

# **LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF) FOR POSTGRADUATE PROGRAMMES**

(with effect from 2022-23)

**M.COM  
DEPARTMENT OF COMMERCE**



**LOYOLA COLLEGE (AUTONOMOUS)  
CHENNAI**

## PREFACE

A silent paradigm shift is happening in the Higher Education and days have come gone quoting that the collegiate education is in the crossroads after COVID impact. Things are crystal clear, and the educators and the stake holders have understood the pathway and started their journey to move further and faster. In the backdrop of globalisation, structure of the curriculum is comfortably and completely revamped to suit the industrial needs. We have one of the institutionalized best practices of a regular restructuring of the curriculum to amend the revisions to suit the need of the industry, business, and commerce. The Knowledge Industry is very positive to absorb the trend to keep phase with the time and technology. The curriculum framework is made flexible to support the consistent amendments to enable the students to sharpen and enhance their soft skills, employability, and entrepreneurial skills. Seamless learning has become the order of the day, virtual podium provides tailor made programs and make the learners to understand the intricacies of the system.

The University Grant Commission (UGC) has evolved the learning outcome-based curriculum format to endeavour the quality higher education in India. The Learning Outcomes-based Curriculum Framework (LOCF) applies the holistic experience for the learners, thereby focusing on the knowledge deliverance and its application by adopting the hybrid mode of curriculum which was not thought of in the yester years. Digitalisation of information has widened the horizon of the students and has provided in abundance, the knowledge at any point of time to anyone from anywhere. Education has become a multi-disciplinary system by providing cross and multi-disciplinary opportunities to the learners.

In response to the quality mandate of the UGC, the Department of Commerce, Loyola College (Autonomous), Chennai has evolved its structure to cater to the need of the various cognitive development of the students and the industry to keep phase with the emerging trends on the education, focusing on the major core, subject electives, inter-disciplinary, cross disciplinary and the value added courses to upskill the students to enhance their employability, entrepreneurial development and research skills for new knowledge creation.

At this juncture, the Department of Commerce sincerely acknowledges the subject experts - Dr. J. Balaji, VIT Business School, VIT, Chennai, Dr. Saravanan Palanisamy, IIM Trichy and Dr.M. Thenmozhi-IIT-Madras for reviewing the PG syllabus, meticulously and rendering their valuable observation and comments. The department also acknowledges the contribution made by the External Board Members – Dr. R. Shanthi, University Nominee, Subject Experts Dr. N. Sundaram, School of Social Sciences and languages, Vellore Institute of Technology, Vellore, Dr. Afzalur Rahman, B.S. Abdur Rahman Crescent Institute of Science and Technology, Vandalur, Chennai, Industrial Expert Dr. Vinod Murti, Institute of Analytics and the illustrious alumnus Mr. B. Sakthivel, Chartered Accountant along with the erudite faculty members of the department of PG and Research Department of Commerce and the representatives of students.

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## **VISION AND MISSION OF LOYOLA COLLEGE**

### **VISION**

Towards holistic formation of youth, grounded in excellence, through accompaniment to serve the 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 THE DEPARTMENT**

### **VISION**

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

**PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**  
**(School of Commerce and Economics)**

<b>PEO1</b>	<b>Globally Relevant Curriculum</b> To attain higher levels of proficiency for the careers in Economics, Commerce, Industry and Entrepreneurship with the adequate theoretical knowledge in the discipline.
<b>PEO 2</b>	<b>Core Competency Development</b> To demonstrate professional competence to pursue higher studies, research and career building in the dynamic global business and economic environment.
<b>PEO3</b>	<b>Professional Skill Development</b> To empower the students with strong interpersonal, decision-making, reasoning, communication, and leadership skills
<b>PEO4</b>	<b>Social Skills and Ethics</b> To develop competent, committed, conscious, creative, and socially responsible citizens
<b>PEO5</b>	<b>Environment and Sustainability</b> To develop a multidisciplinary perspective to augment innovatively towards business, economic and environment sustainability
<b>PEO6</b>	<b>Life Long Learning</b> To enable students to involve in lifelong learning in the pursuit of excellence

**PROGRAMME OUTCOMES (POs)**  
**(School of Commerce and Economics)**

Students will be able to

<b>PO1</b>	<p><b>Disciplinary Knowledge</b></p> <p>Demonstrate conceptual knowledge across functional domains and advanced knowledge in the area of specialization in the national and global work environment.</p>
<b>PO2</b>	<p><b>Professional Skills</b></p> <p>Develop critical thinking in core functional areas of business and economics and the ability to take decisions with a holistic perspective.</p>
<b>PO3</b>	<p><b>Entrepreneurship and Employment Skills</b></p> <p>Become empowered individuals who will emerge as entrepreneurs or be employed in various positions in industry, academia, and Government</p>
<b>PO4</b>	<p><b>Competency Development</b></p> <p>Design and develop conceptual knowledge, using contemporary research tools for effective performance, and recognize the need for self-motivation to engage in socially relevant research.</p>
<b>PO5</b>	<p><b>Self-Directed and Lifelong Learning</b></p> <p>Engage in independent and life-long learning, especially through MOOCs and other online courses to acclimatize themselves in a dynamic work environment</p>
<b>PO6</b>	<p><b>Environment and Sustainability</b></p> <p>Contribute innovatively towards business, economic and environment sustainability</p>
<b>PO7</b>	<p><b>Social Skills and Ethics</b></p> <p>Become competent, committed, conscious, creative, and compassionate men and women for and with others</p>

**PROGRAMME SPECIFIC OUTCOMES (PSOs)**  
**(Department of Commerce)**

Upon successful completion of the M. Com programme, the students will be able to:

<b>PSO1</b>	Gain higher levels of proficiency the various conceptual knowledge of commerce both in national and global context.
<b>PSO2</b>	Develop broad-based business skills, positive attitude, and knowledge to meet the expectation of the business and industry at the national and global level.
<b>PSO3</b>	Identify business opportunities to create and manage innovations and entrepreneurship.
<b>PSO4</b>	Adapt to a rapidly changing environment with learned knowledge and skills.
<b>PSO5</b>	Design and develop conceptual knowledge, using contemporary research tools for better decision making and creating new knowledge in the field of commerce through socially relevant research.
<b>PSO6</b>	Achieve higher levels of proficiency and self-actualization through the pursuit life-long learning.
<b>PSO7</b>	Become socially responsible citizens, committed to take transformative steps which lead the society on sustainable path



## Correlation Rubrics

<b>High</b>	<b>Moderate</b>	<b>Low</b>	<b>No Correlation</b>
3	2	1	0

### Mapping of PEOs with Vision and Mission

	<b>Vision</b>	<b>Mission 1</b>	<b>Mission 2</b>	<b>Mission 3</b>	<b>Mission 4</b>
<b>PEO1</b>	3	3	2	3	3
<b>PEO2</b>	3	2	3	3	3
<b>PEO3</b>	3	2	3	3	2
<b>PEO4</b>	3	2	3	3	3
<b>PEO5</b>	3	2	2	2	3
<b>PEO6</b>	3	3	2	2	3

*High Correlation: 67% Moderate Correlation: 33%*

### Mapping of POs with PEOs

	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>	<b>PEO6</b>
<b>PO-1</b>	3	2	2	2	3	3
<b>PO-2</b>	2	3	3	3	2	2
<b>PO-3</b>	2	3	3	3	2	2
<b>PO-4</b>	2	3	3	3	3	2
<b>PO-5</b>	3	2	2	2	3	3
<b>PO-6</b>	3	2	2	3	3	3
<b>PO-7</b>	3	3	3	3	2	3

*High Correlation: 60% Moderate Correlation:40%*

### Mapping of PSOs with PEOs

	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>	<b>PEO6</b>
<b>PSO-1</b>	3	3	2	3	2	3
<b>PSO-2</b>	2	3	3	3	2	2
<b>PSO-3</b>	3	3	3	2	2	3
<b>PSO-4</b>	3	3	3	2	2	3
<b>PSO-5</b>	3	3	3	2	2	3
<b>PSO-6</b>	2	2	2	2	3	3
<b>PSO-7</b>	3	2	2	2	2	3

*High Correlation:55%Moderate Correlation: 45%*

### Mapping of PSOs with POs

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>PSO-1</b>	3	2	2	3	3	2	3
<b>PSO-2</b>	3	3	3	3	2	2	2
<b>PSO-3</b>	3	3	3	3	2	2	2
<b>PSO-4</b>	2	3	3	3	2	2	2
<b>PSO-5</b>	3	3	3	3	2	2	2
<b>PSO-6</b>	3	2	2	2	3	3	3
<b>PSO-7</b>	3	2	2	2	3	2	2

*High Correlation: 51%*

*Moderate Correlation: 49%*

**LOYOLA COLLEGE (AUTONOMOUS), CHENNAI POST GRADUATE &  
RESEARCH DEPARTMENT OF COMMERCE (2021 - Restructured  
Curriculum)  
OVERALL COURSE STRUCTURE (MCom)**

Sem	Code	Course Title	T/L	Category	Hrs	Cr
I	PCO1MC01	Business Environment and Management	T	MC	6	5
I	PCO1MC02	Legal Aspects of Business	T	MC	6	6
I	PCO1MC03	Strategic Marketing Management	T	MC	6	5
I	PCO1MC04	Accounting for Decision Making	T	MC	6	6
I	PCO1MC05	Capital and Derivatives Market	T	MC	6	6
II	PCO2MC01	Human Resource Management	T	MC	6	5
II	PCO2MC02	Strategic Financial Management	T	MC	4	3
II	PCO2MC03	E-Commerce	T/L	MC	6	5
II	PCO2MC04	Direct tax planning and Management	T	MC	6	5
II	PCO2SI01	Summer Internship	T	SI	--	1
III	PCO3MC01	Business Analytics	T	MC	5	4
III	PCO3MC02	Business Research Methods	T	MC	5	5
III	PCO3MC03	Corporate Accounting and Reporting	T	MC	5	5
III	PCO3MC04	Entrepreneurship and Innovation Management	T	MC	5	4
IV	PCO4MC01	Banking and Insurance	T	MC	5	5
IV	PCO4MC02	Global Marketing Management	T	MC	4	4
IV	PCO4MC03	Organizational Behaviour	T	MC	6	6
IV	PCO4MC04	International Financial Management	-	M	15	5
IV	PCO4PJ01	Project				
					<b>130*</b>	<b>99</b>

\* 120 Contact hours and 10 Outside Class #Outside Class

**Major Elective (ME)**

Sem	Code	Cour	T/L	Category	Hrs	Cr
II	PCO2ME01	Investment Management	T	ME	4	4
II	PCO2ME02	Global Supply Chain Management	T	ME	6	4
III	PCO3ME01	AD Psychology	T	ME	4	2
III	PCO3ME02	Indirect Tax	T	ME	4	2

### Courses offered to other Departments

Sem	Code	Course	T/L	Category	Hrs	Cr
II	PCO2CD01	Wealth Management (Offered to other departments)	T	CD	3	1
III	PCO3ID01	Behavioural Finance & Econometrics	T	ID	6	3

**MC** – Major Core; **ME**-Major Elective; **ID**-Inter-Disciplinary; **MO**-MOOC; **LS**-  
Life Skills; **SK**- Soft Skills;

**CD**-Cross Disciplinary; **VA**- Value Added; **SI**-Summer Internship; **SL**-  
Service Learning; **PJ**-Project

**M.Com Restructured LOCF Curriculum (effective from June, 2022)**

<b>PART</b>	<b>SEMESTER I</b>	<b>SEMESTER II</b>	<b>SEMESTER III</b>	<b>SEMESTER IV</b>
<b>MC</b>	Business Environment and Management Concepts (6h/5c)	Human Resource Management (6h/5c)	Business Analytics (5h/4c)	Banking and Insurance (5h/4c)
	Legal Aspects of Business (6h/6c)	Strategic Financial Management	Business Research Methods	Global Marketing
	Strategic Marketing Management	E-Commerce (5h/4c)	Corporate Accounting and	Organizational Behaviour
	Accounting for Decision Making (6h/6c)	Direct tax planning and Management (6h/4c)	Entrepreneurship and Innovation Management (5h/4c)	International Financial Management (5h/5c)
	Capital and Derivatives Market (6h/6c)			
<b>ME</b>		Investment Management (4h/2c)	AD Psychology (4h/2c)	
		Global Supply Chain Management (4h/2c)	Indirect Tax (4h/2c)	
<b>ID</b>			Behavioural Finance & Econometrics	
<b>MOOC</b>				
<b>LS</b>				
<b>SK</b>			Soft skills (2h/1c) outside the	

<b>CD</b>		Wealth Management (3h/1c)		
<b>VA</b>			Fintech – An Overview (2h/1c) outside the class hours	
<b>SI</b>		Summer Internship 3 to 4 weeks		
<b>SL</b>			Service Learning (1c) outside	
<b>PJ</b>				Project (10h/3c)
<b>Hr/c</b>	<b>30h (28c)</b>	<b>30h (23c+1c)</b>	<b>30h (26c) (26c)</b>	<b>30h (20c)</b>

**MC** – Major Core; **ME**-Major Elective; **ID**-Inter-Disciplinary; **MO**-MOOC; **LS**-Life Skills; **SK**- Soft Skills; **CD**-Cross Disciplinary;

**VA**- Value Added; **SI**-Summer Internship; **SL**-Service Learning; **PJ**-Project

\* Based on students' preference two courses will be offered from the pool of 10.

<b>Course Code</b>	<b>PCO1MC01</b>			
<b>Course Title</b>	<b>BUSINESS ENVIRONMENT AND MANAGEMENT CONCEPTS</b>			
<b>Credits</b>	05			
<b>Hours/Week</b>	06			
<b>Category</b>	Major core			
<b>Semester</b>	I			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
<b>This Course -</b>				
<ul style="list-style-type: none"> <li>• Covers the basics concepts on the economic environment</li> <li>• Explains the basic knowledge on the privatization, liberalization, and globalization</li> <li>• Identifies the importance of NITI Ayog, its vision of national development priorities</li> <li>• Gives an exposure on strategic management</li> <li>• Gives an exposure on Six Sigma, TQM and the Change Management.</li> </ul>				
<b>Course Objectives:</b>				
The students will be able to				
<ul style="list-style-type: none"> <li>• Describe the concepts of business, management and their features and interpret the functional areas of business organisation and management</li> <li>• Discuss the forms of business organization and understand their dimensions</li> <li>• Explain the issues relating to bringing the resources together, including personnel, materials, and equipment</li> <li>• Discover and understand the concept of motivation, leadership, staffing and communication and controlling</li> <li>• Understand the foundations of modern trends such as Crisis management, Six Sigma and Total Quality Management.</li> </ul>				
Prerequisites: Basic knowledge on Business and its environment				
<b>Syllabus</b>				
<b>UNITS</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>UNIT I</b>	Business environment-meaning-elements-Economic environment, Economic Policies, Economic Planning-Legal environment of Business - Competition policy, Consumer protection, Environment protection; Policy Environment - Liberalization, Privatisation and	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>

	globalisation, Second generation reforms, Industrial policy and Implementation-Industrial growth and structural changes-NITI Ayog- vision of national development priorities, sectors and strategies- initiatives and mechanisms			
<b>UNIT II</b>	Business Management-functions-characteristic-skills required for managers- Challenges of a manager in the 21st Century-Planning-Objectives, Strategies, Planning process, Decision-making-Organising, Organisational structure, Formal and Informal organisations, Organisational culture.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>UNIT III</b>	Staffing- Definition, Nature and Purpose of Staffing, An overview of the staffing functions: Situational factors affecting staffing, Skills and personal characteristics needed by managers,- Leading- Motivation, Leadership, meaning, importance and factors affecting leadership, leadership styles, and followership; Committees, Communication-Controlling.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>UNIT IV</b>	Strategic Management – SWOT analysis – BCG matrix – classification of strategies - managerial decision making – group decision making – Corporate social responsibility – Strategies - Indian experiences in CSR- Corporate Governance and Business Ethics.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>UNIT V</b>	Change Management, Crisis Management, Strategic Management, Total Quality Management, Six Sigma, Risk Management, Global Practices in Management, Computer Aided Management.	<b>18</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>RECOMMENDED TEXT BOOK</b>				
1) <b>Gupta C.B</b> , Business Management, Sultan Chand & Sons, New Delhi, 15th Revised Edition, 2018.				



**REFERENCE BOOKS:**

- 1) **Gupta CB**, Business Environment, Sultan Chand & Sons, New Delhi, 15th Revised Edition, 2018
- 2) **Pillai.R S N & Kala.S**, Principles and Practice of Management, Sultan Chand & Sons, New Delhi, 1<sup>st</sup> Edition, 2013.
- 3) **Prasad.L.M.**, Principles and Practice of Management, Sultan Chand & Sons; Eighth edition, 2013.
- 4) **Certo Sameul C, Certo S. Travis**, Modern Management: Concepts and Skills; 11th Edition, PHI Pvt. Ltd., 2010.
- 5) **Pyzdek Thomas**, Six Sigma Project Planner, Tata McGraw Hill Education Pvt. Ltd. 2009.

