

**Holy Cross College (Autonomous), Nagercoil**  
Kanyakumari District, Tamil Nadu.  
Accredited with A<sup>+</sup> by NAAC - IV cycle – CGPA 3.35

Affiliated to  
**Manonmaniam Sundaranar University, Tirunelveli**



**Semester I & II**

**Guidelines & Syllabus**

**DEPARTMENT OF COMMERCE**



**2023-2026**

**(With effect from the academic year 2023-2024)**

**Issued from  
THE DEANS' OFFICE**

**Vision**

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

**Mission**

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

### **Programme Educational Objectives (PEOs)**

<b>PEOs</b>	<b>Upon completion of M.Com Degree Programme, the graduates will be able to:</b>
PEO - 1	utilize computational technology to solve social and financial issues and to pursue research.
PEO - 2	exercise professional skills, values, team spirit and leadership to face challenges and to contribute building the nation.
PEO - 3	continue to learn and advance their career in industry both public and private sectors, government and academia.

### **Programme Outcomes (POs) - COMMERCE**

<b>PO</b>	<b>Upon completion of M. Com Degree Programme, the graduates will be able to:</b>
<b>PO1</b>	apply high level knowledge and skills in various fields of commerce
<b>PO2</b>	obtain opportunities in research, writing, communication, and Publication skills.
<b>PO3</b>	identify and analyse functional management issues at various levels of career advancement
<b>PO4</b>	develop competency and skills to pursue higher level programmes in commerce and industry
<b>PO5</b>	function effectively as a member or leader in teams by demonstrating soft skills, coping skills, and human values
<b>PO6</b>	sensitize professional ethics and societal needs which lead them for holistic development
<b>PO7</b>	learn independently for lifelong to execute professional, social, and ethical responsibilities promoting sustainable development

### Programme Specific Outcomes (PSOs)

PO	Upon completion of M.Com Programme, the graduates will be able to:	Mapping with POs
PSO1	design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organization towards growth and development.	PO1, PO2
PSO2	exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.	PO4, PO5
PSO3	practice different techniques of communication and research and apply them in business and progression.	PO2
PSO4	facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.	PO1, PO3
PSO5	practice business and professional ethics to embrace moral and ethical values in business and personal life.	PO6, PO7

### Mapping of POs and PSOs

POs	PSO1	PSO 2	PSO3	PSO4	PSO5
PO 1	S	S	S	S	M
PO 2	M	S	S	M	S
PO 3	M	M	S	M	M
PO4	S	S	M	S	S
PO5	M	S	S	S	M
PO6	S	S	S	M	S
PO7	S	M	M	S	S

### Eligibility Norms for Admission

A candidate who is a graduate of this college or any other recognized University in the main subject/subjects pass in B.Com. / Bank Management / Computer Applications/Financial Management / B.Com.(Applied) / CA-Operation / B.B.A. and other related Programmes equivalent to B.Com or who has passed an examination accepted as equivalent thereto by the Syndicate of Manonmaniam Sundaranar University, Tirunelveli, is eligible for admission.

**Duration of the Programme:** 2 years

**Medium of Instruction:** English

### Components

#### Part III (Core Course and Elective Course)

Core Courses	(12x100)	1200
Elective Courses	(6x100)	600
Core Project	(1x100)	100
<b>Total Marks</b>		<b>1900</b>

**Course Structure**  
**Distribution of Hours and Credits**

**Curricular Course**

Course	SEMESTER				Total	
	I	II	III	IV	Hours	Credits
Core Courses – Theory	7(5) + 7(5) + 6(4)	6(5)+ 6(5) + 6(4)	6(5) + 6(5) + 6(5) + 6 (4)	6(5) + 6 (5)	74	57
Elective Courses	5 (3) + 5 (3)	4 (3) + 4 (3)	4(3) -	4 (3) -	26	18
Core Project		-		10 (7)	10	7
Skill Enhancement Course		4 (2)	2 (2)	4 (2)	10	6
Internship/ Industrial Activity			(2)		-	2
Extension Activity				(1)	-	1
<b>Total</b>	<b>30 (20)</b>	<b>30 (22)</b>	<b>30 (26)</b>	<b>30 (23)</b>	<b>120</b>	<b>91</b>

**Co-curricular Courses**

Course	SEMESTER				Total
	I	II	III	IV	Credits
Life Skill Training –I	-	(1)	-	-	1
Life Skill Training –II	-	-	-	(1)	1
Field Project	(1)		-		1
Specific Value-Added Courses	(1)		(1)		2
Generic Value-Added Courses		(1)		(1)	2
MOOC		(1)		(1)	2
Community Engagement Activity (UBA)		(1)			1

**Total Number of Hours = 120**  
**Total Number of Credits = 91 + (10)**

Non-academic courses are mandatory and conducted outside the regular working hours.

**Courses Offered  
Semester I**

<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>
AP231CC1	Core Course I: Business Finance	5	7
AP231CC2	Core Course II: Digital Marketing	5	7
AP231CC3	Core Course III: Banking and Insurance	4	6
AP231EC1	Elective Course I: a) Security Analysis and Portfolio Management	3	5
AP231EC2	Elective Course I: b) Operations Research		
AP231EC3	Elective Course I: c) International Financial Management		
AP231EC4	Elective Course II: a) Labour Law	3	5
AP231EC5	Elective Course II: b) Strategic Human Resource Management		
AP231EC6	Elective Course II: c) Insolvency Law and Practice		
<b>Total</b>		<b>20</b>	<b>30</b>

**Semester II**

<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>
AP232CC1	Core Course IV - Strategic Cost Management	5	6
AP232CC2	Core Course V - Corporate Accounting	5	6
AP232CC3	Core Course VI - Setting up of Business Entities	4	6
AP232EC1	Elective Course III: a) Business Ethics and Corporate Sustainability	3	4
AP232EC2	Elective Course III: b) Audit and Due Diligence		
AP232EC3	Elective Course III: c) Managerial Economics		
AP232EC4	Elective Course IV: a) Rural and Agricultural Marketing	3	4
AP232EC5	Elective Course IV: b) Logistics and Supply Chain Management		
AP232EC6	Elective Course IV: c) Total Quality Management		
AP232SE1	Skill Enhancement Course I : Professional Communication and Development	2	4
	<b>Total</b>	<b>22</b>	<b>30</b>

### Co-curricular Courses

Semester	Code	Title of the Course	Credit
I & II	PG23LST1	Life Skill Training	1
II & IV	-	MOOC	1+1
II	PG232CE1	Community Engagement Course (CEC)	1
III & IV	PG23LST2	Life Skill Training	1
I	AP231FP1	Field Project	1
I & III	AP231V01 / AP233V01	Specific Value-added Course	1+1
II & IV	PG232V01- PG232V12/ PG234V01- PG234V12	Generic Value-added Course	1+1
<b>Total</b>			<b>10</b>

### Specific Value added Course

S. No.	Course code	Title of the course	Total hours
I	AP231V01	International Trade	30

### Examination Pattern

#### i) Core Course / Elective Course

Internal: External–25:75

#### Continuous Internal Assessment (CIA)

#### Internal Components and Distribution of Marks

Components	Marks
Internal test (2) (40 marks)	10
Quiz (2) (20 marks)	5
Seminar (10 marks)	5
Assignment: (Model Making, Exhibition, Role Play, Group Discussion, Problem Solving, Class Test, Open Book Test (Minimum three items per course) (30 marks)	5
<b>Total</b>	<b>25</b>

### Question Pattern

Internal Test	Marks	External Exam	Marks
Part A 4 x 1 (No choice)	4	Part A 10 x 1 (No choice)	10
Part B 3 x 4 (Internal choice)	12	Part B 5 x 6 (Internal choice)	30
Part C 3 x 8 (Internal choice)	24	Part C 5 x 12 (Internal choice)	60
<b>Total</b>	<b>40</b>	<b>Total</b>	<b>100</b>

#### ii) Lab Course:

Ratio of Internal and External= 25:75

Total: 100 marks

### Internal Components and Distribution of Marks

Internal Components	Marks
Performance of the Experiments	10
Regularity in attending practical and submission of records	5
Record	5
Model exam	5
<b>Total</b>	<b>25</b>

### Question pattern

External Exam	Marks
Major Practical	75
Minor Practical / Spotters /Record	
<b>Total</b>	<b>75</b>

### iii) Skill Enhancement Course

Ratio of Internal and External = **25: 75**

### Internal Components and Distribution of Marks

Components	Marks
Internal test (2)	10
Quiz (2)	5
Assignment: (Model Making, Exhibition, Role Play, Album, Group Activity (Mime, Skit, Song) (Minimum three items per course)	10
<b>Total</b>	<b>25</b>

### Question Pattern

Internal Test	Marks	External Exam	Marks
Part A 2 x 2(No Choice)	4	Part A 5 x 2(No Choice)	10
Part B 3 x 4 (Open choice <b>Three</b> out of <b>Five</b> )	12	Part B 5 x 5 (Open choice any <b>Five</b> out of <b>Eight</b> )	25
Part C 1 x 9 (Open choice <b>One</b> out of <b>Three</b> )	9	Part C 5 x 8 (Open choice any <b>Five</b> out of <b>Eight</b> )	40
<b>Total</b>	<b>25</b>	<b>Total</b>	<b>75</b>

