

COURSE TITLE: FINANCIAL ACCOUNTING – I

Course Code: 2435111	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To combine theoretical knowledge and practice in the subject
2. To gain the ability to prepare financial statements for profit & Non- profit organization.
Also, able to determine the depreciation & insurance claim

Course Outcomes: At the end of the Course

CO1	Students can able to prepare financial statements of sole-trading concern in accordance with an appropriate manner. (K3)
CO2	Students can able to prepare financial statements for Non- Profit Organization and also able to prepare accounts in the books of Lessor & Lessee in accordance with an appropriate manner. (K3)
CO3	Students can able to construct the lease account and also able to compute the depreciation under different methods. (K5)
CO4	Students can able to ascertain the profit and loss of a business (when it doesn't have complete accounting data). (K5)
CO5	Students can able to define the concept of Green Accounting, Social Accounting and Cloud Accounting and also able to assess the amount of claim to be made to the insurance company on the occurrence of fire. (K1 & K5)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		2	3	3	3		3	3	3			3		3	3	3
CO 2	3		2	3	3	3		3	3	3			3		3	3	3
CO 3	3		2	3	3	3		3	3	3					3	3	3
CO 4	3		3	3	3	3		3	3	3			3		3	3	3
CO 5	3		3	3	3	3	1	3	3	3					3	3	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Preparations of Final Accounts - Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings, Loss of Stock by Fire.	13	CO1
2	Preparation of Final Accounts of Non-trading organization Preparations of Receipt and Payments Accounts – Distinction between Revenue and Capital items - Income and Expenditure Account and Balance Sheet of Non-Trading Organizations. Accounting for Royalty Income – Meaning – Minimum Rent, Short Workings – Accounting Treatment in the Books of Lessor & Lessee – Effect of Strike. (Simple Problems Only) .	15	CO2
3	Depreciation – * <i>Meaning, Causes</i> , Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method – Change of depreciation from SLM to WDV / WDV to SLM with/without retrospective effect. (with reference to IND AS 16) – Accounting for Lease – An Overview (Simple Problems Only) .	15	CO3
4	(# Unit for Compulsory Question) Accounting from Incomplete Records – Meaning, Features, Defects, * <i>Differences between Single Entry and Double Entry System</i> – Statement of Affairs Method – Conversion Method.	20	CO4
5	Accounting for Insurance Claims – Loss of Stock- Average clause - Loss of Profit (Simple Problems Only) . An Overview of Green Accounting, Social Accounting Cloud Accounting and robotics in accounting. (Theory Only).	12	CO5

***Self- Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	5	5	Q1 - Q10	10	2	20
Section B	4	6	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	0	4	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question

RECOMMENDED BOOKS

1. Gupta R.L & Gupta V.K, *Financial Accounting*, Sultan Chand publication
2. Jain & Narang, *Financial Accounting*, Kalyani Publishers
3. Tulsian P.C, *Financial Accounting*, TATA McGraw Hill Publishers
4. Manikandan S, Rakesh Shankar R, *Financial Accounting*, Scitech Publications
5. Reddy T.S & Murthy A, *Financial Accounting*, Margham Publications

E-RESOURCE

<https://corporatefinanceinstitute.com>

COURSE TITLE: FINANCIAL PLANNING AND PERFORMANCE [CMA1B]

Course Code: 2435112	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To acquire expertise knowledge in the field of budgeting and standard costing
2. To apply the profitability analysis in business concern

Course Outcomes: At the end of the Course:

CO1	Students will be able to understand strategic planning and budgeting and recall the models of strategic planning with the process (K2)
CO2	Students will be able to classify forecasting techniques and demonstrate the budget (K2 &K3)
CO3	Students will be able to make use of the budget to prepare an annual profit plan (K3 &K6)
CO4	Students will be able to analyze performance by using flexible budgets and compare actual results to planned results (K4)
CO5	Students will be able to explain the importance and use of standard cost systems (K2)
CO6	Students will be able to propose performance measures and discuss key performance indicators (K3 &K6)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3				3							3		3
CO 2	3	2		3		2		3	3	3	3				3	3	
CO 3	3			3	3	2		3			3			3	3		
CO 4	3	1	3	3	2			3	3		3	3			3	3	3
CO 5	3		1	3		2		3			3	3		3	3	3	
CO 6	3			3	3	2		3			3		3	3	3		3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Strategic planning - Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - <i>*Characteristics of successful strategic planning process.</i>	10	CO 1
2	(# Unit for Compulsory Question) Budgeting concepts - Operations and performance goals <i>*Characteristics of a successful budget process</i> - Resource allocation - Other budgeting concepts. Budgeting methodologies - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero- based budgeting - Continuous (rolling) budgets – Flexible budgeting.	15	CO 2
3	Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budget. Top-level planning and analysis - Pro forma income - Financial statement projections - Cash flow projections.	10	CO 3
4	Cost and variance measures - Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations. Responsibility centers and reporting segments - Types of responsibility centers - Transfer pricing - Reporting of organizational segments.	10	CO 4 & 5
5	(# Unit for Compulsory Question) Performance measures - Product profitability analysis - Business Unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard.	15	CO 6

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End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	5	5	Q1 - Q10	10	2	20
Section B	6	4	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	3	1	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Miles CMA Study Guide: Part 1 - Financial Planning, Performance & Analytics
2. Hock International CMA Preparatory Program: Part 1 - Financial Planning, Performance & Analytics
3. Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
4. Quantitative Methods for Business; David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; Cengage Learning

COURSE TITLE: MODERN BANKING

Course Code: 2435113	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To get familiarized with the concept of banking and role played by RBI
2. To gain knowledge on E-Banking techniques

Course Outcomes: At the end of the Course:

CO1	Students can able to define the concepts of banking system in India.(K1)
CO2	Students can able to identify the various sources of lending and know the procedure to apply for it.(K3)
CO3	Students can able to know how to utilize the various types of Negotiable instruments.(K3)
CO4	Students can able to lodge grievances and know the proceedings of it.(K3 &K6)
CO5	Students can able to select and apply appropriate E-banking techniques based on the nature of transactions.(K5)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	3		1			1	3		3	1						2
CO 2	3		3	3	1				3				3	3	3		3
CO 3	3			3				3	3		3		3				3
CO 4	3		3	3	2	1			3		3		3				
CO 5	3			3					3	3	3		3				3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Commercial banking – definition – classification of banking system– universal banking – functions – <i>*role of commercial banks in economic development</i> –central banking– definition–need– principles– <i>*central banking Vs commercial banking</i> – functions and role – RBI- functions and working – objectives – legal framework. <i>*Comparison of Indian Banking System with Foreign Banking System.</i>	12	CO 1
2	(# Unit for Compulsory Question) Opening bank accounts – type of bank accounts – KYC Norms - <i>*FDR- Pay-in-slip book, Withdrawal forms</i> – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference.	13	CO2
3	Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - <i>*CTS Cheques – meaning – advantages.</i> Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonoring of a cheque – payment in a crossed cheque – material alteration – statutory protection.	13	CO 3
4	(# Unit for Compulsory Question) Paying Banker – meaning duties and liabilities of paying banker - Collecting banker – meaning – collecting banker’s role – collecting banker’s duty – collection of bills of exchange – Agent for collection – paying banker Vs collecting banker. Customer grievances – grievances redressal mechanism structure in banks – Banking Ombudsman.	10	CO 4
5	E-banking – meaning – services – <i>*Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking</i> – Mobile banking- UPI Mobile Applications– BHIM, G pay, Jio-pay, amazon pay, pay tm, phone pe, Samsung pay, Aadhar enabled Payments System (AEPS) and National Automated Clearing House (NACH) and Functions of National Payments Corporation of India (NPCI), Video Banking-ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.	12	CO 5

** Self- Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question

RECOMMENDED BOOKS

1. Dr. Gurusamy S, *Banking Theory Law & Practice, New Delhi, Tata McGraw Hill*
2. Sundharam K.P.M, Varshney P.N, *Banking Theory Law & Practice, Sultan Chand & Sons*
3. Khan, M.Y, *Indian Financial System– Theory and Practice. Vikas Publishing House*
4. Santhanam B, *Banking–Theory, Law & Practice, Margham Publications*
5. Shekhar K C & Lekshmy Shekhar, *Banking Theory and Practice, Kindle Store*

E-RESOURCES

<https://www.rbi.org.in/>

<https://www.msuniv.ac.in/Download/Pdf/8c0dacb8731e495>

COURSE TITLE: BUSINESS ECONOMICS

Course Code: 2435114	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand the economic theories in business applications
2. To analyze operations of the market under varying competitive conditions

Course Outcomes: At the end of the Course:

CO1	Students can able to explain basic economic philosophies relating wealth, welfare, scarcity and growth developed by various economists. (K2)
CO2	Students can able to analyze how households (Demand) and business (Supply) interact in various market structure to determine the price and quantity of goods produced. (K4)
CO3	Students can able to apply the utility analysis in practical situations. (K3)
CO4	Students can able to analyze the impact of cost in production. (K4)
CO5	Students can able to determine the price and output level to maximize profit under different competitive market structure. (K5)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO										
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10	
CO 1				3														
CO 2		2		3		2			3				3				3	3
CO 3	1			3		2			3									
CO 4	1			3				3	3	3	3						3	3
CO 5	1	2		3					3		3						3	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – <i>*Positive and Normative Economics – Scope and Importance of Business Economics.</i> Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.	10	CO 1
2	(# Unit for Compulsory Question) Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope & Elasticity of Demand– Shifts in the demand curves. Movement along the demand curve- <i>*Demand Forecasting.</i> Supply Function –Meaning of Supply– Determinants of Supply– Law of Supply–Slope & Elasticity of Supply– shifts in the supply curve Vs. movement along the supply curve- Concept of Equilibrium.	15	CO 2
3	Consumer Behavior - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus.	10	CO 3
4	(# Unit for Compulsory Question) Production Function -Factors of Production-Law of Variable proportion-Laws of Returns to Scale-Costs of production-total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs-Revenue Analysis-Producer’s equilibrium-Economies of scale-Break Even Analysis.	15	CO 4
5	Product pricing – profit policy -price and output determination under perfect competition - profit maximization, monopoly - price discrimination, monopolistic competition, oligopoly-collusion and cartels- <i>*pricing objectives and methods.</i>	10	CO 5

** Self- Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Ahuja, H.L. *Business Economics. 13th Edition, New Delhi, Sultan Chand Publishers, 2019.*
2. Mehta, P.L. *Managerial Economics - Analysis, Problems and Cases. 21st Revised Edition, New Delhi, Sultan Chand & Sons, 2016.*
3. Jhingan, M.L. *Micro Economics : Theory and Applications. 8th Edition, New Delhi, Vrinda Publications, 2016.*
4. Sankaran, S. *Business Economics. Chennai, Margham Publications, 2016.*
5. Chaudhary, C.M. *Business Economics. Jaipur, RBSA Publishers, 2000*

E-RESOURCE

<https://www.geektonight.com/business-economics-notes-pdf/>

COURSE TITLE: CORPORATE COMMUNICATION (NME-I)

Course Code: 2435115	Credits : 02
L:T:P:S: 2:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To provide an outline to effective organizational communication
2. To enhance the quality of effective business writings

Course Outcomes: At the end of the Course:

CO1	Students can able to know how to overcome the barriers while communicating (K2)
CO2	Students can able to draft letters for the business correspondence (K5)

No	Contents of Module	Hrs	COs
1	Communication – Meaning – Objectives – Importance – Functions – Process – Essentials – Barriers – Overcoming Barriers – Types of Communication – Modern Methods of Communication - Online Meeting Etiquette – Application of Communication Skills.	15	CO1
2	Business Letters – Meaning – Need – Functions – Types – Layout – Drafting of Business Letters – Enquiries and Replies – Sales Letters – Circular Letters – Preparation of Memos & Notes – Feedback System.	15	CO2

RECOMMENDED BOOKS

1. Bhatia R.C, *Business Communication, New Delhi, Ane Books Pvt Ltd, 2018*
2. Raghunathan N.S&Santhanam B,*Business Communication, Chennai , Margham Publications, 2013*
3. Rajendra Pal,*Essentials of Business Communication, New Delhi, Sultan Chand Publishers, 2012*

E-RESOURCE

<https://freebcomnotes.blogspot.com/p/businesscommunication.html>

COURSE TITLE: INTERNSHIP

Course Code : 2435901	Credits : 02
Duration : 2 Weeks	Internal : 50
Exam : Viva & Report	External : 50

Learning Objective:

To apply the theoretical knowledge gained through classes in a practical corporate life

Course Outcomes: At the end of the Course:

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts, which leads directly to a full -time job post-graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

COURSE TITLE: FINANCIAL ACCOUNTING - II

Course Code: 2435216	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To accurately prepare an organization- financial accounts for a specific period
2. To demonstrate an appropriate mastery of the knowledge, skills & tools of financial accounting and its principles

Course Outcomes: At the end of the Course:

CO1	Students can able to assess the amount of interest to be paid while purchase made on Hire purchase system and Installment. They can also able to assess the profit and losses arising on the sale of investments. (K4)
CO2	Students can able to prepare different Branch account for different types of branches. (K3)
CO3	Students can able to prepare Profit & Loss Appropriation A/c and Partners Capital Account for Partnership Firm. (K3)
CO4	Students can able to reconstitute the Books of accounts during Admission, Retirement, Death of a Partnership Firm. (K5)
CO5	Knowing the procedures that students can able to make the settlement to the external and internal liability as per the Indian Partnership Act, 1932. (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	3			3	3			3	3				
CO 2	3			3	3			3	3								3
CO 3	3	2		3		1	2	3		3			2		3		2
CO 4	3		3	3	3			3	3				3			3	
CO 5	3			3	3			3	3		3	3				3	

NO	CONTENTS OF MODULE	Hrs	Cos
1	Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account – Installment Purchase System – Meaning – Accounting Treatment. Investment Accounting (AS13) – Classification of Investments – Carrying amount of Investments – Profit and Loss on Sale of Investments – Disclosure and Reporting. (Simple Problems Only)	10	CO 1
2	(# Unit for Compulsory Question) Branch Accounting – Debtor’s system, Stock and debtor’s system, Independent branch (Foreign Branches excluded) – Branch final accounts system and whole sale basis system - Departmental accounts – inter- departmental transfers.	15	CO 2
3	Partnership – Introduction – Appropriation of profits – Partner’s Capital Account - Manager converted into Partner – Past Adjustments and Guarantee of Profits –LLP	15	CO 3
4	(# Unit for Compulsory Question) Partnership Accounts – Admission, Retirement and Death of Partner(s) – Computation of Revised profit-sharing ratios - Accounting for Goodwill – Treatment of Reserves – Revaluation of Assets and Liabilities – Preparation of Balance Sheet of Reconstituted firm.	20	CO 4
5	Partnership Accounts - Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.	15	CO 5

***Self- Study Portion**

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Section A	5	5	Q1 - Q10	10	2	20
Section B	4	6	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	0	4	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS:

1. Gupta R.L & Gupta V.K, *Financial Accounting, New Delhi, Sultan Chand Publishers*
2. Jain & Narang, *Financial Accounting, Kalyani Publishers*
3. Tulsian P.C, *Financial Accounting, TATA McGraw Hill Publishers*
4. Shukla & Grewal, *Advanced Accountancy, Vol I, S.Chand &Co.*
5. Manikandan S, Rakesh Shankar R, *Financial Accounting, Scitech Publications*
6. Reddy T.S & Murthy A, *Financial Accounting, Margham Publications*

E-RESOURCE <https://corporatefinanceinstitute.com>

COURSE TITLE: FINANCIAL ANALYTICS & CONTROL (CMA1A)

Course Code: 2435217	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To define the cost behavior and costing systems in business
2. To understand the data analytics and visualization

Course Outcomes: At the end of the Course,

CO1	Students will be able to define cost behavior and types of costs (K1)
CO2	Students will be able to classify costing systems and compare different types of costs. (K2&K4)
CO3	Students will be able to solve problems in supply chain management (K3)
CO4	Students will be able to conclude and criticize on the basis of internal auditing (K5)
CO5	Students will be able to develop and create a business continuity plan (K6)
CO6	Students will be able to understand information systems and data control (K2)
CO7	Students will be able to understand data analytics and visualization (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3				3							3		
CO 2	3		1	3				3	2						3		
CO 3	3		2	3					2						3		3
CO 4	3		3	3		3		3		3			2		3		3
CO 5	3		2	3	3			3	3	3	3				3		3
CO 6	3		1	3				2		2					3		2
CO 7	3		1	3				2		2							2

NO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Costing concepts - Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs	15	CO 1 & 2
2	Supply chain management and Business process improvement - Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes	10	CO 3
3	(# Unit for Compulsory Question) Internal controls & Systems Control & measures - Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - Internal auditing - General accounting system controls - Application and transaction controls - Network controls Backup controls – Business continuity planning	15	CO 4 & 5
4	Information systems and data control - Define enterprise resource planning (ERP)- data warehouse- define data governance- demonstrate a general understanding of data governance frameworks- identify the stages of the data life cycle	10	CO 6
5	Technology-enabled finance transformation and Data analytics - Business intelligence- define Big Data- explain the four Vs- describe the progression of data- define data mining- explain how query tools are used- Analytic tools- Monte Carlo technique- Visualization	10	CO 7

****Self- Study Portion***

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Section A	5	5	Q1 - Q10	10	2	20
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Section C (i)	0	1	Q16	1	15	15
Section C (ii)	0	4	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Miles CMA Study Guide: Part 1 - Financial Planning, Performance & Analytics
2. Hock International CMA Preparatory Program: Part 1 - Financial Planning, Performance & Analytics
3. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
4. Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson

COURSE TITLE: PRINCIPLES OF MANAGEMENT

Course Code: 2435218	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To get awareness on emerging trends in management
2. To specify how the various management tasks are executed in various circumstances

Course Outcomes: At the end of the Course:

CO1	Students can discuss and communicate the evolution and philosophies of management. (K2)
CO2	Students can able to apply the process of planning, MBO, MBE and forecasting in their organization. (K3)
CO3	Students can able to compare and contrast the different forms of organizing. (K4)
CO4	Students can able to use the motivational theories in their business to evoke the best performance of the employees and also able to evaluate the various leadership styles & adopt the best one in their business at different situation. (K3 & K5)
CO5	Students can outline the latest management techniques which help them to select and apply the best technique to manage their business effectively and efficiently. (K2 & K5)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1				3	3			3		3	3		3			3	
CO 2	3		2	3			3	3	3	3	3	3	3				3
CO 3	3		2	2		2		3	3	2	2	3	3				3
CO 4	3	2	2	3	3	3	3	3	3	3	3	3	3			3	3
CO 5	3	3	3	3	3	3	2	3	3	3	3						3

NO	CONTENTS OF MODULE	Hrs.	Cos
1	Management - definition, importance, functions; <i>*Nature-as profession, science and art, universality of management;</i> <i>*Levels of management-</i> managerial tasks and skills Classical School- contributions of Taylor, Henry Fayol and Elton Mayo, Different schools of management thought – Approaches in Management -Behavioral, Scientific, Systems and Contingency, <i>*Introduction to Indian management Gurus</i> - Management thoughts in Indian Philosophy – An Overview.	10	CO 1
2	(# Unit for Compulsory Question) Planning - concept, importance, types, steps, premises, <i>*Barriers to effective planning</i> and remedial measures. MBO, MBE- Strategic Planning-concept. Forecasting -concept – techniques. Decision-making – Meaning, Advantages and Disadvantages, process, problems in Decision making.	12	CO2
3	Organizing- concept, importance, principles, different organization models - Line & Staff, Functional, Product, Matrix, Geographical, Virtual, Organizations, Networks- Types of Network Organizations/Clusters Organizational Designs for Change and Innovation <i>*Departmentation – need, basis, principles</i> - Delegation of Authority - elements – steps – barriers- Centralization and Decentralization of Authority - Span of Management –concept - Types and factors.	12	CO3
4	(# Unit for Compulsory Question) Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg. Leadership: concept, importance, types, leadership traits. Co-ordination: concept, significance, principles, and techniques Control: concept and steps, Control Techniques – Dimensions of POLC.	14	CO4
5	Emerging Trends in Management - Knowledge management, Business Continuity Plan, technology management, Employee energy management, Process & change management- project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations.	12	CO5

****Self -Study Portion***

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Prasad L.M., *Principles & Practice of management*, SultanChand Publishers 2019
2. Gupta.C.B, *Business Management*, NewDelhi, Sultan Chand Publishers, 2018
3. Stoner.A.F and Freeman.R.E., *Management*, Prentice Hall of India 2018
4. Chhabra, T.N. *Principles and Practice of Management* 2018
5. Koontz Harold and Heinz Weihrich , *Essentials of Management* , TATA McGrawHill 2015

E-RESOURCE

<https://theintactone.com/2019/09/01/ccsub-com-c-203-principles-of-business-management/>

COURSE TITLE: COMPUTER APPLICATIONS IN BUSINESS (ELECTIVE-I)

Course Code: 2435219 (A)	Credits : 04
L:T:P:S: 0:0:4:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To provide computer knowledge to commerce students
2. To equip the students with computational skills using ICT tools

Course Outcomes: At the end of the Course:

CO1	Students can able to create business documents by using the features of MS Word. (K6)
CO2	Students can able to apply various computation / analytical features of MS Excel in the area of Finance and Accounting and represent business data with suitable charts. (K6)
CO3	Students can able to prepare exciting business presentation using the features of MS PowerPoint. (K6)
CO4	Students can able to design business posters using the features of Canva. (K6)
CO5	Students can able to demonstrate tools for business collaboration, Cloud computing, Virtualization, Green Computing, E-Commerce & Internet of Things. (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

Course Outcome	Program Outcomes							Program Specific Outcomes									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	2	3	3	3	3	3	2	3	3	2	3	2	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3	2	3	2	3	3	3
CO 3	3	3	2	3	3	3	3	3	2	3	3	2	3	2	3	3	3
CO 4	3	3	2	3	3	3	3	3	2	3	3	2	3	3	3	3	3
CO 5	3	3	1	3	3	3	3	3	1	3	3	1	3	3	3	2	3

No	Contents of Module	Hrs	COs
1	<p>Word processing: Text basics – Text formatting and saving file – Working with objects – Header & Footers – Working with bullets and numbered list – Tables – Styles & Content – Merging documents – Sharing & Maintaining documents – Proofing the documents – Citation & Footnote – Printing.</p> <p>Creating Business Documents using above features</p>	12	CO1
2	<p>Spreadsheet concepts: Introduction to Excel – Formatting excel workbook – Perform calculations with functions – Sort and filter data – Create an effective chart – analyzing data with Pivot tables & chart – What-if-analysis: Goal seek, Data tables and Scenario manager – Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis.</p> <p>Creating Business Spreadsheet: Loan and Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression Analysis</p>	20	CO2
3	<p>Presentation: PowerPoint basics – Creating slide & themes – Working with objects – Hyperlink & Action button – Working Audios & Videos – Using SmartArt & Tables – Animations & Slide transitions – Slide master – Slide show options – Proofing & Printing.</p> <p>Creating Business Presentation using above features</p>	12	CO3
4	<p>Poster making: Introduction to Canva – Applying templates – Shapes – Layouts – Photo background – YouTube tumbnailing – YouTube channel art – Social media cover – Graphic designing</p> <p>Creating Business Poster using above features</p>	9	CO4
5	<p>Recent trends in computing: Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling – Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing – Virtualization – Green Computing – E-Commerce: meaning, business models, Electronic Data Interchange (EDI), Payment Gateways – Internet of Things (IoT)</p>	7	CO5

CIA (Marks)		ESE (Marks)	
Test	10	Examination (Practical) 2 problems of 25 marks each	50
Observation work	10		
Record work	10		
Analysis	15		
Attendance	5		
Total	50	Total	50

RECOMMENDED BOOKS:

1. Jain H. C & Tiwari. H. N. (2022) “Computer Applications in Business”, Taxmann Publication, 7th edition.
2. Jain P & Mathur S (2016) “Computer Applications in Business” Galgotia Publishing Company, 1st edition

COURSE TITLE: BUSINESS POLICY & ENVIRONMENT (ELECTIVE-I)

Course Code: 2435219 (B)	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To gain knowledge of business policy and the impact of external and internal business environment
2. To familiarize with ethical principles to commit professional ethics and responsibilities in according with the norms of business policies.