**Web Resources**

1. <http://www.kfupm.edu.sa/deanships/library/Userguides/BusinessElGar.pdf>
2. <https://www.taylorfrancis.com/books/mono/10.4324/9780203084892/management-frameworks-jacques-kemp-andreas-schotter-morgen-witzel>
3. [https://tripurauniv.ac.in/Page/SubjectWiseOnline\\_EBooks\\_Business\\_Management](https://tripurauniv.ac.in/Page/SubjectWiseOnline_EBooks_Business_Management)

**Course Outcomes (COs) and Cognitive Level Mapping**

At the end of this course, the students will be able to:

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	Understand the economic environment and the functions of NITI Ayog in the policy making.	<b>K1 &amp; K2</b>
<b>CO2</b>	Integrate and understand how the business environment affects a business	<b>K3</b>
<b>CO3</b>	Understand how businesses achieve growth with focus on international expansion, operating in multiple markets, new business opportunities, corporate social responsibilities etc.	<b>K4</b>
<b>CO4</b>	Evaluate the range of motivation, coordination, leadership, dynamics and control in the business.	<b>K5</b>
<b>CO5</b>	Demonstrate ethical practices in business by applying learned principles and theories of management.	<b>K6</b>

<b>Course Code</b>	<b>PCO1MC02</b>
<b>Course Title</b>	<b>LEGAL ASPECTS OF BUSINESS</b>
<b>Credits</b>	06
<b>Hours/Week</b>	06
<b>Category</b>	Major Core (MC) – Theory
<b>Semester</b>	I
<b>Regulation</b>	2020
<b>Course Overview</b>	
In this Course students will be able to:	
<ul style="list-style-type: none"> <li>• Learn the legal provisions of various business transactions.</li> <li>• Apply the relevant provisions while carrying out personal and business transactions.</li> <li>• Avoid committing illegal and unlawful activities while carrying out various business transactions.</li> <li>• Enforce their rights as various stake holders of business as per the changing situation, as it warrants.</li> <li>• Acquire the skill of understanding the case laws and application of the same to adhere with the real time situation in the business context.</li> </ul>	
<b>Course Objectives</b>	
The student will be able to:	
<ul style="list-style-type: none"> <li>• Understand the relevance and importance of legal provisions under various Acts.</li> <li>• Identify the fundamental legal provisions to be applied under each Act.</li> <li>• Compare and contrast the provisions relating to avoidance of illegal and unlawful activities while carrying out personal and business transactions.</li> <li>• Analyse and enforce the rights as various stake holders of business.</li> <li>• Interpret and apply the legal provisions while carrying out personal and business transactions.</li> </ul>	
<b>Prerequisites</b>	Basic knowledge of Legal aspects of Business

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>COGNITIVE LEVEL</b>
<b>I</b>	<b>THE FACTORIES ACT-1948</b> Meaning of factory-definitions-the inspecting staff-health and safety measures-hazardous process-welfare measures-working hours for adults-holidays-employment of young persons-employment of women-annual leave with wages-penalties and procedures.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>
<b>II</b>	<b>THE INDUSTRIAL DISPUTES ACT-1947</b> Object of the act-definitions-industrial dispute-reference of industrial disputes to grievance-settlement authorities-authorities under the act-works committee-conciliation officers-board of conciliation-courts of enquiry-adjudication machinery-powers and duties of authorities-strikes and lock outs-prohibition of illegal strikes lock-outs and-lay-off-retrenchment-transfer and closing down of undertakings-unfair labour practices-penalties.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>
<b>III</b>	<b>THE COMPETITION ACT-2002</b> Definitions- prohibition of certain agreements-Abuse of dominant position-regulation of combinations- ions-Competition Commission of India-duties, powers an functions of commission-duties of director general-competition advocacy.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>
<b>IV</b>	<b>THE INFORMATION TECHNOLOGY ACT-2000</b> Definitions-Digital and electronic signature-electronic governance-attribution, acknowledgement - and despatch of electronic	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>

	records-Secure electronic records and electronic signatures-Regulation of certifying authorities-electronic signature certificates -duties of subscribers-Penalties compensation and adjudication-The cyber appellate tribunals.			
<b>V</b>	<b>INTELLECTUAL PROPERTY RIGHTS LAWS</b> Definitions-Patents-meaning-rules-salient features of Patent Act- 1970-duration of patents-patentable subject matter-Trade marks Act-1999-registration of trade marks-duration and renewal of trade marks-rights conferred by registration-infringement of registered trade marks-offences-penalties and procedure-Copy Rights Act-1957-registration of copy right-infringement of copy right-remedies for infringement of copy rights and appeals.	<b>15</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>

**Text Books**

1. Mercantile Law, Kapoor N.D, Sultan Chand & Sons, 2020
2. Mercantile Law, M.C. Kuchhal & Vivek Kuchhal, Vikas Publishing House Pvt Ltd, 2020
3. Industrial, Labour and General Laws, ICSI, 2021

**Suggested Readings**

1. Legal Aspects of Business, Daniel Albuquerque, Oxford University Press, 2020
2. Legal Aspects of Business, Ravinder Kumar, Cengage Learning India Pvt Ltd, 2020
3. Labour & Industrial Laws, Padhi P.K, PHI Learning, 2020
4. Industrial, Labour & General Laws, N.S. Zad, Taxmann Publications Pvt. Ltd, 2019
5. Business & Industrial Laws, Renu Arora, International Book House Pvt Ltd, 2020
6. Economic and Labour Laws, Pandab, Lawpoint Publications, 2020
7. Business Law, Avtar Singh, Eastern Book Company, 2020
8. Int. to Intellectual Property Rights, H.S. Chawla, Oxford & IBH Publishing Co. Pvt. Ltd, 2020
9. A Guide to Competition Law, Sudhanshu Kumar, LexisNexis Publishers, 2020
10. Intellectual Property Law, P. Narayanan, Eastern Law House, 2020

**Web Resources**

1. <http://www.icsi.edu>
2. <https://www.studyfromhome.in/product-detail/industrial-labour-and-general-laws-ilgl>
3. <https://eprocure.gov.in/cppp/rules>
4. <https://legislative.gov.in/competition-act-2002>
5. <https://ipindia.gov.in>
6. <http://www.nishithdesai.com>

**Course Outcomes (COs) and Cognitive Level Mapping**

At the end of this course, the students will be able to:

<b>COs</b>	<b>Statements</b>	<b>Bloom's Level</b>
<b>CO1</b>	Understand and recall the fundamental legal principles laid down in industrial, economic, IT and intellectual property rights laws.	<b>K1, K2</b>
<b>CO2</b>	Identify the provisions of industrial, economic, IT and intellectual property rights laws.	<b>K3</b>
<b>CO3</b>	Compare and contrast the procedures involved in industrial, economic, IT and intellectual property rights laws and apply them appropriately.	<b>K4</b>
<b>CO4</b>	Evaluate various situations with the help of case laws covered in industrial, economic, IT and intellectual property rights laws .	<b>K5</b>
<b>CO5</b>	Assess and develop various provisions that are required under industrial, economic, IT and intellectual property rights laws .	<b>K6</b>

<b>Course Code</b>	<b>PCO1MC03</b>			
<b>Course Title</b>	<b>STRATEGIC MARKETING MANAGEMENT</b>			
<b>Credits</b>	05			
<b>Hours/Week</b>	06			
<b>Category</b>	Major Core (MC) - Theory			
<b>Semester</b>	1			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
<b>This Course-</b>				
<ul style="list-style-type: none"> <li>• Enables the student to understand the need for and importance of marketing.</li> <li>• Examines the process by which marketing builds on comprehensive understanding of consumer behaviour to create value.</li> <li>• Explores with different marketing mix elements to examine how marketing managers solve business problems.</li> <li>• Enhances to understand holistic marketing organization for the long run.</li> <li>• Identifies the avenues of various business modules based on the investment available focusing on the targeted customers</li> </ul>				
<b>Course Objectives:</b>				
<b>The student will be able to-</b>				
<ul style="list-style-type: none"> <li>• Understand the marketing strategies and plans with the specific emphasis on creating customer value.</li> <li>• Assess market opportunities by closely monitoring its marketing environment.</li> <li>• Enables the student to understand the concept of marketing mix as a framework for marketing decision making</li> <li>• Comprehend an in-depth understanding of the field of modern marketing and to integrate theoretical concepts with practical marketing problems.</li> <li>• Design the case studies based on the real time experience and get trained in the development of strategic plans as per the business contingencies.</li> </ul>				
Prerequisites	Fundamental knowledge on marketing			
<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>UNDERSTANDING THE MARKETING MANAGEMENT:</b> Definition- Importance – Scope of	<b>18</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b>	<b>K1</b> <b>K2</b>

	marketing – Types of entities marketed – Marketers and prospects – Key customer markets- Core marketing concepts – The new marketing realities- New company capabilities- Company orientation towards the marketplace – Components of marketing mix and Updating the four P’s of modern marketing management- Marketing management tasks		<b>CO 4</b> <b>CO 5</b>	<b>K3 K4</b> <b>K5</b> <b>K6</b>
<b>II</b>	<b>CAPTURING MARKETING INSIGHTS:</b> Gathering Information and Scanning the environment – Conducting marketing research and forecasting demand – Connecting with customers – Analysing consumer markets – Identifying market segments and targets – Dealing with competition.	<b>12</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3 K4</b> <b>K5</b> <b>K6</b>
<b>III</b>	<b>CHOOSING AND DESIGNING VALUE:</b> Setting product strategies - Product levels – Product classifications – Product and services differentiation – Product system and mix – Product line analysis- Packaging and labeling – Distinct characteristics of services - Product life-cycle marketing strategies – Developing pricing strategies and programs – Steps in setting the price – Price-adaptation strategies.	<b>18</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3 K4</b> <b>K5</b> <b>K6</b>

<p style="text-align: center;"><b>IV</b></p>	<p style="text-align: center;"><b>DELIVERING AND COMMUNICATING VALUE:</b></p> <p>Designing and managing integrated marketing channels – Managing retailing, wholesaling and logistics, Designing and managing integrated marketing communication mix – Steps in developing effective communications.</p>	<p style="text-align: center;"><b>15</b></p>	<p style="text-align: center;"><b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b></p>	<p style="text-align: center;"><b>K1</b> <b>K2</b> <b>K3 K4</b> <b>K5</b> <b>K6</b></p>
<p style="text-align: center;"><b>V</b></p>	<p style="text-align: center;"><b>TRENDS IN MARKETING PRACTICES:</b></p> <p>Internal marketing – Socially responsible marketing – Digital marketing - Marketing implementation and control- The future of marketing. – Introducing new market offerings – Tapping into global market.</p>	<p style="text-align: center;"><b>15</b></p>	<p style="text-align: center;"><b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b></p>	<p style="text-align: center;"><b>K1</b> <b>K2</b> <b>K3 K4</b> <b>K5</b> <b>K6</b></p>
<p><b>Text Books:</b></p> <ul style="list-style-type: none"> <li>• Kotler Philip, Kevin Lane Keller, Abraham Koshy &amp; Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson, 14e., 2017.</li> <li>• Kotler Philip, Kevin Lane Keller, Marketing Management, Pearson, 15e, 2017.</li> <li>• Philip Kotler, Gary Armstrong and Prafulla Agnihotri, Principles of Marketing, Pearson, 17e, 2018.</li> </ul>				
<p><b>Suggested Readings</b></p> <ul style="list-style-type: none"> <li>• Orville Walker, John Mullins, Marketing Strategy: A Decision-Focused Approach, McGraw-Hill Education, 8e, 2013.</li> <li>• J. Paul Peter, Jr. James H. Donnelly, Marketing Management: Knowledge and Skills, McGraw-Hill Education, 11e, 2012.</li> <li>• Wilson Richard M.S, Gillingam Collin, Strategic Marketing Management, Viva books (P) Ltd., 3e, 2010.</li> </ul>				



### Web Resources

- <https://www.marketingwebsites.ca/>
- <http://mpbou.edu.in/slm/mba1p6.pdf>
- [https://www.tutorialspoint.com/marketing\\_management/marketing\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/marketing_management/marketing_management_tutorial.pdf)
- <https://www.skillsyouneed.com/lead/marketing-skills.html>
- <https://www.podium.com/article/marketing-skills/>

### Course Outcomes (COs) and Cognitive Level Mapping

Upon successful completion of this course, the student will able to:

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Able to identify the need, importance and the core concepts of marketing and the role of marketing in contemporary business world.	K1, K2
CO2	Apply the knowledge of consumer behaviour to examine the decision process, describe the target market and determine the positioning strategy according to consumer characteristics and behaviour.	K3
CO3	Analyse a firm's product and branding strategy and apply conceptual knowledge and analytical tools to forecast market potential and examine different pricing strategies a firm can utilize for pricing decision.	K4
CO4	Integrate various methods of designing and managing an integrated marketing channels and apply marketing communication tools such as advertising, direct marketing, personal selling, sales promotion, and public relations and construct a promotional plan that reflects an integrated marketing communication perspective	K5
CO5	Demonstrate the important shifts in marketing and business practices and create the significant characteristics that are truly customer driven.	K6

<b>Course Code</b>	<b>PCO1MC04</b>
<b>Course Title</b>	<b>ACCOUNTING FOR DECISION MAKING</b>
<b>Credits</b>	6
<b>Hours/Week</b>	6
<b>Category</b>	Major Core (MC)
<b>Semester</b>	I
<b>Regulation</b>	2022

**Course Overview:**

**This Course –**

- Explains various aspects of financial, cost and management in the process of decision making at all levels of activities.
- Describes the behaviour of fixed and variable cost in marginal costing in a limiting situation.
- Focuses the impact of grouping the cash flow activities as per the Accounting Standards.
- Understands the financial statement with help of the ratios for improving the business performance considering the variance of material, labour and overhead.
- Develops various techniques for evaluating the capital budgeting based on the time value of money.

**Course Objectives:**

**The student will be able to**

- Understand the need of various accounting practices and Standards followed by the corporates for taking the decisions in fixing cost and making profit to sustain in the business
- Decide the course of business activities for aiming maximum profit of the company by modifying behaviour of cost under different situation in the industry.
- Prepare the cash flow statements from various activities like operating, finance and investing to submit quarterly income statement as per the Income Tax provisions.
- Learn to analysis, compare, and interpret the income statement and financial statement with help of ratios and apply the variances of materials, labour and overhead for decision-making.
- Assessing the investment perspectives in the capital budgeting by applying the techniques of whether to accept or reject the investment proposal based on the time value of money.

Prerequisites

Basic knowledge in financial, cost and management accounting.

CONTENT	HOURS	COs	CLs
<p><b>Decision Making in Cost and Transfer Pricing</b>            Definition of Management Accounting - Nature and Purpose of Themes in Management Accounting- Customer Perspective, Objective and Measures- Inflation, Advanced Management Technology and Management Accounting-The Decision- Making Process- A Frame Work of Decision- Making- Short Term and Long Term Decisions-Variou s Cost Concepts and Pricing Methods in Decision Making- Relevant Cost, Activity Based Costing and Transfer Pricing. <b>(Problems on Relevant Cost, Activity Based Costing and Transfer Pricing)</b></p>	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<p><b>Decisions Making on Cost Behaviour</b>            Classification of Cost – Behavioural Study of Cost for Decision making -Variable, Fixed and Semi Variable or Semi Fixed Cost- - Break-Even Point- Cost Volume Profit Analysis – Differential Costing or Incremental Analysis –Application of Marginal Costing- Managerial Decision on Various Situations and Limiting Factors <b>(Problems on Application of Marginal Costing)</b></p>	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<p><b>Cash Flow Decision</b>            Concept of Fund and Cash- Importance and Uses of Cash Flow Statement- Advantages and Limitations of Cash Flow Statement- Classification of Cash Flow Activities like Cash Flow from Operating Activities , Cash Flow from Investing Activities and Cash Flow from Financing Activities Preparation of Cash Flow Statement As Per AS-3.<b>( Problems on Cash Flow Statement)</b></p>	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<p><b>Financial Statement and Variance Analysis</b>            Income Statement, Comparative Statement and Trend Analysis- Ratio Analysis based on Financial Performance, Profitability, Expenses, Positions and Asset Utilisation - Preparation of Financial Statement.</p>	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6

Standard Costing – Application of Material, Labour and Over- Head Variances. <b>(Problems on Ratio Analysis and Standard Costing)</b>			
<b>Long Term Decision Making</b> Capital Budgeting- Significance, Steps and Advantages of Capital Budgeting-Techniques of Evaluating the Capital Budgeting- Decision to Accept or Reject the proposals on Pay Back and discounted Pay Period, Accounting Rate of Return, Discounted Cash flow Methods.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<b>Text Books:</b>			
<ol style="list-style-type: none"> <li>1. V.K. Saxena/ C.D and Vashist ., Management Accounting- Decision- Making. Sultan Chand &amp; Sons Educational Publication, New Delhi ,10<sup>th</sup> Edition 2020</li> <li>2. Ray Proctor ,, Managerial Accounting for Business Accounting. Pearson Education Limited. 7<sup>th</sup> Edition 2019.</li> </ol>			
<b>Suggested Readings</b>			
<ol style="list-style-type: none"> <li>1. Dr. S.N. Maheshwari/ Dr. S. K. Maheshwari and Sharad K Maheshwari Accounting For Management,. Vikas Publishing House Pvt Ltd 6<sup>th</sup> Edition 2016</li> <li>2. Debarshi Bhattachryya Management Accounting Pearson Education Limited. 4<sup>th</sup> Edition 2018</li> <li>3. T .Vijayakumar ,, Accounting for Management Tata McGraw Hill Education Pvt Ltd New Delhi,5<sup>th</sup> Edition. 2017.</li> </ol>			
<b>Web Resources</b>			
<ol style="list-style-type: none"> <li>1. <a href="https://www.sultanchandandsons.com">https://www.sultanchandandsons.com</a></li> <li>2. <a href="https://www.pearsoned.co.in">https://www.pearsoned.co.in</a></li> <li>3. <a href="https://www.vikaspublishing.com">https://www.vikaspublishing.com</a></li> <li>4. <a href="https://www.pearsoned.co.in/dbhattacharyya">https://www.pearsoned.co.in/dbhattacharyya</a></li> <li>5. <a href="http://www.tatamcgrawhill.com">http://www.tatamcgrawhill.com</a></li> </ol>			

### Course Outcomes (COs) and Cognitive Level Mapping

**Upon successful completion of this course, the student will able to:**

COs	STATEMENTS	BLOOM'S LEVEL
<b>CO1</b>	Understand the process of taking Managerial Decision from different perspective by applying various techniques in a limited sources of the industry set up.	<b>K1, K2</b>
<b>CO2</b>	Apply the various techniques to deal Cost Volume and Profit Analysis by clearly understanding the behaviour of variable and fixed cost pertaining to a product or service.	<b>K3</b>
<b>CO3</b>	Prepare and Analyse Cash Flow Statement from operating, investing and financing activities as per AS -3 and compare current year's data with previous year's records for taking decisions on certain crucial matters.	<b>K4</b>
<b>CO4</b>	Evaluate, Prepare and Compare the different Vital Ratios from the income statement and financial statement to find financial viability and the performance of industry during the given period. Apply the Material, Labour and Over- Head Variances on the real-time situation for finding the reason deviation.	<b>K5</b>
<b>CO5</b>	Create the innovative methods of investing in the long-term funds in various capital budgeting to take decision to accept or reject proposal with the understating of various techniques.	<b>K6</b>

<b>Course Code</b>	<b>PCO1MC05</b>
<b>Course Title</b>	<b>CAPITAL &amp; DERIVATIVES MARKET</b>
<b>Credits</b>	6
<b>Hours / Week</b>	6
<b>Category</b>	Major Core
<b>Semester</b>	I
<b>Regulation</b>	2022

**Course Overview:**

This Course-

- Provides a conceptual understanding and in-depth knowledge of securities markets in India & familiarizes the students with the instruments of risk management in securities market.
- Equips them with necessary stock market theoretical and practical know how and provides an academic base so that students can apply the same in equity markets research for wealth creation.
- Augments the student's intuition on capital market movements and equips them with necessary skills for pricing and hedging of derivative securities, to use them for investment, risk management, and prediction purposes.
- Provides a perfect blend of Fundamental Analysis, that helps investor to pick the right stock and Technical Analysis which will provide the correct entry and exit timing and prices of the stock through the study of charts.