### iv) Internship/ Industrial Activity

Components	Marks
Industry Contribution	50
Report & Viva-voce	50

### v) Project:

Ratio of Internal and External 25 : 75

Internal (Supervisor)	Marks
I Review	5
II Review	5
Report	15
External (External Examiner)	
Report	40
Viva-voce (individual, open viva-voce)	35
<b>Total</b>	<b>100</b>

**Co-Curricular Courses:****(i) Life Skill Training****Internal Component**

<b>Components</b>		<b>Marks</b>
<b>Life Skill Training -I</b>	Album (20 pages)	30
	Group Song, Mime, Skit (Group of 5 students)	20
	<b>Total</b>	<b>50</b>
<b>Life Skill Training -II</b>	Case Study (30 pages)	50
	<b>Total</b>	<b>50</b>

**External Component**

<b>Written Test</b>	Five out of Seven (5 x 10)	50
	<b>Total</b>	<b>50</b>

**(ii) Field Project:**

<b>Components</b>	<b>Marks</b>
Field Work	50
Report & Viva-voce	50

**(iii) Specific Value-Added Courses & Generic Value-Added Courses:**

<b>Components</b>	<b>Marks</b>
Internal	25
External	75

**(iv) Community Engagement Activity-UBA**

<b>Internal Component</b>	
<b>Component</b>	<b>Marks</b>
Attendance (Field Work)	30
Participation	20
<b>Total</b>	<b>50</b>

**External Component**

<b>Component</b>	<b>Marks</b>
Group Project Report/ Case Study (10-15 pages in print)	50
<b>Total</b>	<b>50</b>



## Outcome Based Education

### (i) Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

S. No	Level	Parameter	Description
1	K1	Knowledge/Remembering	It is the ability to remember the previously learned
2	K2	Comprehension/Understanding	The learner explains ideas or concepts
3	K3	Application/Applying	The learner uses information in a new way
4	K4	Analysis/Analysing	The learner distinguishes among different parts
5	K5	Evaluation/Evaluating	The learner justifies a stand or decision
6	K6	Synthesis /Creating	The learner creates a new product or point of view

### (ii) Weightage of K – levels in Question Paper

#### Number of questions for each cognitive level:

Assessment	Cognitive Level	K1			K2			K3			K4, K5, K6			Total
Internal Test	Part	A	B	C	A	B	C	A	B	C	A	B	C	
	No. Of Questions	1	1			1		1		1	2	1	2	10
External Examination	Part	A	B	C	A	B	C	A	B	C	A	B	C	
	No. Of Questions	3	-	1	3	1	1	1	2	1	3	2	2	20

## Evaluation

- The performance of a student in each Course is evaluated in terms of percentage of marks with a provision for conversion to grade points.
- Evaluation for each Course shall be done by a Continuous Internal Assessment (CIA) by the Course teacher as well as by an end semester examination and will be consolidated at the end of the semester.
- There shall be examinations at the end of each semester, for odd semesters in October/November; for even semesters in April / May.
- A candidate who does not pass the examination in any course (s) shall be permitted to re-appear in such failed course (s) in the subsequent examination to be held in October / November or April / May. However, candidates who have arrears in Practical Examination(s) shall be permitted to re-appear for their arrears only along with Regular Practical examinations in the respective semester.
- Viva- voce: Each candidate shall be required to appear for Viva-voce Examination in defense of the Project.

vi. The results of all the examinations will be published in the College website.

### Conferment of the Master's Degree

A candidate shall be eligible for the conferment of the Degree of Master of Arts / Science / Commerce only if the minimum required credits for the programme thereof (91 +10 credits) is earned.

### Grading System

**For a semester examination:**

#### Calculation of Grade Point Average for End Semester Examination:

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the course}}{\text{Sum of the credits of the courses (passed) in a semester}}$$

**For the entire programme:**

Cumulative Grade Point Average (CGPA)  $\Sigma_n \Sigma_i C_{ni} G_{ni} / \Sigma_n \Sigma_i C_{ni}$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

Where

$C_i$  - Credits earned for course  $i$  in any semester

$G_i$  - Grade point obtained for course  $i$  in any semester

$n$  - semester in which such courses were credited

### Final Result

#### Conversion of Marks to Grade Points and Letter Grade

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
00-49	0.0	U	Re-Appeal
ABSENT	0.0	AAA	ABSENT

#### Overall Performance

CGPA	Grade	Classification of Final Results
9.5-10.0	O+	First Class – Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*

8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	
5.0 and above but below 5.5	B	Second Class
0.0 and above but below 5.0	U	
		Re-appear

\*The candidates who have passed in the first appearance and within the prescribed semester are eligible.

## SEMESTER I

### CORE COURSE I: BUSINESS FINANCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC1	7	-	-	-	5	7	105	25	75	100

#### Pre – requisite

Students should know the capital and credit funds invested in the business

#### Learning Objectives

1. To outline the fundamental concepts in business finance
2. To evaluate leasing as a source of finance and determine the sources of start-up financing

#### Course Outcomes

On the successful completion of the course, the students will be able to:		
1	remember the basic finance concepts	K1 & K2
2	understand the risk and determine its impact on return	K2 & K4
3	apply leasing methods and other sources of finance for startups	K3 & K5
4	apply cash receivable and inventory management techniques	K3 & K5
5	evaluate techniques of long-term investment decision incorporating risk factor	K5 & K6
6	understand the difference criteria used to evaluate proposed investment ( ex. NPV, profitability Index, Payback Period	K2 & K4

**K1** -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** - Create

Units	Contents	No.of Hours
<b>I</b>	<b>Introduction to Business Finance and Time vale of money</b> Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	<b>21</b>
<b>II</b>	<b>Risk Management</b> Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.	<b>21</b>
<b>III</b>	<b>Startup Financing and Leasing</b> Start-up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors,	<b>21</b>

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

<b>Self-study</b>	Methods of Risk Management
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**Question pattern: Theory 40%; Problems: 60%**

**Text books**

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8<sup>th</sup> Edition, Tata McGraw Hill, New Delhi.
5. Pandey I. M., (2021), “Financial Management”, 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.

**Reference Books**

1. Kulkarni P. V. & Satyaprasad B. G., 2015. “Financial Management”, 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Rustagi R. P., 2022. “Financial Management, Theory, Concept, Problems”, 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
3. Arokiamary Geetha Rufus, Ramani N. & Others, 2017. “Financial Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. .Sharma F.C, . Singh R.U.,” “ Business Finance”, SBPD Publications, 1<sup>st</sup> Edition 2022.
5. .Gupta S.B, “ Business Finance, Sathya Bhawan Publications” , New Delhi.

## Web Resources

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>
5. <https://emeritus-org.webpkgcache.com/doc/-/s/emeritus.org/in/learn/business-finance-definition-and-meaning/>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	POs							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
CO 1	2	3	1	3	3	3	3	2	3	2	3	3
CO 2	3	3	2	3	3	3	2	3	3	3	2	3
CO 3	2	2	1	2	2	2	3	3	3	2	2	3
CO 4	2	2	1	2	2	2	2	2	3	2	2	2
CO 5	3	3	2	3	3	3	3	3	3	3	3	2
CO 6	3	3	2	3	3	3	3	3	3	3	3	2
TOTAL	15	16	12	16	16	16	16	16	18	15	15	15
Average	2.5	2.6	2	2.6	2.6	2.6	2.6	2.6	3	2.5	2.5	2.5
Strong – 3				Medium – 2				Low – 1				

**SEMESTER I**  
**CORE COURSE II: DIGITAL MARKETING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC2	7	-	-	-	5	7	105	25	75	100

**Pre-requisite**

Students should know the concepts and functions of marketing.

**Learning Objectives**

1. To assess and appraise the dimensions of digital marketing and its marketing mix
2. To infer the techniques of digital marketing and to interpret data from social media

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1.	explain the dynamics of digital marketing	K1 & K2
2.	recognize online marketing mix	K1 & K3
3.	illustrate digital media channels	K3
4.	criticize online consumer behavior	K4
5.	measure social media data	K5

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Digital Marketing :</b> Digital Marketing – Transition from traditional to digital marketing – Rise of internet –Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and Challenges –Factors for success of digital marketing– Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - Opportunities for digital marketing professionals.	<b>21</b>
<b>II</b>	<b>Online marketing mix:</b> Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning– Consumers and onlineshopping issues website characteristics affecting online purchase decisions– Distribution and Implication on online marketing mix decisions- Digitization and implication on online marketing mix decisions.	<b>21</b>
<b>III</b>	<b>Digital media channels:</b> Digital media channels– Search engine marketing– ePR –Affiliate marketing–Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing –Campaign management using– Facebook, Twitter, Corporate Blogs–Advantages and disadvantages of digital media channels–Meta verse marketing	<b>21</b>
<b>IV</b>	<b>Online consumer behavior:</b> Online consumer behavior–Cultural implications of key website	<b>21</b>

	characteristics– Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Database marketing–Electronic consumer relationship Management– Goals–Process–Benefits–Role–Next generation CRM.	
<b>V</b>	<b>Analytics and Gamification:</b> Digital Analytics –Concept– Measurement framework – Demystifying web data -Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics -Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions –Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media–Gamification and game based marketing–Benefits–Consumer motivation for playing online games.	<b>21</b>

<b>Self-study</b>	Digital marketing channels. (Prepare E-Content)
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### Text books

1. PuneetSinghBhatia,2019, Fundamentals of Digital Marketing (2<sup>nd</sup>Edition),Pearson Education PvtLtd, Noida.
2. DaveChaffey,FionaEllisChadwick,2019,DigitalMarketing,PearsonEducationPvtLtd,Noida.
3. ChuckHemann&KenBurbary,2019,DigitalMarketingAnalytics,PearsonEducationPvtLtd,Noida.
4. SeemaGupta,2022, Digital Marketing( 3<sup>rd</sup>Edition),McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, 2021, Digital Marketing: Complete Digital MarketingTutorial,NotionPress,Chennai.