Course Outcomes: At the end of the Course:

CO1	Students can able to apply the knowledge of business policy and also enable them to understand the importance of looking at the organization as a unified whole. (K3)
CO2	Students can able to demonstrate various dimensions of business environment. (K2)
CO3	Students can able to discuss and define the factors that shape the SWOT analysis of a firm and develop an environment appraisal that will lead to the formulation of strategic plans. (K2 & K6)
CO4	Students can able to forecast the environment which affects the future trends of the business and also able to apply ethical principles to commit professional ethics and responsibilities in accordance with the norms of business policies. (K3 & K4)
CO5	Students can able to suggest the management to utilize the driving forces optimally to enter into a foreign country to expand the business. (K5)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	2		3	2			2			3						2
CO 2	3		2	3	3				3		3						
CO 3	3	1	3	3	2	3		3	3								3
CO 4	3		2	3	2	2	2	3	3		3	3					3
CO 5	3	2	3	3	3	2		3	3				3				3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Business Policy – Meaning, Scope, overview of Business Policies, Importance of business policies, Definition of Policy, Procedures, Process and programmes, types of policies, business policy statements, corporate culture, relationship between business, government and law.	10	CO 1
2	Business Environment – Meaning, Dimensions of Business Environment – Overview of Business Environment- <i>*Natural Environment</i> – Environmental Analysis – Need – Importance – Approaches and Forecasting techniques.	10	CO 2
3	(# Unit for Compulsory Question) Internal Business Environment Organizational Analysis –Need- Approaches–ETOP Analysis-SWOT Analysis - McKinsey’s7SFramework,.	15	CO 3
4	(# Unit for Compulsory Question) External Environment - Political – Cultural – Legal – Demographic Governmental – Technological - Global Environment – Globalization – significance, strategies for globalization, Economic Environment, Social Environment– <i>*Business and society</i> -Ethical issues in Business- Corporate Code of Ethics: Accountability and Responsibility– Corporate Social Responsibility-Social Audit- Ecological Environment.	15	CO 4
5	Globalization - Significance- Strategies for globalization Introduction to International Business – importance, nature & Scope of international business–modes of entry into international business, internationalization process and managerial implications – Multinational corporations and their involvement in international business. Internationalization process of business – ethnocentric, geocentric, polycentric, regiocentric.	10	CO5

**Self -Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Francis Cherunilam, *Business Environment, Mumbai, Himalaya Publishing House*
2. Aswathappa. K, *Essentials of Business Management, Mumbai, Himalaya Publishing House*
3. Michael V.P.M, *Business Policy and Environment, New-Delhi, S. Chand & co*
4. Joseph R, *Business Policy and Environment, Anmol Publications Private Limited*
5. Paul, *Business Environment, TATA McGraw Hill Publishing*

E-RESOURCE

<http://mgcub.ac.in/pdf/material/202004030023548064508d80.pdf>

COURSE TITLE: INTRODUCTION TO LOGISTICS (NME-II)

Course Code: 2435220	Credits : 02
L:T:P:S: 2:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To learn the concepts of Logistics and its management
2. To incorporate and learn the critical elements of Logistics

Course Outcomes: At the end of the Course:

CO1	Students can analyze and improve logistics in their business. (K4)
CO2	Students can critically examine the elements of logistics and its relevance to global market. (K5)

No	Contents of Module	Hrs	COs
1	Logistics - Meaning – Evolution – Importance – Functions – Logistics Management – Meaning – Components – Functions – Outsourcing – Meaning – 3PL – 4PL – 3PL vs 4PL – Logistical Information System (LIS) – Meaning – Importance – Operations – Emerging Technologies in Logistics – Issues and Challenges in Global Logistics.	15	CO 1
2	Elements of Logistics – Inventory – Meaning – Types – Carrying Cost – Warehousing – Meaning – Benefits – Types – Documents – Material Handling – Meaning – Objectives – Factors – Order Processing – Meaning – Process – Challenges – Transportation – Meaning – Importance – Modes of Transportation – Merits & Demerits – Transportation Decision.	15	CO 2

RECOMMENDED BOOKS

1. Martin Christopher, '*Logistics and Supply chain management*', Pearson Education, 2016
2. KrishnaveniMuthjiah, '*Logistics Management and Seaborne Trade*', Himalaya Publishing House, 2015
3. AgarwalD.K, '*Textbook of Logistics and Supply chain management*', Macmillan India Ltd, 2015
4. Ronald H.Ballou, '*Business Logistics and Supply Chain management*', Pearson Education, 2007

E-RESOURCE

<https://theintactone.com/2019/05/25/kmbom01-supply-chain-logistics-management/>

COURSE TITLE: INTERNSHIP

Course Code : 2435902	Credits : 04
Duration : 4 Weeks	Internal : 50
Exam : Viva & Report	External : 50

Learning Objective:

To apply the theoretical knowledge gained through classes in a practical corporate life

Course Outcomes: At the end of the Course:

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts, which leads directly to a full -time job post-graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

COURSE TITLE: BUSINESS MATHEMATICS

Course Code: 2435321	Credits : 04
L:T:P:S:6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. On taking this course the student will be able to attain solid foundation for preparing to Competitive exams
2. To enhance the Quantitative aptitude and problem-solving skills
3. To summarize the arithmetic progression, Geometric progression and Harmonic progression with illustrations
4. To discuss the applications of matrices and interest calculation on real time situations through secondary data

Course Outcomes: At the end of the Course Students will be able to

CO1	Distinguish between H.C.F & L.C.M of Numbers .Solve Problems on Profit & Loss and Percentage.(K2, K3 & K4)
CO2	Demonstrate and solve certain real time business problems using ratios proportion, permutations and combinations. (K2, K3 & K5)
CO3	Distinguish and solve the arithmetic progression, Geometric progression and Harmonic progression. (K2, K3 & K4)
CO4	Acquire skills of Solving Problems on Pipes and Cisterns-Time and Work, Time and Distance, Boats and Streams, Problems on Trains(K3, K4 & K5)
CO5	Explain the meaning of simple interest, compound interest and annuity through secondary data. Restate the matrix and explain the different types of matrices using examples. Solve the system of linear and equations by matrix method.(K2, K3 & K4)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

Course Outcome	Program Outcome							Program Specific Outcomes									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO1	3	3	3	3	2	3	3			3							
CO2	3	3	3	3	3	3	2			3							
CO3	3	3	3	2	3	3	3			3							
CO4	3	3	3	3	3	2	3			3							
CO5	3	3	3	2	3	3	2	1		2							

No	Contents of Module	Hrs	Cos
1	H.C.F & L.C.M of Numbers – Problems on Numbers – Percentage – Profit and Loss	15	CO 1
2	Ratio and Proportion – Problems on Ages – Permutations and Combinations.	15	CO 2
3	(#Unit for Compulsory Question) Pipes and Cisterns – Time and Work – Time and Distance – Boats and Streams – Problems on Trains	15	CO 3
4	Binomial theorem – Arithmetic, Geometric and Harmonic Progressions	15	CO 4
5	(#Unit for Compulsory Question) Simple Interest, Compound Interest and Annuity – Matrices – Meaning and Operations – Matrix inversion – Solutions to linear equations.	15	CO 5

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1-Q10	10	2	20
Section B	Q11– Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17– Q18	2	15	30

NOTE: Q11–Q15 and Q17– Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question. No Theory questions to be asked.

RECOMMENDED BOOKS

1. Dr. Agarwal R.S, *Quantitative Aptitude*, S.Chand & Company Ltd
2. Vittal P.R, *Business Mathematics*, Chennai, Margham Publications
3. Sancheti D.C & Kapoor V.K, *Business Mathematics*, New Delhi, Sultan Chand Publication
4. Agarwal B.M, *Business Mathematics*, Kalyani Publishers
5. Soni R.S, *Business Mathematics*, Pitambar Publishing house
6. Singh J.K., *Business Mathematics*, Himalaya Publishing house.

E-RESOURCES

Quantitative Aptitude RS

Aggarwal <https://www.faceprep.in> <https://questions.ascenteducation.com> <https://iim-cat-questions-answers.2iim.com>

COURSE TITLE: FINANCIAL REPORTING (CMA1C)

Course Code: 2435322	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand how to prepare financial statement according US GAAP & IFRS
2. To apply accounting standards to measure assets and liability

Course Outcomes: At the end of the Course:

CO1	Students will be able to understand the line items of financial statements and prepare financial statements according to US GAAP and IFRS. (K2 & K3)
CO2	Students will be able to apply the accounting standards in measuring assets (K3)
CO3	Students will be able to apply the accounting standards in measuring liabilities (K3)
CO4	Students will be able to develop conceptual understanding on equity transactions (K3 & K6)
CO5	Students will be able to develop conceptual understanding on revenue recognition principles (K3 & K6)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3		1		3		3					3		3
CO 2	3			3	2	1		3							3		3
CO 3	3			3	2	1		3		3					3		3
CO 4	3			3		1		3		3	3				3		
CO 5	3			3		1		3	3	3	3				3		3

NO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Financial Reporting – Meaning & Types Financial Statement - Income statement - Statement of comprehensive income - Balance sheet - Statement of changes in equity - Statement of cash flows - Notes to the financial statements	12	CO 1
2	Asset Valuation - Fair value standards and measurements - Accounts receivable - Inventory – Investment in marketable securities - Property, plant & equipment - Depreciation Methods - Impairment - Intangible assets - Deferred tax assets - Leasehold assets	12	CO 2
3	Valuation of Liabilities - Current liabilities - Contingencies - Long term liabilities and bonds payable – Warranties - Off-balance sheet financing - Deferred tax liabilities - Lease liabilities	12	CO 3
4	Equity Transactions - Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options.	12	CO 4
5	(# Unit for Compulsory Question) Revenue Recognition - principles - Percentage-of-completion versus completed-contract method - Matching principle - Comprehensive income - Major differences between US GAAP and IFRS	12	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	5	5	Q1 - Q10	10	2	20
Section B	4	6	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	0	4	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Miles CMA Study Guide: Part 1 - Financial Planning, Performance & Analytics
2. Hock International CMA Preparatory Program: Part 1 - Financial Planning, Performance & Analytics
3. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
4. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning
5. IIRC Framework on Integrated Reporting, Luminous White Paper – Integrated Reporting: The New Reality, KPMG Survey of Integrated Reports in Japan,

COURSE TITLE: STRATEGIC FINANCIAL MANAGEMENT - I (CMA2A)

Course Code: 2435323	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To solve the complex problem to support financial decision making
2. To understand how to formulate financial strategy taking account of various stake holders & their interest

Course Outcomes: At the end of the Course:

CO1	Students will be able to understand a Common size financial statement and recall and relate the financial ratios(K1& K2)
CO2	Students will be able to identify the relationship between risk and return and utilize the knowledge of long -term financial management. (K2)
CO3	Students will be able to examine financial markets and regulations and analyze working capital management (K4)
CO4	Students will be able to explain mergers and acquisitions, bankruptcy, and corporate restructuring(K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	2		3							3		
CO 2	3		3	3	2	3		3		3	3				3		3
CO 3	3	2	3	3	2	3		3		3					3		3
CO 4	3	2	3	3	1	2		3		3			3		3		3

NO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Financial Statements -Common size financial statements - Common base year financial statements - Financial Ratios (liquidity, leverage, activity, profitability, market) - Profitability analysis (income measurement analysis, revenue analysis, cost of sales analysis, expense analysis, variation analysis) - Impact of foreign operations - Effects of changing prices and inflation - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality	12	CO 1
2	Working Capital Management - Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management	12	CO 2
3	(# Unit for Compulsory Question) Financial Management - Calculating return - Types of risk - Relationship between risk and return - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments	12	CO 3
4	Raising Capital - Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share re-purchases - Lease financing	12	CO 4
5	Corporate Restructuring and International Finance - Mergers and acquisitions – Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates – Managing transaction exposure - Financing international trade - Tax implications of transfer pricing	12	CO 4

****Self -Study Portion***

End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	5	5	Q1 - Q10	10	2	20
Section B	5	5	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	2	2	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Miles CMA Study Guide: Part 2 - Strategic Financial Management
2. Hock International CMA Preparatory Program: Part 2 - Strategic Financial Management
3. Financial Reporting & Analysis; Charles Gibson; South-Western Cengage Learning
4. Financial Statement Analysis; K. R. Subramanyam, and John Wild; McGraw Hill
5. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
6. Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson

COURSE TITLE: BUSINESS LAWS

Course Code: 2435324	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To provide practical legal knowledge of general business law issues
2. To explain the parties entering and discharging of contract in business

Course Outcomes: At the end of the Course:

CO1	Students can able to identify essential elements required for a valid contract. (K3)
CO2	Students can able to discuss about the capacity of parties to entering a contract. (K2)
CO3	Students can able to explain the various modes involved in discharging of contract. (K2)
CO4	Students can able to explain the relationship between principal and agent relating to agency contract, use information technology for entering into a contract. (K2& K3)
CO5	Students can able to Outline Competitive Act and COPRA (K1)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1				3	3								3		3		3
CO 2	1			3	2				3		3		3				3
CO 3				3	1						3		3				3
CO 4	1			3	2				3	3	3	3	3	3		3	3
CO 5				3	2			3	3				3				3

NO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) The Indian Contract Act, 1872 - Introduction - Essential elements of a valid contract - classification of contract - Offer and Acceptance – meaning - Rules relating to valid offer and acceptance - communication of offer and acceptance - Revocation of offer and acceptance - Consideration - definition - essential elements - types of consideration - “No consideration No contract”.	12	CO 1
2	(# Unit for Compulsory Question) Capacity of Parties - Competency to contract – minor - persons of unsound mind - persons disqualified by other laws- Consent - definition of consent and free consent – coercion - undue influence. * Fraud; misrepresentation - mistake - Void and Voidable Agreements – definitions - distinction between void and illegal agreement - wagering agreement.	12	CO 2
3	Performance of contract – Joint Performance – Rights and Liability of Joint Promisor & Promisee - Impossibility of Performance - Discharge of contract – Breach of Contract - Remedies for Breach of contract – Damages - Contingent Contracts - Quasi contracts.	10	CO 3
4	Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency Information Technology Act 2008 – * Scope, Objectives , Electronic Contracting, electronic records and digital signatures, cyber offences.	12	CO 4
5	Competition Act, 2002 -Objectives of the Act - * salient features - anti-competitive agreements - prevention of abuse of dominant position, combination - competition advocacy- Competition Commission of India Consumer Protection Act 1986 -Introduction - Important definitions - complaint and redressal procedure	14	CO 5