**Course Objectives:**

The students will be able to-

- Understand the various processes involved in Primary and Secondary Markets.
- Segregate and analyse stocks, proper entry and exit time of the stock, determine the risk of a stock investment or trade, understand why markets move the way they do, and help them to choose the right trading style like an expert trader.
- Understand the schemes and products in Mutual Funds and Derivatives Markets in India.
- Give a right perspective of investment and approach the capital market and the derivatives markets as the avenues of productive investments.
- Acquire the skill of adhering with the turbulent situation of the markets and help them in the application of investment strategies according to the changes warrant.

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>Indian Capital Market - An Overview</b> : Evolution of Capital Markets - Primary & Secondary Market in India – Meaning, Characteristics, Differences – Regulatory Framework of Securities Market – SEBI – Formation, Role & Power - Participants in Indian Capital Market.	<b>10</b>	<b>CO 1</b> <b>CO 2</b>	<b>K1</b> <b>K2</b> <b>K3</b>
<b>II</b>	<b>Capital Market Operations</b> – Types of Securities Issue in Indian Capital Market - IPOs, FPOs, Private Placement - Book building process – Overview of BSE, NSE, OTCEI – Indices in Indian Capital Market - Listing of Securities at Stock Exchanges – Trading System in Secondary Market – Clearing & Settlement Protocols – Margin Trading, Circuit Breakers, Insider Trading, Price Rigging – Bond Market & Money Market : An Overview.	<b>16</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b>
<b>III</b>	<b>Market Participants &amp; Financial Instruments</b> - Depository – role and functions – depository participants, issuers and registrars (RTs) – Role of FIIs, Investment Bankers, QIP & QIBs. Capital market instruments – Equity, Debentures, Preference Shares, New instruments of capital market – pure, hybrid, OFCD– Money market instruments; Treasury bills, Commercial papers; Certificate of deposits – Overseas market instruments - FCCBs, GDRs, ADRs, IDRs – Crux of Fundamental & Technical Analysis.	<b>14</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>IV</b>	<b>Derivatives Market – An Overview</b> – Meaning, Characteristics, and Types of Derivatives – Uses of Derivatives – Participants in Derivatives Market - Understanding Interest Rates and Stock Indices - Trading of Derivatives contracts - Clearing and Settlement.	<b>10</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>V</b>	<b>Derivative Instruments</b> – Introduction to Futures &	<b>15</b>	<b>CO 1</b>	<b>K1</b>

Options – Pricing & Mechanism - Options Trading Strategies – - Forward Contracts - Differences between Futures, Options & Forward Contracts - SWAP Contracts – ETFs – Credit Derivatives.		<b>CO 2</b>	<b>K2</b>
		<b>CO 3</b>	<b>K3</b>
		<b>CO 4</b>	<b>K4</b>
		<b>CO 5</b>	<b>K5</b>
			<b>K6</b>
<b>Text Books:</b>			
1. Securities Market Foundation : Series XII, NISM Publication, 2018.			
2. Rustagi R.P, Investment Analysis & Portfolio Management, Sultan Chand Publications, 2011.			
3. Equity Derivatives Workbook : Series VIII, NISM Publication, 2020.			
4. Indian Securities Market; NSE Publication, 2012.			
<b>Suggested Readings:</b>			
1. Varshney P.N & Mittal S.K, Indian Financial System, Sultan Chand Publications, 2011.			
2. Bhalla V.K, Investment Management; S.Chand Publication, 2011.			
3. John C. Hull, Options, Futures, and Other Derivatives, Prentice Hall; 5th edition, 2002.			
4. T. V. Somanathan, Derivatives, Tata McGraw Hill Publication, New Delhi.			
<b>Web Resources:</b>			
1. <a href="https://pass4sure.in/workbook/">https://pass4sure.in/workbook/</a>			
2. <a href="https://www.nseindia.com/resources/publications-indian-securities-ismr">https://www.nseindia.com/resources/publications-indian-securities-ismr</a>			
3. <a href="https://www.freebookcentre.net/Business/Stock-Trading-Books.html">https://www.freebookcentre.net/Business/Stock-Trading-Books.html</a>			

### Course Outcomes (COs) and Cognitive Level Mapping

Upon successful completion of this course, the student will be able to:

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Identify the basics of Derivatives and capital market to understand the factors determining the activities involved.	K1, K2
CO2	Give the conceptual understanding of theories of stock market and enables to obtain the rationalities of equity market and research.	K3
CO3	Understand the schemes and products in Mutual Funds and Derivatives Markets in India and the participants of the market	K4
CO4	Comprehend the perspective of investment and the approaches of the capital market and the avenues of productive investments.	K5
CO5	Assess the unforeseen situation and develop the application of investment strategies as per the contingencies.	K6



<b>Course Code</b>	<b>PCO2MC01</b>			
<b>Course Title</b>	<b>HUMAN RESOURCE MANAGEMENT</b>			
<b>Credits</b>	05			
<b>Hours/Week</b>	06			
<b>Category</b>	Major Core			
<b>Semester</b>	II			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
<p>1) The course develops a critical understanding of the role and functions of the various human resource activities in an organisation,</p> <p>2) Providing students with a comprehensive review of key HRM concepts, techniques and issues.</p> <p>3) Working with contemporary case studies, students not only engage in collaborative and individual work processes but use communication and discourse characteristic of the HRM context and environment.</p> <p>4) The course purposes to sensitize with various facets of managing people in the organisations from the stage of acquisition to development and retention and to create an understanding of various policies and practices of human resource management.</p>				
<b>Course Objectives:</b>				
The main objectives of this course are to make student to be able to understand				
1. The functions, systems, policies and applications of Human Resource Management in organizations.				
2. An overview of theoretical foundations of key areas associated with HR development in the organizations,				
3. HR skills and their ability to assess the constraints and opportunities associated with managing employees in different socio-economic and political context.				
4. Have an understanding and use of different kinds of training and development strategies in real life scenario.				
<b>Prerequisites</b>	Basic knowledge on Business Management, Human Resources			
<b>SYLLABUS</b>				
<b>UNITS</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>

<b>UNIT I</b>	<b>Human Resource Management</b> Human Resource Management - Definition - Objectives - Functions - Scope Importance - HRM in India - Evolution of HRM - Computer Application in Human Resource Management - Quality of a good Human Resource Managers- Challenges of HRM Managers- Moderate Differences between domestic and International HRM.	18 HRS	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>UNIT II</b>	<b>Recruitment and selection</b> Human Resource Planning, Job analysis, Job description and specifications, Use of Job analysis information, Recruitment and Selection - Sources of Recruitment - Staffing Policies – Issues in Staff Selection, Staffing Internationally Selection Process - Test Types - Interview Types - Career Planning - VS Man Power Planning and succession Planning - Career Planning - Process - Career Development - Placement and Induction.	18 HRS	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>UNIT III</b>	<b>Training and Development</b> Training and Development, steps to Take in Training an Employee- Types of Training- Designing a Training Program-Succession Planning.	18 HRS	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>

<b>UNIT IV</b>	<b>Performance Appraisal</b>  Managing Employee Performance- Handling Performance- Performance Evaluation Systems-Appraisal Methods-Performance Appraisal Legal Considerations-Limitations of Performance appraisal -Completing and Conducting the Appraisal,	18 HRS	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>UNIT V</b>	<b>Compensation</b>  Compensation: Wage and Salary Administration, Incentive and Fringe benefits. Morale and Productivity; Industrial Relations - Meaning & Characteristics Industrial Relations - Parties to Industrial relations - Industrial Relations in India, Health, Safety, Welfare and Social Security, Workers participation in Management, Grievance Procedures - Redressal of Grievances, Industrial Dispute -Causes for Industrial Disputes - Settlement of Industrial Disputes.	18 HRS	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>Text Books</b> 1) Gupta C.B.,(2018) Human Resource Management, Sultan Chand & Sons,New Delhi. 2) Aswathappa.K,(2016) Human Resource and Personnel Management - - Tata Mc Graw Hill Publishing Co. Ltd.  <b>Suggested Readings</b> 1) Subba Rao(2015) Personnel & Human Resource Management , Himalaya Publishing House,Mumbai. 2) Venkata Rathnam & B.K.,Srivastava Personnel Management & Human Resources,TMPL.				

- 3) Memoria C.B., Satish Memoria, Gankar Dynamics of Industrial Relations , Himalaya Publishing House.
- 4) Performance Appraisal, Theory and Practice - AIMA - Vikas management Series, New Delhi - 1986.

**Web Reference**

<https://www.geektonight.com/human-resource-management>

**Course Outcomes (COs) and Cognitive Level Mapping**

Upon successful completion of this course, the student will able to:

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	Understand the role of Human Resource Management and explore the recent trends of HRM.	<b>K1, K2</b>
<b>CO2</b>	Apply fundamental understanding of the factors affecting the demand and supply of human resources and computation of the worth of any job.	<b>K3</b>
<b>CO3</b>	Analyse the factors influencing the procurement process.	<b>K4</b>
<b>CO4</b>	Evaluate the different methods of performance appraisal to meet the challenges of changing business environment.	<b>K5</b>
<b>CO5</b>	Appreciate the understanding of HRM as a profession to become an able professional to handle the line staff conflicts, grievances and the Redressal of the grievances.	<b>K6</b>

<b>Course Code</b>	<b>PCO2MC02</b>
<b>Course Title</b>	<b>STRATEGIC FINANCIAL MANAGEMENT</b>
<b>Credits</b>	05
<b>Hours/Week</b>	06
<b>Category</b>	Major Core (MC) - Theory
<b>Semester</b>	II
<b>Regulation</b>	2022

**Course Overview:**

**This Course –**

- Explains the various principles of financial management.
- Determines the mix of long term sources of fund needed for a company.
- Focuses on the risk involved in borrowing and repaying the capital with interest.
- Understand the various working capital policies for accounts payable and receivable all types of industries.
- Know the alternative sources of raising fund to invest in the capital assets and the payment of dividend policy.

**Course Objectives:**

**The student will be able to**

- Understand the various aspects of financial management.
- Decide on the appropriate pattern of capital structure for the corporate.
- Control over the cost of capital taking into consideration the risk involved in raising and borrowing the long-term sources of fund
- Follow the proper working capital policy the particular type of industry.
- Prepare the best way of taking leasing decision on the fixed asset and paying the dividend to the shareholders.

Prerequisites

Theoretical and Practical Knowledge on Financial Management.

<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<p><b>Introduction to Financial Management</b>  Basic Aspects, Scope, Objectives and Functions of Financial Management-Profit Maximisation Vs Wealth Maximisation – Role of Chief Financial Officer (CFO)- Financial Forecasting Sources of Financing-Long, Medium and Short Term Financial Needs - Characteristics of Source of Funds Based on Risk, Cost and Control-Time value of Money.</p>	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<p><b>Capital Structure and Leverage Analysis</b>  Meaning, Concept, Theories Pattern and Appropriate of Capital Structure-Point of Indifference- Factors Affecting the Capital Structure- Over and Under Capitalisation Composite Problems on Deciding the Pattern of Capital Structure.  Leverage – Operating, Financial and Combined Leverage Trading on Equity.</p>	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<p><b>Cost of Capital and Risk Analysis in Capital Budgeting</b>  Objectives, Concept, Importance and Classification of Cost of Capital-Determination of Cost of Capital- Cost of Debt- Cost of Preference Shares- Cost of Equity.  Definition of Risk – Risks and Uncertain Relationship Between Risks and Return Various Source of Risk Incorporation of Risk Factor-General Techniques of Risk Analysis</p>	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<p><b>Working Capital Management</b>  Concept of Working Capital- Factors Affecting Working Capital Requirement- Types, Source and Adequacy of Working Capital- of - Operating Cycle – Management of Cash- Management of Inventories- Management of Accounts Receivable and Payable - Credit Policies-Credit Evaluation</p>	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<p><b>Lease Financing and Dividend Decision</b>  Meaning, Types, Advantages, Disadvantages and Limitation of Leasing- Practical Problems on Leasing.  Concepts of Dividend – Forms of Dividend- Theories and Factors Affecting on Payment of Dividend-Determinants of Dividend Policy.</p>	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6

**Text Books:**

3. S. N. Maheshwari ., Financial Management  
Sultan Chand & Sons Educational Publication, New Delhi ,19<sup>th</sup> Edition 2020
4. **R. P..Rastagi,, Fundamentals of Financial Management By R P Rustagi, Taxmann Publications14Th Edition 2021**

**Suggested Readings**

1. Prasanna Chandra Financial Management, Theory and Practice Mc Graw-Hill New Delhi  
10<sup>th</sup> Edition 2019
2. CA. K Harharan - Financial Management & Economic for Finance,, Premier Academy-  
Chennai 5<sup>th</sup> edition2019
3. [Anil Kumar Dhagat](#),,Financial Management, Kogent Solution Inc, Dreamtech  
Publication.,Delhi 3<sup>rd</sup> Edition 2015.

**Web Resources**

6. <https://www.sultanchandandsons.com>
7. <https://ww.chahariharan@rediffmail.com>
8. <https://www.mheducation.co.in>
9. [https://www. amazon.in](https://www.amazon.in)
10. <http://www.tatamcgrawhill.com>

## Course Outcomes (COs) and Cognitive Level Mapping

**Upon successful completion of this course, the student will able to:**

COs	STATEMENTS	BLOOM's LEVEL
<b>CO1</b>	Understand the various aspects of financial management on the procurement of funds and the effective use of funds to achieve the business objectives.	<b>K1, K2</b>
<b>CO2</b>	Decide on the appropriate capital structure from the various alternatives available by efficient use of long-term sources of funds for achieving the objective of wealth maximisation.	<b>K3</b>
<b>CO3</b>	Analyse various theories and models that contribute to the overall cost of capital under various risks involved in investing the borrowed capital and getting the return to achieve the objective of wealth maximisation	<b>K4</b>
<b>CO4</b>	Evaluate the different factors affecting the working capital requirement and the behaviour by the various types of working capital to follow particular the method of adopting for accounts payable and accounts receivable in a critical situation.	<b>K5</b>
<b>CO5</b>	Create the innovative way of taking decision, on the procurement of fixed asset by way of buying or leasing, to reduce burden the locking of huge capital and planning for the best way of paying the dividend for the financial growth of the shareholders.	<b>K6</b>



<b>Course Code</b>	<b>PCO2MC03</b>
<b>Course Title</b>	<b>E - COMMERCE</b>
<b>Credits</b>	4
<b>Hours / Week</b>	5
<b>Category</b>	Major Core
<b>Semester</b>	II
<b>Regulation</b>	2022

**Course Overview:**

This Course-

1. Identifies the concepts and fundamentals of E-business and its Models along with E-business Strategies involved
2. Provides high degree of knowledge and application skills in the domain of e - commerce and business process services.
3. Exposes students to the Web Commerce business models and train them in web technologies to create E – Commerce solutions.
4. Analyses the existing systems and design technology solutions appropriate to the goals of an organization.
5. Supports the possibilities of creating new business models under e-strategies, e-customer relationship and e-commerce system as per growing trends

**Course Objectives:**

The students will be able to-

1. Understand the basic concepts and technologies used in E- Commerce.
2. Identify the importance of retailing in E-commerce, branding and pricing strategies, effectiveness of market research and assessing the effects of disintermediation.
3. Explain the infrastructure of the Internet and various elements contributing to the marketing distribution solutions.
4. Analyse the processes of developing and implementing information Systems about the ethical, social, and security issues of information systems.
5. Explores the avenues of application of e-strategies, e-customer relationship, and e-commerce system in the backdrop of scientific advancement and arising situations

<b>Prerequisites</b>	Knowledge on internet surfing.
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**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>Introduction to E-Commerce</b> – Meaning, Objectives Importance - Advantages and disadvantages of E-Commerce – Evolution of E-Commerce – E – Business	<b>10</b>		

	Models – B2C, B2B, C2C, C2B & other emerging E-commerce models - Road map for moving a business to E-business.			
<b>II</b>	<b>E – Marketing &amp; E – Payment Systems</b> Introduction to E-Marketing – Channels – E-Marketing Mix – Web Salesmanship & Advertising : Scope & Limitations – E – Branding – Social Media Advertising- Introduction to E-Payment systems – Types of E-Payment Systems – E-Payment process – Components of an effective E-Payment System – Secure electronic transactions(SET) - Pros & Cons of E-Payment System - Digital signature - Case Studies related on current E-Marketing and E - Payment systems.	<b>20</b>		
<b>III</b>	<b>E – Strategies &amp; E – Customer Relationship Management</b> Seven Dimensions of E – Commerce Strategies – Search Engine Optimizations (SEO) – E – Income Avenues: Social Media, YouTube, & other online platforms - E-CRM Solutions – Interactive Web Technology – Customer Retention Goals - Privacy Issues & CRM – EDI –Benefits – Migration to open EDI.	<b>12</b>		
<b>IV</b>	<b>E – Commerce Systems</b> Introduction to Operating Systems– Open Source (ASP), HTML, ERP, FTP, ISP URLs – E-Business Solutions - Domain Management – An Overview of Domain Registrars & Hosting Services – E – Security & Firewalls for Protection.	<b>13</b>		
<b>V</b>	<b>Recent trends in E – Commerce</b> – Terminologies – Internet of Things (IOT) – Artificial Intelligence (AI) – Non – Fungible Token (NFT’s) – Crypto Currency - M-Commerce & M- Apps - Cyber Crimes – Categories – Ethical and Intellectual property issues in E-Commerce Technologies	<b>10</b>		

**Text Books:**

5. P.T. Joseph SJ, E-Commerce: an Indian perspective, PHI.
6. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
7. Efraim Turban, Jae Lee, David King, H.Michael Chung, “Electronic Commerce – A Managerial Perspective”, Addison-Wesley.

