

Course Code	UCO1MC01			
Course Title	FINANCIAL ACCOUNTING			
Credits	6			
Hours / Week	6			
Category	Major Core (MC)– Theory			
Semester	I			
Regulation	2024			
Course Overview: This Course <ol style="list-style-type: none">1. Aims to cover the basic concepts, conventions, AS, and other aspects of the preparation of business transactions.2. An emphasis on the preparation of a financial statement of sole trading concerns and Non-Trading Organisations.3. Learn how to start a partnership firm and prepare partnership Accounts.4. Systematically record the transactions of branch Accounts and departmental accounts.5. Learn to hire purchase system and its practical applicability.				
Course Objectives: The students will be able: <ol style="list-style-type: none">1. To understand the concepts of Accounting and Ind Accounting Standards.2. To apply knowledge of the accounting process to prepare the Final accounts of sole proprietorship and Non-profit organizations.3. To gain knowledge on the accounting treatment of branch and departmental accounts.4. To identify the accounting process for the partnership firms and prepare the accounts for the same.5. To make students acquainted with the knowledge of Insurance claim on loss on stock and Hire Purchase accounts.6. To identify the accounting process of the Hire Purchases system.				
Prerequisites		Basic knowledge of accounts		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Financial Accounting: Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions -Basic Concept of Ind AS, and application on various entities in India – final accounts of a sole proprietor: – Trading Accounts – Profit &Loss Accounts and Balance sheet.(Advanced Problems).	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Accounting For Not-For-Profit Organization Meaning – Trading Vs Not-for-profit organizations – Receipts and Payments Accounts -Income and Expenditure Accounts– Balance sheet of non-profit organizations with adjustments.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Branch Account and Departmental Accounts Branch Accounts – Dependent, independent, Foreign Branch –Departmental accounts – interdepartmental transfer at cost and selling price.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Hire Purchase System Hire Purchase System - Accounting Procedures for entries related Hire purchaser and Hire Vendor- Default in instalment payment and Repossession of Goods	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	RECONSTITUTION OF A PARTNERSHIP FIRM Fundamentals of Partnership - Computation of sacrificing and gaining ratios – Admission cum Retirement of a partner - Death of a partner.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
Theory 20% & Problem 80%				
Text Books: <ol style="list-style-type: none"> 1. Jain S.P., Narang K.L.,(2021), Advanced Accountancy (Vol 1), Kalyani Publishers, New Delhi (21st Edition) 2. Gupta, R.L. & Radhaswamy, M. (2018). Advanced Accountancy (Vol 1) Sultan Chand & Sons New Delhi (13th Edition). 				
Suggested Readings: <ol style="list-style-type: none"> 1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S Chand Publishing.(19th Edition) 2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. 3. Goyal, B. K., & Tiwari, H. N. (2023). Financial Accounting. New Delhi: Taxmann Publication.(11th Edition) 4. Tulsian, P. C. (2017). Financial Accounting. Chennai: Pearson Education. 5. T S Reddy & A Murthy (2023) Financial Accounting, 6th Edition, Margham Publications, Chennai. 				
Web Resources: <ol style="list-style-type: none"> 1. https://www.ifrs.org/ 2. https://www.icai.org/post/accounting-standards-as 3. http://icmai.in/upload/Students/Syllabus2016/Archive/Foundation/Paper-2-Fdn-Syl2016.pdf 4. http://www.mca.gov.in/MinistryV2/llpact.html 5. https://www.investopedia.com/terms/b/branch-accounting.asp 6. https://www.yourarticlelibrary.com 				
COURSE OUTCOMES				
Upon successful completion of this course, the student will be able to:				
COs	Statements	Bloom's Level		
CO1	Apply knowledge of the accounting process and prepare financial statements for trading and non-trading concerns.	K1, K2		
CO2	Discuss the accounting practices of Branch and Departmental accounts.	K3, K4		
CO3	Determine the hire purchase accounting treatment and prepare the financial statement of the partnership concern.	K5, K6		

Course Code	UCO1MC02				
Course Title	Business Management				
Credits	06				
Hours / Week	06				
Category	Major core (MC) – Theory				
Semester	I				
Regulation	2024				
Course Overview:					
<div><div>1. Business Management is the integrated study that investigates the comprehensive overview of management principles, covering foundational concepts, planning and decision-making processes in management.</div><div>2. It covers the fundamental theories and frameworks that focus in the field of management and will study the process of setting objectives, developing strategies, and creating plans to achieve organisational goals.</div><div>3. This course elaborates on the various theories and styles of leadership, as well as strategies for motivating employees to achieve their best performance.</div><div>4. This course explores the process of harmonizing activities and resources across different departments or teams to achieve common goals.</div><div>5. In addition, this course also emphasises the emerging trends and challenges are reshaping the practice of management.</div></div>					
Course Objectives:					
<div><div>1. To understand the basic concepts of management.</div><div>2. To develop proficiency in planning and decision-making.</div><div>3. To explore the principles and functions of organization, direction, and leadership.</div><div>4. To master coordination, control, and contemporary management issues.</div></div>					
Prerequisites		Basic knowledge of Managing Business			
SYLLABUS					
UNIT	CONTENT	Hrs	COs	CLs	
I	Management – Meaning, Definition, Characteristics, Objectives, Importance; Nature – Management as a Science, Art, and profession, Levels of Management, Managerial skills, Task and Responsibilities of Professional Manager, Functional areas of management, contributions of management thinkers – Fredrick Taylor, Henry Fayol, C.K.Prahalad, Mary Parker Follet.	20	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6	
II	Planning – Definition, Concept, Features, Importance, Process, Steps, Limitations, Types of Plan – Objectives, Strategy, Policy, Procedures, Programs, Method, Rule, Budget, Decision Making – Definition – Features – Steps – Decision Tree – Management by Objectives.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6	
III	Organization – Definition ,Concept, Features, Importance, Functions, Principles, Process, Types, Departmentation – Span of management – Delegation and Decentralization, Staffing functions, Direction – Leadership – Definition , Importance, Styles, Theories Motivation – Definition, Need, Theories, Communication – Definition, Elements, Types, Barriers and measures to overcome barriers in communication.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6	

IV	Co-ordination – Definition, Concept, Features, Importance, Limitations, Types, Techniques .Controlling – Definition, Features, Importance, Control process, Essentials of a Good Control system, Techniques of controlling – Budget and budgetary control system – Definition, Features, Importance, merits and demerits, Types of budget.	10	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Recent Trends and contemporary issues in Management – AI in business management – Digital transformation – Business Analytics – Global Practices in Management – Crisis management – Change Management – Total Quality Management.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Business Management, Gupta C.B, Sultan Chand & Sons Publications
2. Prasad.L.M. Principles and Practice of Management, Sultan Chand & Sons; Tenth edition, 2020.

Suggested Readings:

1. Gupta C.B, Business Management, 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, 1st Edition, 2013.
3. Principles and Practice of Management, Pillai. R S N & Kala. S, Sultan Chand & Sons Publications.
4. Pagare Dinkar, Business Management, Sultan Chand & Sons, New Delhi, 2018.

Web Resources:

1. <https://www.geeksforgeeks.org/what-is-management/>
2. <https://www.vedantu.com/commerce/management-as-an-art-science-and-profession>
3. <https://byjus.com/commerce/features-and-limitations-of-planning/>
4. <https://www.knowledgehut.com/tutorials/project-management/motivation-theories>
5. <https://www.yourarticlelibrary.com/management/controlling/essentials-of-an-effective-and-efficient-control-system/70102>
6. <https://gitnux.org/current-management-trends/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand and recall the key concepts and principles of management.	K1, K2
CO2	Evaluate the effectiveness of different management strategies and techniques by critically assessing their impact on organizational performance and outcomes.	K3, K4
CO3	Demonstrate the ability to apply management principles to analyze and solve real-world business problems.	K5, K6

Course Code	UCO1AR01
Course Title	ACCOUNTING FOR MANAGERIAL DECISIONS
Credits	04
Hours / Week	06
Category	Allied Required (AR) – Theory
Semester	I
Regulation	2024

Course Overview:

This Course -

1. Covers the calculation of ratios from the financial statements to aid decision-making in the sphere of business.
2. Emphasizes the procedure for making budgets for future operations, business profitability.
3. Provides profound knowledge and understanding through capital budgeting techniques for investment-related decisions.
4. Gives fundamental knowledge and understanding of Cost accounting concepts and Marginal Costing techniques.

Course Objectives:

The students will be able to:

1. Analyse and interpret the financial statements using the Ratio Analysis technique to assess the financial position and performance of organizations.
2. Apply the accounting procedures for the preparation of different budgets which are necessary for the business operations.
3. Gain knowledge in the area of capital budgeting.
4. Explain the various elements of cost and the procedure for the preparation of the Cost Sheet.
5. Explore and apply the techniques of Marginal costing to determine the product cost for optimal managerial decision making and control.

Prerequisites

Basic knowledge of accounts

SYLLABUS

UNIT	CONTENT	Hrs	COs	CLs
I	Accounting- Financial Accounting Accounting - Management Accounting - Financial Statement - Financial Statement Analysis - Common size - Comparative -Trend - Ratio Analysis: Meaning - Objectives -Merits and demerits–Types - Profitability ratios - Turnover ratios - Solvency Ratios- Decision making for business problems by using ratios.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Cost sheet: Meaning - Objectives - Difference between Cost accounting and Final accounts - Preparation of Cost sheet - Preparation of Tender	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Marginal costing: meaning - advantages and limitations – Cost-Volume Profit Analysis – Break Even Analysis – Application of marginal costing in managerial decision making - key factor - Make or Buy decision - Product elimination decision - Sales Mix decision – export decision.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	Budgeting and Budgetary Control – Introduction -Estimates -forecasts and budgets -budgetary control- objectives – advantages -Limitations – Preparation of budgets – Fixed Budget -Flexible Budget - Production Budget -Sales Budget - Cash Budget- Zero-Base budgeting.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Capital Budgeting - Meaning and Significance – Advantages - Capital Budgeting Process – Project Appraisal techniques –Traditional Methods - Pay-back Period -ARR- DCF Methods-NPV-IRR- Profitability index.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Paul D. Kimmel, Jerry J. Weygandt, Jill E. Mitchell, Accounting: Tools for Business Decision Making, 8th Edition, John Wiley & Sons, Inc.
2. Dr. K.L. Gupta, Accounting for Managerial Decisions, Sahitya Bhawan Publications
3. Jerold Zimmerman, Accounting for Decision Making and Control, McGraw-Hill Education.
4. Martin Mellman, Joseph Kerstein, Steven B. Lilien, Accounting For Effective Decision Making: A Managers Guide to Corporate, Financial and Cost Reporting, McGraw-Hill.

Suggested Readings:

1. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
2. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
3. S.N. Maheshwari & Sharad K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons.
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi
5. T.S. Reddy & Hari Prasad, Management Accounting, Margham Publication
6. T.S. Reddy & Hari Prasad, Cost Accounting, Margham Publication.
7. Garrison H., Ray and Eric W. Noreen. Managerial Accounting. McGraw Hill.
8. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi

Web Resources:

1. <https://rajdhnicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/Capital%20budgeting%20Techniques.pdf>
2. <https://www.accountingtools.com/articles/ratio-analysis.html>
3. <http://www.financialaccountancy.org/marginal-costing/marginal-costing>
4. <https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf>
5. <https://egyankosh.ac.in/bitstream/123456789/84025/3/Block-2.pdf>
6. https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/M%20C%204_4.pdf

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand and recall the Principles of Ratio Analysis, Components of cost, fundamentals of marginal costing, budget preparation and capital budgeting.	K1, K2
CO2	Apply suitable accounting tools to Analyze accounting information about a business issue, aiming for informed decision-making.	K3, K4
CO3	Assess business performance, projects, manufacturing costs, and diverse budgets through the utilization of ratio analysis, capital budgeting, cost sheets, and budgeting techniques. This aims to establish standardized methods, procedures, and tools to enhance decision-making in business operations.	K5, K6

Course Code	UCO1AR02			
Course Title	E- ACCOUNTING			
Credits	04			
Hours / Week	06			
Category	Allied Required (AR) – Theory & Practical			
Semester	I			
Regulation	2024			
Course Overview: This Course:				
<div><div>1. Delving into the various applications of Microsoft Excel to enhance productivity and data analysis skills.</div><div>2. Acquire proficiency in essential tools like Tally and Microsoft Excel, pivotal for financial analysis and efficient report generation.</div><div>3. Emphasis on the practical application of learned concepts for deeper understanding.</div><div>4. Comprehensive coverage of Tally Prime, the leading business accounting software.</div><div>5. Exploring Contemporary Trends and Applications in Accounting Learning</div></div>				
Course Objectives: The students will be able:				
<div><div>1. Acquire a comprehensive understanding of Microsoft Excel, including navigating the interface, utilizing various formulas, and harnessing advanced features for efficient data analysis and calculation.</div><div>2. Integrate the acquired knowledge of Excel into real-world business scenarios, utilizing its capabilities to streamline processes, enhance decision-making, and optimize productivity across diverse business functions.</div><div>3. Understand the process of creating company profiles and ledger accounts in Tally Prime, enabling them to effectively manage financial data within the software.</div><div>4. Develop the skills to analyze and accurately input accounting transactions in digital format using Tally, facilitating the determination of the financial position and performance of a business entity.</div></div>				
Prerequisites		Basic knowledge of accounts		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to MS Excel – Overview of Excel Interface- Data Entry and Formatting -Entering data, Formatting text, numbers, and cells-Basic Functions and Formulas-Understanding basic mathematical operators-basic functions such as SUM, AVERAGE, MAX, MIN- Data Analysis and Visualization-Sorting and filtering data, Creating and modifying charts, conditional formatting.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Advanced Excel Formula- Using logical functions (IF, AND, OR)- Text functions (CONCATENATE, LEFT, RIGHT, MID)-lookup functions (VLOOKUP, HLOOKUP, INDEX, MATCH)-Data Manipulation Techniques- pivot tables for data summarization and analysis- Data validation techniques-Goal Seek and Solver, What-If Analysis tools- Performing regression analysis	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Tally – Fundamentals of Tally – Creation of company, features and configurations, creating accounting ledgers and groups, inventory master creation, Vouchers – voucher entries, creating new voucher types, creating item and account invoices.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	Payroll administration, configuration and recording- Enabling GST and defining tax details, transferring ITC to GST, GST reports, GST tax payments, annual returns in GST and E-Filing of GST returns.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	PPT creation tools- Microsoft PowerPoint, Canva, Prezi, Powtoon, Slidebean, Slides – PowerBI - AI in Accounting - Xero, Bot Keeper, Audit Board, DataRobot, Quickbooks, Blackline.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. P. Rizwan Ahmed., Computerized Applications in Business with Tally ERP 9, Margham Publications.,2022.
2. Tally education Pvt. Ltd., Official guide to financial accounting using Tally prime, Fourth revised and updated edition, BPB Publications.
3. Microsoft Excel 2019 Data analysis and business modeling, Wayne L. Winston, Microsoft Press.
4. Official Guide to Financial Accounting Using Tally Prime With GST 2018 by Tally Education Pvt. Ltd.

Suggested Readings:

1. Rajesh Chedda, Learn Tally.ERP 9 with GST and E-way bill, 3rd Edn., Ane Books Pvt. Ltd.
2. Wayne L. Winston, Microsoft Excel 2016 Data analysis and business modelling, Microsoft Press.
3. Excel 2019 All-In-One: Master The New Features Of Excel 2019 / Office 365 January 2019 by Lokesh Lalwani.
4. Microsoft 365 in easy steps Covers MS Office 365 and Office 2019 by Michael Price; Publisher: Learnington Spa: In Easy Steps, 2021.