***Self -Study Portion**

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Tulsian P.C, *Business Laws, 2nd Edition, New Delhi, Tata Mcgraw Hill, 2020*
2. Kapoor N.D, *Business Laws, Sulthan Chand & co 2019*
3. Kapoor N.D, *Elements of mercantile law, Sultan Chand & co 2019*
4. Dr. Sreenivasan M.R, *Business Law 2nd Edition, Chennai, Margham Publication, 2012*
5. Pillai R.S.N and Bhagavathi, *Business Law, 3rd Edition, New Delhi, S.Chand & Co., 2007*

E-RESOURCE

<http://mydunotes.blogspot.com/p/business-law.html>

COURSE TITLE: E-ACCOUNTING

Course Code: 2435325	Credits : 04
L:T:P:S: 0:0:5:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To train the students in computerized accounting using tally
2. To equip the students to pursue their career in this sector

Course Outcomes: At the end of the Course :

CO1	Students can outline the latest management techniques which helps them to select and apply best technique to manage their business effectively and efficiently. (K1)
CO2	Students can able to make journals in proper heads & ledgers in proper group. They also can create and alter group as per organizations requirements. (K6)
CO3	Students can able to make vouchers and prepare financial statements of an organization by using accounting software. (K6)
CO4	Students can reconcile bank statement with cash book and rectify the errors if any. (K6)
CO5	Students can able to prepare stock report using accounting software. (K6)
CO6	Students can able to calculate professional tax as per slab deductions and payment procedures. (K6)
CO7	Students can able to create employee database. (K6)
CO8	Students can able to design bill at the time of sale. (K6)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	2		2	3	3	3	3				3		3
CO 2	3			3	2		1	3	3	3	3				3		3
CO 3	3			3	2		2	3	3	3	3		3		3		3
CO 4	3		3	3	2		2	3	3	3	3				3		3
CO 5	3			3	3		2	3	3	3	3				3		3
CO 6	3			3	2		1	3	3	3	3				3		3
CO 7	3			3	3		2	3	3	3	3				3		3
CO 8	3			3	2	2	1	3	3	3	3				3		3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Company creation, modification and other entries – Journal entries & Ledger creation and its modifications – Group creation.	17	CO1&2
2	Preparation of voucher – Payment Receipts, journal, Purchase, Sales, Contra, Return- inwards and Return Outwards.	8	CO3
3	(# Unit for Compulsory Question) Preparation of trading account, Profit & Loss account, Income & Expenditure account, Receipts and Payments account and Balance Sheet.	16	CO3
4	Preparation of Bank Reconciliation Statement – Stock Management – Stock group creation, Stock category, Godown management, Units-creation, Stock ledger creation and maintenance Cost Centre & Cost Category – Creation – Job Costing	10	CO4&5
5	Price Level Changes at Point of Sale (POS) –Necessary activation, Journal entries, Bill design/ Preparation/ Generation. Payroll – Basic concepts, Employee creation, Group creation, Attendance, Voucher type creation, Payroll entries - Tax Deducted at Sources (TDS)	14	CO6,7&8

CIA (Marks)		ESE (Marks)	
Test	10	Examination (Practical) 2 problems of 25 marks each	50
Observation work	10		
Record work	10		
Analysis	15		
Attendance	5		
Total	50	Total	50

RECOMMENDED BOOKS:

1. Soumya Ranjan Behera *Learn Tally ERP 9*
2. Ashok K Nadhani *Tally ERP 9*
3. Hanif & Mukherjee *Financial Accounting*

COURSE TITLE: GREEN BUSINESS DEVELOPMENT

Course Code: 2435326	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand the concept of green business
2. To adopt the eco-friendly method effectively to design environmentally sustainable products & services

Course Outcomes: At the end of the Course:

CO1	Students will be able to discuss the concept of green business, and also able to justify the importance of Environment audit of the business.(K2)
CO2	Students will be able to apply sustainability approach in the business environment and also able to evaluate the negative impact of business on ecology and environment- health and safety issues.(K3)
CO3	Students will be able to apply CSR compliance for business (K3)
CO4	Students will be able to use the eco -friendly method effectively to design environmentally sustainable products & services. (K3&K4)
CO5	Students will be able to plan and execute the green business strategies effectively and also to evaluate the challenges and opportunities of green business. (K6)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1		3		3	3		2	2								2	2
CO 2		3	3	3	3		2	3	3	3	3			3	3		
CO 3		3	3	3	3		2	3	3	3	3				3	3	3
CO 4		3		3	3		2	3	3		3		3	3		3	3
CO 5		3	2	3	3		2	3	3		3		3	3	3	3	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Green business: Meaning - Profit and purpose - Eco-efficiency for business and the environment - environmental audit of the business.	10	CO 1
2	(# Unit for Compulsory Question) Sustainability Approaches & Indicators of Sustainability - Sustainable Ecosystem Management for Green Business - negative impact of businesses on ecology and environment-health and safety issues.	15	CO 2
3	Corporate Social Responsibility - Compliance for Business CSR & Environmental Reporting - Government Regulation and Public Policy for Sustainability- Governments incentives to industries to use greener technologies and products	10	CO 3
4	Green Management - Green Financing and Investment Green Management - <i>*Green Products Management</i> --tools and methods that organizations can use to design and implement environmentally sustainable products & services.	10	CO 4
5	(# Unit for Compulsory Question) Green Business Strategies - Green marketing mix - Importance, Objectives –challenges and opportunities- <i>*Green building strategies</i> – Leadership in Energy and Environment Design (LEED)- Lifecycle Analysis (LCA) - Green Hat Thinking strategy – Ecomagination – Green consumerism and movement.	15	CO 5

***Self -Study Portion**

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Suresh K, *Green Business: An Introduction, ICFAI Publication*
2. Ottman Jacquelyn A., *The New Rules of Green Marketing: Strategies, Tools, and Inspiration for Sustainable Branding, Berrett-Koehler Publishers, Inc.,*

E-RESOURCE

http://crectirupati.com/sites/default/files/lecture_notes/GBM_notes.pdf

COURSE TITLE: INTERNSHIP

Course Code : 2435903	Credits : 02
Duration : 2 Weeks	Internal : 50
Exam : Viva & Report	External : 50

Learning Objective:

To apply the theoretical knowledge gained through classes in a practical corporate life

Course Outcomes: At the end of the Course:

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts, which leads directly to a full -time job post-graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

COURSE TITLE: BUSINESS STATISTICS & OPERATIONS RESEARCH

Course Code: 2435427	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To distinguish univariate and bivariate analysis in statistics
2. To point out the importance of testing the hypothesis of large and small samples through survey
3. To solve the real time industrial problems using Simplex method, Transportation model and Assignment model

Course Outcomes: At the end of the Course Students can able to

CO1	<ul style="list-style-type: none"> • Identify the strength and direction of a linear relationship between two variables by using correlation and regression analysis • Solve real time problems based on primary and secondary data. (K1, K3)
CO2	<ul style="list-style-type: none"> • Explain the meaning of the terms namely hypothesis, Null & Alternative hypothesis, Type I and Type II error, one tail test, two tail test, level of significance, Number of degrees of freedom, accept region, reject region, small sample, large sample, non- parametric test. • Summarize the logic and framework of the inference of hypothesis testing. • Solve problems on large sample test for a specified mean, test for equality of two means, test for a single proportion and test for equality of two proportions. (K2, K3)
CO3	<ul style="list-style-type: none"> • Demonstrate the various types of small samples tests viz. t test, F test, Chi square test and analysis of variance with given illustrations. (K2, K3)
CO4	<ul style="list-style-type: none"> • Identify and explain the mathematical background of LPP to develop operational research models from the verbal description to the real system. • Explain basic concepts of optimization, modelling and linear modeling. • Distinguish the feasible solution, optimal solution and basic feasible solution. • Formulate a given simplified description of a suitable real-world problem as a linear programming model in general, standard and canonical forms. • Solve a two-dimensional linear programming problem graphically. • Explain the theory of Simplex Algorithm and approach. • Use the Simplex method to solve linear programming models for 2 decision variables and 3 decision variables. (K1,K2,K3,K4)

CO5	<ul style="list-style-type: none"> • Identify the special features of the transportation balanced and unbalanced problems for minimization and maximization cases. • Demonstrating the optimal solution by Modified Distribution (MODI) Method. • Point out the importance of degeneracy situations in transportation model. Restate the Assignment mathematical model. • Explain the theory of assignment problem and Uses Hungarian method for solving assignment problem. • Distinguish between a transportation and an assignment problem with suitable examples. (K1,K2,K3,K4)
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Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	2	3	3	3	3	3	2	1	3		2					3	1
CO 2	2	3	3	3	3	3	2	1	3		2		1			3	1
CO 3	2	3	3	3	3	3	2	1	3		2					3	2
CO 4	2	3	3	3	3	3	2	1	3		3					1	3
CO 5	2	3	3	3	3	3	2	1	3		2					1	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Measures of Relationship - Correlation – Meaning - Types – Karl Pearson’s co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).	10	CO 1
2	Testing of Hypothesis – Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test.	15	CO 2
3	(# Unit for Compulsory Question) Test for Equality of Variances – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification.	15	CO 3
4	Introduction to Operations Research (OR) - Meaning & scope - <i>*characteristics</i> – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).	15	CO 4
5	(# Unit for Compulsory Question) Transportation model – Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel’s Approximation method – MODI Method - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.	20	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question. **No Theory questions to ask.**

RECOMMENDED BOOKS:

1. Vittal P.R, *Business Mathematics & Statistics*, Margham Publications
2. Gupta S.C and Kapoor V.K, *Business Statistics*, S.Chand & Co.
3. Hamdy A Taha, *Operation Research – An introduction*, New Delhi, Prentice Hall of India
4. Gupta P.K & Man Mohan, *Problems in Operations Research*, New Delhi, Sultan Chand & Sons
5. Gupta S.P, *Statistical Methods*, Sultan Chand Publishers.

COURSE TITLE: STRATEGIC FINANCIAL MANAGEMENT - II (CMA2B)

Course Code: 2435428	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To apply the financial analysis techniques for managing finance in business
2. To suggest the right project proposals using capital budgeting

Course Outcomes: At the end of the Course:

CO1	Students will be able to define marginal, sunk and opportunity costs and recall cost volume profit analysis.(K1)
CO2	Students will be able to demonstrate understanding of pricing methodologies (K3)
CO3	Students will be able to demonstrate understanding of enterprise risk management (K3)
CO4	Students will be able to identify a system of investment decision and develop stages of capital budgeting (K2)
CO5	Students will be able to understand the importance of ethics for management accounting and financial management professionals (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3				3	3						3		3
CO 2	3		2	3	2			3	3				3		3		3
CO 3	3		3	3	3	2		3	3	3	3		3		3		3
CO 4	3	2	3	3	2			3		3	3				3		3
CO 5	3		2	3	3	2		3	3			3			3		3

NO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Decision Analysis -Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue- Special orders and pricing - Make versus buy - Sell or process further- Add or drop a segment - Capacity considerations	14	CO 1
2	Pricing - Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations	10	CO 2
3	Enterprise Risk Management - Risk-Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk	10	CO 3
4	Investment Decision -Capital budgeting process - Stages of capital budgeting - Incremental cash flows - Income tax considerations - Discounted cash flow analysis (net present value, internal rate of return, comparison of NPV and IRR) - Payback and discounted payback - Risk analysis in capital investment	13	CO 4
5	(# Unit for Compulsory Question) Professional Ethics - Ethical considerations for management accounting and financial management professionals (IMA's "Statement of Ethical Professional Practice", fraud triangle, evaluation and resolution of ethical issues) - Ethical considerations for the organization (IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice", U.S. Foreign Corrupt Practices Act, corporate responsibility for ethical conduct)	13	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	8	2	Q1 - Q10	10	2	20
Section B	5	5	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	0	4	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS:

1. Miles CMA Study Guide: Part 2 - Strategic Financial Management
2. Hock International CMA Preparatory Program: Part 2 - Strategic Financial Management
3. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
4. Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
5. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
6. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill

COURSE TITLE: HUMAN RESOURCE MANAGEMENT

Course Code: 2435429	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand the concept of human resource management – function and relevance in every organization
2. To build relevant skills for addressing issues on human resources

Course Outcomes: At the end of the Course:

CO1	Students can able to analyze the role of human resources in supporting organizational strategy. (K4)
CO2	Students can able to design best recruitment and selection policy to achieve the organizational goal. (K6)
CO3	Students can able to evaluate the various training and development programme followed by the corporate and also able to select the best program / design a new program for their business. (K5 & K6)
CO4	Students can able to evaluate the performance of human resources in the context of organizational strategy. (K5)
CO5	Students can able to articulate method for human resources to participate in organizational planning and implementation and also able to create a system that comply with the provisions of union and state employment laws for the management of labour relations. (K6)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3				3		3		3		3			3
CO 2	3		3	3	1			3	3	3	3	3	3	3			3
CO 3	3		3	3	2			3	3	3	3	3	3	3		3	3
CO 4	3		2	3	1			3	3	3	3	3	3	3		3	3
CO 5	3	3	3	3	2	2		3	3	3	3	3	3	3		3	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Human Resource Management - <i>*Nature and Scope of the HRM</i> - Managerial and Operating Functions - Difference between Personal management and HRM - <i>*Emerging Horizons in Human Resource Management</i> ; Human Resource Information System - e-HRM. International HRM – Concept, Objectives and Need.	10	CO 1
2	Acquisition of Human Resource – Human Resource Planning - Quantitative and Qualitative dimensions - job analysis – job description and job specification – Job Evaluation Recruitment – Concept and sources; selection – Concept and process - test and interview – placement - induction.	12	CO 2
3	(# Unit for Compulsory Question) Training and Development - concept and importance - identifying training and development needs - designing training programmes - role specific and competency-based training - evaluating training effectiveness - career development.	12	CO 3
4	Performance Appraisal System - <i>*nature and objectives</i> - techniques of performance appraisal - potential appraisal - transfers and promotions. Compensation – concept - policies and administration - methods of wage payments and incentive plans - Fixed Pay and Variable Pay - fringe benefits- Pension Schemes- Competitive rate of Scales – ESOP – Rewards and Recognition.	14	CO 4
5	(# Unit for Compulsory Question) Employee Retention Strategies - employee health and safety - employee welfare - social security – Employee Relations and employee engagement- succession Planning- Skip Level meeting- (IDP) Individual Development Plan <i>*Grievance handling and redressal</i> - worker’s participation in management - collective bargaining.	12	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Rao V.S.P – *Human Resource Management, Excel Books*
2. Ashwathappa - *Human Resource Management, TATA McGraw Hill Publications*
3. Gupta C.B - *Human Resource Management, Sultan Chand Publishers*
4. Prasad L.M - *Human Resource Management, Sultan Chand Publishers*
5. Tripathi P.C - *Human Resource Management, Jain Book Publications*

E-RESOURCE

<https://brauss.in/hrm-basic-notes.pdf>

COURSE TITLE: COMPANY LAW

Course Code: 2435430	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To prepare the necessary documents for the company
2. To apply the company law matters in various business circumstances

Course Outcomes: At the end of the Course:

CO1	Students can able to list out the various documents required for the commencement of the business. (K3)
CO2	Students can able to design the essential documents – MOA, AOA, Prospectus as per the provisions of Companies Act, 2013. (K6)
CO3	Students can able to discuss legal provisions relating to raising up of capital, membership and meetings of a company. (K3)
CO4	Students can able to apply the provisions of Companies Act, 2013 with respect to meetings, CSR and members and shareholders in their company. (K3)
CO5	Students can able to explain various modes of winding up and also the significance of company law tribunals towards winding up. (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	3	1		2	2	2	2		3	3	3		3
CO 2	3			3	3	1		3	3	2	3		2		3	2	3
CO 3	3		1	3	2	1		3	3	3	3	3	3	3	3	3	3
CO 4	3	3		3						2					2		2
CO 5	3		1	3	1	1		3	3	2	3		3		3	2	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Introduction -Definition of Company-Characteristics- Types of Company- One Person Company (OPC)- Dormant Company - Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures- <i>*Documents/E forms to be filed with Registrar for registration of Companies</i> - Certificate of Incorporation- Certificate of Commencement of Business- Preliminary Contracts- Procedure for conversion of Partnership/ HUF to OPC, Private Ltd to Public Ltd	12	CO 1
2	Incorporation Documents - Memorandum of Association - Articles of Association - Contents - Alterations - Promoters - Preliminary or Pre-incorporation contracts. Prospectus - Contents - Mis-statement in prospectus and their consequences - Statement in lieu of prospectus - Abridged Prospectus - Shelf- Prospectus - Red - herring Prospectus - Issue of Securities by the companies (An Overview)	12	CO 2
3	Share Capital - Issue Procedures - Rights Issue - Private Placement - Bonus Shares - alteration of share capital- Transfer of shares - <i>*Dematerialization of shares</i> - Transmission of shares- Registration of Charge	10	CO 3
4	Members and Shareholders - Mode of acquiring membership - Rights and privileges of Members, Register of Members- Voting Rights. Company Meetings - <i>*Annual General Meeting - Extraordinary General Meeting - Class Meeting</i> -Meetings of Board- Special and Ordinary business resolution - resolution on special notice - convening and conduct of meetings.	12	CO 4
5	(# Unit for Compulsory Question) Administration - Key Managerial Personnel - Women Directors - Independent Directors - Roles and Responsibilities- Appointment, <i>*Remuneration of Key Managerial Personnel</i> Winding up of companies - <i>*Types of winding - up</i> - Appointment, duties and remuneration of liquidators- Shareholder's Democracy - special provisions with regard to small shareholders - Board of Company Law Administration - <i>*National company Law Tribunal and appellate Tribunal</i> . Insolvency and Bankruptcy Code (IBC) - Concept and Procedure.	14	CO 5

****Self -Study Portion***

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Kapoor N.D, *Company Law, Sultan Chand Publishers*
2. Gogna P.P.S, *A Text Book of Company Law, S.Chand &Co.*
3. Majumdar A.K and Kapoor G.K, *Company Law & Practice, Taxman Publications*
4. Dr. Sreenivasan M.R, *Company Law, Chennai, Margham Publications*
5. Pillai R.S.N & Bagavathi, *Company Law, S.Chand &Co.*

E-RESOURCES

https://www.icai.org/post.html?post_id=17256

<http://www.mca.gov.in/>

COURSE TITLE: FINANCIAL SERVICES

Course Code: 2435431	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To gain knowledge on financial services in day today's life
2. To familiarize with the concept of factoring, mutual fund, consumer funds etc.,

Course Outcomes: At the end of the Course:

CO1	Students can able to analyze and investigate the contemporary issues pertaining to debit and credit cards usage. (K5)
CO2	Students can able to locate various types of consumer finances and also know how to use it effectively. (K3)
CO3	Students can able to use effectively the factoring concept in the business. (K3)
CO4	Students can able to compare and contrast the various schemes of mutual funds. (K5)
CO5	Students can able to plan for better portfolio management and also able to communicate recent trends in financial service sector. (K6)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	2	3	3			1		3		3						3
CO 2	3	1		3	1			3	3				3	3			3
CO 3	3		1	3	3			2	2				2	3			3
CO 4	3	2	2	3			1		3		2	2					
CO 5	3	2	3	3	2			2	3		3		3				

NO	CONTENTS OF MODULE	Hrs	Cos
1	Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – <i>*Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.</i> NBFC – Micro Banking Financial Institution.	12	CO 1
2	(# Unit for Compulsory Question) Credit rating – features and advantages – major issues – <i>*credit rating agencies</i> – regulatory framework – major factors in credit rating – equity rating – Commercial Bill Financing - meaning of commercial bills – features and <i>*advantages of commercial bill financing</i> – precautions by a banker – steps in discounting and purchasing of bill. Consumer finance - meaning – types – pricing of consumer finance – marketing of consumer finance – consumer credit scoring.	14	CO2
3	(# Unit for Compulsory Question) Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfeiting (An Overview) Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – <i>*advantages – limitations</i> – Sale and Lease back – concepts – tax implications.	12	CO3
4	Merchant banking - definition – functions – code of conduct – regulatory framework. Mutual funds - definition – products and schemes - working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).	12	CO 4
5	Securitization - definition – pass through certificates – features – need – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – Securitization as a risk management tool. Book – building - concept – characteristics – process – allocation procedure. Recent Trend – Application of Artificial Intelligence, Machine Learning, Block Chain in Financial Services.	10	CO 5

****Self -Study Portion***

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Gurusamy.S, *Financial services, Tata McGraw Hill*
2. Gurusamy.S, *Merchant Banking and Financial Services, Tata McGraw Hill*
3. Khan M Y, *Financial Services, Tata McGraw Hill*
4. Kothari, Vinod *Lease financing & Hire Purchase including consumer credit, Wadhwa and company*
5. Santhanam B, *Financial Services, Chennai, Margham Publications*

E-RESOURCES

- <https://www.britannica.com/>
- <https://.economictimes.com/wealth>

COURSE TITLE: INDIRECT TAXATION

Course Code: 2435432	Credits : 04
L:T:P:S: 5:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand the various terms under Goods and Service Tax (GST) and Customs Duty and tax liability under the same acts.
2. To familiarize with forward charge mechanism and input tax credit

Course Outcomes: At the end of the Course:

CO1	Students can able to suggest various documents requires for GST registration. (K4)
CO2	Students can able to identify the different types of supply relating to GST and also able to advice the assessee regarding the essential documents to be maintained by them. (K4 & K5)
CO3	Students can able to calculate the GST payable and also able to set off input tax credit and also able to file GST returns. (K3 & K6)
CO4	Students can able to define various terminologies under Customs Act. (K1)
CO5	Students can able to ascertain the duty payable under customs act by understanding the provisions of such act. (K4)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	2			3		3				3	3		3
CO 2	3			3	2			3		3			3	3	3		3
CO 3	3		2	3	3	2		3	3	3				3	3		3
CO 4		3						3		2					2		2
CO 5	3			3	1	1		3	3	3				3	3		3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Indirect Taxes – Introduction – Origin of GST – One Nation, One Tax, One Market ideology - <i>*Impact of GST in various sectors</i> - Structure and types of GST, GST Council – Composition, functions, powers GST Network, GST Practitioners – Qualifications and Enrollment Procedures. Registration under GST – procedures and formalities – E-forms – GSTIN – Amendment and Cancellation of Registration.	14	CO 1
2	Taxable Event – Supply of goods and Services – Classification of goods and services – Composite and Mixed Supplies – Time of Supply – Levy of GST – Regular and Composition Scheme – Documents and Registers to be maintained by Assessee. Note: “Students can examine with problems in Time of Supply, Composition Levy, Composite and Mixed Supply”.	13	CO 2
3	(# Unit for Compulsory Question) Valuation in GST – Transaction Value–Mode of Payment– Reverse Charge Mechanism–Due dates of Filing Return– Types of Returns and Forms. (Simple problems in calculation of GST Payable and Set off Input Tax Credit.)	13	CO3
4	Customs Act – objectives – Basic concepts of customs law, Territorial waters, high seas - levy and collection– classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods.	12	CO 4
5	(# Unit for Compulsory Question) Customs Procedures, Import and Export Procedures, Baggage, Exemptions – Simple problems in computation of assessable value and Customs Duty. (FOB, CIF Values, Insurance Charges, Landing Charges etc.) Simple problems Only	13	CO5

**Self- Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	4	Q1 - Q10	10	2	20
Section B	6	4	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	2	2	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. *Study Material on GST – The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India.*

E-RESOURCE

<https://cbic-gst.gov.in/CGST-bill-e.html>

COURSE TITLE: INTERNSHIP

Course Code : 2435904	Credits : 04
Duration : 4 Weeks	Internal : 50
Exam : Viva & Report	External : 50

Learning Objective:

To apply the theoretical knowledge gained through classes in a practical corporate life

Course Outcomes: At the end of the Course:

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts, which leads directly to a full -time job post-graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

COURSE TITLE: COST ACCOUNTING

Course Code: 2435534	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To apply cost control & cost reduction techniques for better decision making.
2. To make the students to understand the process of preparing contract account

Course Outcomes: At the end of the Course:

CO1	Students can able to discuss the concepts on costing. (K2)
CO2	Students can able to fix the selling price by preparing a cost sheet and also be able to quote the best possible price for the tender. (K6)
CO3	Students can able to apply most feasible labour payment policy in their business. (K3)
CO4	Students able to calculate notional profits for various contracts (K5)
CO5	Students can able to examine the purpose of transfer pricing and identify the responsibility of a division as responsibility centre. (K2 & K4)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	2				3			3					
CO 2	3	2	3	3	1	2			3			3					
CO 3	3	2	3	3	3	2		3	3				3				
CO 4	3	3	3	3		2		3	3	3	3	3	2		3		3
CO 5	3			3		2		3	3		3		2				3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Cost Accounting – Meaning - Objectives and advantages of cost accounting, <i>*Relationship between cost accounting and financial accounting.</i> Cost concepts and classifications - Role of a cost accountant in an organization.	15	CO 1
2	(# Unit for Compulsory Question) Elements of Cost – Preparation of cost sheets – Tenders and quotations. (Reference to Cost Accounting Standard (CAS)– 1	15	CO 2
3	Labour Cost – Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and – Labour turnover – Remuneration systems and incentive schemes. (Reference to CAS – 7)	15	CO 3
4	(# Unit for Compulsory Question) Contract Costing- Definition - <i>*Features of Contract Costing</i> - Calculation of Profit on Contracts - Cost plus Contract - Contract Costing Vs Job costing - Preparation of Contract A/c.	15	CO 4
5	Transfer Pricing – Introduction – Objectives of Transfer Pricing – Methods of Transfer pricing – Transfer Pricing and Performance Measurement and Compensation Issues - Conflict between division and Company – Congruence	15	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	5	5	Q1 - Q10	10	2	20
Section B	4	6	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	1	3	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Jain S.P and Narang K.L, *Cost Accounting, Kalyani Publishers.*
2. Dr. Maheswari S.N, *Principles of Cost Accounting, Sultan Chand Publications*
3. Saxena V.K and Vashist C.D, *Cost Accounting, Sultan Chand Publications*
4. Pillai R.S.N and Bagavathi V, *Cost Accounting, S.Chand*
5. Reddy T.S and Hari Prasad Reddy Y, *Cost Accounting, Margham Publications*