**Suggested Readings:**

5. Kalakota, Ravi, “Frontiers of Electronic Commerce”, 2004, Addison – Wesley, Delhi.
6. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
7. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
8. Rayport, Jeffrey F. and Jaworksi, Bernard J, “Introduction to E–Commerce”, 2003, Tata McGraw Hill, New Delhi.

**Web Resources:**

4. [https://www.academia.edu/30879295/Electronic\\_Commerce](https://www.academia.edu/30879295/Electronic_Commerce)
5. <http://www.freebookcentre.net/business-books-download/E-Commerce-Notes.html>
6. <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>

**Course Outcomes (COs) and Cognitive Level Mapping**

Upon successful completion of this course, the student will able to:

COs	STATEMENTS	BLOOM's LEVEL
CO1	Identify the innovations and developments in e-commerce, its evolution and its support to the business such as B2C, B2B, C2C, C2B , etc.	K1, K2
CO2	Comprehend the payment systems and the available channels and their intricacies in the social platforms relating to e-commerce	K3
CO3	Understand the strategies of e-commerce, e-customer relationship and their dimensions, security and privacy issues arise in the social platform	K4
CO4	Assess the e-commerce system, domain management, concerns, and complications of operating system to derive at the e-business solution	K5
CO5	Appreciate the recent trends in e-commerce, terminologies, scientific advancement and the issues on ethical and related matters.	K6

<b>Course Code</b>	<b>PCO2MC04</b>
<b>Course Title</b>	<b><i>DIRECT TAX PLANNING AND MANAGEMENT</i></b>
<b>Credits</b>	04
<b>Hours/Week</b>	06
<b>Category</b>	Major Core (MC) - Theory
<b>Semester</b>	II
<b>Regulation</b>	2022
<p><b>Course Overview:</b>  <b>This Course –</b></p> <ul style="list-style-type: none"> <li>• Explains the financial situation from the taxation point of view.</li> <li>• Focuses on all the elements of financial plans to function and synchronize to deliver maximum tax efficiency.</li> <li>• Develops tax planning to channelization of taxable income to various investment plans.</li> <li>• Exposes the students to the latest provisions of Income Tax Act.</li> <li>• Explores the intricacies involved in the case study and apply them for tax planning purposes.</li> </ul>	
<p><b>Course Objectives:</b>  <b>The student will be able to</b></p> <ol style="list-style-type: none"> <li>1. Understand the basics of Direct Tax Law and its method of practices</li> <li>2. Study the computation of income of various persons under different heads of income.</li> <li>3. Identify the procedures of tax planning methods involved in the heads of income.</li> <li>4. Apply the relevant tax provision in the reduction of tax liability through tax planning.</li> <li>5. Appreciate the hierarchy of the tax department and to understand the role played by each of the officials.</li> </ol>	
<b>Prerequisites</b>	Basic knowledge on Direct tax and latest provisions and amendments

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>BASICS OF INCOME TAX LAW</b>  Canon of Taxation – Definitions – Residential status and incidence of Taxation – Exempted incomes – difference between Capital and Revenue	<b>10</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>II</b>	<b>COMPUTATION OF TOTAL INCOME</b>  Computation of Income from Salary – House property – Business and Profession – Capital gains and other sources – Clubbing provisions – set off and carry forward of losses – deductions .	<b>35</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>III</b>	<b>ASSESSMENT OF INDIVIDUAL INCOME</b>  Assessment of agricultural income – assessment of income of individuals – Tax Planning at various stages of income - Meaning- Double Taxation Relief Applicable to Individuals, Firms and Corporate- Double  Taxation Avoidance- GAAR ( General Anti Avoidance Rules )	<b>10</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>IV</b>	<b>ASSESSMENT OF PERSONS OTHER THAN INDIVIDUAL</b>  Assessment of partnership firm, HUF, charitable institutions, cooperative societies and Companies – Procedures of Tax planning and its implication on tax savings	<b>15</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>V</b>	<b>INCOME TAX AUTHORITIES AND PROCEDURES</b>	<b>15</b>	<b>CO 1</b> <b>CO 2</b>	<b>K1</b> <b>K2</b>

	<p>Income Tax Authorities – powers and duties –          procedure for assessment and appeals and revisions –          collection of tax at sources – advance payment of tax          – recovery and refund of tax – penalties, offenses and          prosecution-</p> <p>Tax Planning- Tax Management- Tax Evasion- Tax          Avoidance- Nature and Scope of Tax Planning and          Management- Significance of Individual, Firm, and          Corporate Tax Planning and Management</p>		<p><b>CO 3</b>  <b>CO 4</b>  <b>CO 5</b></p>	<p><b>K3</b>  <b>K4</b>  <b>K5</b>  <b>K6</b></p>
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, Income Tax Law and Practice, Kalyani Publishers, Revised Annual Edition</li> <li>2. Singhanian Vinod K., Direct Taxes Law and Practice, – Taxmann Publications, New Delhi, 2021</li> <li>3. Pagare Dinkar, Income Tax Law and Practice, Latest Edition</li> </ol>				
<p><b>Suggested Readings</b></p> <ol style="list-style-type: none"> <li>1. E. A Srinivas: Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill</li> <li>2. Mehrotra HC : Direct Tax Planning</li> <li>3. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers</li> <li>4. Bhagavath Prasad: Direct Tax Law and Practice</li> </ol>				
<p><b>Journals and Circulars:</b></p> <ol style="list-style-type: none"> <li>1. Chartered Accountant Today – Taxman for Current Reading</li> <li>2. Circulars Issued by CBDT</li> <li>3. Journal Chartered Accountant.</li> </ol>				

## Course Outcomes (COs) and Cognitive Level Mapping

Upon successful completion of this course, the student will able to:

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	Understand the conceptual framework of the discipline of direct tax and its practical implications.	<b>K1, K2</b>
<b>CO2</b>	Apply the various methods of assessment of incomes deal with individual and another body corporates for proper understanding of their tax implication.	<b>K3</b>
<b>CO3</b>	Analyse various heads of income and its deductions, concessions and exemptions.	<b>K4</b>
<b>CO4</b>	Evaluate the different situations for tax planning and management.	<b>K5</b>
<b>CO5</b>	Create a new software or new app out of the understanding of the conceptual framework and practical knowledge for better calculation of tax liability.	<b>K6</b>

<b>Course Code</b>	<b>PCO3MC01</b>
<b>Course Title</b>	<b>Business Analytics</b>
<b>Credits</b>	4
<b>Hours / Week</b>	5
<b>Category</b>	Major Core
<b>Semester</b>	III
<b>Regulation</b>	2022

**Course Overview:**

This Course-

1. Covers scope, role and techniques of business analytics.
2. Identifies the importance of data science in business process.
3. Examine business intelligence concepts and its applications in business.

**Course Objectives:**

The students will be able to-

1. Understand the Role of Business Analyst and Data Science in business.
2. Get an exposure on concept of data management and data management techniques
3. Apply business analysis to take decisions.
4. Explore the opportunities of applying business analytics in Finance, marketing, Supply Chain Management.
5. Achieve and establish vital understanding of big data application in business intelligence.

**Prerequisites** Knowledge on Statistics

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>Business Analytics:</b> Historical Overview of data analysis - Data Scientist vs. Data Engineer vs. Business Analyst - Data science - Applications for data science - Data Scientists Roles and Responsibility - Business Analysis Principles - Data Driven Decision Making: Identify cultural barriers - Distinguish solutions to cultural and cross-functional barriers- Identify six steps of the data-driven decision-making model - Identify hurdles to becoming a data-driven organization		<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>II</b>	<b>Data:</b> Data Collection - Data Management - Big Data Management Organization/sources of data - Importance of data quality, Dealing with missing or incomplete data		<b>CO1</b> <b>CO2</b> <b>CO3</b>	<b>K1</b> <b>K2</b> <b>K3</b>



	- Data Visualization - Data Classification - Data Science Project Life Cycle: Business Requirement, Data Acquisition, Data Preparation, Hypothesis and Modelling, Evaluation and Interpretation, Deployment, Operations, Optimization		<b>CO4</b> <b>CO5</b>	<b>K4</b> <b>K5</b> <b>K6</b>
<b>III</b>	<b>Relational Databases:</b> Nature of relational databases - Purpose of the SQL language – Key aspects of ACID - Meaning of ETL - Big data and other data storage tools - Interacting with MongoDB - Document stores and graph stores - Key functions of big data technologies - Utility of Hadoop - Purpose of MapReduce - Statistical Tool, Machine Learning - Data Visualization - Python and R		<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>IV</b>	<b>Introduction to Machine Learning:</b> History and Evolution, AI Evolution, Statistics Vs Data Mining Vs, Data Analytics Vs, Data Science, Supervised Learning, Unsupervised Learning, Reinforcement Learning, Frameworks for building Machine Learning Systems.		<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>V</b>	<b>Business Intelligence and Application of Business Analysis:</b> Business Intelligence - Definitions and Concepts – Component Framework – Need - Users – Business Intelligence application - roles and responsibilities. Application of Business Analysis: Retail Analytics, Marketing Analytics, Financial Analytics, HR Analytics, Supply Chain Analytics.		<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>8. RN Prasad, Seema Acharya, Fundamentals of Business Analytics, Wiley Publications, 2015 Revised Edition</li> <li>9. Haydn Thomas Demonoid, Business Analysis Fundamentals, Pearson, 2015 Revised Edition</li> <li>10. Bhimasankaram Pochiraju, SridharSeshadri Essentials of Business Analytics, Springer Publications, 2019.</li> </ol>				

**Suggested Readings:**

9. Pang-Ning Tan, Michael Steinbach, Vipin Kumar, Introduction to Data Mining, Pearson Education, 2015 Revised Edition.
10. An Introduction to Business Analytics, Ger Koole, Lulu.com, 2019
11. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
12. Data Analytics with R; BhartiMotwani; Wiley.

**Web Resources:**

7. <https://www.tandfonline.com/journals/tjba20>
8. <https://www.youtube.com/watch?v=6mBtTNggkUk>
9. [www.JenUnderwood.com](http://www.JenUnderwood.com)
10. [www.Datanami.com](http://www.Datanami.com)
11. [www.Gartner.com/blog](http://www.Gartner.com/blog)
12. [www.Technologyreview.com](http://www.Technologyreview.com)

**Course Outcomes (COs) and Cognitive Level Mapping**

Upon successful completion of this course, the students will be able to:

COs	STATEMENTS	BLOOM's LEVEL
CO1	Understand Business analytics and importance of Data Science in business process.	K1 & K2
CO2	Examine Business analytics techniques and Business Intelligence techniques for various applications in business.	K3
CO3	Analyze the Machine learning concepts and applications of business analytics in various business processes.	K4
CO4	Evaluate the applications of business analytics in various domains of business.	K5
CO5	Create reports through data driven process of business analytics to comprehend the various business situations.	K6

<b>Course Code</b>	<b>PCO3MC02</b>			
<b>Course Title</b>	<b>BUSINESS RESEARCH METHODS</b>			
<b>Credits</b>	05			
<b>Hours/Week</b>	05			
<b>Category</b>	Major Core (MC) – Theory			
<b>Semester</b>	III			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
<b>This Course –</b>				
<ul style="list-style-type: none"> <li>• Describes the research methods in the context of business</li> <li>• Explains the impact of research methodology in various fields of Commerce</li> <li>• Highlights the Parametric and Non-parametric statistical tests used in research</li> <li>• Enhances analytical skills in research using SPSS and develops report writing.</li> </ul>				
<b>Course Objectives:</b>				
<b>The student will be able to</b>				
<ul style="list-style-type: none"> <li>• Understand the research methods pertaining to business</li> <li>• Apply appropriate research design, sampling techniques and statistical tools in research</li> <li>• Analyse the data collected for the purpose of research using Parametric and Non-parametric tests</li> <li>• Interpret the research outcome with tables and charts in the Project Report</li> </ul>				
<b>Prerequisites</b>	Basic knowledge in Statistics and			
<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>Cos</b>	<b>CLs</b>
<b>I</b>	Definition of Research – Objectives & Significance – Qualities of a Researcher – Problems encountered by Researchers in India - Criteria of Good Research – Research Process – Identifying a Research Problem – Review of Literature - Approaches to Research – Research Design – Research Plan – Types of Research - Sampling Design – Measurement & Scaling	<b>18</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>

	Technique - Methods of Data Collection – Coding of Data – Hypothesis – Type I & II Errors -			
<b>II</b>	Parametric Tests – Meaning – Application of Parametric Test in Research - Independent t-test – Paired t-test – One-way Anova - Two-way Anova – Coding Technique in Anova - Pearson’s Correlation – Problems in Parametric Tests	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>III</b>	Non-Parametric Tests – Meaning – Application of Non-parametric Test in Research - Chi-Square Test - Spearman’s Correlation – 1 Sample Sign Test – Wilcoxon Test – Mann-Whitney Test – Kruskal Wallis Test – Friedman Test	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>IV</b>	Data Analysis using SPSS – Introduction – Coding of Data – Data Entry - Importing Data – Data Properties – Analyse – Parametric & Non-Parametric Tests - Graphs – Data Output in SPSS	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>V</b>	Report Writing – Meaning – Chapterisation – Techniques of Interpretation – Precautions in Interpretation – Research Report – Layout – Types of Report – Plagiarism – Annexures – Presentation of Research Report	<b>6</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>

**Text Books:**

1. Kothari C.R., Research Methodology, New Age International Publishers, New Delhi , Fourth Edition, 2018
2. Gupta S.P, Statistical Methods, Sultan & Chand Publications, New Delhi, Forty-third Edition, 2014

3. Sharma J.K, Business Statistics, , Pearson Education, New Delhi, Fourth Edition, 2013

### **Suggested Readings**

1. Singh, Yohesh Kumar, Fundamentals of Research & Statistics, New Age International Publishers, New Delhi , First Edition, 2013
2. Ravilochanan P, Research Methodology, Margham Publication, Chennai, Second Edition, 2019

### **Web Resources**

11. <https://libguides.wits.ac.za>
12. <https://gradcoach.com>

### **Course Outcomes (COs) and Cognitive Level Mapping**

**Upon successful completion of this course, the student will able to:**

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	Understand the conceptual framework in Research and its practical applications in the preparation of a research report	<b>K1, K2</b>
<b>CO2</b>	Familiarize with various research methods and sampling techniques to understand the nuances of research	<b>K3</b>
<b>CO3</b>	Apply the various Statistical tools pertaining to Parametric and Non-Parametric Tests used in field of research to analyse the data collected and to interpret results	<b>K4</b>
<b>CO4</b>	Evaluate and decide the context to use paramedic and non-parametric tools with the help of data analysis software to get the research data analysed	<b>K5</b>
<b>CO5</b>	Create a new knowledge out of the outcomes of the research that provides the scope for the further research	<b>K6</b>

<b>Course Code</b>	<b>PCO3MC03</b>
<b>Course Title</b>	<b>CORPORATE ACCOUNTING AND REPORTING</b>
<b>Credits</b>	5
<b>Hours / Week</b>	5
<b>Category</b>	Major Core
<b>Semester</b>	III
<b>Regulation</b>	2022
<p><b>Course Overview:</b> This Course-</p> <ol style="list-style-type: none"> <li>1. Deals with the preparation of final accounts of companies in the form provided in new schedule III of Companies Act, 2013.</li> <li>2. Enables the learner to comprehend the accounting treatments of consolidation of accounts in the case of amalgamation of companies and preparation of consolidated financial statements.</li> <li>3. Covers the various developments in accounting and reporting.</li> <li>4. Establishes the importance of adoption of relevant accounting standards in preparation of financial statements.</li> </ol>	
<p><b>Course Objectives:</b> The students will be able to-</p> <ol style="list-style-type: none"> <li>6. Get acquainted with the applicability of the Ind AS (Indian Accounting Standards) in preparation of final accounts of companies and the form provided in new schedule III of Companies Act 2013.</li> <li>7. Gain an overall understanding of Ind AS and comparison with corresponding IAS/IFRS and existing AS.</li> <li>8. Understand accounting treatments to deal with the various transactions under the amalgamation of companies of both merger and purchase contexts.</li> <li>9. Comprehend the various accounting treatments and preparation of consolidated financial statements as per Companies Act 2013</li> <li>10. Get the exposure on recent developments in accounting and financial reporting.</li> </ol>	
<b>Prerequisites</b>	Knowledge on basic financial and corporate accounting

