartidde.com/slms/International%20Business%20B.COM-203.pdf>
5. <http://www.ddegjust.ac.in/studymaterial/mba/fm-404.pdf>

Course Outcomes (COs) and Cognitive Level Mapping

CO	CO Description	Cognitive Level
CO1	Enumerate and summarise the concepts in international business.	K1, K2
CO2	Apply the current business phenomenon and demonstrate the global business environment in terms of economic, social, legal, cultural aspects.	K3
CO3	Analyze the broad pattern of changes in the international business policy and trade laws.	K4
CO4	Develop an entry strategy into global markets and analyse the nature of institutions and forces governing the process of globalization.	K5
CO5	Evaluate the international financial markets and recommend the methods of raising finance for international trade.	K6

CL AND CO BASED CIA QUESTION PAPER FORMAT FOR UG THEORY COURSES

MC, AR, AO, MS, ME, GL and NME* (excluding other languages)

SECTION	MARKS	Q. NO	K1	K2	K3	K4	K5	K6
A	Answer ALL (6 x 1 = 6)	1	+					
		2	+					
		3	+					
		4		+				
		5		+				
		6		+				
B	Answer 1 out of 2 (1 x 6 = 6)	7			+			
		8			+			
C	Answer 1 out of 2 (1 x 6 = 6)	9				+		
		10				+		
D*	Answer 1 out of 2 (1 x 12 = 12)	11					+	
		12						+
No. of CL based Questions with Max. marks			3 (3)	3 (3)	1 (6)	1 (6)	1 (12)	1 (12)
No. of CO-based Questions with Max. marks			CO1		CO2	CO3	CO4	CO5
			6 (6)		1 (6)	1 (6)	1 (12)	1 (12)

- ***MC**-Major Core, **AR**-Allied Required, **AO**-Allied Optional, **MS**-Major Skill, **ME**-Major Elective, **GL**-General Languages, **NME**-Non Major Elective.
- **Section A** could have one or more of the following: Fill in the blanks, True or False, Match the following, Definition, Comment on, Reason out etc., But, K1 and K2 should carry equal weightage.
- ***In Section D** students have a choice between K5 and K6. III Component Assessment carries 40% of CIA and the assessment(s) should be for cognitive levels **K1 to K4** and all should carry equal weightage.

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 60034

Department of B.Com(Honours)

FIRST CONTINUOUS ASSESSMENT TEST, 2021

Human Resource Management (MC)-UBH6MC03

III BCom (Honours)

Time: 10.00am to 11.30 am

Date:

Max. Marks: 30

SECTION A

Answer ALL the Questions in one or two sentences (6 x 1 = 6 Marks)

1.	Define 'Job Analysis'.	K1	CO1
2.	Describe HR Planning.	K1	CO1
3.	State few sources of internal recruitment.	K1	CO1
4.	Name three tests conducted during interviews.	K2	CO1
5.	Differentiate off the job and on the job training.	K2	CO1
6.	List out few recent performance appraisal techniques.	K2	CO1

SECTION B

Answer any ONE of the following in 150 words (1 x 6 = 6 Marks)

7.	Classify the various barriers of an effective performance appraisal	K3	CO2
8.	Explain the core features of HRM	K3	CO2

SECTION C

Answer any ONE of the following in 150 words (1 x 6 = 6 Marks)

9.	Illustrate few challenges faced by HR Managers with the current generation "Z" employees? Mention ways to overcome these challenges accordingly.	K4	CO3
10.	Distinguish between training and development.	K4	CO3

SECTION D

Answer any ONE of the following in 100 words (1 x 12 = 12 Marks)

11.	Order the various steps during an interview process and explain them.	K5	CO4
12.	Summarise the functions of HRM with suitable examples.	K6	CO5