### Reference Books

1. VandanaAhuja,2016,DigitalMarketing,OxfordUniversityPress.London.
2. RyanDeiss,RussHenneberry,2017,DigitalMarketing,JohnWileyandSonsInc.Hoboken.
3. Alan Charlesworth, 2014, Digital Marketing - A Practical Approach, Routledge,London.
4. Simon Kingsnorth, Digital MarketingStrategy,2022,An Integrated approach to Online Marketing, Kogan Page Ltd.United Kingdom.
5. MaityMoutusy,2022, Digital Marketing( 2<sup>nd</sup>Edition),Oxford University Press, London.

### Web Resources

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>
4. <https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing>
5. <https://www.smartinsights.com/digital-marketing-strategy/what-is-digital-marketing/>



**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	2	2	3	3	2	3	2	2	2
<b>CO2</b>	3	2	2	2	2	3	3	2	3	2	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2	2
<b>CO4</b>	3	2	3	2	3	2	3	2	3	2	2	2
<b>CO5</b>	3	2	3	2	3	2	3	2	3	2	2	2
<b>TOTAL</b>	15	10	13	10	13	12	15	10	15	10	10	10
<b>AVERAGE</b>	3	2	2.6	2	2.6	2.4	3	2	3	2	2	2

**3 – Strong, 2- Medium, 1- Low**

## SEMESTER I

### CORE COURSE III: BANKING AND INSURANCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC3	6	-	-	-	4	6	90	25	75	100

#### Pre-requisite

Students should know the fundamental concepts in banking and Insurance.

#### Learning Objectives

1. To understand the mechanism of banking and insurance.
2. To analyse risk and its impact in banking and insurance industry.

#### Course Outcomes

On the successful completion of the course, student will be able to:		
1.	relate the transformation in banking from traditional to new era of banking	<b>K1 &amp; K2</b>
2.	apply modern techniques of digital banking in business and day to day life	<b>K2 &amp; K3</b>
3.	evaluate the role of insurance sector	<b>K2 &amp; K5</b>
4.	examine the regulatory mechanism of customer service in insurance and the relevant regulations	<b>K1 &amp; K4</b>
5.	assess risk mitigation strategies and its impact in banking and insurance industry	<b>K2 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Banking</b> Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.	<b>18</b>
<b>II</b>	<b>Contemporary Developments in Banking</b> Distributed Ledger Technology – Blockchain: Meaning - Structure of Blockchain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking	<b>18</b>

	reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	
<b>III</b>	<b>Indian Insurance Market</b> History of Insurance in India –Definition and Functions of Insurance– Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.	<b>18</b>
<b>IV</b>	<b>Customer Services in Insurance</b> Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	<b>18</b>
<b>V</b>	<b>Risk Management</b> Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	<b>18</b>
<b>Self Study</b>	Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	

#### **Text book**

1. Indian Institute of Banking and Finance 2021. “Principles & Practices of Banking”, 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, 2016. “Insurance Principles and Practice”, 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., 2013. “Fundamentals of Risk and Insurance”, 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins 2018. Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)
5. Sundharam K P M & Varshney P. N., 2020. “Banking Theory, Law and Practice”, 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.

#### **Reference Books**

1. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Gupta P. K. (2021), “Insurance and Risk Management” 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
4. S.Gurusamy, “ Banking Theory Law and Practice”, 3<sup>rd</sup> Edition, Vijay Nicolie Imprints Private Limited, Chennai
5. Padma Charan Dhal, “ Bank Management”, 1st Edition, Wisdom Press, New Delhi

#### **Web Resources**

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)
4. <https://irdai.gov.in/document-detail?documentId=366291>
5. <https://rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=1218>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	3	3	3	3	3	3	2	2	2	3
<b>CO2</b>	3	2	3	3	2	2	2	3	3	3	2	3
<b>CO3</b>	3	2	3	2	3	2	2	3	3	2	3	3
<b>CO4</b>	3	2	2	2	3	2	3	3	3	2	2	3
<b>CO5</b>	3	2	2	2	3	3	3	3	3	2	3	3
<b>TOTAL</b>	15	10	13	12	14	12	13	15	14	11	12	15
<b>AVERAGE</b>	3	2	2.6	2.4	2.8	2.4	2.6	3	2.8	2.2	2.4	3

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I**  
**ELECTIVE COURSE I: a) SECURITY ANALYSIS AND PORTFOLIO**  
**MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC1	5				3	5	75	25	75	100

**Pre-requisite**

Should know the theories and practices of modern portfolio choice and investment decision.

**Learning Objectives**

1. To become familiar with various Investment avenues and Portfolio Construction
2. To analyse Portfolio theories and Portfolio performance methods.

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1	understand the investment options and structure of a portfolio	<b>K2</b>
2	assess the value of Equity Shares, Preference Shares and Bonds	<b>K5</b>
3	analyse stock performance through fundamental and technical analysis	<b>K4</b>
4	evaluate the portfolio performance.	<b>K5</b>
5	recall the various Portfolio Theories.	<b>K1</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Units	Contents	No. of Hours
<b>I</b>	<b>Investment and Portfolio Management</b> Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	<b>15</b>
<b>II</b>	<b>Valuation of Securities</b> Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.	<b>15</b>
<b>III</b>	<b>Fundamental Analysis and Technical Analysis</b> Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis –	<b>15</b>

	Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.	
<b>IV</b>	<b>Efficient Market Hypothesis</b> Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	<b>15</b>
<b>V</b>	<b>Portfolio Performance Evaluation</b> Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	<b>15</b>

<b>Self-study</b>	Prepare different chart patterns
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### Text Books

1. Prasanna Chandra 2021. “Investment Analysis and Portfolio Management”, 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP 2022. “Investment Analysis and Portfolio Management”, 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. 2019. “Investment Management”, 19<sup>th</sup> Edition, S.Chand& Co. Ltd., New Delhi
4. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan 2018. “Security Analysis Portfolio Management”, 7<sup>th</sup> Edition, Pearson Publication Pvt.Ltd., India, Noida
5. Avadhani V.A. 2016. “Securities Analysis and Portfolio Management”, 12<sup>th</sup> Edition, Himalaya Publishing House, Mumbai

### Reference Books

1. Ranganathan M. and Madhumathi R 2012. “Security Analysis and Portfolio Management”, 2<sup>nd</sup> Edition., Pearson Education India Pvt Ltd, Noida
2. Punithavathy Pandian 2019. “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
3. Subrata Mukherjee 2021. “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi
4. Preethi Singh 2018. “Investment Management Security Analysis and Portfolio Management”, 20<sup>th</sup> Edition, Himalaya Publishing House, New Delhi
5. Avadhani, V.A 2017. Security Analysis and Portfolio Management, 12<sup>th</sup> Edition, Himalaya Publishing House, New Delhi

### Web Resources

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>
4. <https://www.managementstudyguide.com/security-analysis-and-portfolio-management.htm>
5. [https://baou.edu.in/assets/pdf/PGDF\\_202\\_slm.pdf](https://baou.edu.in/assets/pdf/PGDF_202_slm.pdf)

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	2	2	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	2	2	2	2	3	3	2	3
<b>CO3</b>	3	3	2	2	2	2	2	2	3	3	2	3
<b>CO4</b>	3	3	2	2	2	2	2	2	3	2	2	3
<b>CO5</b>	3	3	2	2	2	2	2	2	3	2	2	3
<b>TOTAL</b>	15	15	10	10	10	10	10	10	15	12	10	15
<b>AVERAGE</b>	3	3	2	2	2	2	2	2	3	2.4	2	3

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I**  
**ELECTIVE COURSE I: b) OPERATIONS RESEARCH**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC2	5	-	-	-	3	5	75	25	75	100

**Pre-requisite**

Students should have basic knowledge on Mathematics and Statistics.

**Learning Objectives**

1. To equip students with the tools and techniques of Operations Research.
2. To provide skills in improving business practices

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1	understand the application of operations research in business	<b>K1 &amp; K2</b>
2	application of transportation models to minimize the transportation cost	<b>K3</b>
3	apply the game theory and analyze mixed strategies to overcome the competitors	<b>K3 &amp; K4</b>
4	prioritize the net work analysis to enhance effectiveness	<b>K5</b>
5	construct the decision tree to select the best among the alternatives	<b>K5 &amp; K6</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction and Linear Programming Problem</b> Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	<b>15</b>
<b>II</b>	<b>Transportation and Assignment Problems</b> Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	<b>15</b>
<b>III</b>	<b>Sequencing and Game Theory</b> Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	<b>15</b>
<b>IV</b>	<b>Replacement and Network Analysis</b>	<b>15</b>



	Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	
<b>V</b>	<b>Decision Tree Analysis and Queuing Theory</b>  Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.	<b>15</b>

<b>Self-Study</b>	Uses and Limitations of Operations Research (Prepare E-content)
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### Text Books

1. Gupta P.K. and Hira D.S., 2022 “Operations Research”, 7<sup>th</sup> Edition, S. Chand, Noida (UP).
2. Kapoor V.K., 2014 “Operations Research”, 9<sup>th</sup> Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, 2014 “Operations Research”, 2<sup>nd</sup> Edition, Pearson Education India, Noida.
4. Kothari C.R., 2022. “An Introduction to Operational Research”, 3<sup>rd</sup> Edition, S. Chand, Noida (UP)
5. Tulsian P.C. and Bharat Tulsian, 2022. “Fundamentals of Operations Research (Theory and Practice)”, 3<sup>rd</sup> Edition, S. Chand, Noida (UP).