Web Resources:

1. <http://www.functionx.com/excel/Lesson01.htm>
2. <https://www.tallyschool.com/tally-accounting-tutorials/>
3. <https://www.excel-exercise.com/>
4. <https://tallysolutions.com/tally/what-is-tally-erp-9-and-how-to-use-it/#:~:text=ERP%20%20is%20one%20of,%2C%20and%20in%2Dbuilt%20customisability.>
5. <https://support.microsoft.com/en-us/office/basic-tasks-in-excel-dc775dd1-fa52-430f-9c3c-d998d1735fca>
6. <https://tech.co/accounting-software/accounting-trends>
7. <https://www.softwaresuggest.com/blog/accounting-trends/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Demonstrate comprehension and application of accounting principles at an analytical level to record business transactions accurately using accounting software.	K1, K2
CO2	Evaluate financial statements and stock positions with a critical perspective, demonstrating synthesis and evaluation skills for informed decision-making.	K3, K4
CO3	Utilize advanced functions and techniques in Microsoft Excel for data analysis and report visualization, showcasing proficiency at the application level in Office productivity tools.	K5, K6

Course Code	UCO2MC01			
Course Title	LEGAL FRAMEWORK FOR BUSINESS			
Credits	6			
Hours / Week	6			
Category	Major core (MC) – Theory			
Semester	II			
Regulation	2024			
Course Overview: <ol style="list-style-type: none">1. This course provides an in-depth understanding of the Indian Contract Act, focusing on the fundamental principles and elements of a valid contract.2. It delves into the practical aspects of contract execution and the resolution of disputes.3. It focuses on specialized types of contracts, their features and distinctions.4. It explores the dynamics of agency relationships, including the roles of agents and principals.5. It provides a comprehensive overview of the Sale of Goods Act and its implications for domestic and international trade.				
Course Objectives: <ol style="list-style-type: none">1. To develop a thorough understanding of the Indian Contract Act and its provisions.2. To explore practical aspects of contract execution, breach, and resolution.3. To examine specialized contracts such as indemnity, guarantee, bailment, and pledge.4. To analyse the dynamics of agency relationships.5. To gain a comprehensive understanding of the Sale of Goods Act.				
Prerequisites		Basic knowledge of legal concepts and terminologies.		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	LAW OF CONTRACT The Indian Contract Act 1872 - Meaning and definition of contract - Essential elements of a valid contract - Classification of contracts – Offer & Acceptance-communication and revocation of offer and acceptance. Consideration - Privity of contract - Capacity to contract - Free consent and legality of object.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	PERFORMANCE, DISCHARGE AND REMEDIES FOR BREACH OF CONTRACT Meaning and definition - Offer to perform - Contracts which need not be performed -Devolution of joint rights and liabilities - Appropriation of payments - Assignment of contracts - Meaning of Discharge, Breach & remedies of Contract – Smart Contracts.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	CONTRACT OF INDEMNITY AND GUARANTEE, CONTRACT OF BAILMENT AND PLEDGE Indemnity: Essential features - Distinction between indemnity and guarantee - Kinds of guarantee - Rights of indemnity holder - Surety - discharge. Bailment: Meaning - Classification-duties and rights of bailer and Bailee - Difference between bailment and pledge - Rights and duties of Pawnor and Pawnee.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	CONTRACT OF AGENCY Agent and Principal – Essential elements in Agency Relationship – Agent and Servant, Agent and Independent Contractor, Creation of Agency – Ratification- Requisites - Classification of Agents – Principal and Third Party Relationship – Termination of Agency – E-Agency in gig economy.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	SALE OF GOODS ACT Sale of goods - Agreement to sell - Sale and hire purchase agreement - Sale and bailment - Subject matter of contract of sale – Document of title to goods - Condition and warranties - Caveat Emptor - Unpaid seller – Rights – United Nations Convention on Contracts for the International Sale of Goods.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
Text Books: <ol style="list-style-type: none"> 1. KAPOOR N.D, Business Law, Sultan Chand & Sons, New Delhi. 2. BALACHANDRAN V, & THOTHADRI, Business Law, Tata McGraw Hill Publishing Company Ltd Suggested Readings: <ol style="list-style-type: none"> 1. R.S.N.PILLAI & BAGAVATHI, Mercantile Law, Sultan Chand & Sons- New Delhi 2. V.K JAIN & SHASHANK S., Business Laws, Taxmann Publication 3. KUCHHAL, Mercantile Law, Vikas Publishing House, New Delhi. 				
Web Resources: <ol style="list-style-type: none"> 1. https://www.taxmann.com 2. https://www.legalserviceindia.com 3. https://indiankanoon.org 				
COURSE OUTCOMES				
Upon successful completion of this course, the student will be able to:				
COs	Statements	Bloom's Level		
CO1	Familiarize the legal framework governing contracts and businesses.	K1, K2		
CO2	Understand the rules concerning the prevention of illegal, unlawful, and unethical activities.	K3, K4		
CO3	Apply legal concepts and principles to real-world business scenarios.	K5, K6		

Course Code	UCO2MC02			
Course Title	DIGITAL ACCOUNTING			
Credits	6			
Hours / Week	6			
Category	Major core (MC) – Theory			
Semester	II			
Regulation	2024			
Course Overview: <ol style="list-style-type: none">1. This course provides students with a strong foundation in Microsoft Excel skills to handle complex data and to create and format professional-looking Excel reports.2. This Course provides students with the essential Excel skills for data management, analysis, and visualization through hands-on exercises and practical examples.3. This course is designed to provide students with a comprehensive understanding of Tally Prime, the latest version of Tally's accounting software.4. This course covers the theoretical knowledge and hands-on practice, which enables the students to effectively utilize Tally Prime for various accounting and financial tasks for businesses.5. This course offers a practical application of digital filing of financial data, computerised payroll management for employees, and the creation of various reports.				
Course Objectives: <ol style="list-style-type: none">1. To understand the significance of digitalized accounting system and the spreadsheet.2. To acquire knowledge of creating, formatting, and working with data and using formulas and functions for calculations and data analysis in Excel worksheets.3. To apply the concept of accounting software and the preparation of accounts in Tally software.4. To develop proficiency in navigating the Tally Prime interface in recording and managing financial transactions.5. To evaluate the advanced features in Tally Prime software and the provisions for various E-filing.				
Prerequisites		Basic understanding of accounting and computer knowledge.		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Fundamentals of MS Excel: Introduction to MS Excel – Entering, editing and formatting of data & Charts, working with Excel Sheet – Cell References in Formulas, Data tools - Data Sort, Data Filter, Conditional Formatting, Sparklines, Data Validation and IFERROR, Remove duplicate records, managing worksheets, changing views. Security Features - Protecting worksheets and workbooks.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Advanced Formula and Functions: Understanding Excel’s Functions – Text Functions - CONCATENATE, TRIM, LEFT, RIGHT AND MID Functions, Mathematical Functions – SUM, AVERAGE, MAX, MIN, COUNT, COUNTA, SUBTOTAL, Logical Functions – IF, Nested IF, AND, OR. Perform statistical operations by using SUMIFS, AVERAGEIFS, and COUNTIFS functions. Look up Functions - VLOOKUP, HLOOKUP, INDEX MATCH. Perform what-if analysis by using Goal Seek and Scenario Manager, Macros, Pivot Tables. AI Tools for Excel - How to use AI in Excel sheet, ChatGPT for excel sheet.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

III	Accounting & Tally Prime: Introduction to Tally Prime – Company Creation, Select and Shut a Company, Alter and Delete Company Details. Company Features and Configurations. Chart of Accounts - Ledger Creation, Group Creation, Deletion of Ledgers and Groups. Accounting Vouchers - Types of Accounting Vouchers. Voucher entries – Recording basic accounting transactions sales, purchases, payments, receipts, Bank and cash transactions. Preparation of Final accounts with adjusting entries. Generating financial reports.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Inventory & Payroll management, Cost Centres and Cost Categories: Inventory Masters - Creation of Stock Group, Units of Measure, Godown, Creation and alteration of Stock Category and Stock Item. Inventory voucher types, Generate inventory reports – Stock Summary - Payroll Masters - Employee Group, Employee, Units, Attendance/Production type, Pay heads, Payroll Statutory details. Create payroll vouchers to process salary payments. Generate payroll reports - Payroll Summary, Pay slip. - Cost Centres and Cost Categories - Allocation of Expenses and Incomes Using Cost Centres.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	TDS, GST and Reporting: TDS – Creation of TDS Masters and Recording TDS transactions, E-Filing of TDS returns. GST - Introduction to GST, Classifications, GST Rates and Place of Supply, Enabling GST in Tally Prime - Recording GST transactions - Accounting intrastate Supply of Goods and Services - Accounting interstate Supply of Goods and Services - Purchase and Sales Returns of Goods and Services - Input Tax Credit, E-Filing of GST returns. E-Way Bill – Contents. Split of Company Data, Backup and Restore of Company Data.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Learn Tally. ERP 9 with GST and E-way bill, Rajesh Chedda, Ane Books Pvt. Ltd. 3rd Edn.
2. Microsoft Excel 2016 Data analysis and business modeling, Wayne L. Winston, Microsoft Press.
3. John, G. (2023). Tally Prime, Joseph's Institute of tally Education, Trichy.
4. Tax Sarthi, Basic Accounting & Inventory Tally Prime Book, Notion Press, Chennai, 2020.

Suggested Readings:

1. Alexis Leon, Enterprise resource planning, Mc Graw Hill Education, 3rd edition.
2. Excel 2019 All-In-One: Master The New Features Of Excel 2019 / Office 365 January 2019 by Lokesh Lalwani.
3. Microsoft 365 in easy steps Covers MS Office 365 and Office 2019 by Michael Price; Publisher: Learning on Spa: In Easy Steps, 2021.
4. Soumya Ranjan Behera, Learn Tally ERP 9, B.K. Publication Pvt Ltd, Bhubaneswar 2020.
5. Shraddha Singh and Navneet Mehra, Tally ERP 9 – Power of simplicity, V & S Publishers, New Delhi 2020.

6. Tax Sarthi, GST & Taxation in TallyPrime, Notion Press, Chennai, 2020.
7. Tally Prime with GST - A Complete Training Guide with Assignment (English) [Paperback] T Balaji Publication

Web Resources:

1. <http://www.functionx.com/excel/Lesson01.htm>
2. <https://www.sgul.ac.uk/about/our-professional-services/information-services/library/documents/training-manuals/Excel-Fundamentals-Manual.pdf>
3. <https://www.excel-exercise.com/>
4. <https://www.tally.com.sg/download>
5. <https://help.tallysolutions.com/tally-prime/>
6. <https://tallysolutions.com/features/#gref>
7. <https://tallysolutions.com/accounting/accounting-software-india/>
8. <https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/>
9. <https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/>
10. <https://tallysolutions.com/features/banking/>
11. <https://tallysolutions.com/gst/gst-return/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand and recall the concept of Tally accounting software and spreadsheet to manage the financial records, prepare financial statements and maintain other registers and reports pertaining to accounts and Inventory.	K1, K2
CO2	Analyse and apply the advanced features in tally software for various E-filing of returns and comply with taxation regulations.	K3, K4
CO3	Create a digitalized system for processing and recording various transactions and accomplish day-to-day tasks for efficient management of business.	K5, K6

Course Code	UCO2AR01			
Course Title	FUNDAMENTALS OF ENTERPRISE MANAGEMENT			
Credits	4			
Hours / Week	6			
Category	Allied Required (AR) - Theory			
Semester	II			
Regulation	2024			
Course Overview: This Course-				
<div><div>1. Exposes the various dimensions of business enterprise systems in India</div><div>2. Edifies the fundamentals of Enterprise Management and its benefits to the stakeholders</div><div>3. Explores the emerging trends in Enterprise Management with ERP and AI integration</div><div>4. Reconnoitres the various support extended by Enterprise Management in managing Materials and Inventory, Marketing and Sales, Human Resources, and Finance.</div><div>5. Emphasize the significance of Financial Literacy and Software applications in decision-making.</div></div>				
Course Objectives: The students will be able to -				
<div><div>1. Understand the overview of business enterprises in India and familiarize with various forms of business organizations.</div><div>2. Comprehend the basic concepts of Enterprise Management and its significance.</div><div>3. Appraise the role of Enterprise Management in accomplishing optimum utilization of various business resources in Operations, HR, Marketing and Sales, and Finance.</div><div>4. Reckon the factors related to decision-making by applying technology.</div></div>				
Prerequisites		Basic knowledge on Business Enterprise		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Meaning of Business – Objectives and Functions – Forms of Business Organisation – Characteristics – Sole Proprietorship – Hindu Undivided Family- Partnership Firm – LLP – Joint Stock Company – Private and Public Ltd. – Government Companies – Cooperative Societies – Multinational Corporations	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Enterprise Management (EM) – Features and Functions - Types and Tools – Benefits and Significance – EM and ERP – EM in Business – Value Chain and Process Modeling – Generative AI and BI – Blockchain and Digital Twin Technologies – Sustainable Development Goals	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Enterprise Management in Materials and Inventory – Purchasing, Receiving, and Warehousing – Cloud Inventory - Operations Management – Marketing Management - Marketing Mix - ERP Application in Sales and Marketing – Customer Relationship Management – e-Commerce	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Enterprise Management in HRM – Sources of Recruitment – Application Tracking System - Interviews - Placement and Induction – AI-Powered Recruitment – e-HRM - ChatBots and Automation in HR – Compensation and Benefits - Human Resource Information System	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	Enterprise Management in Finance – Importance of Financial Management - Sources of Finance – Risk Assessment and Management Elements - Accounting and Finance Modules in ERP – Financial Literacy – Sustainable Finance - MS Excel Application in Financial Decision Making	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
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Text Books:

1. Rekha MP, Vibha V, Swapna H R and Ravi V, Enterprise Management, Vision Book House, Bengaluru, First Edition, 2021
2. Prasanna Chandra, Financial Management, Theory and Practice Mc Graw-Hill, New Delhi 10th Edition 2019
3. Philip Kotler, Gary Armstrong, and Prafulla Agnihotri, Principles of Marketing, Pearson, 17e, 2018
4. Gupta C.B., Human Resource Management, Sultan Chand & Sons, New Delhi, 2018

Suggested Readings:

1. Bhaskar H A and Appannian H R, Enterprise Management, Himalaya Publications, New Delhi, First Edition, 2021
2. Mahadeo Jaiswal and Ganesh Vanapalli, Text book of Enterprise Resource Planning, First Edition, Macmillan India, New Delhi, 2009
3. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP-Concepts and Practice, Prentice Hall of India, New Delhi, Second Edition, 2011
4. Alexis Leon, Enterprise Resource Planning, Second Edition, Tata McGraw-Hill, 2008
5. Georgina Moiceanu, Introduction to Enterprise Management, LAP Lambert Academic Publishing, Mauritius, First Edition, 2021

Web Resources:

1. <https://www.workup.com/resources/enterprise-management>
2. <https://www.qad.com/what-is-erp>
3. <https://www.netsuite.com/portal/products/erp.shtml>
4. <https://insights.sap.com/what-is-erp/>
5. <https://www.investopedia.com/articles/personal-finance/032415/importance-excel-business.asp>
6. <https://dynamics.microsoft.com/en-in/erp/what-is-erp/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand the overview of business enterprises in India and familiarize yourself with various forms of business organisations.	K1, K2
CO2	Analyze the basic concepts and applications of Enterprise Management in accomplishing the optimum utilization of various business resources.	K3, K4
CO3	Assess the Enterprise Management Strategies related to Production, Operations, Marketing and Sales, HR, and Finance of an enterprise to realise its business objectives.	K5, K6

Course Code	UCO2AR02			
Course Title	Introduction to Financial Decisions in Business			
Credits	04			
Hours / Week	06			
Category	Allied Required (AR) – Theory (Offered to Economics)			
Semester	II			
Regulation	2024			
Course Overview:				
This Course -				
<div><div>1.</div><div>Gives an overview of the financial statements and imparts knowledge on financial statement analysis.</div></div> <div><div>2.</div><div>Develop analytical skills in assessing the profitability and solvency soundness of a business.</div></div> <div><div>3.</div><div>Provides an in-depth understanding of cost sheet analysis, which is a fundamental tool in managerial accounting</div></div> <div><div>4.</div><div>Helps in exploring the modern trends in decision-making, including integrated and sustainability reporting.</div></div> <div><div>5.</div><div>Prepares the learner for a career in finance, accounting, and business management by mastering essential analytical and decision-making tools.</div></div>				
Course Objectives:				
The students will be able to –				
<div><div>1.</div><div>Understand the meaning, importance, and limitations of financial statements.</div></div> <div><div>2.</div><div>Analyze financial statements using various techniques and help in contrasting with other organizations in the same sector.</div></div> <div><div>3.</div><div>Learn the application of costs involved in the manufacturing process and its control measures.</div></div> <div><div>4.</div><div>Explore marginal costing principles, including cost-volume-profit analysis and decision-making applications.</div></div> <div><div>5.</div><div>Examine recent trends in decision-making, including integrated reporting and sustainability reporting.</div></div>				
Prerequisites		Basic knowledge of business and financial statements		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to Financial Statements: Meaning, Importance, Objectives & Limitations of financial statements - objectives of analysis and interpretation - types of analysis - comparative and common size - trend analysis.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Introduction to Fundamental analysis: Ratio analysis - meaning, mode of expression, and steps in ratio analysis - classifications of ratios - Profitability ratios - activity ratios - solvency ratios – application of ratios in business decisions.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Introduction to Cost Sheet: Meaning of cost accounting - Scope and objectives of cost accounting - elements of cost - classification of costs - Statement of cost- purpose of cost sheet - preparation of cost sheets.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Marginal costing: Definition & salient features of marginal costing - advantages and limitations of marginal costing - cost volume profit analysis - break-even analysis - margin of safety - comparative profit analysis statement.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	Application of Marginal Costing: Key limiting factor - make or buy decision - product mix or sales mix - plant merger - recent trends in reporting - integrated reporting - sustainability reporting.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
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Text Books:

1. T.S Reddy & Hariprasad Reddy, Management Accounting, 2021, 5th Revised Edition, Margham Publication.
2. K. L. Narang S. P. Jain, Problems & Solutions in Cost & Management Accounting, 2017, I-2 nd Edition, Kalyani Publishers.
3. S.P. Jain & K.L. Narang, Cost Accounting Principles & Practice, Kalyani Publications, Chennai, (2015).