E-RESOURCE

https://www.icai.org/post.html?post_id=16949

COURSE TITLE: DIRECT TAXATION - I

Course Code: 2435535	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To determine the residential status and taxable income of an individual
2. To compute the Income under Salary, House Property and Business & Profession

Course Outcomes: At the end of the Course:

CO1	Students can able to determine the residential status and also able to calculate the taxable income for different types of resident. (K4)
CO2	Students can able to calculate Income from Salary with respective deductions. (K5)
CO3	Students can able to calculate Income from House Property with respective deductions. (K5)
CO4	Students can able to calculate Income from Business & Profession with respective deductions. (K5)
CO5	Students can able to outline the powers of assessing officer and central board of direct taxes. (K1)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	2		3				3		3				3	3		
CO 2	3	2		3				3	3	3				3	3		
CO 3	3	2		3				3	3	3				3	3		
CO 4	3	2		3				3	3	3				3	3		
CO 5	3	2	2	3	2			3		3				3	3		

NO	CONTENTS OF MODULE	Hrs	Cos
1	Indian Income Tax - *Objectives & Scopes- Meaning of Income – Important definitions under the Income Tax Act - scope of total income – Residential Status of Individual and Other Persons (HUF, Firms & Companies) - Incidence of tax of an individual - Incomes Exempt from tax.	12	CO 1
2	(# Unit for Compulsory Question) Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.	20	CO 2
3	Income from House Property – Basis of charges – Self Occupied Property – Deemed to be let-out – Let-out - Computation of Annual value – Deductions from annual Value.	15	CO 3
4	(# Unit for Compulsory Question) Income from Business or Profession – Basic Principles of arriving at business income – Losses incidental to trade – specific deductions in computing income from business – General deductions – Deemed business profits chargeable to tax – compulsory maintenance of account – Audit of accounts of certain persons – specific provisions for computing incomes on estimated basis under sec44AD, AE, AF (An Overview).	20	CO 4
5	Income Tax Authorities – Powers of Assessing Officers, Powers of Central Board of Direct Taxes, Powers of Income Tax Commissioner	8	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	4	Q1 - Q10	10	2	20
Section B	4	6	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	2	2	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Dr. Vinod K. Singhania, *Students Guide to Income Tax*. Taxman publications Pvt. Ltd.
2. Gaur P & Narang D.B, *Income Tax Law and Practice*, Kalyani Publications.
3. Manoharan T.N, *Income Tax – Law & Practice*, Snow White Publishers.

E-RESOURCE

<https://www.incometaxindia.gov.in>

COURSE TITLE: CORPORATE ETHICS & GOVERNANCE

Course Code: 2435536	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To recognize the legal and ethical issues when making business decision and improve analytical problem solving
2. To apply the concepts of corporate ethics and governance practically in corporate sector

Course Outcomes: At the end of the Course:

CO1	Students can able to compare the importance of ethical behavior with role of business ethics (K5)
CO2	Students can able to differentiate between Morals & Ethics (K2)
CO3	Students can able to summarize recent corporate scandals /scams and the regulatory body reaction (K1)
CO4	Students can able to identify the key players in corporate governance and their responsibilities (K4)
CO5	Students can able to identify the significance of other drivers in corporate governance such as capital market, SEBI, shareholders, Accountant, Auditors (K4)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1			3	3	3		2				3						
CO 2	3	2	3	3	3	2	2				2						
CO 3	3	2	3	3	3	2	2	2							2		
CO 4	3		1	3	3		2	2			3		3				3
CO 5	3	2	1	3	3		2	3	2	2		3			2		3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Concept of Ethics – sources – ethics and morals -ethical dilemma – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21 st century – ethics in Indian business – <i>*Ethics in Indian Epics (Mahabharata, Arthasasthram) – an Overview.</i>	10	CO 1
2	(# Unit for Compulsory Question) Ethical Management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – corporate scams and its effects – law as an instrument of ethics.	14	CO 2
3	Corporate Social Responsibility – meaning – promoting – stakeholders’ satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – advertisement and information disclosure- ethics at work place and professionalism.	12	CO 3
4	Corporate Governance – meaning, scope – transparency – disclosures share holders’ welfare vs. stakeholders- approach – Disclosure requirements – Director’s Responsibility Statement.	12	CO 4
5	(# Unit for Compulsory Question) SEBI and Corporate Governance – Clause 49 A of SEBI listing agreement –Committees under Listing agreement - Governance committees – Audit committees – Shareholder’s grievances committee – Investor protection – shareholders information – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values.	12	CO 5

****Self- Study Portion***

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. *Corporate Governance and business Ethics by All India Management Association – Excel Books*
2. William H. Shaw, *Business Ethics – Thomson Publications*
3. Balasubramanyan N, *Corporate boards and Governance, Sterling publishers*
4. *Reference on corporate governance and director’s duties and responsibilities, publication of Institute of Company secretaries of India*
5. Neville Bain & David Band “*winning ways through corporate governance*”, *Macmillan publishers*

E-RESOURCE

<https://www.bbvaopenmind.com>

<https://shodhganga.inflibnet.ac.in>

COURSE TITLE: ENTREPRENEURIAL DEVELOPMENT

Course Code: 2435537	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand the role and importance of entrepreneurship for economic development
2. To adopt the key steps in the elaboration of business ideas

Course Outcomes: At the end of the Course:

CO1	Students can able to Discuss and explain the concept of entrepreneurship and its classification. (K1 & K2)
CO2	Students can able to Identify and understand the problems faced by women entrepreneurs. Suggest various remedial measures through micro financing. (K2 & K3)
CO3	Students can able to prepare a business plan. (K6)
CO4	Students can able to Compare and utilize the services rendered by various institutions like IDBI, IFCI, IIBI, SIPCOT etc. (K4 & K5)
CO5	Students can able to identify the role of government towards entrepreneurial development program. (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	3		1									3	
CO 2	3	2	3	3	3		1		3				3			3	
CO 3	3		3	3	3	3	1	3	3		3	3	3	3		3	3
CO 4	3		3	3	3		1			3					3		3
CO 5	1				3					2				3			

NO	CONTENTS OF MODULE	Hrs	Cos
1	Concept of Entrepreneurship – definition – traits – types – classification of entrepreneurs - factors influencing entrepreneurship – Entrepreneurs in India.	8	CO 1
2	Women Entrepreneurs – definition – problems – <i>*Development of women entrepreneurship</i> – Women Entrepreneurs and Self-Help Group (SHG's) – Micro Finance - rural entrepreneurship – problems – <i>*relationship between rural and urban markets</i> . Strategic Approaches: Niche strategy – Networking – Geographic Concentration.	12	CO 2
3	(# Unit for Compulsory Question) Business Idea - Search for business idea – Project Proposal - sources of project identification – formalities of setting up a Unit – project selection – project evaluation - project formulation – feasibility analysis – projects report – types.	12	CO 3
4	Institutional Finance to Entrepreneurs – <i>*commercial banks</i> , Development banks and autonomous organizations – IDBI – IFCI – IIBI – SIDBI – LIC – SIC – NSIC - Khadi and village industries corporation – DIC - SFC - Venture capital & Private equity- Angel Investing- E-Merge - SME Exchange.	16	CO 4
5	(# Unit for Compulsory Question) Entrepreneurial Development Program – Role and Relevance – role of Government and Non - Governmental Organizations (NGO) – SIPCOT, SIDC, MSME, TCO, SIDO – MUDRA – Atma Nirbhar Bharat.	12	CO 5

** Self- Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Gupta C.B and Srinivasan S.P, *Entrepreneurial Development*, Sultan Chand Publishers
2. Khanka S, *Entrepreneurial Development*, S.Chand & Co.
3. Ramachandran K, *Entrepreneurial Development*, TATA McGraw Hill Publishers
4. Jayashree Suresh, *Entrepreneurial Development*, Chennai, Margham Publications
5. Chalam K.S, *Women Entrepreneurs and Socio-Economic Development*, Serials Publications

E-RESOURCE

<https://www.britannica.com>

<https://shodhganga.inflibnet.ac.in>

COURSE TITLE: RESEARCH METHODOLOGY

Course Code: 2435538	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand the concept of research and its methodologies
2. To prepare a research project using appropriate research methodologies

Course Outcomes: At the end of the Course:

CO1	Students can able to apply the knowledge of research in various/different fields. (K3)
CO2	Students can able to formulate hypothesis for the identified research problem and select the most appropriate sampling technique. (K3 & K4)
CO3	Students can able to adopt different styles for research data collection. (K3)
CO4	Students can able to use the appropriate statistical tool for analyzing the data. (K3 & K4)
CO5	Students can able to draft a research report in an ethical way based on the outcome of the research. (K6)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		2	3	3	3	3	3	3	3	3	2	3	3	3	3	3
CO 2		2	3	3	3	3	3	2	3	3	3	2	3	2	2	3	3
CO 3			3	3	3	3	3	2	3	3	3	3	3	3	2	3	3
CO 4	2		3	3	3	3	3	3	3	3	3	2	3	3	2	3	3
CO 5	2		3	3	3	3	3	3	3	3	3	2	3	3	2	3	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Research Methodology – meaning and purpose – Types of Research - steps involved in research - <i>*Research Application in Business Decisions</i> - formulation of a research problem for social science.	12	CO 1
2	(# Unit for Compulsory Question) Research Design - Types of Research Design - Hypothesis – Types – concept and procedures of testing of Hypothesis – Sampling Design- <i>*sampling techniques</i> – sampling error and sample size.	12	CO 2
3	Measurement & scaling techniques – Data – Meaning – Information & Data - Data collection – methods – testing validity and reliability.	11	CO 3
4	(# Unit for Compulsory Question) Processing of Data – <i>Editing, coding, classification & tabulation</i> , analysis of data – outline of statistical analysis – elements of processing through computers - Application of Excel and SPSS (Theoretical concepts).	14	CO 4
5	Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report. Research Ethics – Definition and Importance – Ethics in Writing Research Report – Unethical Behaviour and Unethical research	11	CO 5

****Self -Study Portion***

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Dr. Ranganatha M, *Business Research Methods*, Himalayas Publishing
2. William C Emory, *Business Research Methods*, R.D. Irwin Incorp.
3. Robert G Murdick, *Business Research – Concepts & Practice*, International text book company
4. Kothari C.R., *Research Methodology*, Vikas Publishing Ltd
5. Ravilochanan, *Research Methodology*, Margham Publications.