### Reference Books

1. Sharma J.K., 2016. “Operations Research”, 6<sup>th</sup> Edition, Lakshmi Publications, Chennai.
2. Nagarajan N., 2017. “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
3. Rina Rani Rath, 2021. “Operations Research”, 2<sup>nd</sup> Edition, Bhavya Books, New Delhi.
4. Hamdy A Taha, “OR- An Introduction”, Pearson Publications, 10<sup>th</sup> Edition, 2018.
5. Bazara M.J., Jarvis and Sherali H., “Linear Programming and Network Flows”, John Wiley Publications, 2009, 3<sup>rd</sup> Edition, New Delhi.

### Web Resources

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

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	3	2	2	3	3	2	2	2	3	3
<b>CO2</b>	3	2	3	2	3	3	3	2	3	2	3	2
<b>CO3</b>	3	2	2	2	2	3	3	2	2	2	3	2
<b>CO4</b>	3	2	3	3	2	3	3	3	2	2	3	3
<b>CO5</b>	3	2	3	2	2	3	3	2	2	2	3	3
<b>TOTAL</b>	15	10	14	11	11	15	15	11	11	10	15	13
<b>AVERAGE</b>	3	2	2.8	2.2	2.2	3	3	2.2	2.2	2	3	2.6

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER I**  
**ELECTIVE COURSE I: c) INTERNATIONAL FINANCIAL MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC3	5	-	-	-	3	5	75	25	75	100

**Pre-requisite**

Students should have basic knowledge on foreign exchange market.

**Learning Objectives**

1. To analyse the techniques of international investment decisions for building a better portfolio
2. To become familiar with various international instruments

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1	explain the importance and nature of international flow of funds	K2
2	analyse the fluctuations in exchange rate and impact on exchange markets	K4
3	analyse the techniques of international investment decisions for building a better portfolio	K4
4	explain the flow of funds in the international banks	K2
5	examine various international financial market instruments	K4

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze

Units	Contents	No. of Hours
<b>I</b>	<b>International Financial Management</b> International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	<b>15</b>
<b>II</b>	<b>Foreign Exchange Market</b> Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	<b>15</b>
<b>III</b>	<b>International Investment Decision</b> Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	<b>15</b>
<b>IV</b>	<b>International Financial Decisions</b> Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	<b>15</b>
<b>V</b>	<b>International Financial Market Instruments</b> Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	<b>15</b>

### Text Books

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

### Reference Books

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

### Web Resources

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. [https://ebooks.lpude.in/management/mba/term\\_4/DMGT549\\_INTER\\_NATIONAL\\_FINANCIAL\\_MANAGEMENT.pdf](https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf)

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	2	3	3	3	2	2	3	2
CO2	2	2	3	3	3	3	3	3	2	2	2	3
CO3	2	2	3	2	2	3	3	3	2	2	2	2
CO4	2	3	3	3	2	3	3	3	3	2	3	2
CO5	2	2	3	3	2	3	3	3	2	2	3	2
TOTAL	10	11	15	14	11	15	15	15	11	10	13	11
AVERAGE	2	2.2	3	2.8	2.2	3	3	3	2.2	2	2.6	2.2

3 – Strong, 2- Medium, 1- Low

**SEMESTER I**  
**ELECTIVE COURSE II: a) LABOUR LAWS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC4	5	-	-	-	3	5	75	25	75	100

**Pre-requisite**

Students should be familiar with various laws.

**Learning Objectives**

1. To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
2. To magnify employee welfare measures with respect to provident fund, gratuity and bonus

**Course Outcomes**

On the successful completion of the course, student will be able to:		
CO 1	recall the basic labour legislations pertaining to Trade Unions	<b>K1</b>
CO 2	discuss on various provisions of the Factory's Act and Equal Remuneration Act	<b>K2 &amp; K4</b>
CO 3	assess provisions relating to the workmen's compensations and state insurance.	<b>K4</b>
CO 4	examine provisions relating to payment of wages and minimum wages.	<b>K5</b>
CO 5	identify the provisions of provident fund, gratuity and bonus schemes.	<b>K4</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction and The Trade Unions Act, 1926</b> Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	<b>15</b>
<b>II</b>	<b>The Factories Act, 1948 and Equal Remuneration Act, 1976</b> The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.	<b>15</b>
<b>III</b>		<b>15</b>

	<b>The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948</b> The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.	
<b>IV</b>	<b>The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948</b> The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.	<b>15</b>
<b>V</b>	<b>The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965</b> Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.	<b>15</b>

<b>Self-Study</b>	The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948
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### Text Book

1. Mishra S.N. 2018. "Labour & Industrial Laws", 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C 2022. "Industrial Relations and Labour Laws", 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND 2020. "Industrial Relations and Labour Laws", 6th Edition., Sultan Chand & Sons, New Delhi
4. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini 2017. "Industrial Relations, Trade Unions and Labour Legislation", 3<sup>rd</sup> Edition., Pearson Education India Pvt. Ltd., Noida
5. Piyali Ghosh, Shefali Nandan 2017. "Industrial Relations and Labour Laws", 1<sup>st</sup> Edition, McGraw Hill, Noida

## Reference Books

1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini 2017. “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan 2017. “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. 2018. “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Pvt. Ltd.
4. J.P.Mishra 2023. (New Industrial and Labour Laws” 1<sup>st</sup> Edition, Central Law Publications, New Delhi.
5. Dr.S.R.Mynei 2020. “ Labour Law 1” 1<sup>st</sup> Edition, Asia Law House Private Limited, Chennai

## Web resources

1. [https://www.icsi.edu/media/webmodules/Labour\\_Laws\\_&\\_Practice.pdf](https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf)
2. [https://www.icsi.edu/media/webmodules/LabourLaws&Practice\\_June\\_2020.pdf](https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf)
3. <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/102100/123307/F-796748822/PAK102100.pdf>
4. <https://www.esic.nic.in/Tender/ESIAct1948Amendedupto010610.pdf>
5. <https://www.scribd.com/presentation/479708162/The-Employees-Compensation-Act-PPT>

## Mapping of course outcomes with POs and PSOs

	POs							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	3	3	2	2	3	3	2	2	3	2	3
CO2	3	3	2	2	2	3	2	3	3	3	2	2
CO3	2	3	3	2	2	3	3	2	2	3	2	3
CO4	2	3	3	3	3	3	2	2	2	3	3	2
CO5	2	3	3	3	1	3	3	1	2	3	2	3
Total	11	15	14	12	10	15	13	10	11	15	11	13
Average	2.2	3	2.8	2.4	2	3	2.6	2	2.2	3	2.2	2.6

Strong - 3

Medium – 2

Low - 1

## SEMESTER I

### ELECTIVE COURSE II: b) STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC5	5	-	-	-	3	5	75	25	75	100

#### Pre – requisite

Students should have studied foundations of human resource management.

#### Learning Objectives

1. To understand the implication of HRM on Government regulations and corporate Decisions.
2. To apply the principles and techniques of HRM to major personnel issues.

#### Course Outcomes

On the successful completion of the course, student will be able to:		
1	understand the fundamental strategic human resource management	K1
2	recognize the models of strategic human resource management	K1
3	integrate and apply the knowledge of various strategies in human resource Management in the corporate arena	K3
4	assess drafting of HR policies	K5
5	explore the latest trend in the strategic human resource management.	K6

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to SHRM</b> SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	<b>15</b>
<b>II</b>	<b>Models of SHRM</b> Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance	<b>15</b>
<b>III</b>	<b>Strategic Planning and Compensation</b> Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy,	<b>15</b>



	Retention Strategies, Strategies for Enhancing Employee Work Performance.	
<b>IV</b>	<b>Human Resource Policies</b> Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	<b>15</b>
<b>V</b>	<b>Latest trends in Strategic HRM</b> Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	<b>15</b>

<b>Self study</b>	Strategic Human Resource Development
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### Text Books

1. Mathur, S P Strategic Human Resource Management 1<sup>st</sup> Edition 2015. New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher 2014. “Strategic Human Resource Management”, Oxford University Press, India.
3. Anuradha Sharma and Aradhana Khandekar 2006. “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.
4. Ekta Sharma 2019. Strategic Human Resource Management, 1<sup>st</sup> Edition, Pearson Education.
5. Anandhadhas Gupta 2020. Strategic Human Resource Management, 1<sup>st</sup> Edition, Productivity Press.

### Reference Books

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta 2021. “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge
3. Michael Armstrong, 2008. ‘Strategic Human Resource Management’, 4<sup>th</sup> EKO GAN page Limited.
4. Dr. Ashvine Kumar, 2022. Strategic Human Resource Management, 1<sup>st</sup> Edition, Book revese publications
5. Katie, Truss, David Mankin , Clare Kelliher 2014. Strategic Human Resource Management, Oxford University Press (India), Private Limited.