Suggested Readings:

1. S. N. Maheshwari, Suneel Maheshwari, Sharad K. Maheshwari, A Textbook of Accounting for Management, 2018, 4th Edition, Sultan Chand & Sons, New Delhi
2. Solomon Raj L & Arokiyasamy A, Management Accounting, 2011, 2nd Edition, Vijay Nicole Imprints Private Limited.
3. Dr. P.C. Tulsian, Cost Accounting, S. Chand Publications, New Delhi, (2019)
4. Dr. S. N. Maheshwari, Fundamentals of Cost Accounting, Sultan Chand & Sons, New Delhi, (2019).

Web Resources:

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper10-Revised.pdf
2. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
3. <https://resource.cdn.icai.org/62035bos50397cp15.pdf>
4. <https://www.yourarticlelibrary.com/cost-accounting/problems-cost-accounting/top-14-cost-accounting-problems-with-solutions/75727>
5. <https://www.pwc.in/assets/pdfs/publications/2018/integrated-reporting-corporate-perspective-in-india-may-2018.pdf>
6. https://www.environmental-auditing.org/media/2935/2013_wgea_sustainability-reporting.pdf

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Recognize and interpret financial statements that support making key financial decisions in an organization.	K1, K2
CO2	Apply financial analysis skills and strategic accounting methods to make recommendations for business decisions, considering ethics and future trends.	K3, K4
CO3	Evaluate complicated financial data and assess reporting methods, promoting openness and responsibility in business settings.	K5, K6

Course Code	UCO3MC01			
Course Title	COMPANY LAW			
Credits	6			
Hours / Week	6			
Category	MC – Major Core - Theory			
Semester	III			
Regulation	2024			
Course Overview: This Course				
<div><div>1. Provides a comprehensive understanding of the legal framework and regulations that govern the formation, management, and functioning of companies in India.</div><div>2. Covers key topics such as the classification of companies, the process of company formation, and the legal documents that define a company's structure</div><div>3. Explores the principles of corporate governance, share capital, and the roles and responsibilities of directors</div><div>4. Equip students with the knowledge and skills required to navigate the complexities of corporate law, with a focus on recent developments and digital compliance.</div></div>				
Course Objectives: The students will be able to				
<div><div>1. To understand the fundamental principles and concepts of company law, including the various classifications of companies.</div><div>2. To learn the process of company formation and the legal requirements for incorporation, including digital compliance measures.</div><div>3. To analyze the importance and implications of the Memorandum and Articles of Association in defining a company's structure and operations.</div><div>4. To gain insights into the different types of share capital, their alterations, and the legal consequences of misstatements in prospectuses.</div><div>5. To explore the principles of corporate governance, including the legal responsibilities of directors, CSR mandates, and whistleblower protection mechanisms.</div></div>				
Prerequisites		Basic knowledge of Legal Framework for Businesses		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	COMPANY LAW – AN OVERVIEW Company – Definition–Characteristics– Lifting the corporate veil –Company Classification on the basis of incorporation – On the basis of members - Privileges of private company – On the basis of liability – On the basis of ownership - Government company - Foreign company – On the basis of control - Holding and Subsidiary company – One Person Company (OPC).	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	FORMATION OF COMPANY Formation of company - SPICE+ - Preliminary contracts – Certification of Incorporation - Promoters– Functions & Legal Status – MCA 21 – Corporate Compliance in the Digital Age– Features of MCA 21 – National Company Law Tribunal & Appellate Tribunal.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

III	MEMORANDUM AND ARTICLES OF ASSOCIATION Memorandum of Association - Nature and Contents - Alteration of memorandum - Doctrine of Ultravires - Articles of Association - Purpose and Content -Alteration of Articles - Doctrine of constructive notice and indoor management.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	SHARE CAPITAL, PROSPECTUS & DIVIDEND Share Capital – Meaning – Kinds- Transfer and Transmission of Securities. Prospectus – Definition – Registration - Contents – Types of Offer Documents - Misstatement and Its consequences- Dividend – Provisions for declaration of dividend.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	COMPANY MANAGEMENT & CORPORATE GOVERNANCE Legal position of directors – Composition of Board of Directors –Independent Director -Appointment, removal and disqualification of Directors - DIN- Meeting – Requisites – Types – Voting and Poll – Resolution – CSR Mandates in India.- Whistleblower Protection and Vigil Mechanism.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Company Law, N D Kapoor, Sultan Chand & Sons, New Delhi, 2019, Revised Edition.
2. Company Law, Dr M R Sreenivasan, Margham Publication, 2017, Revised Edition.
3. Company Law, Dr. G.K. Kapoor, Taxmann Publications Private Limited, 2024.

Suggested Readings:

1. A Textbook of Company Law, Gogna P.P.S, S. Chand, 2016, 11th Edition
2. Company Law and Secretarial Practice, Srinivasan, Margam Publications, 2015, Revised Edition.

Web Resources:

1. <https://www.mca.gov.in/>
2. <https://www.sebi.gov.in/>
3. <https://nclt.gov.in/>
4. <https://www.cci.gov.in/>
5. <https://vakilsearch.com/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand different types of companies based on various criteria and understand the privileges and liabilities associated with each.	K1, K2
CO2	Navigate the company formation process, including the legal documentation required for incorporation	K3, K4
CO3	Demonstrate an understanding of corporate governance practices and the legal responsibilities of company directors.	K5, K6

Course Code	UCO3MC02			
Course Title	CORPORATE ACCOUNTING			
Credits	6			
Hours / Week	6			
Category	Major Core (MC) – Theory			
Semester	III			
Regulation	2024			
Course Overview: This Course				
<div><div>1. Comprehends the accounting treatment applied in floatation of capital by a company.</div><div>2. Envisages an understanding on various forms of capital that can be raised by a company.</div><div>3. Develops the accounting skills in the preparation of financial statements of the company as per Companies Act 2013.</div><div>4. Discusses on acquisition, profits earned before incorporation by a company.</div><div>5. Enables the learner on valuation of goodwill and shares of the company.</div><div>6. Aims to cover the basic concepts, Accounting Standards and other aspects of preparation of financial statement analysis.</div></div>				
Course Objectives: The student will be able to:				
<div><div>1. Gain foundational knowledge and comprehend on accounting principles, laws, and methods relating to companies, issue of shares & debentures, preparation financial statements, business acquisition, goodwill and share valuation.</div><div>2. Apply the learned accounting treatment methods and analyze the methods of floating capital, financial statements, methods in business acquisition, valuation of goodwill and shares.</div><div>3. Critically evaluate various methods and treatments in corporate accounting, make decisions based on accounting principles, and synthesize complete financial records in compliance with legal standards.</div></div>				
Prerequisites	Basic knowledge of accounts			
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Floatation of Capital – I (Equity Shares): Issue of Shares Under Subscription and Over Subscription - Pro-rata Allotment or Random allotment - Forfeiture & Reissue of Shares - Rights Issue - Sweat Equity - Stock to Invest - Lien on Share - Buy Back of Shares - ESOP - Bonus Shares -Issue of Shares for Cash and Kind.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Floatation of Capital – II (Preference Shares, Debentures and Underwriting): Meaning - Provisions relating to Issue and Redemption of Preference Shares - Redemption at Par, Premium, out of Revenue reserve, out of Fresh Issue – Bonus Issue. Issue and Redemption of Debentures - Issue for cash and in Kind - Types of Redemption - Redemption: without creating provision - with creating Provision (Redemption of debentures Theory only). Underwriting of Shares & Debentures - Marked &Unmarked Applications – Firm Underwriting.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Financial Statement of Companies: - Objectives of Financial Statements - Preparation and Presentation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 - Calculation of Managerial Remuneration - Form and Contents of statement of Profit & Loss and Balance Sheet		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	Acquisition of Business & Profits Prior to Incorporation: Acquisition of Business - Reason for Converting into a Company - Accounting Treatment - New Set of Books - Vendors' Suspense Account; Profits Prior to Incorporation - Meaning - Determination of Time Ratio & Sales Ratio – Ascertaining Pre-Incorporation and Post Incorporation Profits.		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Valuation of Goodwill, Shares and Ind AS - Meaning of Goodwill - Factors affecting Valuation of Goodwill - Need and Methods of Valuing Goodwill; Valuation of Shares - Need and Methods of Valuing Shares. Accounting standards - Need - Nature - objectives - Ind AS 2, Ind AS 10, Ind AS 15, Ind AS 20 and Ind AS 26.		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
Theory - 20% & Problems - 80% Text Books: <ol style="list-style-type: none"> 1. Maheshwari S. N. CA Sharad K Maheshwari & Dr. Suneel K Maheshwari, 2018, 6th Edition, Vikas Publishing House, Chennai. 2. Goyal, B. K., Corporate Accounting, (7th Ed.), 2021, Taxmann Publication, New Delhi. 3. M. C. Shukla, T. S. Grewal, S. C. Gupta, Advanced Accounts, 2018, Vol. 2, 19th Edition, S. Chand Publications. Suggested Readings: <ol style="list-style-type: none"> 1. Tulsian P.C. & CA Bharat Tulsian, Corporate Accounting, 2016, 2nd Edition, S. Chand, New Delhi. 2. Monga, J. R., & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27 th Ed.). New Delhi: Scholar Tech Press. 3. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning. 4. Dam, B. B., & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications. 5. T S Reddy & A Murthy, Corporate Accounting, 2019, Vol 1, 8th Edition, Margham Publications. Chennai. 				
Additional Resources: <ul style="list-style-type: none"> • Accounting Standards at the Website of the Institute of Chartered Accountants of India. • Indian Accounting Standards at the Website of the Ministry of Corporate Affairs. • The Companies Act, 2013 as amended from time to time. • Note: Suggested readings will be updated by the Ministry of Corporate Affairs and Department of Commerce and uploaded on the Department's website. 				
COURSE OUTCOMES				
Upon successful completion of this course, the student will be able to:				
COs	Statements	Bloom's Level		
CO1	Recollect and comprehend the accounting treatment, practices and principles in issues of share, debentures, redemption of preference shares and debentures, preparation of financial statements, business acquisition, underwriting of shares and debentures, valuation of goodwill and shares.	K1, K2		
CO2	Examine and apply the accounting treatment in the process of issues of share, debentures, redemption of preference shares and debentures, business acquisition, underwriting of shares and debentures, valuation of goodwill and shares, and in preparation of financial statements as per Companies Act 2013.	K3, K4		
CO3	Validate the accounting practices adopted in issues of share, debentures, redemption of preference shares and debentures, business acquisition, underwriting of shares and debentures, valuation of goodwill and shares, and construct financial statements as per Companies Act 2013.	K5, K6		

Course Code	UCO3MC03			
Course Title	MODERN MARKETING			
Credits	5			
Hours / Week	5			
Category	Major Core (MC) – Theory			
Semester	III			
Regulation	2024			
Course Overview				
<div><div>1. This course provides a comprehensive exploration of marketing principles and processes, focusing on both consumer and business markets.</div><div>2. Students will gain an understanding of core marketing concepts, the marketing environment, and the critical role of segmentation, targeting, and positioning (STP) in developing effective marketing strategies.</div><div>3. The course will cover the marketing mix, including product, pricing, distribution, and communication strategies, while also addressing contemporary issues such as ethical considerations, digital marketing, and emerging trends in the field.</div><div>4. The students will be equipped with the knowledge and skills necessary to develop and implement effective marketing strategies in various contexts.</div></div>				
Course Objectives:				
<div><div>1. To provide students with a solid foundation in marketing concepts, processes, and the importance of understanding the marketplace and consumer behavior.</div><div>2. To equip students with the ability to evaluate and apply the marketing mix elements—product, pricing, distribution, and promotion—in real-world scenarios.</div><div>3. To familiarize students with digital marketing strategies, tools, and current trends that influence marketing practices in a rapidly changing environment.</div></div>				
Prerequisites		Basic knowledge of business		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	MARKETING AND MARKETING PROCESS: Definition & Importance of Marketing – Marketing Process; Understanding the marketplace; Core Marketing Concepts (CMC), Customer Driven Marketing Strategies; Segmentation, Targeting, Positioning (STP), Marketing Environment; Micro and Macro Environment	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	CONSUMER MARKET AND BUSINESS MARKET MARKETING MIX: Definition of Consumer Markets; Consumer Buyer Behaviour Model, Factors, Process and Types – Business Markets; Business Buyer Behaviour Model, Factors, Process and Types Marketing mix: Product strategies Definition of Product & its Classification– Product Mix Strategies and Product Line – New Product Development. Stages – Product Life Cycle (PLC), Branding Strategies	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	PRICING STRATEGIES AND DISTRIBUTION STRATEGIES: Definition of Pricing – Pricing Objectives – Factors Affecting Price - Pricing Strategies. Distribution Strategies: Marketing Channels – Levels – Participants – Functions – Types – Channel Design Management – Channel Behaviour – Organization and Conflict	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	COMMUNICATION STRATEGIES AND ISSUES AND DEVELOPMENTS IN MARKETING:			

	Integrated Marketing Communication Mix; Advertising, Personal Selling, Sales Promotion, Direct Marketing, and Public Relations; Issues and Developments in Marketing: Social, ethical and legal aspects of marketing; Green marketing; Cyber marketing; Relationship marketing -Rural marketing	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	DIGITAL MARKETING: Definition and importance of digital marketing- Key components of digital marketing- Differences between traditional and digital marketing - Digital Marketing Channels Search Engine Marketing (SEM) - Social Media Marketing (SMM)- Email Marketing (EM) -Content Marketing - Understanding content marketing and its role- Types of content: blogs, videos, infographics, podcasts- Strategies for creating valuable content that attracts and retains customers -Analytics and Measurement - Importance of data analytics in digital marketing- Overview of Google Analytics and key metrics (traffic, conversion rates)- Setting goals and KPIs for digital marketing campaigns- Current Trends and Best Practices - Emerging trends in digital marketing (AI, personalization, influencer marketing) - Best practices for effective digital marketing strategies.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, Ehsan UlHaque, Principles of Marketing - A South Asian Perspective, 13th Edition, Pearson Education India 2010
2. Armstrong Gary, Kotler Philip, Principles of Marketing, 17th edition, Pearson Hall 2018

Suggested Readings:

1. Ramaswamy V. S. & Namakumar S, Marketing Management, 5/e, McGraw-Hill Education. 2013
2. Noel Capon, SidharthShekar Singh, Managing Marketing –An applied approach, latest edition, Wiley 2014
3. Maheshwari P. Rajendra, Principles of Marketing, 1st edition, International Book House Pvt. Ltd. 2012
4. Carl D. McDaniel, Charles W. Lamb, Joseph F. Hair, Marketing Essentials, 2nd edition, South-Western Cengage Learning 2020

Web Resources

1. <https://www.ama.org>
2. <https://www.investopedia.com>
3. <https://www.kotlermarketing.com>
4. <https://blog.hubspot.com>
5. <https://hbr.org/topics/marketing><https://www.thinkwithgoogle.com>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Articulate the key principles of marketing, including core concepts, the marketing process, and the importance of segmentation, targeting, and positioning.	K1, K2
CO2	Analyse and develop marketing mix strategies that effectively meet the needs of both consumer and business markets.	K3, K4
CO3	Implement digital marketing strategies and utilize analytical tools to measure campaign effectiveness and adapt to emerging trends in the digital landscape.	K5, K6

Course Code	UCO3AO01			
Course Title	FUNDAMENTALS OF MANAGEMENT			
Credits	03			
Hours / Week	05			
Category	(AO) – Allied Optional - Theory			
Semester	III			
Regulation	2024			
Course Overview				
This Course:				
<div><div>1.</div><div>Helps in understanding the various concepts, functions of management and roles of a manager in the organization.</div></div> <div><div>2.</div><div>Develops various managerial skills to become an effective and efficient manager.</div></div> <div><div>3.</div><div>Acquire knowledge of the selection process, recruitment and performance appraisal methods.</div></div> <div><div>4.</div><div>Equips the learner with various elements of direction in motivating, communicating, coordinating and controlling the employees in the organization.</div></div>				
Course Objective				
The student will be able to:				
<div><div>1.</div><div>Understand the concepts and theories of management.</div></div> <div><div>2.</div><div>Acquaint with the knowledge of planning and decision-making in the organization.</div></div> <div><div>3.</div><div>Understand the concepts, principles and functions of management.</div></div> <div><div>4.</div><div>Gain knowledge of the selection process, sources of recruitment and performance appraisal.</div></div> <div><div>5.</div><div>Critically assess, analyse and interpret the dynamics of co-ordination and controlling functions to be an ardent manager of the organization.</div></div>				
Prerequisites:		Students should have a foundational understanding of business concepts		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to Management Meaning - Definition - Nature - Levels - Functions - Roles of a manager - Management as a Science, Art, and profession, Contributions of management thinkers – Fredrick Taylor, Henry Fayol, C.K.Prahalad, Mary Parker Follet.	10	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Planning & Decision Making Planning - Definition - Features- Importance - Limitations - Stages – Types of Plan - Decision making - Definition – Features- Importance- Steps – Techniques - and Advantages - Limitations.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Organising Meaning- Features - Nature - Functions- Principles of good organization - Direction - Elements - Leadership - Definition – Theories - Motivation - Definition -Theories - Communication - Definition - Elements - Process - Barriers and measures to overcome.	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Staffing Functions Staffing Functions - Interview - Definition - Steps in conducting Interview - Selection - Definition- Process of Selection – Recruitment - Definition - Objectives - Sources - Training - Definition - Objectives - Methods - Performance Appraisal System- Definition - Methods.	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	Coordination and Controlling Coordination - Definition -Nature- Features - Techniques of Co-ordination. Controlling - Definition- Features Importance- Steps in the controlling process – controlling techniques.	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
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Text Books:

1. Gupta C. B, 2020, Business Management, Sultan Chand & Sons, New Delhi, 15th Edition.
2. Pillai. R, 2021, Principles and Practice of Management, Sultan Chand & Sons, New Delhi, 1st Edition.
3. Prasad. L .M, 2021, Principles and Practice of Management, Sultan Chand & Sons, New Delhi, 8th Edition.