CL AND CO BASED END SEMESTER EXAMINATION QUESTION PAPER FORMAT FOR UG THEORY COURSES
MC, AR, AO, MS, ME and GL

SECTION		Q. NO	K1	K2	K3	K4	K5	K6
A	(4 x 5 = 20) Answer ALL	1	+					
		2	+					
		3		+				
		4		+				
B	(2 x 10 = 20) Answer 2 out of 4	5			+			
		6			+			
		7			+			
		8			+			
C	(2 x 10 = 20) Answer 2 out of 4	9				+		
		10				+		
		11				+		
		12				+		
D	(2 x 20 = 40) Answer 2 out of 4	13					+	
		14					+	
		15						+
		16						+
No. of CL based Questions with Max. marks			2 (10)	2 (10)	2 (20)	2 (20)	2 (40)	2 (40)
No. of CO-based Questions with Max. marks			CO1		CO2	CO3	CO4	CO5
			4 (20)		2 (20)	2 (20)	2 (40)	2 (40)

* **MC**-Major Core, **AR**-Allied Required, **AO**-Allied Optional, **MS**-Major Skill , **ME**-Major Elective, **GL**-General Languages.

- **Section A** could have one or more of the following: Fill in the blanks, True or False, Match the following, Definition, Comment on, Reason out, but K1 and K2 should carry equal weightage. In **Section D** students have a choice between K5 and K6.

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 60034

Department of BCom (Honours)

END SEMESTER EXAMINATION, 2021

Human Resource Management (MC)

III BCom (Honours)

Duration: 3 hrs

Date:

Max. Marks: 100

SECTION A				
Answer ALL the Questions				
1.	Define the following	(5 x 1 = 5 Marks)		
a)	Job description.	K1	CO1	
b)	KSA.	K1	CO1	
c)	MBO	K1	CO1	
d)	Exit interviews.	K1	CO1	
e)	HRD.	K1	CO1	
2.	Fill in the blanks	(5 x 1 = 5 Marks)		
a)	HRM was earlier known as _____.	K1	CO1	
b)	The purpose of job _____ is to make jobs more motivating by increasing meaningfulness, responsibility, autonomy and knowledge of the results of a job.	K1	CO1	
c)	The training method involving the movement of trainee from one job to another lateral job to gain varied knowledge is _____.	K1	CO1	
d)	_____ test is an inventory of the candidate's likes and dislikes.	K1	CO1	
e)	The performance Appraisal method BARS stands for _____.	K1	CO1	
3.	Match the following	(5 x 1 = 5 Marks)		
a)	To identify the major responsibilities and functions of a job	Internal recruitment	K2	CO1
b)	Tells what kind of person to recruit and for what qualities that person should be tested	Grievances	K2	CO1
c)	Gripe boxes	Job description	K2	CO1
d)	360-degree method	Job specification	K2	CO1
e)	Promotion	Performance appraisal	K2	CO1
4.	TRUE or FALSE	(5 x 1 = 5 Marks)		
a)	The main purpose of job evaluation is to find the worth of the employees doing the job to determine their performance level.	K2	CO1	
b)	Vestibule training does not resemble the actual workplace.	K2	CO1	
c)	“The person who was a good performer in distant past is assured to be okay at present also”. This is an example of halo effect bias in Performance Appraisal.	K2	CO1	
d)	The concept of MBO was developed by Elton Mayo.	K2	CO1	

e)	Competency mapping identifies an individual's strengths and weaknesses and aims to enable the person to understand their skill gaps.	K2	CO1
SECTION B			
Answer any TWO of the following in 150 words		(2 x 10 = 20 Marks)	
5.	Show the various steps involved in preparing a performance appraisal?	K3	CO2
6.	Illustrate the need for a job design? Explain few techniques of job design	K3	CO2
7.	Interpret the significant challenges faced by a HR manager in recent days.	K3	CO2
8.	Sketch out the differences between on the job and off the job training.	K3	CO2
SECTION C			
Answer any TWO of the following in 150 words		(2 x 10 = 20 Marks)	
9.	Explain the various sources of recruitment? What type of recruitment would you prefer in case you are a HR manager? Point out your reasons.	K4	CO3
10.	Categories and bring out the various ways adopted by HR Managers to settle industrial conflicts	K4	CO3
11.	Analyse the benefits and challenges in framing a successful succession planning?	K4	CO3
12.	Discuss the role of Artificial Intelligence in Human Resource Functions in the recent days.	K4	CO3
SECTION D			
Answer any TWO of the following in 250 words		(2 x 20 = 40 Marks)	
13.	Evaluate the various training and development methods? (15 marks) What would be some ideal training programs for a marketing team who have to aim for higher targets for the coming up financial year (5)	K5	CO4
14.	Compile the significant functions of HRM with apt examples.	K5	CO4
15.	Summarise the various modern techniques available for performance appraisal? How can a 360-degree feedback mechanism revamp an organization performance management system?	K6	CO5
16.	List out and write some major causes for disputes and grievances in an organisation? As a HR manager, what are the ways to identify and prevent these workplace grievances? Many organisations are going union-free in recent days. Do you agree with them or do you suggest an unionised organisation? Give your opinion with valid reasons (5 Marks)	K6	CO5