### Web Resources

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.
5. <https://www.bing.com/search?pglt=43&q=security+analysis&cvid=48afaf8d33534c6f9dbaddf8d6c9da80&aqs=edge..69i57j0l4j46j0l2j69i60.15327j0j1&FORM=ANNTA1&PC=HCTS#>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	2	3	2	3	2	2
CO3	3	2	2	2	3	2	2	3	2	3	2	2
CO4	3	2	2	2	3	2	2	3	2	3	2	2
CO5	3	2	2	2	3	2	2	3	2	3	2	2
TOTAL	15	10	10	10	15	10	10	15	10	15	10	10
AVERAGE	3	2	2	2	3	2	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

## SEMESTER I

### ELECTIVE COURSE II: c) INSOLVENCY LAW AND PRACTICE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC6	5	-	-	-	3	5	75	25	75	100

#### Pre-requisite

Students should be familiar with insolvency and bankruptcy.

#### Learning Objectives

3. To understand the legal, procedural and practical aspects of Insolvency and its resolution
4. To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code

#### Course Outcomes

On the successful completion of the course, student will be able to:		
1	recall the concepts, need for the insolvency and bankruptcy code 2016.	<b>K1</b>
2	analyse the provisions relating to corporate insolvency resolution process, insolvency resolution of corporate persons and resolution strategies	<b>K1</b>
3	analyse the legal provisions of liquidation of corporate person, companies and adjudication and appeals for corporate persons	<b>K3</b>
4	summarise the provisions relating to Cross Border Insolvency	<b>K5</b>
5	examine the professional and ethical practices for insolvency practitioners	<b>K6</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Insolvency and Bankruptcy Code</b> Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.	<b>15</b>
<b>II</b>	<b>Corporate Insolvency Resolution Process</b> Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	<b>15</b>
<b>III</b>	<b>Liquidation and Adjudication of Corporate Persons</b> Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation -	<b>15</b>

	Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.	
<b>IV</b>	<b>Cross Border Insolvency</b> Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.	<b>15</b>
<b>V</b>	<b>Professional and Ethical Practices for Insolvency Practitioners</b> Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.	<b>15</b>

<b>Self study</b>	ADB principles of Corporate Rescue and Rehabilitation
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#### Text Books

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

#### Reference Books

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria 2022. “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

#### Web References

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>
3. [https://www.indiacode.nic.in/handle/123456789/2154?sam\\_handle=123456789/1362](https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362)

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
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<b>CO1</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>CO3</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>CO5</b>	3	2	2	2	3	2	2	2	3	3	2	2
<b>TOTAL</b>	15	10	10	10	15	10	10	10	15	15	10	10
<b>AVERAGE</b>	3	2	2	2	3	2	2	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

## SEMESTER I

### SPECIFIC VALUE-ADDED COURSE: INTERNATIONAL TRADE

Course Code	Credits	Total Hours	Total Marks
AP231V01	1	30	100

#### Learning Objectives

1. To enable the students gain knowledge about the different aspects of international trade.
2. To enhance the students gain awareness towards global environment.

#### Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the evolution and growth of International Trade	K1
2.	explain the foreign exchange market	K2
3.	assess the components of balance of payments	K3
4.	provide knowledge on IMF and special Drawings Rights	K3
5.	evaluate the functions of multinational corporation	K4

**K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze**

Units	Contents	No. of Hours
I	<b>Introduction to International Trade:</b> Definitions – Evolution and Growth of International Trade – Differences between Domestic and International Trade – Features – Importance– Drivers of International Trade	6
II	<b>Foreign Exchange Market:</b> Functions – Transactions – Nature – Factors Influencing Exchange Rates - Exchange Rate System: Fixed Exchange Rate - Flexible Exchange Rate	6
III	<b>Balance of Payment:</b> Balance of payments – Nature – Components- Importance - BOP Disequilibrium - Types – Causes.	6
IV	<b>International Monetary Fund:</b> Origin – Membership of IMF – Special Drawings Rights – Objectives of IMF – Functions of IMF	6
V	<b>Multinational Corporation:</b> Features – Risks and Challenges faced by MNC's - Criticisms – Advantages	6

### Reference Books

1. Balaji. 2018. *International Trade*. (1<sup>st</sup> ed). Chennai: Margham Publications .
2. Francis Cherunilam. 2004. *International Trade and Export Management*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
3. Sumati Varma. 2011. *International Business*. (1<sup>st</sup> ed). New Delhi: Ane Books Pvt. Ltd.
4. Aswathappa.K. 2014. *International Business*. (1<sup>st</sup> ed). New Delhi: McGraw Hill Education (India) Pvt. Ltd.
5. Justin Paul. 2014. *International Business*. (6<sup>th</sup> ed). New Delhi: PHI Pvt. Learning Ltd.

### Web Resources

1. [Evolution of international trade \(slideshare.net\)](https://www.bing.com/ck/a?!&&p=00a85431d92ab76dJmltdHM9MTY5Mzk1ODQwMCZpZ3VpZD0wMzkxMWNiMy1jZjUzLTU4YzItMmEwNS0wZTNkY2VmZTY5NzkmaW5zaWQ9NTIx)
2. <https://www.bing.com/ck/a?!&&p=00a85431d92ab76dJmltdHM9MTY5Mzk1ODQwMCZpZ3VpZD0wMzkxMWNiMy1jZjUzLTU4YzItMmEwNS0wZTNkY2VmZTY5NzkmaW5zaWQ9NTIx>
3. <https://www.bing.com/ck/a?!&&p=9d6787786209f3bcJmltdHM9MTY5Mzk1ODQwMCZpZ3VpZD0wMzkxMWNiMy1jZjUzLTU4YzItMmEwNS0wZTNkY2VmZTY5NzkmaW5zaWQ9NTIw>
4. <https://www.bing.com/ck/a?!&&p=41251bceed1c69caJmltdHM9MTY5Mzk1ODQwMCZpZ3VpZD0wMzkxMWNiMy1jZjUzLTU4YzItMmEwNS0wZTNkY2VmZTY5NzkmaW5zaWQ9NTIxMg&ptn=3&hsh=3&fclid=03911cb3-cf53-68c2-2a05>
5. <https://www.bing.com/0e3dcefe6979&psq=international+business+slideshare&u=a1aHR0cHM6Ly93d3cuc2xpZGVzaGFyZS5uZXQvYXRpZmdoYXlhcY9pbmRlcm5hdGlvbmFsLWJ1c2luZXNzLTU4YzItMmEwNS0wZTNkY2VmZTY5NzkmaW5zaWQ9NTIxMg&ntb=1>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO2</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO3</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2	3
<b>TOTAL</b>	15	15	15	10	15	10	10	10	15	10	10	15
<b>AVERAGE</b>	3	3	3	2	3	2	2	2	3	2	2	3

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER II**  
**CORE COURSE IV: STRATEGIC COST MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC1	6	-	-	-	5	6	90	25	75	100

**Pre-requisite**

Students should have studied Cost and Management Accounting.

**Learning Objectives**

1. To understand the aspects of strategic and quality control management
2. To apply cost management techniques in various sectors

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1.	understand and apply strategic cost management and techniques	<b>K1 &amp; K3</b>
2.	apply the strategies for product Life Cycle and Budgeting	<b>K3</b>
3.	analyse activity-based costing in practice	<b>K4</b>
4.	apply transfer pricing methods and its relevance in decision making	<b>K3 &amp; K4</b>
5.	evaluate cost structure for Agriculture and IT sector	<b>K4 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Strategic Cost Management</b> Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing	<b>18</b>
<b>II</b>	<b>Cost Control and Reduction</b> Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications	<b>18</b>
<b>III</b>	<b>Activity Based Cost Management</b> Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems	<b>18</b>
<b>IV</b>	<b>Transfer Pricing</b> Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing	<b>18</b>



<b>Self-study</b>	Transfer Pricing: Meaning, Benefits, Methods	
<b>V</b>	<b>Cost Management in Agriculture and IT sector</b> Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price, and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management, and International Perspective.	<b>18</b>

<b>Self-study</b>	Transfer Pricing: Meaning, Benefits, Methods
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### Text book

1. Ravi M Kishore, 2018, *Strategic Cost Management*, 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K, 2017, *Strategic Cost Management*, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K, 2020, *Strategic Cost Management and Performance Evaluation*, 1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.
4. John K Shank, Vijay Govindarajan, 2008, *Strategic Cost Management*, Simon & Schuster, Latest edition, UK.
5. Jawahar Lal, 2015, *Strategic Cost Management*, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

### Reference Books

1. Arora M .N, 2021, *A Text Book of Cost and Management Accounting*, 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
2. A.Murthy S.Gurusamy, 2020, *Cost Accounting*, 2<sup>nd</sup> edition Vijay Nicolie imprint private limited, Chennai.
3. T.S.Reddy, Y. Hari Prasad Reddy, 2012, *Cost Accounting*, 4<sup>th</sup> Edition, Margham Publications, Chennai.
4. BHavesh. P. Chadamiya, Mital R. Menapara, 2013, *Cost Accounting*, Vittal Publications, Jaipur.
5. Dr.M.Wilson, 2015, *Cost Accounting*, Himalaya Publishing House, New Delhi.