Suggested Readings:

1. Pagare Dinkar, 2020, Business Management, Sultan Chand & Sons, New Delhi, 6th Edition.
2. N. Kala. S, 2021, Principles and Practice of Management, Sultan Chand & Sons publications, New Delhi, 10th Edition.
3. Balaji C. D 2021, Principles of Management, Margham Publications, Chennai, 1st Edition.
4. Ashwathappa. K, 2021, Business Management, Himalaya Publishing House Private Ltd.

Web Resources:

1. <https://rb.gy/br9jrq>
2. <https://businessjargons.com/planning.html>
3. https://www.managementstudyguide.com/directing_function.htm
4. <https://rb.gy/rpaekq>
5. <https://rb.gy/gql04g>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand the essential functions of management, including planning, organizing and directing and their importance in achieving organizational success.	K1, K2
CO2	Develop skills related to staffing, planning and executing the various dynamics of leadership for effective and efficient management.	K3, K4
CO3	Evaluate and create the importance of controlling in management and its role in ensuring organizational objectives are met efficiently.	K5, K6

Course Code	UCO3AO02			
Course Title	BASIC ACCOUNTING			
Credits	03			
Hours / Week	05			
Category	Allied Optional (AO)			
Semester	III			
Regulation	2024			
Course Overview				
This Course				
<div><div></div><div>1. Provides a foundational understanding of bookkeeping and accounting concepts</div><div>2. Explains the accounting procedures in the preparation of financial statements of a sole proprietorship concern.</div><div>3. Brings an understanding in the depreciation and basic banking transactions in reconciling discrepancies between a company’s cash book and bank statement.</div><div>4. Highlights the tools for assessing the financial statement using ratio analysis.</div><div>5. Develops practical skills in Excel, Tally, and analysing annual reports</div></div>				
Course Objectives: The students will be able to				
<div><div></div><div>1. Identify the conceptual knowledge on basics of accounting including concepts and conventions, preparation of journals, ledgers, and Trial Balance.</div><div>2. Understand the accounting cycle and preparation of final accounts for sole proprietorship concern.</div><div>3. Provide a clear understanding of depreciation and basic banking transactions, including reconciling discrepancies through the preparation of a Bank Reconciliation Statement (BRS).</div><div>4. Evaluate using various accounting ratios and interpret them for decision making.</div><div>5. Develop practical skills in using Excel, Tally, and analysing annual reports for effective financial management and decision-making.</div></div>				
Prerequisites:		Basic knowledge of accounts		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Basic accounting concepts & Preparation of Journal Entries, Ledger, Trial Balance: Accounting principles – Meaning - Characteristics - Accounting concepts and Accounting conventions - Journal Entries – Ledgers - Trial balance.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Final Accounts of Sole Proprietor: Final accounts - Meaning and significance of preparing Final accounts - Preparation of Final accounts of sole trader with simple adjustments.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Depreciation & Bank reconciliation Statement: Depreciation- Meaning- Method of Depreciation – Straight-line method – Reducing balance method. BRS – Importance – Need for BRS – Errors in recording - BRS as per cash book	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Ratio Analysis: Ratio analysis - Meaning - Objectives - Merits and demerits – Types - Profitability ratios Turnover ratios - Solvency ratios.	10	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	Computerized Accounting: Creating and managing worksheets: Data entry, formulas, and basic functions - Bar charts, pie charts, line graphs to represent financial data - Accounting Software: Overview of Tally ERP software. Basic functionalities - Analysis of real-world annual reports: Key components of an annual report	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
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Theory 30 % & Problem 70 %

Text Books:

1. S. P. Jain & K.L. Narang, Financial Accounting, Kalyani Publishers, 2019.
2. T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, 2021
3. S.N. Maheshwari & Sharad K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons, 2019

Suggested Readings:

1. T.S. Reddy & Y. Hari Prasad Reddy, Financial Accounting, Margham Publications, 2020.
2. T.S. Reddy & Y. Hari Prasad Reddy, Cost & Management Accounting, Margham Publications, 2020.

Web Resources:

1. <https://bit.ly/3m2gbeO>
2. <https://www.accountingnotes.net/final-accounts/preparation-of-final-accounts-india-accounting/13498>
3. <https://groww.in/banking/bank-reconciliation-statement-brs>
4. <https://www.accountingtools.com/articles/ratio-analysis.html>
5. <https://corporatefinanceinstitute.com/resources/accounting/types-depreciation-methods/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand and explain basic accounting principles, concepts, and conventions; prepare journal entries, ledgers, and trial balances; identify the importance of final accounts for sole proprietors; comprehend depreciation methods, the Bank Reconciliation Statement (BRS), and basic ratio analysis; and recognize key functions of computerized accounting software like Tally ERP.	K1, K2
CO2	Apply accounting knowledge to prepare final accounts for sole proprietors with adjustments, calculate depreciation using different methods, identify errors in BRS, use ratio analysis to assess financial performance, and implement data entry and basic functions in computerized accounting software.	K3, K4
CO3	Evaluate financial statements by applying advanced ratio analysis, assess the impact of depreciation methods and BRS on financial reporting, critically analyse final accounts, and use computerized accounting tools to interpret real-world financial data, including preparing and analysing key components of annual reports.	K5, K6

Course Code	UCO3AO03			
Course Title	Digital Marketing			
Credits	3			
Hours / Week	5			
Category	Allied Optional (AO) - Theory			
Semester	III			
Regulation	2024			
Course Overview: This Course				
<div><div>1.</div><div>Provides a comprehensive introduction to digital marketing principles, strategies, and tools. Students will explore the significance of digital marketing in today’s business environment, comparing it with traditional marketing approaches.</div></div> <div><div>2.</div><div>Covers a wide range of digital marketing channels, including content marketing, SEO, SEM, social media, email, mobile, and viral marketing, while delving into frameworks such as POEM, ASCOR, and the 6M model.</div></div> <div><div>3.</div><div>Create and implement effective digital marketing strategies, manage online advertising, and utilize digital analytics tools like Google Analytics to measure campaign performance.</div></div> <div><div>4.</div><div>Addresses current trends in digital marketing, such as online reputation management, affiliate marketing, and programmatic advertising.</div></div>				
Course Objectives: The students will be able to				
<div><div>1.</div><div>Analyse the digital advertising market in India, identifying its opportunities and challenges.</div></div> <div><div>2.</div><div>Utilize web analytics tools, focusing on Google Analytics, to track and measure digital marketing performance.</div></div> <div><div>3.</div><div>Develop and execute effective content marketing strategies, including content creation and management.</div></div> <div><div>4.</div><div>Implement search engine marketing (SEM) and optimization (SEO) techniques, understanding their benefits and components.</div></div> <div><div>5.</div><div>Explore affiliate marketing, including Amazon affiliate marketing, and understand programmatic digital advertising.</div></div>				
Prerequisites		Basic knowledge of marketing		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	INTRODUCTION TO DIGITAL MARKETING: Digital marketing meaning, Definition, Fundamentals of Digital marketing & Its Significance, Traditional marketing vs. digital Marketing; IMC in digital marketing; POEM Framework; ASCOR framework;6M framework- Digital marketing strategy; Digital advertising market in India and its opportunities and challenges.		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	DIGITAL MARKETING CHANNELS-I Content marketing – stages- content creation process; Search engine marketing – benefits, process & components; Search engine optimization- Advantages-on-page optimization – off-page optimization- how search engine works; Display advertising and its types; Pay-per-click advertising- and its models; Blog creation.		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	DIGITAL MARKETING CHANNELS-II Social Media Marketing- Advantages– Social media platforms & channels- Social media marketing strategy & its process; E-mail		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	marketing – types- Email automation- Lead generation; Mobile Marketing -type - M-commerce; Viral marketing - Influencer marketing – benefits & types of influencers.			
IV	DIGITAL ANALYTICS AND MEASUREMENT: Web Analytics tools- Google Analytics structure- Key metrics-tracking mechanism- Digital engagement funnel- Key Performance Indicators (KPI)- Ad words & display networks; Measuring campaign effectiveness- ROI (return on investment) & CLV (Customer Life Term Value)- Emerging trends in web analytics.		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	DIGITAL MARKETING MANAGEMENT AND RECENT TRENDS: Online reputation management- techniques; Online thought leadership- types; User-generated content(UGC)- UGC creators, importance and its types; Co-marketing- co-marketing vs co-branding, types and benefits: Affiliate marketing – Types and Amazon affiliate marketing; Programmatic Digital Advertising.		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Wiley& Sons Inc., “The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns, Ian Dodson, First edition, 2016.
2. Dr.K.G. Raja Sabarish Babu, Dr. B. Anbazhagan, Dr.S.Meenakumari, “Digital Marketing”, Sultan Chand & Sons , First edition, 2023.

Suggested Readings:

1. Shameem A, “New Media Marketing: Re-inventing new avenues”, Excel Books, New Delhi, First Edition, 2009.
2. Puneet Singh Bhatia, “Fundamentals of Digital Marketing”, Pearson Education, First Edition, 2017.

Web Resources:

1. https://books.google.co.in/books?id=gi5ECgAAQBAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false
2. <https://blog.hubspot.com/marketing/what-is-digital-marketing>
3. <https://www.digitalmarketer.com/digital-marketing/>
4. <https://coschedule.com/marketing-strategy/marketing-channels/digital-marketing-channels>
5. <https://emeritus.org/in/learn/digital-marketing-trends/>
6. https://www.routledge.com/Digital-Analytics-for-Marketing/Feroz-Khan-Sponder/p/book/9780367456412?srsId=AfmBOorLNI4raB2qHDQBGGlx8tqMKkR151a9Z ZYUE117sa_IRoBT8y Rh
7. <https://www.techtarget.com/searchbusinessanalytics/definition/Web-analytics>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understanding of Digital Marketing Frameworks and Channels	K1, K2
CO2	Design and implement effective digital marketing strategies using a variety of tools	K3, K4
CO3	Utilize digital analytics tools to measure campaign effectiveness, analyze data, and make informed marketing decisions.	K5, K6

Course Code	UCO3AO04			
Course Title	International Business			
Credits	3			
Hours / Week	5			
Category	Allied Option (AO) - Theory			
Semester	III			
Regulation	2024			
Course Overview: This course: - <div><div>1. Examines the concept of international business, globalization, its driving forces, dimensions, and modern trade theories, along with an overview of trade blocs and emerging economies.</div><div>2. Analyzes the international business environment, focusing on political, social, economic, cultural, and ethical factors, as well as the responsibilities and trading environments, including tariff and non- tariff barriers.</div><div>3. Explores the principles of international marketing, including its significance, challenges, reasons for international marketing, entry strategies, and market selection criteria.</div><div>4. Introduces international financial markets and instruments, covering balance of trade and payments roles of key financial institutions, export-import finance, and methods of payment in international trade.</div><div>5. Discusses international business regulations, including bilateral and multilateral trade laws, the role of the WTO, dispute resolution mechanisms, and issues related to patent laws and competitiveness.</div></div>				
Course Objectives: The students will be able to <div><div>1. Understand the concept of globalization and its impact on international business.</div><div>2. Analyze the international business environment, including political, social, and cultural factors.</div><div>3. Develop marketing strategies for international markets and assess market entry options.</div><div>4. Evaluate international financial markets and instruments relevant to global trade.</div><div>5. Navigate the regulatory landscape of international business, including trade laws and dispute resolution mechanisms.</div></div>				
Prerequisites		Basic Knowledge about Economics and business concepts		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	International Business and Globalization: Definition and meaning of international business; understanding globalization—forces, dimensions, and stages; modern theories of international trade; analysis of trade blocs; overview of emerging economies.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	International Business Environment and Entry: Meaning and significance of the international business environment; political, social, economic, cultural, and ethical factors; responsibilities of international businesses; trading environment of international trade; examination of tariff and non-tariff barriers.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	International Marketing: Definition and features of international marketing; understanding the need for international marketing; challenges faced; reasons for	13	CO1 CO2	K1, K2, K3, K4,

	engaging in international marketing; analysis of entry strategies and market selection criteria.		CO3	K5, K6
IV	International Financial Markets and Instruments: Introduction to international financial markets; concepts of balance of trade and balance of payments; roles of the International Monetary Fund, Asian Development Bank, and World Bank; overview of financial markets and instruments; Introduction to export and import finance; methods of payment in international trade.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	International Business Regulations: Overview of bilateral and multilateral trade laws; role of the World Trade Organization; insights into the Seattle and Doha rounds of trade talks; dispute settlement mechanisms under WTO; challenges of patent laws; international conventions on competitiveness.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Aswathappa. S, 2020. International Business (7th Edition), McGraw Hill, New Delhi.
2. Nag, A, 2010. International Business Strategy, Vikas Publishing House Pvt Ltd.
3. Paul, J. (2011). International Business (5th Edition). Prentice Hall of India Pvt. Ltd.
4. Keegan, W. J., & Green, M. C. (2009). Global Marketing (4th Edition). Prentice Hall/Penguin Books Ltd.

Suggested Readings:

1. Graham, J. L., Salwan, P., & Cateora, P. R. (2008). International Marketing (13th Edition). Tata McGraw-Hill Education.
2. Varshney, R. L., & Bhattacharya, B. (2012). International Marketing Management: An Indian Perspective (24th Edition). Sultan Chand & Sons.

Web Resources:

1. www.india.gov.in
2. <https://commerce.gov.in/about-us/public-sector-undertakings/india-trade-promotionorganisation/>
3. <http://www.iitcindia.com/>
4. https://www.wto.org/english/tratop_e/tratop_e.htm
5. https://www.wto.org/english/res_e/booksp_e/dtd2023_e.pdf
6. <https://www.wto.org/>
7. <https://documents1.worldbank.org/curated/pt/487761468765040468/pdf/multi-page.pdf>
8. https://www.wto.org/english/tratop_e/tratop_e.htm

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Demonstrate an understanding of globalization and its influence on international business practices, including the ability to analyze trade theories and the roles of trade blocs in emerging economies.	K1, K2
CO2	Assess and evaluate the international business environment, identifying key political, social, economic, and cultural factors that impact business operations and responsibilities, including tariff and non-tariff barriers.	K3, K4
CO3	Formulate effective international marketing strategies by analyzing market entry options and understanding the significance of financial markets and instruments in facilitating global trade.	K5, K6

Course Code	UCO3AO05			
Course Title	Financial Literacy & Investment Avenues			
Credits	3			
Hours / Week	5			
Category	Allied Option – AO - Theory			
Semester	III			
Regulation	2024			
Course Overview: This Course:				
<div><div>1. Provides a foundational understanding of financial literacy, emphasizing the importance of effective personal financial management.</div><div>2. Gain insights into the essential elements of financial literacy, from managing income and expenses to making informed investment decisions.</div><div>3. Equips students with the skills and knowledge to navigate personal finance and investment landscapes.</div><div>4. Introduces students to the critical aspects of financial literacy and investment strategies.</div></div>				
Course Objectives: The students will be able to				
<div><div>1. Get acquainted with the basic financial concepts such as income, expenses, savings, and budgeting.</div><div>2. Familiarize with various investment avenues available in India, including traditional options, capital market investments, and government schemes.</div><div>3. Comprehend risk and return analysis, emphasizing diversification, asset allocation, and different investment strategies.</div><div>4. Understand investor protection mechanisms, including the role of regulatory bodies and identifying financial frauds and scams.</div><div>5. Identify emerging trends in finance, such as financial technology, digital currencies, ESG investing, and the tokenisation of assets.</div></div>				
Prerequisites		Basic knowledge of Investment.		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to Financial Literacy Overview of Financial Literacy - Basic Financial Concepts: Income, expenses, savings, Budgeting and debt management. Financial Planning - Personal risk tolerance - Financial plan – CFP - Retirement Plans.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Investment Avenues in India Traditional Investment Options: Bank deposits, post office schemes, gold, and real estate - Capital Market Investments Government Schemes - Alternative Investments – Mutual Funds.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Risk and Return Analysis Types of risks - Diversification and Asset Allocation -Investment Strategies- Long-term vs. short-term investments, value investing, and passive investing – Tax Implications.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	Investor Protection Investor Protection Mechanisms - Role of regulatory bodies - Redressal Mechanisms - Financial Frauds and Scams - Identifying and avoiding Ponzi schemes, phishing scams and fraudulent investment schemes – Insurance Schemes.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Emerging Trends and Future of Investments: Overview of financial technology - Digital Currencies - Sustainable and Responsible Investing - ESG investment and frameworks - Green Bonds - Tokenization of Assets.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. The Indian Financial System: Markets, Institutions and Services. Bharati V. Pathak. Pearson Education India.
2. Personal Finance, Jeff Madura, Pearson Education India

Suggested Readings:

1. Security Analysis & Portfolio Management, S. Gurusamy, Vijay Nicole, 2018.
2. Investment Analysis & Portfolio management, Prasanna Chandra, Tata McGraw Hill, 2017.