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	Introduction of Indian Accounting Standard (Ind AS) – Presentation of Financial Statements Ind AS-1, Inventories Ind AS-2, Accounting policies, changes in accounting estimates and errors Ind AS-8, Events after the reporting period Ind AS-10, Property, plant, and equipment Ind AS-16, Revenue Ind AS-18, Provisions, Contingent Liabilities and Contingent Assets Ind AS-37 - Examples & Case Studies.	<b>15</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>II</b>	Preparation of financial statements as Companies Act 2013 – Preparation of statement of profit and loss – and balance sheet - dealing with the accounting treatments on Tax, advance tax, tax deducted at source, dividend, managerial remuneration, transfer to reserves and preparation of the various notes to accounts.	<b>12</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>III</b>	Holding Company Accounts (Ind AS-110) - Meaning and Definition of Holding and Subsidiary Companies - Legal Requirement Relating to Presentation of Accounts of Holding Companies and its Subsidiaries – Consolidated of balance sheet - Treatments on Intercompany Owings and holdings - Chain Holdings. and Cross holdings.	<b>12</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>IV</b>	Amalgamation of Companies (Ind AS-103) - Absorption & External Reconstruction – Meaning – Types (Purchase & Merger) - Purchase Consideration – Computation of Purchase Consideration – Entries in the books of the transferor and transferee – Special accounts Adjustments Entries for inter-Company Ownings and Holdings.	<b>12</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>V</b>	Recent Trends in Financial Reporting – Sustainability Reporting - Triple Bottom Line Reporting - Corporate Social Responsibility Reporting (CSR Reporting) - Fair Value Measurement - Integrated Reporting (IR) - Business Responsibility Reporting - Value Added Statements – Economic Value Added – Market Value	<b>14</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>

	Added – Human Resource Accounting – Valuation of Human Resources - Reporting Through XBRL (eXtensible Business Reporting Language)			
<p><b>Text Books:</b></p> <p>11. Gupta. R. L. &amp; Radhaswamy. M. Advanced Accountancy Volume – II, 2018, Sultan Chand &amp; Sons.G</p> <p>12. Dr S. N. Maheshwari, CA Sharad K Maheshwari &amp; Dr Suneel K Maheshwari, Advanced Accountancy Volume – II, 2018, 11th Edition, Vikas Publishing House.</p> <p>13. Dr. D.S. Rawat, CA Pooja Patel, Taxmann's Students' Guide to Ind AS [Converged IFRS], Taxmann Publications, 7<sup>th</sup> Edition, 2021.</p>				
<p><b>Suggested Readings:</b></p> <p>13. Ravi M. Kishore, Advanced Accounting, Taxmann allied Services Pvt. Ltd,2nd Edition, 2007.</p> <p>14. Shukla M.C., Gupta S. C. &amp; Grewal T.S. Advanced Accounts Volume II, 2016, S. Chand and Co' Ltd., New Delhi.</p> <p>15. T. S. Reddy &amp; Dr A. Murthy, Corporate Accounting, Vol-2 Mangham Publications, Chennai, (2021).</p> <p>16. G Sekar, B Saravana Prasath, Students guide on Advanced Accounting, C.Sitaraman &amp; Co Pvt.Ltd.</p> <p>17. Indian Accounting Standards (Ind AS), updated Indian Accounting Standards issued under the Companies (Indian Accounting Standard) Rules, 2021, Taxmann Publications Private Limited, Taxmann; Fourth July 2021 edition.</p>				
<p><b>Web Resources:</b></p> <p>13. <a href="http://www.aicpa.org">www.aicpa.org</a></p> <p>14. <a href="http://www.accountingtoday.com">www.accountingtoday.com</a></p> <p>15. <a href="http://www.economist.com/search?q=Corporate+accounting">www.economist.com/search?q=Corporate+accounting</a></p> <p>16. <a href="http://www.sfmagazine.com">www.sfmagazine.com</a></p> <p>17. <a href="https://www.icai.org/post/indian-accounting-standards-indas">https://www.icai.org/post/indian-accounting-standards-indas</a></p>				



## Course Outcomes (COs) and Cognitive Level Mapping

**Upon successful completion of this course, the students will be able to:**

COs	STATEMENTS	BLOOM's LEVEL
<b>CO1</b>	Understand the various accounting treatments involved in the preparation of financial statements of companies as per form provided in new schedule III of Companies Act 2013. calibrate the accounting procedures in amalgamation, consolidation, and Reporting.	<b>K1 &amp; K2</b>
<b>CO2</b>	Apply a thorough knowledge of relevant accounting standards and statutory provisions to prepare the financial statements with notes to the accounts.	<b>K3</b>
<b>CO3</b>	Analyse and carry out the various accounting treatments of the transactions relating to amalgamation, consolidation of financial statements of holding company.	<b>K4</b>
<b>CO4</b>	Judge the treatments dealing with inter-company owing and investments while consolidating the financial statements and evaluate the conditions upon which a company can be amalgamated and to decide the appropriate financial reporting.	<b>K5</b>
<b>CO5</b>	Design a plan for financial reporting as per various statutory provisions in the context of final accounts, consolidation, merger, and the recent trends in financial reporting.	<b>K6</b>

<b>Course Code</b>	<b>PCO3MC04</b>			
<b>Course Title</b>	<b>ENTREPRENEURSHIP AND INNOVATION MANAGEMENT</b>			
<b>Credits</b>	04			
<b>Hours/Week</b>	05			
<b>Category</b>	Major Core (MC) - Theory			
<b>Semester</b>	III			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
<b>This Course –</b>				
<ul style="list-style-type: none"> <li>• Explains the behaviour of entrepreneurs in the process of innovation context.</li> <li>• Describes entrepreneurship and innovations, their ideas and establish the confidence in the skills necessary to cause others to act.</li> <li>• Focuses on emphasizing on the critical thinking to analyse the situations in the selection of viable solutions.</li> <li>• Develops the initiate to supplement the required skills for entrepreneurial development.</li> </ul>				
<b>Course Objectives:</b>				
<b>The student will be able to</b>				
<ul style="list-style-type: none"> <li>• Understand the process of innovation, its dimensions, and intricacies</li> <li>• Develop adequate entrepreneurial traits among students and application of skills</li> <li>• Help in the process of establishing and developing the business ideas</li> <li>• Initiate the required skills for entrepreneurial development and explore the opportunities</li> <li>• Explore the possibilities of developing start-ups and conducting feasibility studies</li> </ul>				
<b>Prerequisites</b>	Basic knowledge on Entrepreneurship and Innovation Management			
<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>Introduction to Entrepreneurship:</b> Meaning – Definition – Entrepreneur and Entrepreneurship concept – Nature and Characteristics of Entrepreneurship – Functions Traits of Entrepreneurs – Types of Entrepreneurs – Distinction between Entrepreneur and Manager – Factors that influence an entrepreneur – Challenges	<b>16</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>

	faced by Entrepreneurs – Women Entrepreneurs – Entrepreneurial Motivation – Case Studies of Entrepreneurs.			
<b>II</b>	<b>Creativity and Innovation Management:</b> Creativity – Definition – Components of Creativity – Individual and Group Creativity – Barriers to Creativity – Innovation – Sources of Innovations – Benefits of Innovation – Types of Innovation – Innovation Drivers – Managerial roles and behaviour in Innovation – Difference between innovation and invention – Innovation Process – Identifying Business Opportunities – Techniques – Sources of business ideas – Successful innovation case studies.	<b>18</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>III</b>	<b>Establishing a Business Enterprise:</b> Business planning – Steps and stages in starting an enterprise – Project Identification and selecting the product – Generation and screening the product ideas – Market Analysis – Technical Analysis – Financial Analysis – Project formulation – Assessment of project feasibility – Preparation of the project report – Dealing with basic start-up problems.	<b>18</b>	<b>CO 1 CO 2 CO 3CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>IV</b>	<b>Small Business Enterprise:</b> Small Business – Concept and definition – Nature and characteristics – Relationship between small and large business – Scope - Distinction - Objectives – Role of small business – Small business as a seed bed of entrepreneurship.	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>V</b>	<b>Growth Strategy:</b> Growth Strategy for small business – Need for growth – Types of growth strategy – Expansion – Diversification – Subcontracting – Case Study.	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>

**Textbooks:**

1. Gupta C.B, & Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, 2008.
2. Khanka S. S, Entrepreneurial Development, Sultan Chand & Sons Publications, 2003.
3. Prahlad, C.K., and Krishna, The New Age of Innovation, Driving Concreted Value Through Global Networks, M.S McGraw Hill, 2008.

**Suggested Readings:**

1. Tidd Joe and Bessant John, Managing Innovation, 4<sup>th</sup> edition, Chinchester, UK, John Wiley and Sons, 2009.
2. John Miner, The 4 Routes to Entrepreneurial Success, San Francisco, Berret – Koehler Publishers, 2006.
3. Suresh Jayasree, Entrepreneurial Development, Margham Publications, 2009.
4. Dr. P. Rizwan Ahmed, Creativity and Innovation Management, Margham Publications, 1<sup>st</sup> edition, 2015.
5. Joe Tidd, John Bessant, Keith Pavitt, Managing Innovation, 3<sup>rd</sup> edition, 2011.

**Web Resources:**

1. [www.broens.com.au](http://www.broens.com.au)
2. <http://www.innovation-portal.info/online-resources-for-innovation-entrepreneurship/>
3. <https://www.startupindia.gov.in/content/sih/en/reources.html>

**Course Outcomes (COs) and Cognitive Level Mapping**

**Upon successful completion of this course, the student will able to:**

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	Understand the conceptual framework in the process of establishing and developing the enterprise.	<b>K1, K2</b>
<b>CO2</b>	Apply the various knowledge on entrepreneurship to innovate and manage the innovation.	<b>K3</b>
<b>CO3</b>	Analyse the potential business opportunities to establish the enterprise thereby become a successful entrepreneur.	<b>K4</b>
<b>CO4</b>	Evaluate the business situations to evolve various strategies to manage the innovation and growth strategies.	<b>K5</b>
<b>CO5</b>	Create the innovative interventions out of the understanding of the conceptual framework of entrepreneurial behaviour that could positively shape the success of entrepreneurs.	<b>K6</b>

<b>Course Code</b>	<b>PCO4MC01</b>			
<b>Course Title</b>	<b>BANKING AND INSURANCE</b>			
<b>Credits</b>	04			
<b>Hours/Week</b>	05			
<b>Category</b>	Elective Special (ES) - Theory			
<b>Semester</b>	IV			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
<b>This Course-</b>				
<ul style="list-style-type: none"> <li>• Help the learners with knowledge, skills and attitude to meet the requirements of the job market in the banking and insurance sectors.</li> <li>• Develop critical appreciation regarding the concepts, principles and theories related Banking and Insurance.</li> <li>• Acquaint the learners with the emerging trends, contemporary issues and practices of the Financial Institutions in India.</li> <li>• Provide the foundation for advanced studies in the related domain.</li> </ul>				
<b>Course Objectives:</b>				
<b>The student will be able to-</b>				
<ul style="list-style-type: none"> <li>• learn the fundamentals of banking.</li> <li>• Gain the knowledge about practical operations of banking</li> <li>• Understand the concept of Credit Management and Bank financial management</li> <li>• Get valuable input regarding the various kinds of insurance</li> <li>• Acquire in-depth knowledge about various products of banking and insurance</li> </ul>				
<b>Prerequisites</b>	Basic Knowledge on Banking and Insurance			
<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	Banking - Definition- Classification - Progress of Banking in India - Nationalisation of commercial banks – Functions- Role in economic development- The lead bank scheme, village adoption scheme, service area approach- - Priority sector advances. - Central Bank – Functions - Methods of credit control-	<b>12</b>	<b>CO1 CO2</b>	<b>K1 K2 K3</b>

	Quantitative and Qualitative credit control. The Reserve Bank of India- constitution- Functions of RBI and Agricultural credit- Industrial finance- Bill market scheme - Co-Operative Banking.			
<b>II</b>	Credit Management -Principles of Credit Management - Credit Appraisal - Analyzing Financial Performance –Structuring a Credit Proposal–Working Capital Concept and Management - Appraisal techniques for different constituents – trade cycle – Credit rating – Technical and economic feasibility studies – Rating Methodology – Objectives and benefits of rating – Term Lending – Debt Service Coverage Ratio– Bill Finance – Deferred Payment Guarantee – Credit Scoring – Credit Delivery System – Documentation – Post sanction supervision, Control and monitoring of credit – Consortium finance, Multiple banking, Syndication of loans. Infrastructure financing- Dealing with credit defaults – Stressed assets, Corporate Debt restructuring, SARFAESI, NPAs, recovery options, write-off. Disclosure of the list of defaulters: objectives and procedure. Appraisal methodology for different types of clients/ products.	<b>12</b>	<b>CO1 CO2 CO3</b>	<b>K1 K2 K3 K4</b>
<b>III</b>	Bank Financial Management - Forex Business – factors determining exchange rates, Direct and indirect quotations, spot/forward rates, premium and discount, cross rates - forward exchange rate contracts, Options, Swaps. Correspondent banking, NRI accounts -Documentary letters of Credit – UCPDC 600, various facilities to exporters and importers. Risks in foreign trade, the role of ECGC and Exim Bank – Role of RBI and exchange control, Role and rules of FEDAI,	12	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>

	FEMA -Risk Management - Risk in Banks – Risk Management Framework - Organizational Structure-Risk-Identification, Measurement - Sensitivity -Basis Point Value (BPV) – Duration – Downside Potential – Value at Risk, Back Testing – Stress Testing – Risk Monitoring and Control - Risk Reporting – Market Risk identification, Measurement, and management/ credit risk – rating methodology, risk weights, eligible collateral for mitigation, guarantees; credit ratings, transition matrices, default probabilities, Credit risk spreads, risk migration, and credit metrics, Counterparty risk. Credit exposures, recovery rates, risk mitigation techniques, ‘Basel Norms – Current guidelines on risk management – E-Banking – Fintech.			
<b>IV</b>	Introduction to Insurance-Meaning, Definition of insurance- General principles of insurance-Types of insurance life, fire and marine-Difference between life and other types of insurance, Growth & Development of Indian insurance industry- Regulations of insurance business and the emerging scenario. IRDA – function - Life Insurance-Introduction to life insurance- Features of life insurance-Essentials of life insurance, Different types of life policies-Annuities, Formation of life insurance contracts Assignment and nominations- Lapses and revivals of policies. Surrender value, paid up value, Loans Claims- Procedure for claims-Settlement of claims- Death and Maturity.	12	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>V</b>	Fire Insurance- Fire insurance contracts- Fire insurance coverage- Policies for stocks- Rate fixation in fire insurance- Settlement of claims. Marine Insurance- Functions- Marine perils-Types of marine policies- Clauses in general	<b>12</b>	<b>CO1 CO2 CO3 CO4 CO5</b>	<b>K1 K2 K3 K4 K5</b>

	<p>use-Warranties and conditions- Proximate cause- Subrogation and conciliation - Re-insurance-Double Insurance-Types of marine losses. - Miscellaneous Insurance -Motor insurance - Employer's liability insurance- Personal accident and sickness insurance - Aviation insurance- Burglary insurance- Fidelity guarantee insurance- Engineering insurance- Cattle insurance- Crop insurance.</p>			<b>K6</b>
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Banking Theory Law &amp; Practice, - Sundharam &amp; Varshney, Sultan Chand &amp; Sons, New Delhi.</li> <li>2. Banking Theory &amp; Practice - E.Gordon and Dr.K.Natarajan , Himalaya Publishing House, Mumbai.</li> <li>3. Bank Financial Management -Indian Institute of Banking and Finance ,MacMillan Publishers India Pvt Ltd.,Chennai</li> <li>4. Advanced Bank Management -Indian Institute of Banking and Finance ,MacMillan Publishers India Pvt Ltd.,Chennai</li> <li>5. Insurance principles and practice - Mishra.M.N, Sultan Chand &amp; Sons, New Delhi</li> <li>6. Fundamentals of Insurance- Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.</li> </ol>				
<p><b>Suggested Readings</b></p> <ol style="list-style-type: none"> <li>1. Banking Theory &amp; Practice – Dr.B.Santhanam,Margham Publications,Chennai.</li> <li>2. Banking Theory &amp; Practice - Dr.P.K.Srivastava, Himalaya Publishing House, Mumbai.</li> <li>3. Insurance principles and practice - Balu.V.&amp; Premilan, Margham publications, Chennai</li> </ol>				
<p><b>Web Resources</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://www.irdai.gov.in/">https://www.irdai.gov.in/</a></li> <li>2. <a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a></li> </ol>				



## Course Outcomes (COs) and Cognitive Level Mapping

Upon successful completion of this course, the student will able to:

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	State the general concepts, principles, theories and legal aspects related to banking and insurance	<b>K1, K2</b>
<b>CO2</b>	Demonstrate application of the learnt concepts and principles in practical situations.	<b>K3</b>
<b>CO3</b>	Get an employment opportunity in the field banking and insurance	<b>K4</b>
<b>CO4</b>	Understand integrated strategies using tools and techniques to meet the emerging opportunities and challenges in banking and insurance	<b>K5</b>
<b>CO5</b>	Create attractive policies for insurance and create better and innovative services in the banking industry	<b>K6</b>