### Web Resources

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icaai.org/66530bos53753-cp5.pdf>
4. <https://www.investopedia.com/terms/c/cost-accounting.asp>
5. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	3	3	3	3	3	3	2	3	2
<b>CO2</b>	3	3	2	3	3	3	3	3	3	2	3	2
<b>CO3</b>	3	3	2	3	3	3	3	3	3	2	3	2
<b>CO4</b>	3	3	2	3	3	3	3	2	3	2	3	2
<b>CO5</b>	3	3	2	3	3	3	3	3	3	2	3	2
<b>TOTAL</b>	15	15	10	15	15	15	15	14	15	10	15	10
<b>AVERAGE</b>	3	3	2	3	3	3	3	2.8	3	2	3	2

**3 – Strong, 2- Medium, 1- Low**

## Semester II

### CORE COURSE V: CORPORATE ACCOUNTING

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC2	6	-	-	-	5	6	90	25	75	100

#### Pre-requisite

Students should have the knowledge of Financial Accounting.

#### Learning Objectives

1. To understand the accounting treatment for various companies.
2. To improve the skills of CSR reporting

#### Course Outcomes

On the successful completion of the course, students will be able to:		
1.	prepare financial statements of companies as per schedule III of Companies Act, 2013	<b>K2&amp;K4</b>
2.	apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of life insurance and general insurance companies.	<b>K1 &amp;K3</b>
3.	prepare consolidated financial statements of holding companies in accordance with AS 21.	<b>K3&amp;K4</b>
4.	assess contemporary accounting methods	<b>K5</b>
5.	examine financial reporting based on appropriate accounting standards and provisions of Companies Act 2013 with respect to corporate social responsibility	<b>K4&amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Issue of Shares and Final Accounts of Companies</b> Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	<b>18</b>
<b>II</b>	<b>Insurance Company Accounts</b> Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	<b>18</b>
<b>III</b>	<b>Consolidated financial statements</b> Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	<b>18</b>
<b>IV</b>	<b>Contemporary Accounting Methods</b> Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	<b>18</b>

<b>V</b>	<b>Financial reporting</b> Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	<b>18</b>
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<b>Self-study</b>	Financial reporting
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**Question pattern: Theory: 20%; Problems: 80%**

### **Text Books**

1. Gupta R. L. &Radhaswamy M. (2021), *Corporate Accounting – Volume I & II*, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), *Advanced Accountancy - Volume I & II*, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), *Advanced Accountancy - Corporate Accounting – Volume - II*, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), *Corporate Accounting – Volume I & II*, 17th Edition, Margham Publications, Chennai.
5. Arulanandam M.A&Raman K.S., (2021), *Advanced Accounting (Corporate Accounting – II)*, 8<sup>th</sup>Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

### **Reference Books**

1. Shukla M C, Grewal T S and Gupta S C, (2022), *Advanced Accounts Volume II*, 19<sup>th</sup>Edition, Sultan Chand & Sons, New Delhi.
2. Gupta R. L., (2022), *Problems and Solutions in Company Accounts*, 2<sup>nd</sup>Edition, Sultan Chand & Sons, New Delhi.
3. T.Joseph, (2014), *Corporate Accounting, 1<sup>st</sup> edition*, Tata Mc- Graw Hill Education Private Limited, New Delhi.
4. Dr.A.K. Singhal, (2010), *Corporate Accounting, 1<sup>st</sup> Edition*, VAYU Education of India, New Delhi.
5. Dr.A.K. Singhal &Dr.S.L.Guptha ,2011, *Corporate Accounting, 1<sup>st</sup> Edition*, VAYU Education of India, New Delhi.

### **Web Resources**

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <https://www.indeed.com/career-advice/career-development/cost-control-methods>
5. <https://www.lpcentre.com/articles/top-5-cost-control-techniques-you-can-implement-today>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO 1</b>	3	3	2	3	3	2	2	3	3	3	2	2
<b>CO 2</b>	2	2	3	3	3	3	3	2	3	3	2	3
<b>CO 3</b>	3	3	2	3	3	3	2	3	3	3	3	2
<b>CO 4</b>	3	3	2	3	2	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	2	3	3	2	3	3	3	3	2
<b>TOTAL</b>	14	14	12	14	14	14	12	14	15	14	13	12
<b>AVERAGE</b>	2.8	2.8	2.4	2.8	2.8	2.8	2.4	2.8	3	2.8	2.6	2.4

**3 – Strong, 2- Medium, 1- Low**

## SEMESTER II

### CORE COURSE VI: SETTING UP OF BUSINESS ENTITIES

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC3	6	-	-	-	4	6	90	25	75	100

#### Pre-requisite

Students should have knowledge on Company and Business Laws.

#### Learning Objectives

1. To understand and analyse the formation and registration of Section 8 company
2. To determine the procedure for obtaining registration and license and to create awareness about the legal compliances governing business entities

#### Course Outcomes

On the successful completion of the course, students will be able to:		
1.	recognize and determine the startups in India	<b>K1 &amp; K2</b>
2.	describe and identify legal requirements for section 8 company	<b>K2 &amp; K3</b>
3.	Examine the proceedings for LLP and joint venture	<b>K4</b>
4.	determine the registration and licensing procedure	<b>K5</b>
5.	examine and evaluate the compliance of regulatory framework	<b>K4 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Startups in India</b> Types of business organisations – Factors governing selection of an organization – Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowdfunding – Incubators – Mudra banks – Successful Startups in India.	<b>18</b>
<b>II</b>	<b>Not-for-Profit Organisations</b> Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	<b>18</b>
<b>III</b>	<b>Limited Liability Partnership and Joint Venture</b> Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-	<b>18</b>

	Business collaboration: Definition –Types–Joint venture: Advantagesanddisadvantages–Types–Jointventureagreement-SuccessfuljointventuresinIndia–Special Purpose Vehicle–Meaning–Benefits–Formation.	
IV	<b>Registration and Licenses</b> Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	18
V	<b>Environmental Legislations in India</b>  Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure. Powers And Functions- Prevention and Control of Air Pollution-Penalties and Procedure.	18

<b>Self-study</b>	Differences between public and private trust (Prepare E-Content)
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### Text Books

1. Kailash Thakur, 2007, *Environment Protection Law and Policy in India*, 2<sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, 2015, *Intellectual Property Law*, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, 2022, *Setting up of Business Entities and Closure(SUBEC)*, Taxmann, Chennai.
4. Amit Vohra& Rachit Dhingra ,2022, *Setting Up Of Business Entities & Closure*, 6<sup>th</sup> Edition, Bharath Law House, New Delhi

### Reference Books

1. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
2. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. Cliff Ennico, 2005, *Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success*, Adams Media, USA

4. Daniel Sitarz, 2011, *Sole Proprietorship: Small Business Start-up Kit*, 3<sup>rd</sup> Edition, Nova Publishing, USA
5. B.K.Sharma, 2020, *Water Pollution*, Goel Publishing House, Meerut.

#### Web Resources

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html3](https://www.mca.gov.in/MinistryV2/incorporation_company.html3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2C1986.pdf](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf)

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	2	3	3	2	3	3	2	3
<b>CO2</b>	3	3	2	3	3	3	3	2	3	3	2	3
<b>CO3</b>	3	3	3	2	2	3	3	2	3	3	2	3
<b>CO4</b>	3	3	3	3	2	2	3	2	3	3	3	3
<b>CO5</b>	3	3	3	2	2	3	3	2	3	3	2	3
<b>TOTAL</b>	15	15	14	12	11	14	15	10	15	15	11	15
<b>AVERAGE</b>	3	3	2.8	2.4	2.2	2.8	3	2	3	3	2.2	3

**3 – Strong, 2- Medium, 1- Low**



**SEMESTER II**  
**ELECTIVE COURSE III: a) BUSINESS ETHICS AND CORPORATE**  
**SUSTAINABILITY**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC1	4				3	4	60	25	75	100

**Pre requisite**

Students should be familiar with ethics in business and personal life.

**Learning Objectives**

1. To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
2. To analyse sustainability information and prepare reports

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the concepts of business ethics in practice	<b>K2 &amp; K4</b>
2.	demonstrate and recommend ethical decision making by applying various theories	<b>K4 &amp; K5</b>
3.	evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	<b>K5 &amp; K6</b>
4.	remember the concepts of corporate sustainability	<b>K1 &amp; K2</b>
5.	construct reports disclosing sustainability information	<b>K5 &amp; K6</b>

**K1** -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** - Create

Units	Contents	No.of hours
<b>I</b>	<b>Introduction to Business Ethics</b> Business Ethics – n Meaning and Definition of Ethics – Nature of Business Ethics – Role and importance of Business Ethics and values in Business – Causes of unethical behaviour – Ethical issues.	<b>12</b>
<b>II</b>	<b>Ethical Theories</b> Ethical Decision Making – Decision Making (Normal Dilemmas and problems) – Application of Ethical Theories in Business – Traditional Ethical Theories – Utilitarianism, - Ethical Egoism – Ethics of Duties – Normative Theories of Business Ethics – Stakeholder Theory – Stockholder Theory – Lawrence Kohlberg’s Theory Model Development.	<b>12</b>
<b>III</b>	<b>Moral Issues in Business</b> Moral Issues in Business – Importance of moral issues and reasoning – Whistle Blowing – Kinds of Whistle Blowing – Ethical issues in functional areas of business.	<b>12</b>