E-RESOURCE

<http://14.139.185.6/website/SDE/sde578.pdf>

COURSE TITLE: LOGISTICS AND SUPPLY CHAIN MANAGEMENT (ELECTIVE-II)

Course Code: 2435539(A)	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To apply the operational tactical and strategic aspects in Logistics & SCM
2. To incorporate and learn the critical elements of Logistics & SCM

Course Outcomes: At the end of the Course:

CO1	Students can able to analyze the process involved in managing Logistics & Supply Chain. (K4)
CO2	Students can critically examine the elements of Logistics and Supply Chain Management. (K5)
CO3	Students can able to know the documents required for transportation and apply the cost-benefit approach on choosing best transport alternatives. (K3)
CO4	Students can identify and analyze the competitive advantage of logistic management by demonstrating Logistics Information System (LIS) & E-Logistics Operations. (K4)
CO5	Students can able to explain the process involved in exports. (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	3	3	3			3	3	3				3		2	3
CO 2	3	3	3	3	3	3		3	3	3				3		3	3
CO 3	3	3		3	3	3		3		3			3	3		3	3
CO 4	3	3	3	3	3	3		3	3	3				3		3	3
CO 5	3	3			3			3		3				3		2	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	<p>Concepts of Logistics – Evolution – <i>*Nature and Importance</i> –Components of Logistics Management – Competitive advantages of Logistics – <i>*Functions of Logistics Management</i> – Principles – Integrated Logistics system - Reverse Logistics – Scope, Design and as a Competitive Tool - Logistics Resource Management. Supply Chain Management – <i>*Nature and Concepts</i> - Supply Chain Drivers and Metrics - Value chain – Functions - Supply chain effectiveness - Managing Economies of Scale in a Supply Chain – Outsourcing – 3PL, 4PL and 5PL – Supply Chain Relationships - Sustainability and the Supply Chain – <i>*Customer Services</i> - Logistics & Supply Chain Networks - Role of Logistics and Supply Chain in Competitive Strategy - Issues and challenges for developing countries in Logistics and Supply Chain Management.</p>	12	CO 1
2	<p>(# Unit for Compulsory Question) Elements of Logistics and Supply Chain Management – Inventory - Meaning – Types – Carrying Cost – Components of Carrying Cost – Warehouse – Meaning – Types – Functions – Benefits – Documents used in warehouses – Material Handling – Meaning – Objectives – Factors – Order Processing – Meaning – Importance – Steps - <i>*Transportation - Demand Forecasting</i> - Impact of Forecasts on Logistics and Supply Chain Management – Performance Measurements.</p>	12	CO 2
3	<p>Transportation - Position of Transportation in Logistics and Supply Chain Management – Road Transportation – Meaning – Types – Merits & Demerits – Documents used in Road Transportation – Rail Transportation – Meaning – Merits & Demerits – Documents used in Rail Transportation – Air Transportation – Meaning – Types – Merits & Demerits – Documents used in Air Transportation - Ocean Transportation – Meaning – Merits & Demerits – <i>*Ships - Types - Measurement of Capacity of Ships</i> - Documents used in Ocean Transportation. Intermodal Transportation – Meaning – Modes – Benefits.</p>	12	CO 3
4	<p>Containerization – CFS – ICDS – Selection of Transportation Mode – Transportation Network and Decision – <i>*Insurance aspects of Logistics. Logistical Information System (LIS)</i> – Operations – Integrated IT solution for Logistics and Supply Chain Management – Emerging Technologies in Logistics and Supply Chain Management – E-Logistics - Meaning – Structure – Operations.</p>	12	CO 4
5	<p>(# Unit for Compulsory Question) Export Procedures – Exporting General Merchandise – <i>*Documents for Exporting</i> - Containerized cargo for export through Inland container Depots – Infrastructure development – Comparative evaluation of transport system – Decision Criteria</p>	12	CO 5

****Self -Study Portion***

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Martin Christopher, *'Logistics and Supply chain management'*, Pearson Education, 2016
2. Krishnaveni Muthjiah, *'Logistics Management and Seaborne Trade'*, Himalaya Publishing House, 2015
3. Agarwal D.K, *'Textbook of Logistics and Supply chain management'*, Macmillan India Ltd, 2015
4. Coyle, *Managing Supply Chain Management –A Logistics Approach*, CINGAGE Learning, 2013
5. Ronald H.Ballou, *'Business Logistics and Supply Chain management'*, Pearson Education, 2007

E-RESOURCE

<https://theintactone.com/2019/05/25/kmbom01-supply-chain-logistics-management/>

COURSE TITLE: STRATEGIC PLANNING & MANAGEMENT (ELECTIVE-II)

Course Code: 2435539(B)	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To gain knowledge on strategic planning and also enable them to take decisions strategically
2. To familiarize regarding the formulation and implementation of strategy from holistic and multi -functional perspectives

Course Outcomes: At the end of the Course:

CO1	Student can able to understand the strategic decisions that organizations make and have an ability to engage in strategic planning. (K2)
CO2	Student can able to explain the importance of implementation of corporate policy. (K2 & K3)
CO3	Student can able to analyze and evaluate critically real -life company situations and develop creative solutions, using a strategic management perspective. (K5)
CO4	Student can able to integrate and apply knowledge gained in basic courses to the Formulation and implementation of strategy from holistic and multi-functional perspectives. (K2 & K3)
CO5	Student can able to evaluate the strategic performance with the target or bench marking performance. (K5)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		1	3	2			3	3			3	3			3	
CO 2	3		2	3	2	2		3	3		3	3	3				
CO 3	3	2	3	3	3	3		3			3				3	3	
CO 4	3		3	3	3	2	1	3				3	3		3		3
CO 5	3		3	3	2	2		3			3		3		3		3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction - Strategy – Strategic Management Process – Developing a Strategic Vision – Mission- Setting Objectives– Strategies and Tactics – <i>*Importance of Corporate Strategy</i> – the 7-S Framework- Corporate Governance – Board of Directors: Role and Functions – Board Functioning – Top Management: Role and Skills	11	CO 1
2	(# Unit for Compulsory Question) Strategic Planning : Nature and Purpose - Corporate Policy and Planning in India - Importance – Characteristics – Objectives - Policy Formulation and Development – Types of Business Policies - Implementation of Policies. Society and Business: Social Responsibility of Business – Corporate Governance and Ethical Responsibility.	12	CO 2
3	Strategy Formulation and Analysis - Strategy Formulation – Strategic Factors Analysis Summary Matrix (SFAS) Portfolio Analysis – Business Strategy- TOWS Matrix– Corporate Strategy – Functional Strategy – Strategic Choice – Generic, Competitive Strategies.	12	CO 3
4	Strategy Implementation - Strategy Implementation - <i>*Corporate Culture</i> – Matching Organisation Structure to Strategy – Mergers and Acquisitions and Diversifications - Du Pont’s Control Model – Balanced Score Card – <i>*Michael Porter’s Framework for Strategic Management.</i>	12	CO 4
5	(# Unit for Compulsory Question) Strategic Evaluation and Control - Establishing strategic controls - Measuring performance – appropriate measures- Role of the strategist – using qualitative and quantitative benchmarking to evaluate performance - strategic information systems – problems in measuring performance – Strategic surveillance - <i>*strategic audit</i>	13	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Dess, G., Lumpkin, G.T. and Eisner, A., *Strategic Management, Tata McGraw Hill*
2. Hill, C.W.L. and Jones, G.R., *Strategic Management: An Integrated Approach*
3. Hitt, Ireland, Hoskisson and Manikuttu, *Strategic Management*
4. Kazmi, A., *Strategic Management and Business Policy, Tata McGraw Hill*
5. Pearce II, J., Robinson, R.B. and Mittal, A., *Strategic Management: Formulation, Implementation and Control, McGraw Hill*

E-RESOURCES

http://www.crectirupati.com/sites/default/files/lecture_notes/Strategic%20Management%20Notes-CREC.pdf

[http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7032%20STRATEGIC MANAGEMENT.pdf](http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7032%20STRATEGIC%20MANAGEMENT.pdf)

COURSE TITLE: INTERNSHIP

Course Code : 2435905	Credits : 02
Duration : 2 Weeks	Internal : 50
Exam : Viva & Report	External : 50

Learning Objective:

To apply the theoretical knowledge gained through classes in a practical corporate life

Course Outcomes: At the end of the Course:

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts, which leads directly to a full -time job post-graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		3	3	2	1	3			3			3				3
CO 2	3		3	3	2	1	3			3	3	3					3
CO 3	3		3	3	2	1	3			3	3	3	3				3
CO 4	3		3	3	2	2	3	3		3							3
CO 5	3		3	3	2	1	3	3		3							3

COURSE TITLE: PRACTICAL AUDITING

Course Code: 2435641	Credits : 04
L:T:P:S: 5:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To outline the concept of practical auditing
2. To apply learned things practically while undergoing an audit

Course Outcomes: At the end of the Course:

CO1	Students can able to outline the concept of auditing. (K2)
CO2	Students can able to prepare audit plan, strategy and program for their audit work and also able to apply their knowledge towards maintenance of audit notebook, audit working paper, Audit file etc. (K3)
CO3	Students can able to evaluate the significance of internal control system in audit. (K5)
CO4	Students can able to analyze the reliability of audit result when the audit evidence are acquired through sampling technique and also able to analyze the role of big data in auditing. (K4)
CO5	Students can able to examine the process of maintaining the books of accounts of a company. (K5)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	2			2				2			2				2		1
CO 2	3		3	3	3	2			3	3	3	3	3	3	3	3	3
CO 3	3		2	3	3	3		3	3	3	3	3		3	3	3	3
CO 4	3		2	3	3	3			3	3	3		3	3	3	3	3
CO 5	3		1	3	1			3	3	3	3	3	3	3	3	3	3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, <i>*Relationship of auditing with other disciplines.</i>	10	CO 1
2	Planning and Conduct of Audit – Audit Planning – Audit Program. Audit Documentation - Audit Note Book – Audit Working Papers – Audit Files. Audit Evidence - Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (SA 500 -599)	14	CO 2
3	Internal Control - Elements of internal control, Review and documentation, Evaluation of internal control system, <i>*Internal control questionnaire, Internal control check list</i> , Tests of control, Application of concept of materiality and audit risk, Concept of internal audit- Risk Based Internal Audit (RBIA)- Basics concepts of CAAT (Computer aided auditing techniques). Internal Auditor role in ESG reporting.	12	CO 3
4	(# Unit for Compulsory Question) Audit Sampling. - Types of sampling, Test checking, Techniques of test checks. Vouching - Audit of Payments, Audit of receipts, Audit of Purchases, Audit of Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger, Audit of assets and liabilities. Big Data Analytics – Meaning – Role of Big Data in Auditing and Analytics.	12	CO 4
5	(# Unit for Compulsory Question) Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Audit- Report – Characteristics – types of opinion – preparation of reports and certificates, disclosures, <i>*Latest Trends in Auditing</i> – Information System Audit. (SA 700-709) SA - Standards on Auditing issued by the Institute of Chartered Accountants of India	12	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

- 1 Sharma T.R, *Auditing, Agra, Sahitya Bhawan,*
- 2 Dinkar Pagare, *Principles and Practices of Auditing, New Delhi, Sultan Chand and Sons,*
- 3 Vengadamani S, *Practical Auditing, Margham Publications,*
- 4 Kamal Gupta and Ashok Arora, *Fundamentals of Auditing, Tata McGraw Hill Publishing Company,*

E-RESOURCE

https://freebcomnotes.blogspot.com/p/auditing_3.html

COURSE TITLE: DIRECT TAXATION - II

Course Code: 2435642	Credits : 04
L:T:P:S: 6:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To compute the Income under Capital Gains and Other Sources
2. To file the returns to the income tax department and also helps to understand the concept of TDS & TCS

Course Outcomes: At the end of the Course:

CO1	Students can able to calculate the short & long- term capital gains by considering the relevant deductions. (K3)
CO2	Students can able to calculate the income from other sources by considering the relevant deductions. (K3)
CO3	Students will be able to club the income of family members as per income tax act 1961 and also able to compile all 5 heads of income and set off the losses (K6)
CO4	Students can able to assess the net tax liability to be payable by an assessee (Individual) (K5)
CO5	Students can able to demonstrate and follow the assessment procedure while filling returns (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	2			3	3	3				3	3		
CO 2	3			3	2			3	3	3				3	3		
CO 3	3		3	3	2			3	3	3				3	3		
CO 4	3		3	3	2	1		3	3	3				3	3		
CO 5	3		2	3	3	2		3		3				3	3		

NO	CONTENTS OF MODULE	Hrs	Cos
1	(# Unit for Compulsory Question) Capital Gains – Short term and Long -Term gains – Transfer of Capital asset – Certain transactions that do not constitute transfer – Computation of capital gains – exempted capital gains.	18	CO 1
2	Income from other sources – General income – Specific income - computation of Income from Other Sources – Deductions in computation of income from other sources.	15	CO 2
3	Clubbing of income - Set off and carry forward of losses – Intra and Inter Source Adjustments.	17	CO 3
4	(# Unit for Compulsory Question) Permissible deductions from Gross Total Income with reference to an individual - Assessment of individual's total income – Assessment Procedures - Types of Assessment.	15	CO 4
5	Assessment of Firm and Companies (Theory Only) *E-Filing - Tax Deducted at Source – Tax Collected at Source – Types of Returns – Due Dates on Filing Returns – Advance Payment of Tax	10	CO 5

****Self- Study Portion***

End Semester Questions Pattern	Theory	Practical Problems	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	4	Q1 - Q10	10	2	20
Section B	4	6	Q11 – Q15	5	7	35
Section C (i)	0	1	Q16	1	15	15
Section C (ii)	2	2	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Dr. Vinod K. Singhania, *Students Guide to Income Tax. Taxman publications Pvt. Ltd, New Delhi*
2. Gaur P, Narang D.B, *Income Tax Law and Practice, Kalyani Publications.*
3. Manoharan T.N, *Income Tax – Law & Practice, Snow White Publishers.*

E-RESOURCE

<https://www.incometaxindia.gov.in>

COURSE TITLE: INTERNATIONAL TRADE

Course Code: 2435643	Credits : 04
L:T:P:S: 5:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand the theoretical concepts & policies regarding international trade
2. To apply economic analysis for knowing the international trade aspects globally

Course Outcomes: At the end of the Course:

CO1	Students can able to Compare and contrast various International Trade related theories. (K4)
CO2	Students can able to Understanding the concepts of BOT& BOP in order to correct the disequilibrium caused when formulating the fixed and floating exchange rates. (K2)
CO3	Students can able to Prepare and compute necessary export documentation and its procedures. (K6)
CO4	Students can able to Discussing the different IEO and its functions. India's relationship with IBSA FORUM OPEC and G-20 (K2)
CO5	Students can able to Evaluate critically the position of WTO, TRIPS and TRIMS in the functioning of Indian Patent Laws. (K5)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	1	3	3													3
CO 2	3	2		3	1				3		3		3				
CO 3	3	2	3	3					3		3	3	3				3
CO 4	3			3					3				3				
CO 5	3		2	3	3			3		3							3

NO	CONTENTS OF MODULE	Hrs	Cos
1	International Trade – <i>*Importance of International Trade</i> , Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler’s Hechsher –Ohlin.	11	CO 1
2	(# Unit for Compulsory Question) Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Overview).	12	CO 2
3	Export Management – <i>*Export Procedure and Documents</i> – Export Finance – Export Promotion – Export Credit Guarantee Corporation (ECGC). Import Management- need for importation- methods, procedures & documentations- Promotional-measures for effecting	13	CO 3
4	International Economic Organizations and its Functions -IMF, IDA, IFC, IBRD, ADB, JICA. India’s relationship with IBSA FORUM OPEC, BRICS,NAFTA, SAARC, G7, EU and G-20	16	CO 4
5	(# Unit for Compulsory Question) WTO and Trade Liberalization - Liberalization of Trade in Manufacturing and in Agricultural Trade - TRIPS, TRIMS - IPR UNCTAD – Objectives, Structure and Areas of Work.	13	CO 5

****Self -Study Portion***

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House
2. Paul. R. Krugman, *International Economics (Theory and Policy)*, Pearson Education
3. Robert J. Carbaugh, *International Economics*, Thomson Information Publishing Group
4. Mannur H.G, *International Economics*, Vikas Publishing House (P) Ltd
5. Sankaran, *International Trade & Economics*, Chennai, Margham Publications

E-RESOURCES

- <https://www.britannica.com>
<https://dea.gov.in>

COURSE TITLE: MARKETING

Course Code: 2435644	Credits : 04
L:T:P:S: 5:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To gain knowledge on various concepts like branding, packing & labeling
2. To understand the concept of service marketing vs product marketing

Course Outcomes: At the end of the Course:

CO1	Students can able to apply modern and trending marketing mix in their business. (K3)
CO2	Students can able to analyze the target market and classify them based on branding, packing and labeling& design the pricing strategies in order to promote the product using destructive promotion mix. (K4 & K6)
CO3	Students can able to formulate the efficient distribution channels to reach the ultimate customers effectively. (K5& K6)
CO4	Students can able to explain the nature and scope of service marketing and also to differentiate between the product marketing and service marketing. (K2)
CO5	Students can able to introduce / create a specialized- services in banking/ financial/ Hospitals/ Insurance/ Tourism. (K6)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3		2	3	3				3	3	3		3	3	3		3
CO 2	3		2	3	2	2			3				3	3	3		3
CO 3	3		3	3	2	1			3	3	3	3	3	3	3	3	3
CO 4	3		2	3	2	1			3		3	3	3	3	3	3	3
CO 5	3	2	3	3	3	2			3								3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction - <i>*Nature, scope and importance of marketing</i> - Evolution of marketing concepts - Core Concepts of Marketing, Functions of Marketing, Marketing Orientations - Marketing environment - <i>*Environmental Scanning</i> - Differences between Micro and Macro Environment - Marketing Mix-The Traditional 4P's – the modern 7P's- concept of Neuro Marketing.	13	CO 1
2	(# Unit for Compulsory Question) Market Selection - Market segmentation – concept, importance and bases; Target market selection - Positioning concept, importance and bases - Product differentiation Vs. Market Segmentation. Product - Meaning and importance - Product classifications - Concept of product mix - Branding, packaging and labelling - Post-sales services - Product life-cycle - New Product Development. Pricing - Significance - Factors affecting price of a product - Pricing policies and strategies.	15	CO 2
3	Promotion: Nature and importance of promotion - Communication process - Types of promotion <i>*advertising, personal selling, public relations & sales promotion</i> , and their distinctive characteristics - Promotion Mix. Distribution - Channels of distribution - meaning and importance; Types of distribution channels	13	CO 3
4	Introduction of Service Marketing - evolution and growth of service sector - characteristics of services - <i>*Distinction between goods and services</i> - classification of services. Service Marketing Mix - Elements: Service Products, Pricing in Services, Service Promotion. Place in Services, and People in Services, Managing Service Quality, Relationship Marketing - Concept, - Application - Marketing Strategy.	14	CO 4
5	(# Unit for Compulsory Question) Marketing of Services – Banking Services – Financial Services – Insurance Service Marketing - Application of Service Marketing to Hospitals & Health Care Industry.	10	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Philip Kotler, *Principles of Marketing, Eastern Economy Edition, Prentice- Hall of India, 2018*
2. Gupta C.B &Dr. Rajan Nair, *Marketing Management, New Delhi, Sultan Chand Publishers, 2018*
3. William J Stanton, *Marketing, Economy Edition, Prentice Hall of India, 2017*
4. Majaro Simon, *The Essence of Marketing, New Delhi, Prentice Hall, 1993*

E-RESOURCE

https://edurev.in/courses/10505_Principles-of-Marketing-Notes--Videos

COURSE TITLE: ORGANIZATIONAL BEHAVIOUR (ELECTIVE-III)

Course Code: 2435645(A)	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To familiarize with the concept of organizational behavior and enable to understand its relevance to the workplace
2. To cultivate and coordinate group decision making with proper communication process

Course Outcomes: At the end of the Course:

CO1	Students can able to describe the concept of organizational behavior and discuss its relevance to the workplace (K1 & K2)
CO2	Students can able to make psycho analysis on individual's perception, attributions and attitude. (K4)
CO3	Students can able to cultivate and integrate group decision making with proper communication process. (K3 & K6)
CO4	Students can able to discuss strategies for managing conflict and negotiation in the workplace (K2)
CO5	Students can able to explain the importance of managing stress and emotions in the workplace (K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3			3	3				3	3	3		3	3	3		3
CO 2	3		3	3	3		1		3				3	3	3		3
CO 3	3		3	3	3		1		3	3	3	3	3	3	3	3	3
CO 4	3		3	3	3	2	1		3		3	3	3	3	3	3	3
CO 5	3			3	3	2	2		3								3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Organizational Behavior: Historical background of OB -Concept Relevance of OB – Contributing disciplines - to the field of OB, challenges and opportunities for OB, foundations of Individual Behavior. Theory – social theory	10	CO 1
2	Individual Behavior -Individual Difference - Personality – concept and determinants of personality – theories of personality – type of theories – trait theory – psycho analytic theory - social learning theory. Perception and Attribution- Concept – Nature – process – Importance – Management and behavioral application of perception. Attitudes and Values: – Components, Attitude – Behavior relationship, formation, values, Perception – Learning.	14	CO 2
3	(# Unit for Compulsory Question) Group Behavior -Group Dynamics – Foundations of Group Behavior – Group and Team - Stages of Group Development–Factors affecting Group and Team Performance - Group Decision making.	11	CO 3
4	Conflict – Concept – Sources – Types – Functionality and Dysfunctionality of Conflict – Classification of Conflict - Intra – Individual – Interpersonal – Inter Group – Organizational - Resolution of Conflict	10	CO 4
5	(# Unit for Compulsory Question) Organizational Effectiveness – Organizational Culture – Concepts – Characteristics – Importance - Elements – Implications – Process - Creating and Sustaining Culture. Organizational Climate - Concept and Importance. Emotional Intelligence, Work Life Integration Practices.	15	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Luthans, *Organization Behavior*, McGraw Hill
2. Robbins & Vohra, *Organization behavior*, Pearson Education, India
3. Stephen P Robbins, *Organization Behavior*, Pearson Education, India
4. Dr. Jayasankar J, *Organization behavior*, Margham Publication
5. Dr. Sivakumar M, *Organization behavior*, Lakshmi Publication

E-RESOURCES

<https://old.mu.ac.in/wp-content/uploads/2014/04/Management-PAPER-II-Organizational-Behavior-final-book.pdf>

file:///C:/Users/admin/Downloads/lecture_note_92311150135560.pdf

COURSE TITLE: INSURANCE AND RISK MANAGEMENT (ELECTIVE-III)

Course Code: 2435645(B)	Credits : 04
L:T:P:S: 4:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Learning Objectives:

1. To understand the principles and practices of risk management in an organization
2. To suggest the appropriate insurance policy for individual and businessman

Course Outcomes: At the end of the Course:

CO1	Students can able to explain the concept of insurance and various principles pertaining to it. (K2)
CO2	Students can analyze various policies under life insurance (K4)
CO3	Students can analyze various policies under general insurance (K4)
CO4	Students can analyze the role of actuaries in risk management. (K4)
CO5	Students can able to identify various risks faced by the business and also know how to manage it. (K1 & K2)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	2			3	2			3		3	3		3	3			3
CO 2			2	3	1			3	3	3	3			3			3
CO 3			2	3	1			3	3	3	3			3			3
CO 4	3		3	3	2	2		3	3	3	3			3			3
CO 5	2		1	3	3		1	3		3	3			3			3

NO	CONTENTS OF MODULE	Hrs	Cos
1	Insurance - Definition – Purpose & need of Insurance - Insurance as risk transfer & risk sharing mechanism - Benefits & Cost of insurance to society - Insurance as contract- Essential elements, Fundamental principles of insurance - Utmost good faith - Insurable Interest - Indemnity - Proximate cause – Subrogation - Mitigation of loss- Concepts of Insuretech.	12	CO 1
2	(# Unit for Compulsory Question) Life Insurance – Meaning, Characteristics, Principles - Types of Policies in Life and General Insurance. Premium – Meaning - Types of premium - Factors for determination of premium - Mortality table - Nomination and assignments, Claims Management - types of documents needed in various types of claims – Life Insurance Agents & Advisors – Regulations of IRDA for Agents.	14	CO 2
3	General Insurance (Fire, Marine and Health) – Meaning, Characteristics, Principles - Types of Policies. - Types of premium - Factors for determination of premium - Claims Management - types of documents needed in various types of claims. Composite Insurance Agents & Advisors – Regulations of IRDA for Agents.	14	CO 3
4	Insurance Underwriting – need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting, Introduction to Actuarial Science - Role of Actuaries in risk management.	10	CO 4
5	(# Unit for Compulsory Question) Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques – significance of risk management function within business organizations.	10	CO 5

**Self -Study Portion*

End Semester Questions Pattern	Question Numbers	To Answer Questions	Marks Per Questions	Total Marks
Section A	Q1 - Q10	10	2	20
Section B	Q11 – Q15	5	7	35
Section C (i)	Q16	1	15	15
Section C (ii)	Q17 – Q18	2	15	30

NOTE: Q11 – Q15 and Q17 – Q18 are Internal Choice Questions (A or B pattern). Q16 is a Compulsory Question from specified module and it is a case study based question.

RECOMMENDED BOOKS

1. Murthy A, *Principles and Practice of Insurance*, Margham Publications 2019
2. Mishra M.N, *Insurance–Principles and Practices*, S.Chand & Co, 2016
3. Dorfman, “*Introduction to Risk Management and Insurance*, Prentice Hall, 2015
4. Sengupta Mrinal Chandra, *Insurance Finance*, New Delhi, Progressive Publishers, 1997
5. Williams Heins, “*Risk Management and Insurance*”, TATA McGraw Hill Publishers, 1989

E-RESOURCE

<https://www.slideshare.net/mdrtindia/risk-management-and-insurance-14010813>

COURSE TITLE: PROJECT WORK

Course Code: 2435646	Credits : 08
L:T:P:S: 5:0:0:0	CIA Marks : 50
Exam Hours: 03	ESE Marks : 50

Course Outcomes: At the end of the Course:

CO1	Students can able to analyze the practical applications of theoretical models in commerce, economics, business administration etc. (K4)
CO2	Students can able to differentiate clearly about qualitative & quantitative methods of research while drafting research report (K4& K5)
CO3	Students can able to acquire the skills of writing bibliography of research citing reference from various sources. (K3)
CO4	This course develops logical reasoning skill & confidence among the students while answering any question on their topic. (K6)
CO5	Students can able to use statistical technique for a real- world problem to bring solution for it. (K3)

Mapping of Course Outcomes to Program Outcomes & Program Specific Outcomes:

CO/PO/PSO	PO							PSO									
	1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	10
CO 1	3	3	3	3	3	3	3		3	3			3			3	3
CO 2	3	3	3	3	3	3	3		3				3			3	
CO 3	3	3	3	3	3	3	3						3			3	
CO 4	3	3	3	3	3	3	3						3			3	
CO 5	3	3	3	3	3	3	3		3	3			3	3		3	