Web Resources:

1. <https://www.sebi.gov.in/>
2. <https://www.nseindia.com/>
3. <https://www.bseindia.com/>
4. <https://www.screener.in/>
5. <https://in.tradingview.com/>
6. <https://www.moneycontrol.com/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand various investment options and make informed decisions based on risk tolerance and investment goals.	K1, K2
CO2	Recognize the importance of investor protection and be able to identify and avoid fraudulent schemes.	K3, K4
CO3	Create and implement a personal financial plan, effectively managing income, expenses, and debt.	K5, K6

Course Code	UCO3AO06			
Course Title	Learning and development			
Credits	3			
Hours / Week	5			
Category	Allied Option – AO - Theory			
Semester	III			
Regulation	2024			
Course Overview: This Course				
1. Emphasizes the importance and Functions of learning and development				
2. Gives an exposure to the learning and development process and its implications				
3. Provides a walkthrough on the learning and development process				
4. Focuses on the best practices, tools and models to implement an effective learning and development system				
Course Objectives:				
1. To understand the importance and Functions of learning and development				
2. To get exposure to the learning and development process and its implications				
3. To familiarise oneself with the learning and development process				
4. To evolve best practices, tools and models to implement an effective learning and development system.				
Prerequisites		Basic knowledge of the Management function of Learning and Development		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	INTRODUCTION TO LEARNING AND DEVELOPMENT: Learning – meaning - principles of learning – domains of learning – theories of learning and development - difference between training and development - difference between training and education – learning methods – learning and human resource development – learning organizations -case studies		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Training and development Training – meaning and definition – characteristics - Need and importance of training – objectives of training - designing the training program – case studies		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Learning and development process The training process – identifying the training need – organizational analysis – task or role analysis – KSA and other analysis - setting training objectives – choosing training methods – conducting training program – evaluating the training program effectiveness – evaluating techniques – case studies		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Learning and development methods Methods of training – on-the-job training, off-the-job training methods, vestibule training, apprenticeship training, classroom training, internship training, e-learning – advantages and disadvantages of on-the-job and off-the-job training methods – case studies		CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Executive development Executive development – concept of executive development, objectives – importance, process of executive development,		CO1 CO2	K1, K2, K3, K4,

	techniques of executive development – on the job, off the job, suitability of different executive methods – HRD evaluation – methods of HRD evaluation - case studies		CO3	K5, K6
Text Books: <ol style="list-style-type: none"> 1. Employee training and Development.by Raymond A Noe 2. Human Resource Development by PC Thirupathi Suggested Readings: <ol style="list-style-type: none"> 1. Training and development by P.C Thirupathi 2. Learning and development in organizations by Steve W.J kozlowski 				
Web Resources: <ol style="list-style-type: none"> 1. https://www.td.org/talent-development-glossary-terms/what-is-learning-and-development 2. https://www.coursera.org/enterprise/articles/learning-and-development 3. https://www.spiceworks.com/hr/learning-development/articles/what-is-learning-and-development-objectives-strategy/ 				
COURSE OUTCOMES				
Upon successful completion of this course, the student will be able to:				
COs	Statements	Bloom's Level		
CO1	Demonstrate a comprehensive understanding of the fundamental concepts of learning and development	K1, K2		
CO2	Equipped with critical thinking and analytical skills to identify learning and development needs of the organization and choose appropriate learning and development techniques	K3, K4		
CO3	Create an HRD evaluation process and techniques. Explore career opportunities in L&D	K5, K6		

Course Code	UCO3AO07			
Course Title	ENTREPRENEURIAL DEVELOPMENT			
Credits	03			
Hours / Week	05			
Category	Allied Optional (AO)– Theory			
Semester	III			
Regulation	2024			
Course Overview: This course - <div><div>1. Introduces the fundamental concepts of entrepreneurship, including various types of entrepreneurs and the entrepreneurial process.</div><div>2. Enhances essential entrepreneurial skills and core competencies.</div><div>3. Guides learners in formulating a business plan and identifying appropriate funding sources, and offers insights into contemporary developments in entrepreneurship, with a focus on economic and environmental sustainability.</div></div>				
Course Objectives: The students will be able to <div><div>1. Gain an understanding of the fundamental concepts of entrepreneurship, including the process and challenges involved in establishing a business.</div><div>2. Identify potential business opportunities and develop a feasibility report to assess the viability of the proposed idea, and Learn about the financial institutions that offer support for entrepreneurial growth.</div><div>3. Assess the financial needs of a business and determine the most suitable sources of funding.</div><div>4. Explore current trends in entrepreneurship to evaluate its role in promoting sustainable economic development.</div></div>				
Prerequisites		Basic knowledge about business.		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Entrepreneurship: Meaning & Nature – Types of Entrepreneurs – Entrepreneurial competencies and traits – Functions of an entrepreneur – Factors promoting entrepreneurship –Entrepreneurial Motivation - Achievement motivation - Barriers to entrepreneurship – Entrepreneurship and Intrapreneurship - Role of Entrepreneurship in economic development.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Generating business ideas; Methods of generating business ideas (Brainstorming, Focus Groups, Survey, Blue Ocean strategy, design Thinking, Mind Mapping), Opportunity identification and selecting the product/service- Project formulation – Assessment of project feasibility.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Meaning of Business plan – Contents of Business plan – Significance of Business planning – Preparing a model of business plan – Presenting and protecting Business plan – Business model –Entrepreneurial Supporting Institutions.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Entrepreneurial Financing - Fixed capital Requirements – Working capital Requirements – Source of finance – Government Schemes. Venture capital – Business Angels – Crowdfunding – Government grants.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	Digital Transformation and E-Commerce: Technology-enabled start-ups – Digital Nomadism – Globalized business – The Gig economy – Increasing Niche markets – Growing importance of Social Responsibility – Increasing Diversity – Passionpreneurs – Edupreneurs – Internet media outfits – Hyper local specialty shops – Green Business.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
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Text Books:

1. Entrepreneurial Development, Khanka S.S., S. Chand & Co. Ltd, 2020, Revised edition.
2. Entrepreneurship – successfully Launching New ventures, Barringer Bruce R., Irel and R. Duane, Pearson Education, 2010, 6th edition.

Suggested Readings:

1. Entrepreneurship – New Venture Creation, David Holt, Prentice Hall of India, New Delhi, 2016, 3rd edition.
2. Entrepreneurship and small Business management, Gupta. C.B & Khanka S.S, Sultan Chand & Son, 2012, 7th edition.
3. Entrepreneurship, Hisrich Robert D., Peter Michael. P., Shepherd Dean. A, McGraw-Hill Companies, 2007, 6th edition.
4. Entrepreneurship Development, Gupta. C.B., Srinivasan. N.P, Sultan Chand & Son, 2020, 4th edition.

Web Resources:

1. www.entrepreneur.com.
2. <https://www.startupindia.gov.in>
3. <https://www.msde.gov.in>
4. <https://yourstory.com>
5. <http://web.stanford.edu/~kunz/Chalmers/W2BPlan.pdf>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Gain a clear understanding of the fundamental concepts of entrepreneurship and the step-by-step procedures involved, from identifying potential opportunities to launching a new business venture.	K1, K2
CO2	Cultivate and utilize essential entrepreneurial skills needed to succeed in a competitive market environment.	K3, K4
CO3	Develop a creative and effective business model tailored to both current and emerging market trends. Assess and formulate a comprehensive project plan that includes legal, operational, financial, human resource, marketing, and organizational components of the business.	K5, K6

Course Code	UCO4MC01			
Course Title	Cost Accounting			
Credits	6			
Hours / Week	6			
Category	Major Core (MC)			
Semester	IV			
Regulation	2024			
Course Overview: This course:				
<div><div>1. Introduces the basic concepts of cost accounting, cost classification, material control, and develops the skill for effective inventory management.</div><div>2. Enhances understanding of labour and overhead costing to optimize workforce efficiency and to manage indirect costs.</div><div>3. Covers the preparation of cost sheets, tenders, and quotations, with a focus on reconciling cost and financial accounts.</div><div>4. Delves into specific costing methods, such as job, batch, and contract costing, with practical applications in sectors like transport and hospitals.</div><div>5. Explores the process of Activity-Based Costing and elucidates the mechanism of cost control in manufacturing and service sectors.</div></div>				
Course Objectives: The student will be able to:				
<div><div>1. Classify costs and apply cost accounting standards for effective material control and pricing decisions.</div><div>2. Manage labour costs by utilizing various wage payment methods and incentive schemes.</div><div>3. Apportion indirect costs to products and services and identify areas requiring cost reduction and cost control.</div><div>4. Prepare cost sheets for various industries and reconcile financial accounts, ensuring accurate cost reporting.</div><div>5. Apply various costing mechanisms appropriate to the industry for decision-making.</div></div>				
Prerequisites		Basic knowledge in accounting		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	FUNDAMENTALS: COSTING AND COST ACCOUNTING STANDARDS: Cost Accounting – Introduction - Objectives –Cost Classification – Cost Unit – Elements of Cost – Steps in installing a Cost Accounting system. Material Control: Purchase – Stock Level determination – EOQ & ABC Analysis – Purchase price computation – Material Pricing – FIFO, LIFO & Weighted Average methods – Cost Accounting Standards – objectives – functions of cost accounting standards boards – Cost accounting standards (CAS 1, CAS 3, CAS 6, CAS 7, CAS 10 only)	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	LABOUR AND INDIRECT COST: Labour Costing & Control – Treatment of idle time & Over time – Methods of wage payments – Piece Rate – Straight – Differential piece rate – Taylor’s differential piece rate, Merrick’s Multiple piece rate – Time rate – Incentive Methods – Halsey incentive scheme, Rowan Plan – Labour Turnover. Overheads – Classification, Allocation, Apportionment – Redistribution of overheads – Absorptions Methods of absorption – Machine hour rate.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	COST SHEET AND RECONCILIATION: Statement of Cost – Cost Sheet – Valuation of Closing Stock	15	CO1	K1, K2,

	– Tenders – Quotations – Cost Estimation - Preparation of Cost Sheet, Tender & Quotations – Reconciliation of profits as per cost & Financial Accounts.		CO2 CO3	K3, K4, K5, K6
IV	METHODS OF COSTING – I: JOB, BATCH AND CONTRACT COSTING: Job Costing: Features – Distinguish between job and contract costing – Job Estimation. Batch Costing: Determination of EBQ - Computation of batch costing. Contract Costing - Complete and incomplete contract – valuation of work certified & work uncertified - Operating Costing (Transport & Hospital only): – Advantages of operating costing – Costing procedures followed in transport business and hospitals.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	METHODS OF COSTING – II: PROCESS & ACTIVITY BASED COSTING: Process Costing – Treatment of Scrap, Spoilage & Defective – Abnormal loss and gain – Costing profit & Loss – Valuation of Work-in-progress – Equivalent Production – FIFO & Weighted Average Method - Activity Based Costing (Basic Problems)	17	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
Ratio of Problems : Theory = 80% : 20% Text Books: <ol style="list-style-type: none"> 1. Jain S.P., Narang K.L., Agrawal Simmi, Sehgal Monika, Cost Accounting Principles and practice, 2024, Kalyani Publications, Chennai. 2. Dr. S. N. Maheshwari, Fundamentals of Cost Accounting, 2024, Sultan Chand & Sons, New Delhi. 3. R.S.N. Pillai & V. Bagavathi, Cost Accounting, 2024, S. Chand Publications, New Delhi. Suggested Readings: <ol style="list-style-type: none"> 1. V. Rajasekaran & R. Lalitha, Cost Accounting, 2024, Pearson Publications, Tamil Nadu. 2. Dr. P.C. Tulsian, Cost Accounting, 2024, S. Chand Publications, New Delhi. 3. T. S. Reddy & Y. Hari Prasad Reddy, Cost Accounting, 2024, Margham Publications, Chennai. 				
Web Resources: <ol style="list-style-type: none"> 1. https://www.yourarticlelibrary.com/cost-accounting/problems-cost-accounting/top-14-cost-accounting-problems-with-solutions/75727 2. https://www.yourarticlelibrary.com/cost-accounting/process-costing/top-5-problems-on-process-costing-with-solution/76054 3. https://www.yourarticlelibrary.com/cost-accounting/operating-costing/top-5-problems-on-operating-costing-with-solution/76133 4. https://www.accountancyknowledge.com/process-costing-problems-and-solutions/ 5. https://www.scribd.com/doc/80473757/Contract-Costing-Practise-Problems 				
COURSE OUTCOMES				
Upon successful completion of this course, the student will be able to:				
COs	Statements	Bloom's Level		
CO1	Comprehend the fundamentals of cost accounting, costing concepts, cost accounting standards and procedures in determination of cost for various products, operations, techniques and processes.	K1, K2		
CO2	Articulate the various costing methods in accurately allocating the costs to departments, activity and processes and ensuring precise management of direct and indirect costs through cost control techniques that aide decision-making.	K3, K4		
CO3	Demonstrate the ability to compile, construct and evaluate cost sheets for various industries and processes, reconcile the profits, and implement advanced costing methods in real-world scenarios in coherence with cost accounting standards.	K5, K6		

Course Code	UCO4MC02			
Course Title	ENTREPRENEURSHIP DEVELOPMENT			
Credits	06			
Hours / Week	06			
Category	Major Core (MC)– Theory			
Semester	IV			
Regulation	2024			
Course Overview:				
<div><div>1.</div><div>This course introduces the fundamental principles of entrepreneurship, including various types of entrepreneurs and the entrepreneurial process.</div></div> <div><div>2.</div><div>It aims to build essential entrepreneurial competencies and guides students in developing a comprehensive business plan and identifying suitable funding sources.</div></div> <div><div>3.</div><div>The course provides insights into the role of entrepreneurship in driving economic development.</div></div> <div><div>4.</div><div>It offers exposure to emerging trends in the field, with a particular focus on economic and environmental sustainability.</div></div>				
Course Objectives: The students will be able to:				
<div><div>1.</div><div>Comprehend the fundamental concepts, processes, and challenges involved in establishing an enterprise.</div></div> <div><div>2.</div><div>Identify and evaluate entrepreneurial opportunities and develop a feasibility report for implementing a business idea.</div></div> <div><div>3.</div><div>Recognize the role of financial institutions in supporting entrepreneurial development.</div></div> <div><div>4.</div><div>Assess the financial requirements of a business and determine appropriate sources of funding.</div></div> <div><div>5.</div><div>Analyze contemporary trends to evaluate the impact of entrepreneurship on sustainable economic development.</div></div>				
Prerequisites		Basic knowledge about business.		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Entrepreneurship: Meaning & Nature – Types of Entrepreneurs – Entrepreneurial competencies and traits – Accessing entrepreneurial competencies – Functions of an entrepreneur – Factors promoting entrepreneurship – Entrepreneurial Motivation - Achievement motivation - Barriers to entrepreneurship – Entrepreneurship and Intrapreneurship –Transformation from Entrepreneurial to Entrepreneurship – The entrepreneurial culture. Stages in the entrepreneurial process – Role of Entrepreneurship in economic development.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Generating business ideas; Methods of generating business ideas (Brainstorming, Focus Groups, Survey, Blue Ocean strategy, design Thinking, Mind Mapping), Sources of generating ideas: Customer advisory boards, Entrepreneurial Research- Screening the project ideas: Market Analysis, Technical analysis, Cost benefit analysis – Opportunity identification and selecting the product/service- Project formulation – Assessment of project feasibility – Pre-feasibility and feasibility study.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Business Plan: Meaning of Business plan – Contents of Business plan – Significance of Business planning – Preparing a model of business plan – Presenting and protecting Business plan – Business model – Business model	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	canvas- Hybrid business model - Virtual start-ups – Platform based business Models – Freelance Economy – Entrepreneurial Supporting Institutions - Case studies.			
IV	Entrepreneurial Financing - Fixed capital Requirements – Working capital Requirements – Source of finance – Government Schemes Estimation of capital requirements. Venture capital – Nature & Process, Business Angels – Crowdfunding – Peer to Peer lending. Commercial banks, Government grants, Business incubators- Financial Bootstrapping & Buyouts – Evaluating and choosing the best Financial Sources – MSME development activities.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Digital Transformation and E-Commerce: Technology-enabled start-ups – Digital Nomadism – Globalized business – Social commerce- The Gig economy – Increasing Niche markets – Growing importance of Social Responsibility – Increasing Diversity – Passionpreneurs – Edupreneurs – Internet media outfits – Hyper local speciality shops – Green Business – Case studies.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Entrepreneurial Development, Khanka S.S., S. Chand & Co. Ltd, 2020, Revised edition.
2. Entrepreneurship – successfully Launching New ventures, Barringer Bruce R., Irel and R. Duane, Pearson Education, 2010, 6th edition.