	Marketing and Advertising – Truth in Advertising – Manipulation – Coercion – Trade Secrets – Corporate disclosure – Insider trading. Finance –Fairness’ and efficiency in Financial Market – Greenmail – Golden Parachute. HR: Workers Rights and Duties – Work place Safety – Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection – Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	
IV	<b>Corporate Sustainability</b> Corporate Sustainability – Concepts of sustainability – Social, Environmental and Economic dimensions - Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development – Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	12
V	<b>Sustainability Reporting</b> Sustainability Reporting – Investors, customers, government, and media-Disclosing sustainability information – report and website – Transparency and Accountability – One Report movement – Financial and non-financial together – Triple bottom line concept for Sustainable Business – Sustainability Reporting: Flavour of GRI, BRR, BRSR.	12

<b>Self-study</b>	Workers’ Rights and duties
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#### Text Books

1. Muraleedharan K P, Satheesh E K, 2021, *Fernando’s Business Ethics and Corporate Governance*, 3<sup>rd</sup> Edition., Pearson India Education Services Pvt. Ltd, Noida.
2. John G. Cullen, 2022, *Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations*, Sage Publications Pvt. Ltd, New Delhi.
3. Khanka S S , 2013, *Business Ethics and Corporate Governance (Principles and Practice)*, 1<sup>st</sup> Edition, S.Chand & Co. Ltd., New Delhi
4. ICSI Study Material, 2020, *Governance, Risk Management, Compliances and Ethics*, New Delhi
5. R.V.Buddy, N.V.Bai, 2012, *Business Ethics*, Brinda Publications Limited, 1<sup>st</sup> edition, New Delhi.

#### Reference Books

1. David Chandler, 2016, *Strategic Corporate Social Responsibility: Sustainable Value Creation*, 4<sup>th</sup> Edition., Sage Publications Pvt. Ltd, New Delhi
2. Mandal S K , 2017, *Ethics in Business and Corporate Governance*, 2<sup>nd</sup> Edition., McGraw Hill Education, India
3. Khanka S S , 2013, *Business Ethics and Corporate Governance (Principles and Practice)*, 1<sup>st</sup> Edition, S.Chand & Co. Ltd., New Delhi
4. Roy C.K., 2011, *Corporate Governance values and ethics (2<sup>nd</sup> edition)*, New Delhi, Vaya Education of India.

#### Web Resources

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECCG-MBA.pdf>

3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. [https://sdgs.un.org/sites/default/files/documents/1387bp\\_ccInNSDS.pdf](https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf)
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	2	2	2	2	2	1	3	2	2
<b>CO2</b>	3	3	3	2	2	2	3	2	1	2	3	2
<b>CO3</b>	3	3	3	2	2	2	2	2	1	3	2	3
<b>CO4</b>	2	2	2	3	3	2	3	3	3	2	3	2
<b>CO5</b>	2	2	2	3	3	3	2	3	3	2	1	2
<b>CO 6</b>	2	2	2	2	3	3	3	3	3	3	2	1
<b>TOTAL</b>	15	15	15	14	15	14	15	15	12	15	13	12
<b>AVERAGE</b>	3	3	3	2.8	3	2.8	3	3	2.4	3	2.6	2.4

**Strong - 3**

**Medium – 2**

**Low - 1**

**SEMESTER II**  
**ELECTIVE COURSE III: b) AUDIT AND DUE DILIGENCE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC2	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students should have the basic knowledge on auditing principles and practices

**Learning Objectives**

1. To understand the basics of due diligence
2. To analyse different types of due diligence

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the types and process of secretarial audit	<b>K1 &amp; K4</b>
2.	evaluate the provisions relating to secretarial audit	<b>K3 &amp; K5</b>
3.	analyse the basics and techniques of due diligence	<b>K1 &amp; K4</b>
4.	applicability of secretarial audit under the companies act 2013	<b>K4 &amp; K5</b>
5.	apply the diligence for take overs and to prepare report	<b>K2 &amp; K3</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Audit</b> Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.	<b>12</b>
<b>II</b>	<b>Secretarial Audit</b> Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	<b>12</b>
<b>III</b>	<b>Introduction to Due Diligence</b> Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence	<b>12</b>
<b>IV</b>	<b>Types of Due Diligence</b> Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	<b>12</b>
<b>V</b>	<b>Due Diligence for Take overs and Due Diligence Report</b> Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.	<b>12</b>

<b>Self-study</b>	Techniques of Due-diligence
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### Text books

1. Anoop Jain C. S, 2022, *Secretarial Audit, Compliance Management and Due Diligence*, 19<sup>th</sup> Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger ,2009, *Due Diligence, An MA Value Creation*, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D ,2020, *A Practical Guide to Financial Due diligence*”, Bloomsberry Publications, 1<sup>st</sup> Edition, New Delhi
4. Anoop Jain C S ,2022, *Governance, Risk Management, Compliance and Ethics*” 15<sup>th</sup> Edition, A J Publications, Chennai, Tamilnadu.
5. .National Institute of Securities Market ,April 2022, *Depository Operations, An educational initiative of SEBI*”, Taxmann Publications, New Delhi

### Reference Books

1. Chatterjee B.D ,2020, *A Practical Guide to Financial Due diligence*, Bloomsberry Publications, 1<sup>st</sup> Edition, New Delhi
2. Anoop Jain C S ,2022, *Governance, Risk Management, Compliance and Ethics* 15<sup>th</sup> Edition, A J Publications, Chennai, Tamilnadu.
3. National Institute of Securities Market ,April 2022, *Depository Operations, An educational initiative of SEBI* ,Taxmann Publications, New Delhi
4. Peter Howson, 2003, *Commercial Due Diligence*, Gower Publications, England
5. Justin J Camp ,2002, *Venture Capital Due Diligence*, Wiley & Sons, Incorporated, John, New Jersey.

### Web Resources

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. [https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-\\_61425.html](https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html)
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>
5. <https://dealroom.net/faq/due-diligence-audit>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2	2

3 – Strong, 2- Medium, 1- Low

**SEMESTER II**  
**ELECTIVE COURSE III: c) MANAGERIAL ECONOMICS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC3	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students should have the basic knowledge on managerial economics

**Learning Objectives**

1. To offer expertise and knowledge on the application of economic theories
2. To understand the concepts of business decisions

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the scope and methods of managerial economics	<b>K1 &amp; K4</b>
2.	evaluate the demand forecasting for goods	<b>K3 &amp; K5</b>
3.	analyse the concept in resource allocation	<b>K1 &amp; K4</b>
4.	applicability of market structure in different time periods	<b>K4 &amp; K5</b>
5.	apply the different pricing methodologies of products	<b>K2 &amp; K3</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>The Scope and Methods of Managerial Economics</b> Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm	<b>12</b>
<b>II</b>	<b>Demand analysis</b> Basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods	<b>12</b>
<b>III</b>	<b>Concepts in resource allocation</b> cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output - analysis	<b>12</b>
<b>IV</b>	<b>Market structure</b> Pricing and output; general equilibrium. Product policy, rates, promotion, and market strategy -Advertising rates model- Advertisement budgeting	<b>12</b>
<b>V</b>	<b>Pricing objectives</b> Pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination - Measurement of economic concentration -Policy against monopoly and restrictive trade practices	<b>12</b>

<b>Self-study</b>	Advertisement budgeting
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### Text Books

1. Peterson, 2020, *Managerial Economics*, 4th Ed. Pearson Education, New Delhi,
2. Spencer, 2 M.H. 2019, *Managerial Economics, Text Problems and Short Cases*, New Delhi.

### Reference Books

1. Christopher Thomas.S, Charles Maurice, 2019, *Managerial Economics*, International Edition
2. Mote and Paul, 2021, *Managerial Economics TMH*, New Delhi
3. Sampat Mokherjee, 2018, *Business and Managerial Economics*, Calcutta New Central Book Agency
4. Dwivedi D N, 2016, *Managerial Economics*, New Delhi Vikas publications
5. Sinha.C, Ritika Sinha, 2020, *Managerial Economics, Theory applications and cases*, Sathiya Bhawan publications, New Delhi.