<b>Course Code</b>	<b>PCO4MC02</b>
<b>Course Title</b>	<b>Global Marketing Management</b>
<b>Credits</b>	04
<b>Hours/Week</b>	05
<b>Category</b>	Major Core (MC) - Theory
<b>Semester</b>	IV
<b>Regulation</b>	2022
<p><b>Course Overview:</b></p> <p><b>This Course-</b></p> <ul style="list-style-type: none"> <li>• Enables a student to understand the marketing practices of companies seeking market opportunities outside their home country.</li> <li>• Emphasises on the environmental aspects of international trade, and integration of marketing functions.</li> <li>• Enhances the knowledge in developing a global market entry and expansion strategies</li> <li>• Explore the avenues to understand the different global marketing mix decisions</li> </ul>	
<p><b>Course Objectives:</b></p> <p><b>The student will be able to -</b></p> <ul style="list-style-type: none"> <li>• Understand the importance of marketing management strategies from a global perspective.</li> <li>• Focuss on the strategic issues in international marketing and alignment of marketing strategy for competitive advantage in the global markets</li> <li>• Assess the international marketplace for opportunities to enter and expand operations abroad</li> <li>• Develop a global product, pricing, distribution and promotion strategies.</li> </ul>	
<b>Prerequisites</b>	Marketing Fundamentals

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>OVERVIEW OF GLOBAL MARKETING:</b> Introduction to International and Global Marketing- The marketing concept- Principles of Marketing- Global Marketing - Importance of Global Marketing- Management Orientations- Driving and Restraining forces affecting Global Integration and Global Marketing - Global Market Segmentation, Targeting, and Global Product Positioning	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>II</b>	<b>GLOBAL MARKETING ENVIRONMENT:</b> Economic Environment - Stages of Market Development – Balance of Payments – WTO and GATT – Social and Cultural Environment – Basic aspects of society and culture – Analytical approached to cultural factors – The Political, Legal, and Regulatory Environments – Political risk – Expropriation – Intellectual Property Rights – Bribery and Corruption – Conflict resolution – Dispute Settlement and Litigation	<b>15</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>III</b>	<b>ENTRY AND EXPANSION STRATEGIES &amp; COMPETITIVE ANALYSIS:</b> Entry and Expansion Strategies: Marketing and sourcing- Decision criteria for International business- Entry and Expansion Model- Exporting- Additional International alternatives- Marketing strategy alternatives- Cooperative strategies and Global strategic partnerships (GSP)- Nature of GSP- Success factors- Alliances between Manufacturers and Marketers- International Partnerships in Developing countries- Keiretsu- Beyond strategic alliances- Competitive analysis	<b>18</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>

	and strategy- Industry analysis: Forces influencing competition- Global competition and national competitive advantage- Competitive advantage and strategic models- Strategic positions- Competitive Innovation and Strategic Intent			
<b>IV</b>	<b>PRODUCT AND PRICING DECISIONS:</b> Product decisions: Basic concepts- Product saturation levels in Global markets- Product design considerations- Attitudes toward country of origin- Geographic expansion: Strategic alternatives- New products in Global marketing - Pricing Decisions: Basic pricing concepts- Environmental influences on pricing decisions- Global pricing objectives and strategies- Gray market goods- Dumping- Transfer pricing- Three pricing alternatives of Global Pricing	<b>18</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>V</b>	<b>CHANNEL AND PROMOTION DECISIONS:</b> Global marketing channels and physical distribution- Channel objectives and constraints- Distribution channels: Terminology and structure- International channel Innovation- Channel strategy for new market entry- Physical distribution and logistics - Global advertising and branding- Selecting an Advertising agency- Advertising appeals- Public relations and publicity- personal selling- sales promotion- Direct marketing- Trade shows and exhibitions- Sponsorship promotion	<b>15</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>Text Books:</b>				
<ul style="list-style-type: none"> <li>Keegan J. Warren and Bhargava K. Naval, <i>Global Marketing Management</i>, Dorling Kindersley (India) Pvt. Ltd (Licensee of Pearson Education in South Asia), 7e, 2011.</li> <li>Keegan J. Warren and C Green Mark, <i>Global Marketing Management</i>, Pearson Education</li> </ul>				

9e, 2018

### **Suggested Readings**

- [Michael R. Czinkota](#) and [Ilkka A. Ronkainen](#), *International Marketing*, Cengage India, 10e, 2017
- [Sak Onkvisit](#) and [John Shaw](#), *International Marketing: Strategy and Theory* Routledge; 5e, 2008
- Philip R. Cateora, John L. Graham and Prashant Salwan, *International Marketing*, Tata McGraw Hill Publishing Company Ltd, Special Indian 13e, 2008.
- Rajagopal, *International Marketing*, Vikas Publishing House Pvt Ltd, 2007

### **Web Resources**

- [www.simplynotes.in](http://www.simplynotes.in)
- [www.pdf-files.in](http://www.pdf-files.in)
- [www.tutorialspoint.com](http://www.tutorialspoint.com)
- [www.mediabeacon.com](http://www.mediabeacon.com)
- [www.sportsocial.com](http://www.sportsocial.com)

## Course Outcomes (COs) and Cognitive Level Mapping

**Upon successful completion of this course, the student will able to:**

COs	STATEMENTS	BLOOM's LEVEL
<b>CO1</b>	Able to understand the basic international marketing concepts, theories, principles, and terminology	<b>K1, K2</b>
<b>CO2</b>	Demonstrate the impact of environmental factors (cultural, economic, institutional, legal and political) on international marketing activities	<b>K3</b>
<b>CO3</b>	Develop a global marketing strategy by applying the core concepts of product, pricing, promotion, and channels of distribution in international settings.	<b>K4</b>
<b>CO4</b>	Know how to implement the international marketing strategy selected through suitable way of entering chosen foreign markets.	<b>K5</b>
<b>CO5</b>	Demonstrate the recent global business practices and create the significant characteristics that are truly customer driven.	<b>K6</b>

<b>Course Code</b>	<b>PCO4MC03</b>			
<b>Course Title</b>	<b>ORGANIZATIONAL BEHAVIOUR</b>			
<b>Credits</b>	04			
<b>Hours/Week</b>	05			
<b>Category</b>	Major Core (MC) - Theory			
<b>Semester</b>	IV			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
<b>This Course –</b>				
<ul style="list-style-type: none"> <li>• Explains the human behaviour in the organizational context.</li> <li>• Describes the impact of individual, group, and organizational factors on human behaviour.</li> <li>• Focuses on understanding the behaviour of the employees working in the organization.</li> <li>• Develops people skills and leaderships skills.</li> </ul>				
<b>Course Objectives:</b>				
<b>The student will be able to</b>				
<ul style="list-style-type: none"> <li>• Understand the human behaviour in the organisation.</li> <li>• Control and modify human behaviour in the organizational context</li> <li>• Comprehend Organisational Culture, Change and Development.</li> <li>• Develop people skills and leadership skills</li> </ul>				
<b>Prerequisites</b>	Basic knowledge on Business Management and Human Resources Management			
<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	Definition - Importance and Applications of Organizational Behaviour - Management Roles - Mintzberg's Managerial Roles - Disciplines that contribute to the OB - Challenges and Opportunities for OB - Organizational Behaviour in a Global Context - Hofstede's findings - Diversity in Organisation - Implementing Diversity Management Strategies. Case study	<b>12</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>

<b>II</b>	Biographical Characteristics - Ability -Learning – Perception - Factors Influencing Perception – Emotions - Personality - Myers Briggs Type Indicator – Big Five Personality Model - Values - Types of Values - Attitude - Components - Job Attitudes - Cognitive Dissonance Theory.	<b>18</b>	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<b>III</b>	Foundations of Group Behaviour – Definition and Classification of Groups – Stages of Group Development – Group Properties - Group Decision Making – Group Decision Making Techniques – Work Teams - Types -Team Process – Creating Effective Teams – Case study	<b>18</b>	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<b>IV</b>	Behaviour Modification – Contemporary Theories of Motivation - Self Determination Theory – Job Engagement – Goal Setting Theory Expectancy Theory – Equity Theory Job Characteristics – Job Redesign - Participative Management –Stress Management Strategies – Leadership – Charismatic leadership – Transformational leadership – Authentic Leadership – Mentoring – Case Study	<b>15</b>	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
<b>V</b>	Power – Sources of Power - Tactics – Coalitions – Organizational Politics – Conflict – Types od Conflict - Conflict Process – Managing Inter Group Conflict- Negotiation - Organizational Culture - Creating and Sustaining Culture – Forces of Organizational Change – Resistance – Implementation of Change – Approaches to Managing Organisational Change- Creating a culture for Change - Organizational Development Interventions – Case study.	<b>15</b>	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6

**Text Books:**

1. Stephen P. Robbins / Timothy A. Judge / Neharika Vohra., Organizational Behaviour, Pearson Education, 2018.
2. Sekaran Uma, Organizational Behaviour: Text and Cases, Tata McGraw Hill Education Private Limited, 2009.



**Suggested Readings**

1. Fred Luthans, Organisational Behaviour, 11th edition, Mc Graw Hill, 2009.
2. W. Newstrom, John, Organisational Behaviour, 10th edition, Tata Mc Graw –Hill 2009.
3. Paul Heresy, Kenneth H. Blanchard, and Dewey E. Johnson, Management of Organisational Behaviour: Leading Human Resources, 2008.
4. Dr SS Khanka, Organisational Behaviour, S. Chand & Co, New Delhi, 2008.  
Sanghi Seema, Organisational Behaviour, Pearson, 2011
5. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work Tata McGraw-Hili, New Delhi

**Web Resources**

13. <https://aom.org/>
14. <https://www.asanet.org/>
15. <https://www.apa.org/>
16. <https://www.siop.org/>
17. <http://eds.b.ebscohost.com/>

## Course Outcomes (COs) and Cognitive Level Mapping

**Upon successful completion of this course, the student will able to:**

COs	STATEMENTS	BLOOM's LEVEL
<b>CO1</b>	Understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.	<b>K1, K2</b>
<b>CO2</b>	Apply the various techniques to deal with individual and group behaviours with the proper understanding of the role of individual, groups, and structure in achieving organizational goals effectively and efficiently	<b>K3</b>
<b>CO3</b>	Analyse various theories and models that contribute to the overall understanding of individual and group behaviour and the organisational structure, culture, change and development.	<b>K4</b>
<b>CO4</b>	Evaluate the different situations and behavioural patterns to accept and embrace in working with different people from different cultural and diverse background in the workplace.	<b>K5</b>
<b>CO5</b>	Create the innovative interventions out of the understanding of the conceptual framework of organisational behaviour that could positively shape the organizations.	<b>K6</b>

<b>Course Code</b>	<b>PCO4MC04</b>			
<b>Course Title</b>	<b>INTERNATIONAL FINANCIAL MANAGEMENT</b>			
<b>Credits</b>	5			
<b>Hours / Week</b>	5			
<b>Category</b>	Major Core (MC) - Theory			
<b>Semester</b>	IV			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
This Course-				
<ol style="list-style-type: none"> <li>4. Covers the aspects of international financial systems and markets.</li> <li>5. Identifies the importance of foreign exchange rates and the fluctuation in currency values.</li> <li>6. Examine the techniques to manage foreign exchange risk and exposure in international trade.</li> </ol>				
<b>Course Objectives:</b>				
The students will be able to-				
<ol style="list-style-type: none"> <li>11. Understand the functions of international financial systems &amp; markets.</li> <li>12. Exposure to foreign exchange rates and fluctuation of currency values.</li> <li>13. Get aware of the exchange rates fluctuations in international trade.</li> <li>4. Identify the risks associated with foreign exchange and the techniques of managing it.</li> <li>14. Achieve and establish international trade by applying the techniques to manage the risks associated with it.</li> </ol>				
<b>Prerequisites</b>	Knowledge on Statistics			
<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>Introduction to international monetary and financial system:</b> IMF and the World Bank, European monetary system – meaning and scope – Multilateral Financial Institutions: Role of IMF, IBRD and other development banks. Importance of international finance, Bretton woods conference and its effects. Recent trends in the International financial system.		<b>CO1</b> <b>CO2</b>	<b>K1</b> <b>K2</b> <b>K3</b>
<b>II</b>	<b>Balance of payment and international linkages:</b> Balance of payments and its components,		<b>CO1</b> <b>CO2</b>	<b>K1</b> <b>K2</b>

	International flow of goods, services and capital, Coping with current account deficit. Capital account convertibility – pros and cons. Recent amendments in Balance of Payments.		<b>CO3</b>	<b>K3</b> <b>K4</b>
<b>III</b>	<b>International financial markets and instruments:</b> International capital and money markets, Money and capital market instruments, Salient features of different international markets, Arbitrage opportunities, Integrations of markets. New Financial instruments.		<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>IV</b>	<b>Foreign exchange markets:</b> Exchange rates, fixed and flexible exchange rate system, exchange rate theories, participants in the foreign exchange markets, foreign exchange markets cash and spot markets, Exchange rate quotes, LERMS, Factors affecting exchange rates – spot rates, forward exchange rates, and forward exchange contracts. Recent trends in Foreign Exchange Market.		<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>V</b>	<b>Foreign exchange risks:</b> Risks covering Transaction exposure, translation exposure, and economic exposure, Management of exposures – internal techniques, netting marketing, leading and lagging, pricing policy, assets and liabilities management and techniques. New techniques of exposure management.		<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<p><b>Text Books:</b></p> <p>14. Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi 2019.</p> <p>15. International Financial Management: V.K Bhalla, Anmol Publications ISBN 81-261-2641-8 (15<sup>TH</sup> revised edition)</p> <p>16. Shaprio, Alan. C: Multinational Financial Management, Prentice Hall, New Delhi, 2019</p>				

**Suggested Readings:**

18. Kevin S, Fundamentals of International Financial Management, PHI Learning Private Ltd, New Delhi, 2016.
19. Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi, 2018.
20. Eitman, D.K. and A.I Stenehill: Multinational Business Cash Finance, Addison Wesley, New York, 2016..
21. Henning, C.N., W Piggot and W.H. Scott: International Financial Management, McGraw Hill, International Edition.
22. Levi, Maurice D: International Finance, McGraw – Hill, International Edition, 2005 & Reprint 2009.

**Course Outcomes (COs) and Cognitive Level Mapping**

Upon successful completion of this course, the students will be able to:

COs	STATEMENTS	BLOOM's LEVEL
CO1	Understand the functions of international financial systems & markets.	K1 & K2
CO2	Examine the dynamics of the <a href="#">global financial system</a> , <a href="#">international monetary systems</a> , <a href="#">balance of payments</a> , <a href="#">exchange rates</a> , <a href="#">foreign direct investment</a> .	K3
CO3	Analyse the risks associated with the foreign exchange market.	K4
CO4	Evaluate the techniques for the management of the foreign exchange risks.	K5
CO5	Establish an effective strategy to manage international finance.	K6

<b>Course Code</b>	<b>PCO2ME01</b>
<b>Course Title</b>	<b>INVESTMENT MANAGEMENT</b>
<b>Credits</b>	02
<b>Hours/Week</b>	04
<b>Category</b>	Major Electives (ME)
<b>Semester</b>	II
<b>Regulation</b>	2020
<b>Course Overview</b>	
In this Course students will be able to:	
<ol style="list-style-type: none"> <li>1.Learn the basic principles and practices of investment management.</li> <li>2.Familiarise themselves with the various investment alternatives available.</li> <li>3.Know the various risks that are associated with the investment activities</li> <li>4.Choose right investments to achieve their financial goals.</li> <li>5. Explores the avenues of productive investment and evaluating the same.</li> </ol>	
<b>Course Objectives</b>	
The student will be able to:	
<ol style="list-style-type: none"> <li>1.Understand the theories and practices of various investments avenues.</li> <li>2.Identify the various alternatives available for investments.</li> <li>3.Compare and contrast the investment alternatives before they start investing.</li> <li>4.Analyse and assess the risks of investment alternatives for choosing the right investments to maximise the return.</li> <li>5.Protect themselves from all the fraudulent practices that they may come across while investing.</li> </ol>	
<b>Prerequisites</b>	Basic knowledge on Investment Management.
<b>Text Books</b>	
1. Investment Analysis and portfolio Management, DR.R.P.Rustagi, Sultan Chand & Sons, 2020	
2. Investment Management, V.K.Bhalla, S.Chand, 2020	

**Suggested Readings**

1. Investment Analysis and Portfolio Management, Prasanna Chandra, Tata McGraw-Hill, 2020
2. Security Analysis and Portfolio Management, Donald E. Fisher & Ronald J. Jordan, PH of India-2020
3. Investment Management, L. Natarajan, Margham Publications, 2018
4. Investments Analysis and Management, Charles P. Jones, John Wiley & Sons, 2020
5. Investments, Zvi Bodie, Alex Kane, Alan J. Marcus, Pitabas Mohatty, McGraw Hill Education (India) Pvt Ltd, 2020
6. Modern Portfolio Theory and Investment Analysis, Edwin J. Elton & Martin Gruber, John Wiley & Sons, 2020
7. Introductory Investment Theory, Robert A. Haugen, Prentice Hall, 2020

**Web Resources**

1. <https://www.coursera.org>
2. <https://www.icfainstitute.org>
3. <https://www.nseindia.com>
4. <https://www.finra.org>
5. <https://www.investopedia.com>
6. <https://www.sec.gov>
7. <https://www.sebi.gov.in>
8. <http://www.iepf.gov.in>
9. <https://cleartax.in>
10. <https://www.managementstudyguide.com>

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>COGNITIVE LEVEL</b>
<b>I</b>	<b>INVESTMENTS</b> Meaning- increasing popularity of investments- features and objectives of investment- investment decision process- approaches to investment decision making- qualities for successful investing- direct and indirect investing- speculation- difference between investment and speculation - gambling- features of gambling- difference between investment and gambling- emerging investment environment- risk- types of risks attached to investments.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>