**UNIT WISE DISTRIBUTION OF CL AND CO BASED QUESTIONS AND MARKS FOR
END OF SEMESTER QUESTION PAPER SETTING FOR UG COURSES
(MC, AR, AO, MS, ME and GL)**

	SECTION A (1 Mark/Question)		SECTION B (10 Marks/Question)	SECTION C (10 Marks/Question)	SECTION D (20 Marks/Question)	
	K1	K2	K3	K4	K5	K6
UNIT I	2 (1)	2 (1)	-	1 (10)	-	
UNIT II	2 (1)	2 (1)	1 (10)	1 (10)	1 (20)	-
UNIT III	2 (1)	2 (1)	1 (10)	1 (10)	1 (20)	-
UNIT IV	2 (1)	2 (1)	1 (10)	1 (10)	-	1 (20)
UNIT V	2 (1)	2 (1)	1 (10)	-	-	1 (20)
No. of CL based Questions with Max. Marks	10 (10)	10 (10)	2 (20)	2 (20)	2 (40)	2 (40)
No. of CO based Questions with Max. Marks	CO1		CO2	CO3	CO4	CO5
	20 (20)		2 (20)	2 (20)	2 (40)	2 (40)

MC-Major Core, AR–Allied Required, AO–Allied Optional, MS-Major Skill, ME-Major Elective, GL-General Languages. In **Section D** students have a choice between K5 and K6.

**CL AND CO BASED MARKS DISTRIBUTION FOR DIRECT ASSESSMENTS OF UG COURSES
MC, AR, AO, MS, ME and GL**

SECTION	CL	CO	CIA I	CIA II	III Component	Semester	Total (200)	CL and CO %
A	K1, K2	CO1	6	6	20	20	52	26%
B	K3	CO2	6	6	10	20	42	21%
C	K4	CO3	6	6	10	20	42	21%
D	K5, K6	CO4, CO5	12	12	-	40	64	32%

MC-Major Core, AR–Allied Required, AO–Allied Optional, MS-Major Skill, ME-Major Elective, GL-General Languages.

**CL AND CO BASED CIA AND SEMESTER QUESTION
PAPER FORMAT FOR UG LAB COURSES* (MC, AR, AO,
ME)**

SECTION	MARKS	Q. NO	K1	K2	K3	K4	K5	K6
A	20	1	+					
		2		+				
B	20	3			+			
C	20	4				+		
D	20	5					+	
E	20	6						+
No. of CL based Questions with Max. marks			1(10)	1(10)	1(20)	1(20)	1(20)	1(20)
No. of CO-based Questions with Max. marks			CO 1		CO 2	CO 3	CO 4	CO 5
			2(20)		1(20)	1(20)	1(20)	1(20)

No Comp III for Lab Courses and total marks assigned

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 60034

Department of B. Com (Honours)

END SEMESTER EXAMINATION

UBH 5504 FINANCIAL ANALYTICS (MC)

Class: III B. Com (Honours)