Suggested Readings:

1. Entrepreneurship – New Venture Creation, David Holt, Prentice Hall of India, New Delhi, 2016, 3rd edition.
2. Entrepreneurship and small Business management, Gupta. C.B & Khanka S.S, Sultan Chand & Son, 2012, 7th edition.
3. Entrepreneurship, Hisrich Robert D., Peter Michael. P., Shepherd Dean. A, McGraw-Hill Companies, 2007, 6th edition.
4. Entrepreneurship Development, Gupta. C.B., Srinivasan. N.P, Sultan Chand & Son, 2020, 4th edition.

Web Resources:

1. www.entrepreneur.com.
2. <https://www.startupindia.gov.in>
3. <https://www.msde.gov.in>
4. <https://yourstory.com>
5. <http://web.stanford.edu/~kunz/Chalmers/W2BPlan.pdf>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Demonstrate a comprehensive understanding of entrepreneurship, including the stages of the entrepreneurial process—from opportunity identification to the establishment of a new venture.	K1, K2
CO2	Cultivate and apply essential entrepreneurial competencies to thrive in a competitive business environment. Design and develop innovative business models that align with both current and emerging market trends.	K3, K4
CO3	Formulate and evaluate a comprehensive business plan that addresses the legal, operational, financial, human resource, marketing, and organizational dimensions of a proposed venture.	K5, K6

Course Code	UCO4ME01			
Course Title	FINANCIAL MODELING			
Credits	5			
Hours / Week	5			
Category	Major Elective – ME - Theory			
Semester	IV			
Regulation	2024			
Course Overview: This course				
<div><div>1.</div><div>Offers an in-depth introduction to the construction and analysis of financial models, employing widely used tools and methodologies in the industry.</div></div> <div><div>2.</div><div>Equips students with the skills to develop dynamic financial models, ranging from fundamental financial statements to advanced valuation and forecasting frameworks commonly utilized in investment banking, corporate finance, equity research, private equity, and consulting.</div></div>				
Course Objectives: The students will be able to				
<div><div>1.</div><div>Comprehend the key components and importance of Financial Modeling in decision-making.</div></div> <div><div>2.</div><div>Build dynamic, integrated financial models where the three financial statements are linked.</div></div> <div><div>3.</div><div>Master Excel for Financial Modelling using advanced Excel functions and formulas to automate calculations.</div></div> <div><div>4.</div><div>Understand how to use Excel’s Data Tables and perform Scenario and Sensitivity Analysis.</div></div> <div><div>5.</div><div>Develop, Communicate and Present Financial Models.</div></div>				
Prerequisites	Basic knowledge of computers and accounting.			
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	INTRODUCTION: Concept of financial Modeling – Definition, Importance and financial model skills required for a good financial modeler - best practices in spreadsheet design - tool selection Excel for financial modelling: Excel basics - Excel features – Financial and Advanced Functions.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	BUILDING AND PRESENTING A MODEL: Attributes of a good financial model - documenting Excel model - debugging Excel model - error avoidance strategies - using formula auditing tools for debugging. Different types of financial models.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	USES OF FINANCIAL MODELLING: Basic Financial Forecasting - Forecasting Models: Review of forecasting methods, financial "drivers"; Adding forecasts to the case models. Depreciation - project finance - bond calculation (simple models building exercises).	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	DATA VISUALIZATION AND CHARTING, SCENARIO ANALYSIS AND SENSITIVITY ANALYSIS: Learning modeling using Excel - graphic and written presentation, chart types and PowerPoint presentation. Scenario techniques to Model loan calculations, break-even analysis - adding sensitivity to the case model.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	MANAGEMENT REPORTING AND FINANCIAL STATEMENT MODELING: Management Reporting: Requirement to consolidate and summarize data - consolidating data from different sources. Building and Understanding Core Financial Statements - Incomestatement, balance sheet, and cash flow - Interlinking the financial statements.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
Textbook: <ol style="list-style-type: none"> 1. Financial Modeling in Excel For Dummies, John Wiley & Sons, Inc., Hoboken, New Jersey, www.wiley.com. 2. Financial Modeling Handbook - The Step-by-Step Guide to Building your First Financial Model & Value Companies from Scratch For Investment Banking, Private Equity, VC Zebra Learn Books Hardcover – 1 January 2023 by Zebra Learn 3. Excel 2019 All-In-One: Master The New Features Of Excel 2019 / Office 365 January 2019 by Lokesh Lalwani. Suggested Readings: <ol style="list-style-type: none"> 1. Microsoft Excel 2016 Data analysis and business modeling, Wayne L. Winston, Microsoft 2. Alastair Day, Mastering Financial Modeling in Microsoft Excel; Pearson, India Edition 3. Danielle Stein Fairhurst, Using Excel for business analysis, Wiley Finance 4. Ragnar Lavas Et al, Financial Modeling and Asset Valuation with Excel; Routledge 5. S Benninga, Financial Modeling, MIT Press. 6. Building Financial Models, John Tjia, McGraw-Hill. Web Resources: <ol style="list-style-type: none"> 1. https://corporatefinanceinstitute.com/resources/financial-modeling/what-is-financial-modeling/ 2. https://plumsolutions.com.au/six-reasons-your-spreadsheet-is-not-a-financial-model/ 3. https://imarticus.org/blog/top-10-financial-modelling-skills/ 4. https://www.ablebits.com/office-addins-blog/useful-excel-functions-examples/ 5. https://www.allen.ng/insights/20010913454636/6-features-of-good-financial-models 6. https://fastercapital.com/content/Debugging-financial-model--Debugging-Financial-Models--Strategies-for-Effective-Decision-Making.html 7. https://www.optimizesmart.com/how-to-select-best-excel-charts-for-your-data-analysis-reporting/#How_to_select_the_best_Excel_chart 8. https://clockify.me/forecasting-models 9. https://exceljet.net/formulas/bond-valuation-example 10. https://corporatefinanceinstitute.com/resources/financial-modeling/scenario-analysis/ 11. https://dcmllearning.ie/video-content/excel-pivot-tables-how-to-create-better-reports.html 12. https://corporatefinanceinstitute.com/resources/excel/excel-consolidate/ 				
COURSE OUTCOMES				
Upon successful completion of this course, the student will be able to:				
COs	Statements	Bloom's Level		
CO1	Understand and build Comprehensive Financial Models.	K1, K2		
CO2	Forecast Financial Statements and Performance by projecting revenues, expenses, assets, liabilities, and cash flows.	K3, K4		
CO3	Apply Advanced Excel Techniques for Modeling and Evaluate Multiple Financial Scenarios.	K5, K6		

Course Code	UCO4ME02			
Course Title	SERVICES MARKETING			
Credits	5			
Hours / Week	5			
Category	Major Elective – ME - Theory			
Semester	IV			
Regulation	2024			
Course Overview				
<div><div></div><div><div>1.</div><div>This course provides an in-depth understanding of service marketing concepts, exploring the unique characteristics and strategies that distinguish it from goods marketing.</div></div><div><div>2.</div><div>It covers consumer behavior, demand and supply management, and service quality with a focus on leveraging digital transformation and technology.</div></div><div><div>3.</div><div>Students will learn about the 8 Ps of Services Marketing Mix, service delivery models, and the role of big data and AI in enhancing customer experience.</div></div><div><div>4.</div><div>The course also delves into marketing strategies across various service sectors, emphasizing sustainability and emerging trends in the field.</div></div><div><div>5.</div><div>Practical applications and case studies will be used to illustrate key concepts and contemporary practices in service marketing.</div></div></div>				
Course Objectives:				
<div><div></div><div><div>1.</div><div>To provide a comprehensive understanding of services marketing by exploring the unique characteristics, classifications, and differences between services and goods marketing, with a focus on digital transformation and E-Service models.</div></div><div><div>2.</div><div>To develop analytical skills in evaluating consumer behavior and service quality by using various models and techniques to assess customer expectations, perceptions, and satisfaction in the service industry.</div></div><div><div>3.</div><div>To equip students with the ability to apply strategic marketing approaches in service industries, including segmentation, targeting, positioning, and the use of technology for effective demand management and service delivery.</div></div></div>				
Prerequisites		Basic knowledge of marketing		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to Services: The concepts of Services- their characteristics - Classification of Services and digital services –The evolution of E-Service and its impact on the economy – Differences between Service Marketing and Goods Marketing - Introduction to the 8 Ps of Services Marketing Mix-Impact of Digital Transformation on Services – Emergence of E-Service Models.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Consumer Behaviour in Services: Consumer behaviour in service marketing - search, experience, and credence properties - Analysing factors influencing customer expectations and perception - Techniques to measure customer satisfaction and leverage market research insights – Behavioural insights in service design – Role of big data in understanding customer behaviour.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

III	Management of Demand and Supply in Services: Effective segmentation - targeting strategies in service Markets-Positioning strategies to enhance service visibility - Techniques for managing the balance between demand and supply through innovative marketing strategies -Physical evidence, role of the servicescape, creating the servicescape - Dynamic Pricing Strategies - Demand Forecasting in Service Marketing.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Service Quality and Delivery: Service Quality management - communication strategies - Identifying and resolving quality gaps -SERVQUAL, KANO's & GAP model - The role of employees and customers in service delivery - Leveraging technology for efficient service delivery - exploring omnichannel delivery approaches - Service Automation and AI in Service Quality - Omnichannel Strategies for Service Delivery.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Applications and Trends in Service Marketing: Marketing strategies across different service sectors – financial, educational, healthcare, tourism, hospitality - Latest trends in service marketing strategies globally - Sustainability in Service Marketing - Emerging Trends in Customer Experience Management.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Zeithmal A. Valarie & Jo Mary Bitner, Pandit Ajay, Dwayne D Gremer, Services Marketing, 7th Ed., Tata McGraw Hill Publishing Co, 2018.
2. Christopher Lovelock, Jochen Wirtz Services Marketing: People, Technology, Strategy" 9th edition World Scientific Publishing Co 2021

Suggested Readings:

1. Adrian Payne, The Essence of Marketing, New Delhi, Prentice Hall of India Pvt. Ltd 1993.
2. Julian J. Gibars, Building Buyer Relationship, Macmillan India Ltd., New Delhi,
3. Kennen E Clow, David L Kurtz, Service Marketing Operation, Management Strategy, Biztantra, 2008.

Web Resources:

- <https://slims.bakrie.ac.id/repository/5140d5fab16f97a16aa955ed13c1680b.pdf>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Identify and explain the unique characteristics of services, including the 8 Ps of the Services Marketing Mix, and evaluate the impact of digital transformation on service industries.	K1, K2
CO2	Utilize various models and techniques, such as SERVQUAL and KANO's model, to assess customer expectations, perceptions, and satisfaction in service settings.	K3, K4
CO3	Apply segmentation, targeting, and positioning strategies, manage demand and supply, and leverage technology to enhance service quality, delivery, and customer experience across different service sectors.	K5, K6

Course Code	UCO4ME03			
Course Title	MANAGING INNOVATION			
Credits	05			
Hours / Week	05			
Category	Major Elective – ME - Theory			
Semester	IV			
Regulation	2024			
Course Overview: This Course				
<div><div></div><div>1. Focuses on the practices and processes managers use to manage innovation effectively.</div><div>2. Emphasizes effective measures to improve innovation in organizations.</div><div>3. Establishes a foundation for creativity and explains how creativity can be stimulated towards innovation.</div><div>4. Augments the innovation process and enhances creativity within an organizational setting.</div></div>				
Course Objectives: The students will be able to				
<div><div></div><div>1. Understand the concept and process of innovation.</div><div>2. Identify effective measures to improve innovation in organizations.</div><div>3. Comprehend and assess how innovation capabilities can transform organizations.</div><div>4. Relate to the significance of innovation in achieving competitiveness.</div><div>5. Create and sustain an innovative culture within organizations.</div></div>				
Prerequisites		Basic knowledge of Business and Innovation		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to Innovation: Definition and understanding of innovation - Importance and significance of innovation in organizations - Difference between invention and innovation - Types of innovation. Innovation as an opportunity in organizations – Open & Closed innovation and co-creation models. - Innovation and competitive advantage - Factors influencing innovation - Digital transformation and its impact on innovation - Sustainability-driven innovation.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Innovation and Creativity: Meaning of creativity and its relationship to innovation - Creativity as a prerequisite to innovation - Factors influencing creativity: individual, organizational, team, and leadership - The creative process: stages from idea generation to implementation - Innovation and entrepreneurship: fostering an innovative mindset - Design thinking as a tool for creativity and innovation - Leveraging AI and machine learning for creative solutions - Crowdsourcing innovation: external contributions to the creative process.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Innovation Process: Innovation as a core business process - Laying the foundation for a culture of innovation - Components of an innovation program: Idea Box, Buzz Creation, Challenge Book - Three sources of curiosity: Pain, Wave, and Waste as innovation drivers - Lean startup and agile methodologies for innovation management - Data-driven innovation: Using analytics to fuel innovation - The role of leadership in sustaining innovation - Ethical considerations in the innovation process.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Innovation and Business Transformation: Transformation of business models and processes through innovation -	15	CO1	K1, K2,

	Recognition of key innovation strategies and execution methods - Digital innovation and Industry 4.0: Robotics, IoT, and automation -Creating and sustaining an innovative culture in organizations - Learning organizations and their role in promoting innovation Protecting innovation: Intellectual Property (IP) and patents Cyber security concerns in innovative digital solutions - Innovation index and metrics - Case studies of successful innovation in various industries - Case studies on digital disruptors and platform-based business models.		CO2 CO3	K3, K4, K5, K6
V	Assessing and Improving Innovation: innovation readiness assessment: evaluating an organization's innovation capacity - Innovation audit and its process - Measuring the innovation capability of organizations - Innovation ecosystems and their role in fostering growth - Managing discontinuous innovation and its challenges - An integrated approach to innovation management.- Providing effective measures to improve organizational innovation -Tools for measuring innovation performance: Key Performance Indicators (KPIs) and benchmarking - The role of sustainability and social innovation in modern businesses.	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Tidd Joe, Bessant John and Keith Pavitt Managing Innovation, Wiley India, 4th Edition (2009)
2. Prahalad C.K. and Krishna, The New Age of Innovation: Driving Concreted Value Through Global Networks, McGraw Hill, 1st edition (2008)
3. Rishikesh T. Krishnan, Vinay Dabholkar, 8 Steps to Innovation: Going from Jugaad To Excellence, Collins Business, 1st edition (2013)

Suggested Readings:

1. Moore, G.A., Dealing with Darwin: How Great Companies Innovate at Every Phase of Their Evolution, Capstone, 1st edition (2006)
2. Collins, J., How the Mighty Fall: And Why Some Companies Never Give In, Random House, 1st edition (2009).

Web Resources:

1. www.startupindia.gov.in
2. www.niti.gov.in
3. <https://www.strategyzer.com/blog/posts/innovation-readiness-assessment-tool>
4. <https://www.boardofinnovation.com/blog/how-to-assess-your-companys-level-of-innovation/>
5. <https://www.yesrahul.blogspot.com/managing-innovation/>
6. <https://www.viima.com/blog/importance-of-innovation>
7. <https://sloanreview.mit.edu/article/the-five-stages-of-successful-innovation/>
8. <https://www.entrepreneur.com/article/252599>.
9. <https://yesrahul.blogspot.com/2024/11/innovation-definition-and-understanding.html>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Recall and relate to the concept and process of innovation.	K1, K2
CO2	Relate the significance of innovation and apply the innovation process to achieve competitiveness by developing an innovation assessment framework for organizations.	K3, K4
CO3	Evaluate conditions for formulating innovation strategies to drive organizational transformation.	K5, K6

Course Code	UCO4ME04			
Course Title	GLOBAL HUMAN RESOURCE MANAGEMENT			
Credits	5			
Hours / Week	5			
Category	Major Elective - ME - Theory			
Semester	IV			
Regulation	2024			
Course Overview: This Course				
<div><div>1. Emphasises the importance and Functions of global human resource management.</div><div>2. Provides an exposure to Global Human Resource Management Processes and their implications.</div><div>3. Provides insights on global HR practices and strategies.</div><div>4. Focuses on the best practices, tools and models to implement an effective global HR system.</div></div>				
Course Objectives: The students will be able to -				
<div><div>1. Analyse global HR practices and Strategies and its importance</div><div>2. Gain rational ability to apply global human resource management practices</div><div>3. Impart knowledge of contemporary practices in global HR that are essential for today’s competitive industries.</div></div>				
Prerequisites		Basic knowledge of Business Management		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	INTRODUCTION TO GLOBAL HUMAN RESOURCE MANAGEMENT: Globalization and its impact on human resource management – stages of development of the transnational corporation -concept of global human resource management stages of global human resource development – difference between domestic HRM and global HRM	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	APPROACHES TO GLOBAL HUMAN RESOURCE MANAGEMENT: Approaches of international human resources management- ethnocentric- polycentric- region centric - geo centric - types of international assignment- position filling - management development - staffing options - parent country nationals - host country nationals – third country Nationals	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	GLOBAL TALENT ACQUISITION, DEVELOPMENT AND RETENTION: Global recruitment and selection – selection criteria for expatriates - expatriate training, cross-cultural training – global career competency, global competency mapping and employee retention	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	GLOBAL PERFORMANCE MANAGEMENT: Performance appraisal - global performance dimensions, performance appraisal process-methods-appraisal Interview – performance, improvement, plan- performance counselling, global career planning.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	GLOBAL COMPENSATION MANAGEMENT AND INDUSTRIAL RELATIONS: Components of global compensation- methods of global compensation - global reward system, global industrial relations - approaches, global work life balance	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Monir Tayep “ International Human Resource Management.
2. Dowling and welc “ International HRM MANAGING PEOPLE IN MULTI-NATIONAL CONTEXT.
3. Punnete betty jane – International perspective on organizational behaviour and human resource management.