<b>II</b>	<b>INVESTMENT ALTERNATIVES</b> Non- market financial assets-bank deposits-post office savings account-post office time deposits-monthly income schemes of post offices-national savings certificates-company deposits-employee provident fund scheme-money market I instruments-bonds or debentures- preference shares-equity shares- rights of equity share-holder classification of equity shares- life insurance-types of life insurance policies - Investment in gold,silver ,real estates -art,antiques and real estate.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>
<b>III</b>	<b>MUTUAL FUNDS</b> Meaning and definition of mutual fund-features and characteristics of mutual fund-mechanism of mutual fund operations-benefits of mutual funds-structure of mutual fund-mutual fund schemes-costs and loads in mutual fund investments-return from mutual fund-performance of mutual fund-mutual funds in Capital market-regulation of mutual funds-taxation of mutual fund investment-emerging trends in mutual funds in India.	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>
<b>IV</b>	<b>VALUATION OF EQUITY SHARES</b> Fundamental Analysis-Asset allocation and security selection,economic analysis-economic forecasting- Industry analysis,industry life cycle-company analysis - Technical analysis-basic tenets-charting-DOW theory, Elliot Wave theory-price and volume charts.pattern analysis-indicator analysis-market indicators-weaknesses of technical analysis	<b>12</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5, K6</b>
<b>V</b>	<b>PORTFOLIO SELECTION AND MANAGEMENT AND INVESTOR PROTECTION</b> Diversification-portfolio management-return and	<b>10</b>	<b>CO1, CO2, CO3,</b>	<b>K1, K2, K3, K4, K5, K6</b>



	<p>Risk in the context of portfolio-portfolio selection-portfolio theory-Harry Markowitz model-finding the efficient frontier-corner portfolio-risk free lending and borrowing-capital market theory-sing index model-security characteristics line- optimum portfolio-Sharpe optimization model-selection of securities.</p> <p>Investor protection-meaning-investor protection fund- investor grievances-securities ombudsman-investor education-insider trading-code of conduct for listed companies.</p>		<p><b>CO4, CO5</b></p>	
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**Course Outcomes (COs) and Cognitive Level Mapping**

Upon successful completion of this course, the student will able to:

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO-1</b>	Understand the basic concepts and identify the various investment alternatives available for investing.	K1, K2
<b>CO-2</b>	Examine the various investment alternatives available before start investing.	K3
<b>CO-3</b>	Identify and choose the right investments to achieve financial goals	K4
<b>CO-4</b>	Evaluate the risks upon various investments and construct a best portfolio.	K5
<b>CO-5</b>	Assess and get the legal protection from all the fraudulent investment practices that they may come across while investing.	K6

<b>Course Code</b>	<b>PCO2ME02</b>
<b>Course Title</b>	<b>Global Supply Chain Management</b>
<b>Credits</b>	02
<b>Hours/Week</b>	04
<b>Category</b>	Major Electives (ME)
<b>Semester</b>	II
<b>Regulation</b>	2022
<p><b>Course Overview:</b></p> <p><b>This Course-</b></p> <ul style="list-style-type: none"> <li>• Enable learners to understand the operating responsibility of Logistics and integration function in an organisation.</li> <li>• Understand the significance of competitive advantage and value chain analysis in supply chain management.</li> <li>• Illustrate the importance of logistics information flows within the organisation in the perspective of Global Operation Management.</li> <li>• Assess the relevance of global outsourcing, its prospects, and concerns and evolve procurement strategies.</li> <li>• Explains the role of distribution in global logistics supply chain management, its global excellence, and the significance of technology in logistics.</li> </ul>	
<p><b>Course Objectives:</b></p> <p><b>The student will be able to-</b></p> <ul style="list-style-type: none"> <li>• Facilitate learners to gain knowledge on possibilities of efficient optimization of operation in Logistics Management.</li> <li>• Understand the components, objectives, and features of Supply Chain Management and to introduce the best practices of bench marking in supply chain management</li> <li>• Provide an outline of global operations management and recognize the significance of International Commercial Terms for facilitating international trade</li> <li>• Explore the opportunities in the global sourcing, its characteristics and to assess the emerging issues in global supply chain design</li> <li>• Explain the horizon of globalization and understand the global excellence in supply chain management.</li> </ul>	
<b>Prerequisites</b>	Basic knowledge on Logistics and Supply Chain Management

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>Unit 1 – Introduction to Logistics Management</b> Overview of Logistics Management Importance of Logistics management Operating Responsibility of Logistics Logistics Operations Integration Logistics Strategies & Time-Based Logistics Strategic Logistics Planning	<b>12</b>	<b>CO 1 CO 2</b>	<b>K1 K2 K3</b>
<b>II</b>	<b>Unit 2 - Supply Chain Management</b> An Overview of Supply Chain Management Supply Chain Drivers & Metrics Viewing your organization as a strategic asset Regulatory compliance in the global supply chain Obstacles of SCM Supply Chain Performance Management & Customer Value & Satisfaction	<b>12</b>	<b>CO 1 CO 2 CO 3</b>	<b>K1 K2 K3 K4</b>
<b>III</b>	<b>Unit 3 - Overview of Global Operations Management</b> Introduction to Global Operations Importance of INCOTERMS 2020 in International Trade Letter of Credit (LC) from Buyer's &	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>

	Seller's Perspective Supply Chain Operational Integration Managing Logistics Information Systems Global Transport Systems			
<b>IV</b>	<b>Unit 4 - Global Sourcing &amp; Outsourcing</b> Global Sourcing Global Supply Chain Design Global Outsourcing Global SCM Strategies Global Risk Management & Resilience Devising of Procurement Strategies	12	<b>CO 1</b> <b>CO 2</b> <b>CO 3 CO</b> <b>4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>V</b>	<b>Unit 5 - Global Excellence in Supply Chain Management</b> Overview of Globalization Dealing with the emerging trends in Global SCM in 2022 Operations Strategy in a Global Environment Current Issues in Global LSCM Global Excellence in Supply Chain Management Technology in Logistics	12	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>Text Books:</b> 1) Global Supply Chain and Operations Management – A Decision, Ivanov, 2 <sup>nd</sup> Edition, 2019, Springer Publication 2) Supply Chain Management – A Global Perspective, Nada E. Sanders, 2012, John Wiley & Sons, Inc. Publication				
<b>Suggested Readings</b> 1) Global Logistics and Supply Chain Management, John Mangan, Chandra Lalwani, Agustina Calatayud, 4 <sup>th</sup> edition, 2020, John Wiley & Sons, Inc. Publication				

2) Global Supply Chain Management and International Logistics, Alan E. Branch, Routledge Taylor & Francis Group, New York, 8<sup>th</sup> Edition, 2008

**Web Resources**

<https://www.brunel.ac.uk>

<https://innovecs.com/blog/global-supply-chain-management>

<https://www.ascm.org/>

<https://nptel.ac.in/courses>

<https://www.csusm.edu/oscm/index.html>

<https://www.metrostate.edu/academics/programs/global-supply-chain-management>

**Course Outcomes (COs) and Cognitive Level Mapping**

**Upon successful completion of this course, the student will able to:**

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	understand the operating responsibility of Logistics and integration function in an organization.	<b>K1, K2</b>
<b>CO2</b>	Explain the significance of competitive advantages and value chain analysis of supply chain management	<b>K3</b>
<b>CO3</b>	Identify the importance of the international trade and the role of supply chain integration and logistics information flows	<b>K4</b>
<b>CO4</b>	Comprehend and evaluate the relevance of global outsourcing, its advantages and disadvantages and effectiveness of global supply chain	<b>K5</b>
<b>CO5</b>	Critically assess latest trends in global supply chain and the appreciate the global excellence in SCM and the technology	<b>K6</b>

<b>Course Code</b>	<b>PCO3ME01</b>
<b>Course Title</b>	<b>AD PSYCHOLOGY</b>
<b>Credits</b>	03
<b>Hours/Week</b>	04
<b>Category</b>	Major Electives (ME)
<b>Semester</b>	III
<b>Regulation</b>	2022
<b>Course Overview:</b>	
<b>This Course-</b>	
<ul style="list-style-type: none"> <li>• Advertising psychology is a branch of psychology which studies the pattern of responses by the human system to advertisement stimuli.</li> <li>• Advertising is the art of influencing human behaviours to buy certain products.</li> <li>• Recently advertisers are discovering the need to know the facts which psychology can give about what attracts attention, what sticks in memory, what gives a pleasant impression, what persuades and what leads to the act of purchase.</li> <li>• This will help marketers and copywriters to prepare effective advertisements</li> </ul>	
<b>Course Objectives:</b>	
<b>The student will be able to-</b>	
<ul style="list-style-type: none"> <li>• Familiarizes with the Origin and Fundamentals of Modern-Day Advertising</li> <li>• Know the Types of Advertising and Marketing Mix</li> <li>• Understand the psychological process of Advertising</li> <li>• Learn the Consumer Attitudes and social Influence on Advertising</li> <li>• learn the Advertising in the new millennium</li> <li>• Develop the skills to evaluate effectiveness of advertisements from psychological perspectives.</li> </ul>	
<b>Prerequisites</b>	Basic Knowledge on marketing and advertising

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	Advertising Definition, Classification, Growth & Development- Basic Model and process of advertising, Motivational & Persuasive Communication of Advertising. Types of Advertising- The Origins of Modern-Day Advertising – The Functions of Advertising.	<b>12</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b>
<b>II</b>	The Effect of Advertising: A Psychological Perspective – Consumer responses - Source and Message variables in advertising - Advertising in context: integrated marketing communications and the promotional mix- Integrated Advertising – Classic and Contemporary Approaches of Conceptualizing Advertising Effectiveness - the replication crisis in psychology - Consumers acquire and process information from advertising - Pre-attentive analysis - Focal attention - comprehension - Elaborative reasoning -advertising affects consumer memory - The structure and function of human memory - implications for advertising - advertising distort memory.	<b>12</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b>
<b>III</b>	Consumers form attitudes towards products - attitude strength - attitude formation, structure - the functions of attitudes and attitude objects - Consumers yield to advertising: principles of persuasion and attitude change - the yale reinforcement approach - the information processing model of McGuire - the cognitive response model - dual process theories of persuasion - assessing the intensity of processing - simplifying dual process theories: the unimodal - self-validation: a new process of persuasion - strategies to attract attention to advertising - strategies to lower resistance to advertising.	<b>12</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>

IV	Advertising influences buying behaviour - the attitude-behaviour relationship: a brief history - predicting specific behaviour: the reasoned action approach - reformulating the standard model: the theory of reasoned goal pursuit - narrowing the intention-behaviour gap: forming implementation intentions - implications for advertising - beyond reasons and plans: the automatic instigation of behaviour - implications for advertising: the return of the hidden persuaders .	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6
V	Advertising in the new millennium: internet affects consumer judgement and choice -features of online advertising - big data, online tracking and privacy concerns - online advertising promote persuasion - the role of conscious versus unconscious processes - supplementing regular online advertising: persuasion via decision support systems unintended and incidental effects of being online on consumer cognition - beyond online advertising: persuasion via online interpersonal communication -Techniques to Measure Advertising Effectiveness	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1 K2 K3 K4 K5 K6

**Text Books:**

1. Bob M.F. & Wolfgang S. (2021). The Psychology of Advertising. New York: Psychology Press.
2. Chunawalla S.A and Sethia K.C. (2011). Foundations of Advertising Theory and Practice (VII. Ed.). Mumbai: Himalaya Publishing House Pvt. Ltd.
3. Davis J.J. (2011). Advertising Research: Theory & Practice (II Ed.). New York: Prentice Hall.
4. Frank J. & Daniel Y. (2009). Advertising, (IV Ed.). New Delhi: Pearson Education.
5. Rodgers S. and Thorson E. (2012). Advertising Theory. New York: Routledge.



6. Wells W.D, Moriarty S. & Burnett J. (2006). Advertising Principles and Practice (VII Ed.) Pearson Education.

### **Suggested Readings**

1. Kotler, P. (2003), Marketing Management, (Eleventh Edition). Prentice Hall.
2. Mamoria, C.B. and Joshi, R.L. (1998), Marketing Management, Analysis, Planning, Implementation and control, (Ninth Edition) Prentice Hill.
3. Loudon, D.L. and Della Bitta, A.J. (2002) Consumer Behaviour (fourth edition) Tata McGraw Hill.
4. Advertising Management, Aaker & Myers, Batra.

### **Web Resources**

1. Fennis, B. M., & Stroebe, W. (2015). The Psychology of Advertising. New York: Psychology Press.
2. Andrew, A. Mitchell. (1993). Advertising Exposure, Memory and Choice. Lawrence Erlbaum Associates. Hillsdale, NJ.

### Essential Reading / Recommended Reading

3. Linda, F. Alwitt & Andrew, A. Mitchell. (1985). Psychological Processes and Advertising Effects: Theory, Research, and Applications. Lawrence Erlbaum Associates. Hillsdale, NJ. London.
4. Rolloph, M.E. & Miller, G.R. (Eds) (1980). Persuasion: New Directions in Theory and Research. Sage. N.Y. Eddie. M. Clark, Timothy. C. Brock, & David W. Stewart. (1994).
5. Attention, Attitude and Affect in Response to Advertising. Lawrence Erlbaum Associates. Hillsdale, NJ.

## Course Outcomes (COs) and Cognitive Level Mapping

Upon successful completion of this course, the student will able to:

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM'S LEVEL</b>
<b>CO1</b>	Understand about Advertisement and its impact in decision making	<b>K1, K2</b>
<b>CO2</b>	Apply the psychological perspectives of advertisements in the real-life setting.	<b>K3</b>
<b>CO3</b>	Integrate different domains such as cognitive, affective and behavioural responses in the Advertising.	<b>K4</b>
<b>CO4</b>	Apply the knowledge of advertising psychology in the decision making of consumers and persuading consumers to buy the products and services.	<b>K5</b>
<b>CO5</b>	Develop the ability to make applications based on the understanding of marketing strategies	<b>K6</b>

<b>Course Code</b>	<b>PCO3ME02</b>
<b>Course Title</b>	<b>INDIRECT TAXATION</b>
<b>Credits</b>	02
<b>Hours/Week</b>	04
<b>Category</b>	Major Elective (ME)
<b>Semester</b>	III
<b>Regulation</b>	2022
<p><b>Course Overview:</b></p> <p><b>This Course-</b></p> <ul style="list-style-type: none"> <li>• Provide the learners with an in-depth study on the various provisions to indirect taxation laws.</li> <li>• Understand its impact on business decision making process and plan accordingly the course of action.</li> <li>• Illustrate the provisions and case laws to test the student's ability to appreciate the intricacies of the judgement of the cases.</li> <li>• Assess the problems and the solutions of each of the provisions and evaluate the application of the same.</li> <li>• Educates the students in the Foreign Trade Policy and the basic concepts relating to export promotion schemes under the same.</li> </ul>	
<p><b>Course Objectives:</b></p> <p><b>The student will be able to-</b></p> <ul style="list-style-type: none"> <li>• Facilitate learners to gain knowledge on the fundamentals of indirect tax and the uniqueness of it in the economic development.</li> <li>• Understand the components, provisions and the case laws involved in each segment of the units and appreciate their applications.</li> <li>• Provide an overview of the registration, accounts and records, payment of tax, filing of annual returns and the GST Audit</li> <li>• Express the provisions on Import and Export under GST, refunds, Inspection, search, seizure and arrest, demand and recovery and Appeals and Revisions \</li> <li>• Explain the impact of Foreign Trade Policy on the Indian economy in the perspective of globalisation and related export promotion schemes under FTP</li> </ul>	
<b>Prerequisites</b>	Requiring the skill levels of knowledge, comprehension, application, analysis in the taxation

<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>Unit 1 – Introduction to Indirect Taxes and GST</b> – Introduction to Indirect Tax –Concept of GST – Taxable event of supply – Levy and collection of tax – Tax Deduction at Source and Tax Collection at Source.	<b>12</b>	<b>CO 1 CO 2</b>	<b>K1 K2 K3</b>
<b>II</b>	<b>Unit 2 – Place, Time and Value of Supply and Input Tax Credit</b> - Place, time, value and supply of goods and services – Valuation Rules – exemption from GST – Input Tax Credit – Tax Invoice – Credit and Debit Notes – e way Bill	<b>12</b>	<b>CO 1 CO 2 CO 3</b>	<b>K1 K2 K3 K4</b>
<b>III</b>	<b>Unit 3 – Procedures of GST</b> - Registration – Accounts and Records – Payment of Tax – Returns – Annual Return – Reconciliation of Books of Accounts with Annual Return – GST Audit	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>IV</b>	<b>Unit 4 - Import and Export under GST</b> - Refunds – Job work – Assessment and Audit – Inspection, search, seizure and arrest – Demand and Recovery – Liability to pay tax in certain cases – Offence and Penalties – Appeals and Revisions	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>
<b>V</b>	<b>Unit 5 - Customs Act and Foreign Trade Policy</b> Introduction of customs law – levy and exemptions – types of duty – classification of imported and export goods – valuation under the customs act, 1962 – importation, exportation, and transportation of goods – warehousing – duty drawback – refund – Foreign trade policy – introduction to FTP –	<b>12</b>	<b>CO 1 CO 2 CO 3 CO 4 CO 5</b>	<b>K1 K2 K3 K4 K5 K6</b>

	Basic concepts relating to export promotion schemes under FTP			
<p><b>Text Books:</b></p> <p>1) Indirect Tax Laws – V.S. Datey, CA K.M. Bansal, CA Mahesh Gour – August 2021 – Taxmann Publication.</p> <p>2) Indirect Taxes – Dr. Jaya Vasudevan Suseela – 2021 - Eastern Book Company</p>				
<p><b>Suggested Readings</b></p> <p>1) Indirect Taxes – Dr. H.C. Mehrotra, Prof V.P. Agarwal – Sahitya Bhawan Publications -2021</p> <p>2) Taxmann’s Students’ Guide to Income Tax including GST – Dr. Vinod K Singhania, Dr. Monica Singhania- 2022-23 – Taxmann Publications</p>				
<p><b>Web Resources</b></p> <p><a href="https://gstcouncil.gov.in/">https://gstcouncil.gov.in/</a></p> <p><a href="https://cbic-gst.gov.in/">https://cbic-gst.gov.in/</a></p> <p><a href="https://selfservice.gstsystem.in/">https://selfservice.gstsystem.in/</a></p> <p><a href="https://www.bankbazaar.com/tax/gst.html">https://www.bankbazaar.com/tax/gst.html</a></p> <p><a href="https://dor.gov.in/sites/default/files/GST_FAQ.pdf">https://dor.gov.in/sites/default/files/GST_FAQ.pdf</a></p>				

### Course Outcomes (COs) and Cognitive Level Mapping

Upon successful completion of this course, the student will able to:

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	Understand the basics of indirect taxation and its importance in the economic development through its levy and collection process.	<b>K1, K2</b>
<b>CO2</b>	Explain the significance of the assessment under the spectrum of place, time, value and supply of goods and services.	<b>K3</b>
<b>CO3</b>	Identify the importance of the procedures of GST, its registration, maintenance of accounts and records, filing of return and audit.	<b>K4</b>
<b>CO4</b>	Comprehend the relevance of import and export under GST, refund, assessment, inspection, search and seizure, appeals and revisions.	<b>K5</b>
<b>CO5</b>	Assess the Customs Act, its levy and exemption, types of duty, valuation, duty drawback and about the Foreign Trade Policy.	<b>K6</b>

<b>Course Code</b>	<b>PCO3ID01</b>
<b>Course Title</b>	<b>BEHAVIOURAL FINANCE &amp; ECONOMETRICS</b>
<b>Credits</b>	3
<b>Hours / Week</b>	6
<b>Category</b>	Inter-Disciplinary (ID)
<b>Semester</b>	III
<b>Regulation</b>	2022

**Course Overview:**

This Course-

7. The concepts and tools needed to understand empirical economic research and to plan and execute independent research projects.
8. The knowledge to infer about human decisions influencing their financial decisions in domestic and global markets.
9. To equip with tools and techniques for conducting research
10. To provide the basic knowledge to analyse data

**Course Objectives:**

The students will be able to-

15. provide the basic knowledge of econometrics that is essential equipment for any serious economist or social scientist would be competent to continue with the study of the subject.
16. use the knowledge of behavioural finance to predict and communicate with clarity the psychological factors influencing decision making.