Date: 15.12.2021

Time: 3 Hrs

Max. Marks: 100

SECTION A											(20 Marks)	
1.	A. Draw a pie diagram to represent the following population in a town.										K1	CO1
	Male	Female	Girls	Boys	Total							
	2000	1800	4200	2000	10000							
	B. Following table shows the monthly expenditure of a firm											
	Item	Rent	Salary to staff	Electricity & Water	Miscellaneous							
	Expenditure	Rs.3000	Rs.10000	Rs.2000	Rs.5000							
	Represent the above data by a simple Bar diagram.											
2.	11 students were given a test in statistics. They were given a month's coaching and the second test was held at the end of it. Have the students benefitted from the extra coaching?										K2	CO1
	Students	1	2	3	4	5	6	7	8	9	10	11
	Marks Test 1	23	20	19	21	18	20	18	17	23	16	19
	Marks Test 2	24	19	22	18	20	22	20	20	23	20	17
SECTION B											(20 Marks)	
3.	Following are Marks obtained by 2 Students A and B in 10 sets of examination										K3	CO2
	Set	1	2	3	4	5	6	7	8	9	10	
	Mark of A	32	28	47	63	71	39	10	60	96	14	
	Mark of B	19	31	48	53	67	90	10	62	40	80	
	If the consistency of performance is the criterion for awarding the prize who											

	should get the prize.		
SECTION C		(20 Marks)	
4.	Read the data from Startups1.csv. Apart from the four variables in Startups2.csv, it contains a categorical variable named “State”. Convert it into the numeric type and fit a multiple linear regression line. Use it for prediction. (Data file will be attached)	K4	CO3
SECTION D		(20 Marks)	
5.	Read the data from breast cancer Wisconsin. data. Build a Classification Model using KNN Technique. Use it to predict whether a patient suffers from breast cancer or not. (Data file will be attached)	K5	CO4
SECTION E		(20 Marks)	
6.	Read the data from Mall_Customers.csv. Use the Elbow method to guess the number of clusters. Visualize the clusters by using a suitable diagram. (Data file will be attached)	K6	CO5

COMPONENT III ASSESSMENTS AND RUBRICS

Mini Project

The project work is included as part of the curriculum to impart research skills. The Project is mandatory for B. Com (Honours) students in the final semester. Students will be provided with a faculty from the department as their research guide. Students can choose a topic of interest from the field of Finance, HR and Marketing. They are encouraged to select research problems relevant to society and the environment. The project report will be evaluated by external examiners and the students will present their work in viva voce.

Rubrics for evaluation

S. No	Criteria	Max. Marks
1.	Review of Literature	10
2.	Hypothesis Design	10
3.	SPSS Data Analysis	10
4.	Quality and validation of the study	10
5.	Relevance of the study	10
6.	Research Findings and Recommendation	10
7.	Project Report	20
8.	Project viva-voce presentation	20

Seminar/Assignment

Seminars and assignments are conducted as internal components for each subject. Topics of assignments and seminars are suggested by the course teacher as per the recent trends in the field of commerce. Students are encouraged to display their creativity and improve their presentation skills. Students can make use of various digital aids as per the topic allotted to them. Punctuality in submitting the assignments is monitored.

Rubrics for Evaluation

S. No	Criteria	Max. Marks
1.	Topic introduction	5
2.	Presentation methodology	5
3.	Articulation and Communication skills	5
4.	Time management	5
5.	Discussion and Interaction	5
6.	Summary and Conclusion	5

Internship

The internship is the highlight of the B. Com (Honours). Students undergo five internships during the course. The internships during the first, third and fifth semesters are for two weeks each. During the second and fourth semesters, students undertake a longer internship of four weeks in their summer vacation. These internships make students bridge theoretical concepts with practical experience. Topics for each internship is based on the subjects covered in each semester respectively. This is an added advantage for students and increases their chances of stipend internship and good placements. The students are encouraged to find firms of their own choice during the internship period.

Rubrics for evaluation of Internship

S. No	Criteria	Max. Marks
1.	Industry/Organization profile	10
2.	Thrust areas and specialization	10
3.	Internship module and participation	20
4.	Subject Expertise gained	10
5.	Regularity and hands-on training	10
6.	Report writing	20
7.	Presentation/Demonstration	20