Suggested Readings:

1. Jeffery Mello, Strategic HRM, Thompson publication, New Delhi

Web Resources:

- 1) <https://www.forbes.com/advisor/business/strategic-human-resource-management/>
- 2) <https://www.thehrdigest.com/what-is-workplace-diversity-and-inclusion-in-hr/>
- 3) <https://web.hr/contents/strategic-human-resource-management>
- 4) <https://www.valamis.com/hub/hr-analytics>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Demonstrate a comprehensive understanding of the fundamental concepts, functions, and practices in global Human Resource Management.	K1, K2
CO2	Understand the global HRM strategies and global competency mapping.	K3, K4
CO3	Explore the global perspectives on Talent acquisition, development and retention.	K5, K6

Course Code	UCO4ME05			
Course Title	Industrial Relations			
Credits	5			
Hours / Week	5			
Category	Major Elective – ME - Theory			
Semester	IV			
Regulation	2024			
Course Overview: This course: - 1) Examines the definition and objectives of industrial relations, explores the causes of disputes and industrial unrest in India, and discusses prevention measures and the HRD approach. 2) Focuses on the characteristics and functions of trade unions and the challenges faced by the trade union movement. 3) Addresses the importance of labour welfare work, the role of welfare officers, and the objectives and schemes of workers’ education, including their participation in management. 4) Overview of key labour legislation in India, including the Factories Act and social security laws, along with the industrial disputes framework and settlement mechanisms. 5) Explores factors influencing industrial relations, the evolution of labour administration, and the role of the ILO in promoting labour practices.				
Course Objectives: The students will be able to- 1) Grasp the key concepts and objectives of industrial relations, including the causes and prevention of industrial disputes in the workplace. 2) Evaluate the role and functions of trade unions within this context. 3) Assess the importance of labour welfare initiatives and education, focusing on their impact on employee engagement and participation in management. 4) Understand the legal framework governing labour relations in India, including key labour laws and the mechanisms for resolving industrial disputes. 5) Explore the factors influencing effective labour administration and management practices.				
Prerequisites		Basic Knowledge about business management, laws and communication skills.		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Industrial Relations and Industrial Disputes: Definition and meaning of Industrial Relations – Objectives – Approaches – Causes for Poor Industrial Relations – Measures for improving Industrial Relations – Employee and Employer Relationship – Factors influencing industrial and Employee Relations Management – Different Perspectives of Industrial and Employee Relations – Employee Relations in a Strategic Frame Work. Industrial Disputes – Causes – Industrial Unrest in India – Prevention of Industrial Disputes – Settlement of Industrial Disputes -State and Industrial Relations – HRD Approach to Industrial Relations.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Trade Unions: Meaning and Characteristics of Trade Unions – Objectives – Functions – Trade Union Movement in India – Organisation Structure of Trade Unions – Registration of Trade Unions – Rights and Liabilities of a Registered	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	Trade Union – Recognition of Trade Union – Problems and Shortcomings of Trade Unions in India – Employers’ Associations.			
III	Labour Welfare and Education: Labour Welfare Work: Feature - Importance – Scope - Concept of Labour Welfare Work – Approaches and Techniques of Labour Welfare Work – Labour Welfare Officer – Facilities Under Welfare funds. Workers’ Education: Workers’ Education and Concept – Objectives – Venue and Technique – Workers’ Education in India – The Scheme of Workers’ Education – Three Levels of Workers’ Education – Workers’ Training. Workers’ Participation in Management: Concept – Objectives – Forms and Levels of Participation -A Brief review of the participative schemes in Industrially advanced countries. Working of Schemes in Indian Industries – Evaluation of Workers Participation in Management Schemes.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Industrial Relations and Related Legislation: Labour Legislation in a Changing Context: – Factories Act,1948 – Shops and Establishments Act, 1953 – Contract Labour (Regulations and Abolition) Act, 1970. Social Security Legislations: Employees’ State Insurance Act, 1948 – Maternity Benefit Act, 1961 – Workmen’s Compensation Act, 1923 – Payment of Gratuity Act, 1972 – Employees’ Provident Funds and Miscellaneous Provisions Act, 1952. Wage Legislations: Payment of Wages Act, 1936, Minimum Wages Act,1948 – Payment of Bonus Act,1965.Industrial Conflicts and Settlement Machinery: Industrial Disputes Act,1947 – Settlement of Disputes – Labour Courts Industrial Tribunal Institutional Framework and Preventive Measures.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Labour Administration: Introduction to Labour Administration – Scope – Evolution Labour Administration in India – Labour Policy in India – Labour Laws – Voluntary Arrangements – Labour Administrative Machinery of the Government – Role of ILO in Labour Administration.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

- 1) P.N. Singh & Neeraj Kumar, 2021. Employee Relations Management (11th Edition), Pearson India Educational Services Pvt.Ltd.
- 2) Dr. C.B Mamoria, Dr. Satish Mamoria & S.V. Gankar, 2015. Dynamics of Industrial Relations, Himalaya Publishing House.
- 3) Dr. C.B Gupta, 2022. Human Resource Management Text & Cases, Sultan Chand & Sons, New Delhi.

Suggested Readings:

- 1) Arun Monappa. Industrial Relations. Tata McGraw-Hill Education.
- 2) Pramod Verma. Management of Industrial Relations – Reading and Cases. Oxford University Press, New Delhi.
- 3) Sivarethinamohan, (2010). Industrial Relations and Labour Welfare. PHI Learning, New Delhi

Web Resources:

- 1) <https://labourbureau.gov.in/>
- 2) <https://labourbureau.gov.in/rural-wages>
- 3) https://youtu.be/MGT6DWnDw_g
- 4) <https://labour.delhi.gov.in/it/trade-unions-act-1926>
- 5) https://labour.gov.in/sites/default/files/factories_act_1948.pdf

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand and explain the key concepts and objectives of industrial relations, including the causes of industrial disputes and measures for their prevention and settlement.	K1, K2
CO2	Analyze the role and structure of trade unions in India, evaluating their functions, rights, and challenges within the context of wage administration.	K3, K4
CO3	Assess the importance of labour welfare, workers' education, and participation in management, and evaluate the impact of relevant labour legislation on employee relations and welfare.	K5, K6

Course Code	UCO4AO01			
Course Title	E-Commerce			
Credits	03			
Hours / Week	05			
Category	Allied Optional (AO) - Theory			
Semester	IV			
Regulation	2024			
Course Overview:				
<div>1) This course introduces students to the fundamental concepts of E-Commerce and its application in the modern business world, emphasizing the evolution, scope, and emerging trends like AI, Machine Learning, and Blockchain.</div> <div>2) Students will explore the technological advancements in E-Commerce, such as digital payments and web analytics, and analyze the competitive edge gained through innovations like cryptocurrencies and AI-driven strategies.</div> <div>3) The course provides a detailed study of E-Commerce infrastructure and customer experience management, covering topics such as platforms, user experience, and order fulfilment models to improve business efficiency.</div> <div>4) In addition, the course addresses security, privacy, and risk management in E-Commerce, focusing on cybersecurity threats, data privacy regulations, and best practices for maintaining customer trust and safeguarding transactions.</div>				
Course Objectives:				
<div>1) To understand the meaning, evolution, and scope of E-Commerce, and how emerging technologies like AI, Machine Learning, and Blockchain are transforming the industry.</div> <div>2) To gain in-depth knowledge of digital payments and EDI systems, analysing how innovations like cryptocurrencies and digital wallets are providing a competitive edge in the E-Commerce landscape.</div> <div>3) To develop skills in web analytics, AI tools, and SEO strategies to enhance conversion rates and customer retention through data-driven decision-making and real-time engagement.</div> <div>4) To learn about E-Commerce infrastructure, customer relationship management, and security practices, enabling students to manage platforms, ensure data protection, and mitigate risks while maintaining a positive customer experience.</div>				
Prerequisites		Basic knowledge on business and AI tools and technology		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to E-Commerce and Emerging Technologies E-Commerce - Meaning, Evolution, Scope, and Types, E-Commerce vs. Physical Commerce. Impact of AI and Machine Learning in E-Commerce. Blockchain Technology - Applications in E-Commerce. Mobile Commerce - Trends and Challenges, Digital Marketing - Current Trends and Innovations.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Electronic Data Interchange (EDI) and Digital Payments EDI - Concepts, Benefits, and Applications Blockchain-based Digital Payments - An Overview. Competitive Edge through Cryptocurrencies and Digital Wallets. Analysis of Popular Payment Gateways - PayPal, BillDesk, Razorpay, Shopify, Stripe, Paytm and CC Avenue. Case Studies on innovations in Digital Payments.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Advanced Web Analytics and AI-Driven Strategies Web Analytics - Meaning, Objectives, and Methodologies. AI analysis in E-Commerce - Predictive Analytics and Customer Behaviour Analysis. SEO & SEM - Current	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	Trends. Social Media Analytics and Real-Time Engagement. AI Tools for Enhancing Conversion Rates and Customer Retention.			
IV	E-Commerce Infrastructure and Customer Experience Management E-Commerce Platforms - Key Components - Website, Mobile App, Hosting. User Experience (UX) - Importance of Design and Usability in E-Commerce. Order Fulfillment - In-house vs. Outsourced Models. Managing Customer Relationships - CRM Tools and Customer Engagement. Case Study - Successful E-Commerce Platforms and their Infrastructure.	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	E-Commerce Security, Privacy, and Risk Management Cybersecurity Basics - Common E-Commerce Threats - Hacking, Phishing. Data Privacy and Protection - Basic Legal Frameworks - General Data Protection Regulation and Digital Personal Data Protection. Risk Management in E-Commerce - Identifying Risks and Implementing Solutions. Best Practices for Maintaining Customer Trust and Ensuring Safe Transactions.	10	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
Text Books: <ol style="list-style-type: none"> 1) The Complete E-Commerce Book: Design, Build & Maintain a Successful Web – based Business - Janice Reynolds - CRC Press – 2nd Edition - 2017 2) E-Commerce, Fundamentals And Applications - Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang – Wiley - Wiley Student Edition - 2008 Suggested Readings: <ol style="list-style-type: none"> 1) Advanced Web Metrics with Google Analytics - Brian Clifton – Wiley - 3rd Edition 2012 2) Digital Business and E-commerce Management - Dave Chaffey, Tanya Hemphill, David Edmundson-Bird – Pearson – 2nd Edition – 2004 3) E-Commerce: Strategy, Technologies And Applications – Whiteley - Tata McGraw-Hill - Indian Edition – 2017 4) E – Commerce - Breanne LaCamera - 21st Century Skills Innovation Library - Kindle Edition – 2020 5) Electronic Commerce, Framework Technologies and Applications - Bharat Bhasker - McGraw-Hill- 3rd Edition – 2009 				
Web Resources: <ol style="list-style-type: none"> 1) https://www.webfx.com/ecommerce/#ecommerce-basics 2) https://ecommerce-platforms.com/resources 3) https://www.cs-cart.com/ecommerce-system.html 4) https://ecommerceguide.com/guides/ 5) https://www.cloudways.com/blog/what-is-ecommerce/ 				
COURSE OUTCOMES				
Upon successful completion of this course, the student will be able to:				
COs	Statements	Bloom's Level		
CO1	Understand and explain the fundamental concepts of E-Commerce, including its evolution, scope, and the impact of emerging technologies such as AI, Machine Learning, Blockchain, and Mobile Commerce.	K1, K2		
CO2	Analyze and evaluate different digital payment systems and web analytics tools, including cryptocurrency, digital wallets, SEO, and AI-driven strategies, to enhance business efficiency and customer engagement.	K3, K4		
CO3	Apply knowledge of E-Commerce infrastructure, security, and risk management by implementing best practices for platform management, customer relationship management (CRM), and ensuring data privacy and cybersecurity.	K5, K6		

Course Code	UCO4AO02			
Course Title	Customer Relationship Management			
Credits	03			
Hours / Week	05			
Category	Allied Optional (AO) – Theory			
Semester	IV			
Regulation	2024			
Course Overview: This Course - <div><div>1. Gives an introduction to the CRM and imparts knowledge on principles and applications of CRM strategies.</div><div>2. Provides an understanding of the CRM implementation and the strategic use of tools to boost customer satisfaction and loyalty.</div><div>3. Provides an in-depth understanding of various CRM strategies employed across different business environments</div><div>4. Assists in leveraging CRM technologies to enhance customer experience.</div><div>5. Prepares the learner for a career in marketing, customer retention, and business management by highlighting essential analytical tools in CRM practices</div></div>				
Course Objectives: The students will be able to – <div><div>1. Understand the fundamental concepts, definitions, and objectives of CRM.</div><div>2. Analyze and optimize customer satisfaction, loyalty, and overall customer experience.</div><div>3. Develop effective customer acquisition and retention plans, and prevent customer defection.</div><div>4. Evaluate service quality and apply measurement scales to assess and improve customer interactions.</div><div>5. Stay updated on the latest CRM trends, including data warehousing, data mining, and CRM software solutions.</div></div>				
Prerequisites		Basic knowledge of marketing		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	INTRODUCTION TO CRM – Meaning and Definitions of CRM – Objective of CRM – Importance and functions of CRM - Customer loyalty, Customer satisfaction Analysis, and optimizing the customer experience; Types of CRM	10	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	CRM PROCESS, STRUCTURE AND PLANNING Elements of CRM – CRM Process – Strategies for Customer acquisition – Customer Retention Plans and Prevention of defection – Models of CRM – CRM Road map for business applications; Strategic CRM planning process.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	IMPLEMENTATION AND COMMUNICATION IN CRM Implementation issues – CRM Tools – Analytical CRM – Operational CRM – Call Centre Management- Role of CRM Managers – CRM Implementation Road Map – Developing a Relationship Orientation – Communication Process Customer-Centric Marketing Processes.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	SERVICE QUALITY Concept of Quality – Meaning and Definition of Service Quality – Factors influencing customer expectations and perceptions Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	RECENT TRENDS IN CRM E-CRM - CRM Solutions – Data Warehousing – Data Mining for CRM – CRM software packages – The Technological revolution: Relationship Management – Changing Corporate Cultures; CRM practice in various industries.	10	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
Text Books: <ol style="list-style-type: none"> 1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra 2. Jim Catheart, (2016), The Eight Competencies of Relationship selling, Macmillan India 3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing Suggested Readings: <ol style="list-style-type: none"> 1. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan 2. Zikmund, (2011), Customer Relationship Management, Wiley 				
Web Resources: <ol style="list-style-type: none"> 1. https://www.investopedia.com/terms/c/customer_relation_management.asp 2. https://www.expertmarket.com/crm/what-is-crm 3. https://www.financestrategists.com/banking/customer-relationship/ 4. https://www.spiceworks.com/marketing/crm-marketing/articles/what-is-customer-relationship-management-crm/ 				
COURSE OUTCOMES				
Upon successful completion of this course, the student will be able to:				
COs	Statements	Bloom's Level		
CO1	Understanding various CRM principles that focus on managing and enhancing customer relationships through effective implementation and advanced tools.	K1, K2		
CO2	Apply practical CRM skills and insights into strategies, technologies, and trends to enhance customer satisfaction and loyalty across various industries.	K3, K4		
CO3	Critical analysis of CRM principles and tools will enable learners to manage customer relationships effectively, and trends to optimize experiences and understand their impact across industries.	K5, K6		