<b>Prerequisites</b>	Knowledge on Economics and Finance
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**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>ECONOMETRICS:</b> <b>Introduction to Econometrics</b> Introduction – Methodology of Econometrics – Types of Econometrics – Correlation, Causation and Regression – Types of data – Population Regression Function – Sample Regression Function – Introduction to Method of Ordinary Least Squares.	<b>18</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>II</b>	<b>Two Variable Regression Model</b> Assumption underlying the Method of Least Squares – Standard Errors – The Gauss-Markov Theorem – Classical Normal Linear Regression Model – Interval	<b>18</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b>

	Estimation and Hypothesis Testing - Coefficient of Determination $R^2$ - Dummy Variable Regression Model			<b>K6</b>
<b>III</b>	<b>Relaxing the Assumptions of the Classical Model</b> Detection of Multicollinearity, Heteroscedasticity and Autocorrelation – Remedial measures for Multicollinearity, Heteroscedasticity and Autocorrelation.	<b>18</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>IV</b>	<b>BEHAVIOURAL FINANCE:</b> <b>Introduction to Behavioural Finance</b> – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception – Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting – Hyperbolic discounting - Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.	<b>18</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>V</b>	<b>Behavioural Factors and Financial Markets:</b> Emotions and Decision – Making: Experimental measurement of risk- related - Measuring Risk – Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains. The Efficient Markets Hypothesis – Fundamental Information and Financial Markets – Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors – Active Portfolio Management: return statistics and sources of systematic underperformance. – Fundamental information and technical analysis – the case for psychological influence.	<b>18</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>



**Text Books:**

1. Damodar N. Gujarati and Dawn C. Porter (2008), Basic Econometrics, Fifth Edition, McGraw Hill, Inc
17. Prasanna Chandra Behavioural Finance McGraw Hill 2016 / 1<sup>st</sup> Edition
18. Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
19. Shuchita Singh, Shilpa Bahi Behavioural Finance Vikas 2018 / 1<sup>st</sup> Edition

**Suggested Readings:**

23. Behavioural finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
24. M. M. Sulphrey Behavioural Finance PHI 2014 / 1<sup>st</sup> Edition
25. Williams Forbes Behavioural Finance Wiley 2009 / 1<sup>st</sup> Edition

**Web Resources:**

18. <https://www.investopedia.com/terms/e/econometrics.asp>
19. <https://www.britannica.com/topic/econometrics-economic-analysis>
20. <https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf>
21. <https://www.emerald.com/insight/content/doi/10.1108/QRFM-06-2017-0050/full/html>
22. [https://www.researchgate.net/publication/340578758\\_Behavioural\\_Finance\\_-\\_Literature\\_Review\\_Summary\\_and\\_Relevant\\_Issues](https://www.researchgate.net/publication/340578758_Behavioural_Finance_-_Literature_Review_Summary_and_Relevant_Issues)

**Course Outcomes (COs) and Cognitive Level Mapping**

Upon successful completion of this course, the student will able to:

COs	STATEMENTS	BLOOM's LEVEL
CO1	Understand the basics of the Econometrics and its variants and the related functionalities	K1, K2
CO2	Explain the significance of assumptions, testing techniques, and the applications related to Econometrics	K3
CO3	Identify the importance detection, remedial measures and the autocorrelation of Econometrics	K4
CO4	Comprehend the relevance of the study of Behavioural Finance, its calculations and applicability in the decision-making process	K5
CO5	Assess the behavioural factors and financial markets, risk attitudes in different domains, concepts and limitations	K6

<b>Course Code</b>	<b>PCO2CD01</b>
<b>Course Title</b>	<b>WEALTH MANAGEMENT</b>
<b>Credits</b>	1
<b>Hours / Week</b>	3
<b>Category</b>	Inter-Disciplinary (ID)
<b>Semester</b>	II
<b>Regulation</b>	2022

**Course Overview:**

This Course-

- Develops the skill sets of students to make sound financial decisions for wealth creation.
- Helps the students to gain an understanding of the risks associated with financial markets and products.
- Helps students to understand the wealth management landscape, to align financial products with their financial objectives, and gain wealth by operating at a higher level of competence.
- Empowers the students with the principles of Management of Wealth, as well as in devising effective Investment Strategy in a practical aspect.

**Course Objectives:**

The students will be able to-

- Understand the role of various investment products and structured products in long term wealth creation and the risks underlying such products and services.
- Have a comprehensive and broad based knowledge about wealth management.
- Asses their risk profile and the importance of asset allocation in wealth management.
- Develop knowledge on investment strategies and financial products.

**Prerequisites**

Basic understanding of wealth and its planning

**SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<b>Introduction to Financial Planning</b> – Meaning, Objective, Importance - Financial Planning Process- Wealth Cycle – Basics of Financial Planning & Wealth Management – Types of Financial Plan : Goal-based, Comprehensive - Introduction to Indian financial market : Background, Structure & Key features.	<b>05</b>		

<b>II</b>	<b>Personal Finance &amp; Time Value of Money</b> - Analyzing Personal Financial Statements and Savings Plan – Household Budgets - Systematic Approach to Investing: SIP, SWP, STP - Time Value of Money: Concept, Feature, Calculation -Effective Annual Return/ Equivalent Annual Return (EAR) - Doubling Period.	<b>07</b>		
<b>III</b>	<b>Investment Vehicles of Wealth Management</b> - Introduction to Financial Products - Basics of investment and trading in Equity, Debentures, Derivatives and Commodity Market – Bonds - Mutual Funds – Insurance - SIP, ULIP - Bank Deposits – Post Office Schemes : KVP, NSC, MIS - Real Estate – Gold & Other Investment Avenues.	<b>08</b>		
<b>IV</b>	<b>Risk Profiling &amp; Asset Allocation</b> Introduction to Risk - Types of Risks - Systematic & Unsystematic Risk - Risk Profiling - Risk Adjusted Return - Diversification and Hedging - Relationship between Risk & Return - Asset Allocation : Meaning, Process – Types of Asset Allocation	<b>07</b>		
<b>V</b>	<b>Tax Planning :</b> Definition of Tax, Direct tax v/s Indirect Tax - Purpose of Taxes - The Four “R”s - Tax Planning, Tax Avoidance and Tax Evasion - Kinds of Taxes – Taxation on Investment Products.	<b>05</b>		

**Text Books:**

20. Dun & Bradstreet, Wealth Management, McGraw Hill Publications, 2017.
21. Dr. L. Natarajan, Investment Management, Margham Publication.
22. Rustagi R.P, Investment Analysis & Portfolio Management, Sultan Chand Publications, 2011.

**Websites**

- 1) <https://www.techtarget.com/searcherp/definition/financial-planning-and-analysis-FPA>
- 2) <https://www.investopedia.com/articles/03/082703.asp>
- 3) <https://www.truepotential.co.uk/financial-advice/>
- 4) <https://www.cfainstitute.org/-/media/documents/article/ef-brief/efbr-v1-n1-1-pdf.ashx>
- 5) <https://cleartax.in/g/terms/tax-planning>

**Course Outcomes (COs) and Cognitive Level Mapping**

Upon successful completion of this course, the student will able to:

<b>COs</b>	<b>STATEMENTS</b>	<b>BLOOM's LEVEL</b>
<b>CO1</b>	understand the importance of financial planning, its process, wealth cycles and fundamentals of the wealth management	<b>K1, K2</b>
<b>CO2</b>	Explain the significance of personal finance, time value of money, its analysis, investment avenues and return prospects	<b>K3</b>
<b>CO3</b>	Identify the importance of the investment options of wealth management through capital market, banks, insurance, and the like	<b>K4</b>
<b>CO4</b>	Comprehend and evaluate risk profiling and asset allocation, types of risk, and the relationship between risk and return	<b>K5</b>
<b>CO5</b>	Critically assess the trends in tax planning, purpose of tax and other investment products suitable for tax planning	<b>K6</b>

<b>Course Code</b>	<b>PCO3VA01</b>			
<b>Course Title</b>	<b>FINTECH FOUNDATIONS AN OVERVIEW</b>			
<b>Credits</b>	2			
<b>Hours/Week</b>	2			
<b>Category</b>	Value Added Course (VAC)			
<b>Semester</b>	III			
<b>Regulation</b>	2022			
<b>Course Overview:</b>				
<p>Over the past decade emerging technologies, paired with massive changes in regulations, have driven an unprecedented transformation of finance around the world. The PG and Research Department of Commerce organizes the Fintech Foundations and Overview, the value-added course of 30 hours for all the PG students. The overview of the FinTech provides a foundation upon which students can build for better understanding of opportunities and changes within the finance industry regarding how to react to these changes.</p>				
<b>Course Objectives:</b>				
<b>The student will be able to</b>				
<ul style="list-style-type: none"> <li>• Understand recent FinTech developments and analyze their impact on the financial services industries</li> <li>• Describe the technologies underlying cryptocurrencies and blockchains</li> <li>• Design smart contracts and decentralized applications</li> <li>• Engage in the process of FinTech innovation</li> </ul>				
<b>Prerequisites</b>	Basic knowledge on Finance			
<b>SYLLABUS</b>				
<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>COs</b>	<b>CLs</b>
<b>I</b>	<p>Introductions to FinTech - History of FinTech and Traditional Banking Technologies from Bank Branches to ATM machines to mobile technology - Recent developments, Major areas in FinTech, Prospects and potential issues with FinTech - Brave New World: Cryptocurrency, Blockchain, Smart Contract.</p>	<b>6</b>	<p><b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b></p>	<p><b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b></p>

<b>II</b>	Blockchain and Cryptocurrency Technologies: Cryptographic Hash Functions, Merkle Tree, Digital Signature, Public and Private Keys, Blockchains, Proof of Work, Mining	<b>5</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>III</b>	Bitcoin and Other Cryptocurrencies - Bitcoin, Ethereum, Other Altcoins, Wallets, Exchange Markets, Payments - Transaction Fees, Anonymity, Mining, Ecosystem, Politics, Regulation	<b>5</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>IV</b>	Payments – Payments based FinTech companies (Cash to Cryptocurrency) Investment – Investment based FinTech companies (Savings to Crowdfunding) Insurance – Insurance based FinTech companies (Personal insurance to shared risk) Trading – Trading/Securities based FinTech companies (Highspeed to stock market)	<b>8</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>V</b>	FinTech Analytics (Credit scores and Artificial Intelligence) FinTech Infrastructure (Tools and Data) FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa	<b>6</b>	<b>CO 1</b> <b>CO 2</b> <b>CO 3</b> <b>CO 4</b> <b>CO 5</b>	<b>K1</b> <b>K2</b> <b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>

**Text Books:**

1. Fintech Future : The Digital Dna Of Finance Paperback – 5 March 2020 by Sanjay Phadke.
2. Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition by Agustin Rubini

**Suggested Readings:**

Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction  
by Arvind Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder,  
Princeton University Press, ISBN-13: 978-0691171692.

Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations  
 by Henning Diedrich, CreateSpace Independent Publishing Platform, ISBN-13: 978-1523930470.

Blockchain Applications: A Hands-on Approach. by Arshdeep Bahga and Vijay Madiseti, Vpt,  
 ISBN-13: 978-0996025560.

**Web Resources**

<https://www.redhat.com/en/fintech-resources>

<https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology/>

<https://medium.com/@dianacbiggs/keeping-up-with-fintech-a-resource-guide-939eb153e24f>

**Course Outcomes (COs) and Cognitive Level Mapping**

Upon successful completion of this course, the student will able to:

COs	STATEMENTS	BLOOM's LEVEL
CO1	Understand recent FinTech developments	K1, K2
CO2	Engage in the process of FinTech innovation	K3
CO3	Analyse their impact on the FinTech on the financial services industries	K4
CO4	Evaluate alternative lending, P2P technologies, and assess their impact on traditional banking and payment industries.	K5
CO5	Design smart contracts	K6

## LOCF BASED DIRECT ASSESSMENTS

### COGNITIVE LEVEL (CL) AND COURSE OUTCOME (CO) BASED CIA QUESTION PAPER FORMAT (PG)

SECTION		Q. NO	COGNITIVE LEVEL (CL)					
			K1	K2	K3	K4	K5	K6
A	(5 x 1 = 5) Answer ALL	1(a)	+					
		(b)	+					
		(c)	+					
		(d)	+					
		(e)	+					
	(5 x 1 = 5) Answer ALL	2(a)		+				
		(b)		+				
		(c)		+				
		(d)		+				
		(e)		+				
B	(1 x 8 = 8) Answer 1 out of 2	3			+			
		4			+			
C	(1 x 8 = 8) Answer 1 out of 2	5				+		
		6				+		
D	(1 x 12 = 12) Answer 1 out of 2	7					+	
		8					+	
E	(1 x 12 = 12) Answer 1 out of 2	9					+	
		10					+	
No. of CL based Questions with Max. marks			5 (5)	5 (5)	1 (8)	1 (8)	1 (12)	1 (12)
No. of CO based Questions with Max. marks			CO1		CO2	CO3	CO4	CO5
			10 (10)		1 (8)	1 (8)	1 (12)	1 (12)

Forms of questions of **Section A** shall be MCQ, Fill in the blanks, True or False, Match the following, Definition, Missing letters. Questions of **Sections B, C, D and E** could be Open Choice/ built in choice/with sub sections. Component III shall be exclusively for cognitive levels K5 and K5 with 20 marks each. CIA shall be conducted for 50 marks with 90 min duration.



**COGNITIVE LEVEL (CL) AND COURSE OUTCOME (CO) BASED END SEMESTER EXAMINATION QUESTION PAPER FORMAT (PG)**

SECTION		Q. NO	COGNITIVE LEVEL (CL)					
			K1	K2	K3	K4	K5	K6
A	(5 x 1 = 5) Answer ALL	1(a)	+					
		(b)	+					
		(c)	+					
		(d)	+					
		(e)	+					
	(5 x 1 = 5) Answer ALL	2(a)		+				
		(b)		+				
		(c)		+				
		(d)		+				
		(e)		+				
B	(3 x 10 = 30) Answer 3 out of 5	3			+			
		4			+			
		5			+			
		6			+			
		7			+			
C	(2 x 12.5 = 25) Answer 2 out of 4	8				+		
		9				+		
		10				+		
		11				+		
D	(1 x 15 = 15) Answer 1 out of 2	12					+	
		13					+	
E	(1 x 20 = 20) Answer 1 out of 2	14						+
		15						+
No. of CL based Questions with Max. marks			5 (5)	5 (5)	3 (30)	2 (25)	1 (15)	1 (20)
No. of CO based Questions with Max. marks			CO1		CO2	CO3	CO4	CO5
			10 (10)		3 (30)	2 (25)	1 (15)	1 (20)

## IMPORTANT

- Forms of questions of **Section A** shall be MCQ, Fill in the blanks, True or False, Match the following, Definition, Missing letters.
- Questions of **Sections B, C, D and E** could be Open Choice/ built in choice/questions with sub divisions.
- Maximum sub divisions in questions of Sections B, C shall be 2 and 4 in Sections D, E).

### TOTAL MARKS DISTRIBUTION OF DIRECT ASSESSMENTS BASED ON CL AND CO (PG)

Course Outcome	CO1		CO2	CO3	CO4	CO5	TOTAL
Cognitive Levels	K1	K2	K3	K4	K5	K6	
CIA 1	5	5	8	8	12	12	50
CIA 2	5	5	8	8	12	12	50
Comp III	-	-	-	-	20	20	40
Semester	5	5	30	25	15	20	100
Total Marks (CL)	15 (6%)	15 (6%)	46 (19%)	41 (17%)	59 (25%)	64 (27%)	240
Total Marks (CO)	30 (12%)		46 (19%)	41 (17%)	59 (25%)	64 (27%)	240