Course Code	UCO4AO03			
Course Title	Introduction to Income Tax			
Credits	03			
Hours / Week	05			
Category	Allied Option (AO) – Theory			
Semester	IV			
Regulation	2024			
Course Overview: This course				
<div><div>1. Gives an understanding of major provisions of the Income Tax Act with the recent amendments year over year, excluding Capital gains.</div><div>2. Helps the individual to assess the tax to be paid as per the Income Tax Act.</div><div>3. Envisages an understanding of the residential status of an individual and the provisions applicable in that regard.</div><div>4. Equips individuals with the necessary skills to manage their business or professional income effectively while ensuring adherence to tax laws and maximizing allowable deductions.</div><div>5. Helps learners adopt concepts and provisions for tax planning.</div></div>				
Course Objectives: Students will be able to-				
<div><div>1. Gain insight by practically applying the provisions of the Income Tax.</div><div>2. Adapt the principles of the Income Tax Act to ascertain the taxability of incomes under various criteria and different ways.</div><div>3. Bring an understanding of the different avenues for saving money, thereby reducing the tax burden of an individual.</div><div>4. Develop problem-solving skills to handle complex tax situations and optimize tax planning strategies.</div><div>5. Apply the provisions of the Income Tax Act in the work and real-life situations.</div></div>				
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction: Basic Concepts of Income Tax – Capital Vs Revenue Transactions – Canons of Taxation – Meaning of Income – Exempted Incomes – Assessee – Persons – Previous Year & its Exceptions – Assessment Year – Residential Status of an Individual – Incidence of Taxation – Tax Rates applicable for individuals.	10	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Income from Salary: Forms of Salary – Characteristics of Salary – Allowances & its Types – Perquisites & its Types – Profits in Lieu of Salary – Deduction U/s.80C - Computation of Income from Salaries (Basic Problems Only).	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Income from House Property: Ownership & its Types – Annual Value – Deductions U/s.24 – Let Out Property – Self Occupied Property – Interest Calculation including Pre-construction Interest - Computation of Taxable Income from House Property.	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Profits and Gains of Business or Profession: Expenditure allowed as deduction – Specific deductions – Disallowed expenses - Computation of Business Income (Individual only), Presumptive tax schemes Section 44AD, 44ADA, Profession - Computation of Income from Profession.	11	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

V	Income from Other Sources: General Income – Specified Incomes – Casual Income – Winnings – Exempted Securities – Exempted Incomes – Grossing up – Computation of Income from Other Sources – Computation of Tax Liability of an Individual.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
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Theory: 20% & Problems: 80%

Text Books:

1. Gaur V. P., Narang D.B., Puja Gaur and Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, Ludhiana (Current edition).
2. Vinod Singhania K. & Monica Singhania, Students' Guide to Income Tax, Taxmann Publications (Current Edition)

Suggested Readings:

1. T.S. Reddy & Y. Hariprasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai (Current Edition).
2. Dr Preeti Rani Mittal & Dr Anshika Bansal, Income Tax Law and Practice, Sultan Chand and Sons, New Delhi, (Current Edition).
3. Dr Mehrotra. H. C. and Dr Goyal. S. P., Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
4. Naveen Mittal, Principles of Income Tax Law and Practice, Cengage India (Current Edition).
5. Murthy. A., Income Tax Law and Practice, Vijay Nicole Imprints Pvt Ltd., Chennai (Current Edition).
6. Mitra. G. S., Income Tax Law and Practice, Mahaveer Publications, Assam (Current Edition).

Web Resources:

1. <http://incometaxmanagement.com/Pages/Taxation-System/Basic-Concepts-on-Tax-Systems-in-India.html>
2. <https://cleartax.in/s/income-tax-basics-for-beginners>
3. <http://egyankosh.ac.in/handle/123456789/66965>
4. https://en.wikipedia.org/wiki/Income_tax
5. <https://open.umn.edu/opentextbooks/textbooks/323>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Recall, relate and identify the suitability of the provisions of the Income Tax Act towards determining incomes under different heads.	K1, K2
CO2	Classify and examine the incomes earned by an Individual according to the heads of income in correlation with their residential status and calculate the taxable income of an individual.	K3, K4
CO3	Evaluate the criteria used for income exemption in different contexts and create detailed tax computation models for individuals, incorporating all necessary elements to determine accurate tax liability.	K5, K6

Course Code	UCO4AO04			
Course Title	CREATIVE ADVERTISING			
Credits	3			
Hours / Week	5			
Category	Allied Option (AO) – Theory			
Semester	IV			
Regulation	2024			
Course Overview: This Course covers <ol style="list-style-type: none">1. Advertising Fundamentals: Explore the history, evolution, and key elements of advertising, emphasizing the importance of creativity and emotional appeal.2. Creative Strategy Development: Learn to create effective creative briefs and craft compelling messages using various approaches and storytelling techniques.3. Media Planning: Gain insights into selecting the right media channels and coordinating integrated marketing communications across traditional and digital platforms.4. Design and Production: Apply design principles to create impactful advertisements and understand the production processes for various media formats.5. Trends and Ethics: Examine modern advertising trends, ethical considerations, and methods for measuring advertising effectiveness to prepare for future challenges in the industry., Plan and buy media space, and assess the effectiveness of advertising campaigns				
Course Objectives: The students will be able to <ol style="list-style-type: none">1. Gain a comprehensive understanding of the definition, evolution, and significance of advertising, including its creative components and emotional impact.2. Learn to formulate creative briefs and strategies that effectively convey advertising messages tailored to specific target audiences.3. Acquire the skills to plan media strategies, design compelling advertisements, and4. Understand the production processes across various platforms.				
Prerequisites		Basic knowledge of marketing		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to Advertising and Creativity: Definition and Evolution of Advertising-History and evolution of advertising- Role of advertising in modern business: The Concept of Creativity in Advertising- Understanding creativity: Definition and Significance Thinking in advertising- Elements of an Effective Advertisement- Key elements: Headline, body copy, slogan, visuals, layout Role of Emotions in Advertising: Emotional appeal and consumer behaviour	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Creative Strategy and Message Development: Creative Briefs - Importance of a creative brief- Structure and components of a creative brief- Creative Strategy -Defining the target audience - Developing advertising objectives- Message Development- Crafting effective advertising messages - Approaches: Rational, emotional, and moral appeals: Storytelling in Advertising- Importance of storytelling in brand communication- Elements of an effective brand story- Advertising agency	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Media Planning and Integrated Campaigns: Overview of Media Planning- Media mix: Traditional and digital media-Selecting the right media for creative campaigns- Integrated Marketing Communication (IMC)- Coordinating messaging across multiple channels Case studies of successful IMC campaigns: Advertising on Social Media and Digital Platforms - Creative approaches for online advertising - Social media advertising	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	best practices: Print, Radio, and TV Advertising -Developing creative content for traditional media			
IV	Advertising Design and Production: Design Principles in Advertising- Visual hierarchy, typography, color theory, and layout- Role of design in enhancing the message: Print Advertisement Design- Creating compelling print advertisements- Working with graphic designers: Digital Advertisement Design-Designing effective digital ads: Display, social media, banners- User experience in digital advertising TV and Radio Commercial Production: The production process for TV and radio ads -Techniques for capturing audience attention.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Trends, Ethics, and Effectiveness in Advertising Modern Trends in Advertising - Influencer marketing, interactive ads, AI and AR in advertising- The rise of personalized advertising: Ethics in Advertising - Ethical issues Misleading ads, stereotyping, offensive content - Regulatory bodies and advertising standards - Measuring Advertising Effectiveness- Tools and techniques for measuring ad effectiveness- Key performance indicators (KPIs) in advertising: Future of Advertising- Emerging technologies and their impact on advertising	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Belch E.George, Belch A. Michael, Advertising and Promotion (An Integrated Marketing Communications Perspective), 12th Edition, Tata McGraw-Hill, New Delhi, 2021.
2. Kazmi SHH, Batra Satish K, Advertising and Sales Promotion, 3rd Edition, Excel Books, New Delhi, 2008.

Suggested Readings:

1. Contemporary Advertising and Integrated Marketing Communications" by William Arens, Michael Weigold, and Christian Arens 17th edition McGraw-Hill Education 2023
2. Bovee Courtland L., Thill John V., Dovel George P. and Wood Marian Burk, Advertising Excellence, 1st Edition, McGraw – Hill, New York, 1995.
3. Jefkins Frank, Yadin Daniel, Advertising, 4th Edition, Pearson Education, New Delhi, 2009.
4. Gupta C.B, Advertising and Personal Selling, 2nd Edition, Sultan Chand and Sons, New Delhi, 2008.
5. Gupta S.L., Ratna V.V., Advertising and Sales Promotion Management, 1st Edition, Sultan Chand and Sons, New Delhi, 2011.
6. Saravanavel and Sumathi, Advertising and Salesmanship, 2nd Edition, Margham Publications, Chennai, 2010.

Web Resources:

1. <https://www.advertisingweek.com/>
2. <https://adage.com/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Demonstrate an understanding of the key elements of advertising and the role of creativity and emotions in effective campaigns.	K1, K2
CO2	Create detailed creative briefs and develop impactful advertising messages utilizing various appeals and storytelling techniques.	K3, K4
CO3	Equipped to design and implement integrated advertising campaigns across traditional and digital media, while also applying design principles and understanding ethical considerations in advertising effectiveness.	K5, K6

Course Code	UCO4AO05			
Course Title	STOCK MARKET OPERATIONS			
Credits	3			
Hours / Week	5			
Category	Allied Option (AO) – Theory			
Semester	IV			
Regulation	2024			
Course Overview: This Course				
<div><div></div><div>1. Explores the key financial market regulatory bodies, their functions, responsibilities and the challenges of maintaining market ethics and integrity.</div><div>2. Covers the role and significance of the primary market, focusing on instruments, methods of issuance, participants, pricing mechanisms, and recent trends in capital formation.</div><div>3. Delves into the structure and functions of the secondary market, including the regulatory framework for stock exchanges and the processes of listing and delisting securities.</div><div>4. Introduces the organizational structure, order execution, trading platforms, settlement processes, index construction, and the risk management systems within stock exchanges.</div></div>				
Course Objectives: The students will be able to				
<div><div></div><div>1. Familiarize with the functioning of the primary market, including the methods of issuance and pricing of securities.</div><div>2. Grasp the structure and regulation of the secondary market, along with the roles of market intermediaries and the listing/delisting process.</div><div>3. Comprehend the roles and responsibilities of market regulators in ensuring market integrity and ethical practices.</div><div>4. Equip with the knowledge of trading mechanisms, order types, and the processes involved in the settlement of trades.</div><div>5. Develop an understanding of risk management systems in stock exchanges, including the application of margins, exposure limits, and surveillance systems.</div></div>				
Prerequisites		Basic knowledge of Financial Market		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	PRIMARY MARKET: Introduction - Role of Primary Market – Primary Market Instruments - Methods of Issuance – Participants– Pricing of Securities - Recent Trends In Primary Market.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	SECONDARY MARKET: Nature and Functions of Secondary Market – Organization And Regulatory Framework For Stock Exchanges In India -Secondary Market Intermediaries – Depositories - Listing of Securities - Meaning – Merits and Demerits – Delisting - Derivatives	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	MARKET REGULATORS: Financial Market - Objects & Applicability of the SCRA - Key Market Regulatory Bodies - SEBI, RBI, IRDAI, CCI - Functions and Responsibilities - Self-Regulatory Organisations Definition and Role Regulatory Challenges and Reforms - Ethics and Market Integrity.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	EXCHANGE TRADING MECHANISM: Organizational Structure, Order Matching and Execution – Types of Orders - Different Trading Systems – Trading Platforms – Settlement Process - Index Construction –Market Indices - SENSEX and NIFTY.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	RISK MANAGEMENT SYSTEM: Risk Management System in BSE & NSE – Margins – Exposure Limits – Surveillance System – Circuit Breakers - Inside Trading, Circular Trading, Price Rigging.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. Investment Analysis and Portfolio Management, Prasanna Chandra, Tata McGraw-Hill, 2017
2. Investment and Securities Market in India, Avadhani, Himalaya Publishing House 2017

Suggested Readings:

1. Security Analysis and Portfolio Management, S. Kevin, PHI learning pvt ltd., 2015
2. Security Analysis Portfolio Management, S. Gurusamy, Vijay Nicole Imprints pvt ltd, 2018

Web Resources:

1. <https://www.sebi.gov.in/>
2. <https://www.nseindia.com/>
3. <https://www.bseindia.com/>
4. <https://www.screener.in/>
5. <https://in.tradingview.com/>
6. <https://www.moneycontrol.com/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Recognize and comprehend the functioning of the primary market, including the issuance and pricing of securities	K1, K2
CO2	Identify and explain the functions of key market regulators and their impact on market operations.	K3, K4
CO3	Gain the skills to navigate secondary market operations, including trading mechanisms and risk management strategies,	K5, K6

Course Code	UCO4AO06			
Course Title	Supply Chain Management			
Credits	3			
Hours / Week	5			
Category	Allied Optional – AO - Theory			
Semester	IV			
Regulation	2024			
Course Overview: This course provides a detailed understanding of the fundamental and strategic aspects of supply chain management (SCM), covering supply chain networks, performance measurement, and global supply chain trends. The course includes the latest technological advancements and evolving strategies to enhance SCM operations and efficiency in a globalized world.				
Course Objectives: The students will be able to- <div><div>1. To understand the core concepts and components of supply chain management.</div><div>2. To analyze and apply different strategies for effective supply chain operations.</div><div>3. To design and optimize supply chain networks using modern technologies.</div><div>4. To measure and improve supply chain performance through various frameworks and metrics.</div><div>5. To evaluate global trends and challenges in supply chain management, including sustainability and digital transformation.</div></div>				
Prerequisites		Basic knowledge about logistics and supply chain management		
SYLLABUS				
UNIT	CONTENT	Hrs	COs	CLs
I	Introduction to Supply Chain Management: Definition, Scope, and Importance of Supply Chain Management (SCM) Logistics vs. SCM: Key Differences and Integrations - Participants in the Supply Chain and Supply Chain Relationship Management (SCRM) - Impact of Technology in SCM - Supply Chain Organization Structure and Collaborative Models.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Supply Chain Strategies: Supply Chain Strategy Classifications: Corporate, Logistics, and Strategic Fit - Push, Pull, and Push-Pull Systems in SCM Demand-Driven Strategies for SCM and the Role of Data Analytics - Centralized vs. Decentralized Control Strategies - Sustainability and Green SCM Strategies.	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Supply Chain Networks and Digital Solutions: Supply Chain Network Design: Components and Challenges - Integrated Supply Chain Networks and their Importance in Global SCM - Digital Transformation in SCM: Fleet Tracking, AI-Based Reporting, and IoT Solution. – Modelling Approaches for Supply Chain Network Design – Logistics Service Alliances and Technology Integration	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Performance Measurement in SCM: Dimensions and Categories of Performance Measures in SCM Supply Chain Metrics and Key Performance Indicators (KPIs) - Supply Chain Operations Reference (SCOR) Model for Performance Improvement - Balanced Scorecard and Benchmarking Techniques in SCM - Agile and Lean SCM Approaches for	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	Performance Optimization.			
V	Global Supply Chain Management: Drivers of Globalization and Global Supply Chain Trends - Global Sourcing, Purchasing, and Supplier Relations - Challenges in Managing Global Supply Chains: Regulatory, Cultural, and Economic Factors - Digital Global Supply Chains: The Role of E-commerce and Cloud Solutions - Sustainable Global Supply Chain Management: Trends and Best Practices	13	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books:

1. K. Shridhara Bhat, Supply Chain Management, Himalaya Publishing House, 6th Edition (2023).
2. Agrawal D. K., Logistics and Supply Chain Management, Macmillan Publication, 3rd Edition (2022).

Suggested Readings:

1. G. Raghuram & Rangaraj N., Logistics and Supply Chain Management, Macmillan Publication, 8th Edition (2023).
2. Sunil Chopra, Peter Meindl & D.V. Kalra, Supply Chain Management - Strategy, Planning & Operation, Pearson, 7th Edition (2022).
3. Jayanta Kumar Bandyopadhyay, Supply Chain Management, CRC Press, 7th Edition (2022).
4. Michael H. Hugos, Essentials of Supply Chain Management, John Wiley & Sons, Inc., 4th Edition (2021).

Web Resources:

1. <https://www.linkedin.com/pulse/parties-involved-supply-chain-process-jasson-mcclain/>
2. <https://supplychaindigital.com/>
3. <https://www.supplychainbrain.com/>
4. <https://www.scmr.com/>
5. <http://www.supplychain247.com/>
6. <https://www.supplychaindive.com/>

COURSE OUTCOMES

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

COs	Statements	Bloom's Level
CO1	Understand the core concepts of supply chain management, including its scope, importance, and differentiation from logistics, and explore how modern technologies like AI, IoT, and blockchain are transforming SCM.	K1, K2
CO2	Analyze and apply various supply chain strategies such as push, pull, and demand-driven models, while integrating sustainable and green SCM approaches into practical operations.	K3, K4
CO3	Design and optimize supply chain networks, using digital tools and technologies like AI-based reporting and IoT solutions, to enhance the efficiency and responsiveness of the supply chain.	K5, K6