### Web Resources

1. <https://www.bing.com/ck/a?!&&p=f075fc9af0abfffaJmltdHM9MTY5ODk2OTYwMCZpZ3VpZD0yYzRkNTUyMy0wMjQ0LTUyYzItMjNmNS00NjY1MDNiMzY3YmEmaW5zaWQ9NTIwMw&ptn=3&hsh=3&fclid=2c4d5523-0244-66c2-23f5-466503b367ba&psq=managerial+economics+book+pdf+download&u=a1aHR0cHM6Ly96bGliLnB1Yi9ib29rL21hbmFnZXJpYWwtZWNVbm9taWNzLTUydmQxbmJlN3RnMA&ntb=1>
2. <https://www.bing.com/ck/a?!&&p=033f68da3547856dJmltdHM9MTY5ODk2OTYwMCZpZ3VpZD0yYzRkNTUyMy0wMjQ0LTUyYzItMjNmNS00NjY1MDNiMzY3YmEmaW5zaWQ9NTI4Mw&ptn=3&hsh=3&fclid=2c4d5523-0244-66c2-23f5-466503b367ba&psq=managerial+economics+book+pdf+download&u=a1aHR0cHM6Ly9yZXNvdXJjZXMuMuc2F5bG9yLm9yZy93d3dyZXNvdXJjZXMuYXJjaGl2ZWQvc2l0ZS90ZXh0Ym9va3MvUHJpbmNpcGxlcYUyMG9mJTIwTWFuYWdlcmllhbCUyMEVjb25vbWljcy5wZGY&ntb=1>
3. <https://www.bing.com/ck/a?!&&p=95a4f8e6c00ca12bJmltdHM9MTY5ODk2OTYwMCZpZ3VpZD0yYzRkNTUyMy0wMjQ0LTUyYzItMjNmNS00NjY1MDNiMzY3YmEmaW5zaWQ9NTM1NA&ptn=3&hsh=3&fclid=2c4d5523-0244-66c2-23f5-466503b367ba&psq=managerial+economics+book+pdf+download&u=a1aHR0cHM6Ly9yZXNvdXJjZXMuMuc2F5bG9yLm9yZy93d3dyZXNvdXJjZXMuYXJjaGl2ZWQvc2l0ZS90ZXh0Ym9va3MvUHJpbmNpcGxlcYUyMG9mJTIwTWFuYWdlcmllhbCUyMEVjb25vbWljcy5wZGY&ntb=1>
4. [https://www.bing.com/ck/a?!&&p=e9a367b10e852bb9JmltdHM9MTY5ODk2OTYwMCZpZ3VpZD0yYzRkNTUyMy0wMjQ0LTUyYzItMjNmNS00NjY1MDNiMzY3YmEmaW5zaWQ9NTM3OQ&ptn=3&hsh=3&fclid=2c4d5523-0244-66c2-23f5-466503b367ba&psq=managerial+economics+book+pdf+download&u=a1aHR0cHM6Ly9ib29rcy5nb29nbGUuY29tL2Jvb2tzL2Fib3V0L01hbmFnZXJpYWxfRWNVbm9taWNzLmh0bWw\\_aWQ9ZXZ3TUUVBQUFRQkFK&ntb=1](https://www.bing.com/ck/a?!&&p=e9a367b10e852bb9JmltdHM9MTY5ODk2OTYwMCZpZ3VpZD0yYzRkNTUyMy0wMjQ0LTUyYzItMjNmNS00NjY1MDNiMzY3YmEmaW5zaWQ9NTM3OQ&ptn=3&hsh=3&fclid=2c4d5523-0244-66c2-23f5-466503b367ba&psq=managerial+economics+book+pdf+download&u=a1aHR0cHM6Ly9ib29rcy5nb29nbGUuY29tL2Jvb2tzL2Fib3V0L01hbmFnZXJpYWxfRWNVbm9taWNzLmh0bWw_aWQ9ZXZ3TUUVBQUFRQkFK&ntb=1)
5. <https://www.bing.com/ck/a?!&&p=85f84da2ca076c8eJmltdHM9MTY5ODk2OTYwMCZpZ3VpZD0yYzRkNTUyMy0wMjQ0LTUyYzItMjNmNS00NjY1MDNiMzY3YmEmaW5zaWQ9NTQyNw&ptn=3&hsh=3&fclid=2c4d5523-0244-66c2-23f5-466503b367ba&psq=managerial+economics+book+pdf+download&u=a1aHR0cHM6Ly93d3cucHZwc2lkZGhhcnRoYS5hYy5pbj9kZXBfaXQvbGVjdHVyZSUyMG5vdGVzL01FRkEvdW5pdDEucGRm&ntb=1>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2	2

**3 – Strong, 2- Medium, 1- Low**



**SEMESTER II**  
**ELECTIVE COURSE IV: a) RURAL AND AGRICULTURAL MARKETING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC4	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students should know the principles and practices of marketing

**Learning Objectives**

1. To gain knowledge on strategies relating to rural marketing.
2. To analyse the functioning of food processing industry including distribution and promotion in the rural market.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the concepts of rural marketing, buyer behavior and product strategy.	<b>K2</b>
2.	analyse the factors affecting product innovation strategies.	<b>K2 &amp; K4</b>
3.	apply the strategies relating to rural product, branding and packaging.	<b>K3 &amp; K5</b>
4.	evaluate the distribution and promotional mix relating to food processing industry.	<b>K1 &amp; K5</b>
5.	analyse the principles and functioning of co-operative marketing.	<b>K4 &amp; K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Rural marketing</b> Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	<b>12</b>
<b>II</b>	<b>Rural buyer behaviour</b> Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	<b>12</b>
<b>III</b>	Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	<b>12</b>
<b>IV</b>	<b>Food processing industry infrastructure in India</b> Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural	<b>12</b>

	distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.	
V	<b>Cooperative marketing</b> Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.	12

<b>Self-study</b>	Marketing communication challenge in rural markets
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### Text books

1. Acharya S.S Agarwal N.L., 2019, *Agricultural Marketing in India*, 6<sup>th</sup> Edition., BS Publishers & Distributors Pvt Ltd, India.
2. Ashok M. V, 2021, *Emerging Trends in Agricultural Marketing in India*, Brillion Publishing, New Delhi.
3. Debarun Chakraborty, Soumya Kanti Dhara, Adrinil Santra ,2021, *Rural Marketing in India: Texts and Cases*, Atlantic Publishers and Distributors Pvt Ltd, Chennai
4. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai.
5. [DograBalram](#) and [KarminderGhuman](#) ,2007,*Rural Marketing: Concepts and Practices*, McGraw Hill Education, Noida.

### Reference Books

1. [Arya R.L., SonamAryaRenuAryaJanardhan Kumar](#), 2020, *Fundamentals of Agriculture*, (1<sup>st</sup> Edition), Scientific Publishers,,India.
2. Singh K.P, 2011, *Agricultural Marketing and Rural Development*(1<sup>st</sup> Edition),DPS Publishing House,New Delhi.
3. Hardcover, Savita Mishra, ShreeshailM.Khot, 2022, *Agricultural Marketing and Rural Management*, (1<sup>st</sup> Edition),ABS books, New Delhi.
4. Partha Senapath, 2015, *Rural and Agricultural Marketing* Educreation Publishing, Chhattisgarh.
5. Badrinath M.N ,Venkatesh S Shastri, 2017, *Rural and Agricultural Marketing*, Thakur Publications Pvt. Ltd, Karnataka.

### Web Resources

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_RM\\_NOTES\\_2.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf)
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>
4. <https://vikaspedia.in/agriculture/market-information/market-information-related-websites>
5. <http://ieeexplore.ieee.org/document/7801211/>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2	2

**3 – Strong, 2- Medium, 1- Low**

## SEMESTER II

### ELECTIVE COURSE IV: b) LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC5	4				3	4	60	25	75	100

#### Pre-requisite

Students should have studied the Principles of Management

#### Learning Objectives

1. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
2. To create awareness on the professional opportunities in the supply chain management sector.

#### Course Outcomes

On the successful completion of the course, students will be able to:		
1.	recall the concepts and features of SCM	<b>K1</b>
2.	assess global and Indian perspectives of SCM	<b>K2 &amp; K3</b>
3.	examine changing logistics environment pertaining to materials management, warehousing and distribution	<b>K4</b>
4.	assess strategic warehousing for SCM including global level	<b>K5</b>
5.	assess the role of internet in SCM	<b>K5</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Supply Chain Management</b> Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	<b>12</b>
<b>II</b>	<b>Global perspectives</b> Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain - Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.	<b>12</b>
<b>III</b>	<b>Framework of Logistics</b> Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	<b>12</b>

IV	<b>SCM-Warehousing</b> Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	12
V	<b>SCM-Plan</b> SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management – E- market places, E-procurement, E-logistics, E-fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.	12

Self- Study	Framework of Logistics
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#### Text Books:

1. Christopher Martin, 2016, *Logistics and Supply Chain Management 5th Edition*, FT Publishing International, India.
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; *Supply Chain Management: Strategy, Planning and Operation*; Pearson Education Pvt. Ltd, Noida.
3. Dr.L.Natarajan ,2019, *Logistics and Supply Chain Management*, Margham Publications.
4. Saikumari, 2020, *Logistics and Supply Chain Management*, Sultan chand & Sons
5. Kultheep Singh, A Handbook on Supply Chain Management, Notion Press.

#### Reference Books:

1. Sahay, B.S., 2019, *Supply Chain Management*, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. 2020, *Business Logistics Management*, Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., 2002, *Supply Chain Logistics Management*, 9th Edition, McGraw-Hill Higher Education, Noida.
4. T.S/Vijayaraghavan, 2020, *Supply Chain Analytics*, Asia Pacific Holdings Limited
5. Bowersox, 2018, *Supply Chain Logistics Management*, MaGraw Hills Education.

#### Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management->
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbco.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>
5. <https://www.youtube.com/watch?v=cJkCcceqWT0>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	2	2	2	3	2	3	2	3	2	3
<b>CO2</b>	3	3	2	2	3	3	3	3	2	3	2	2
<b>CO3</b>	2	2	2	3	2	2	2	2	2	3	3	3
<b>CO4</b>	2	3	2	2	3	2	3	2	2	2	2	3
<b>CO5</b>	3	2	3	3	2	2	3	2	3	2	3	3
<b>Total</b>	13	13	11	12	12	12	14	12	11	13	12	14
<b>Average</b>	2.6	2.6	2.2	2.2	2.2	2.2	2.8	2.4	2.2	2.6	2.2	2.8

**Strong - 3**

**Medium – 2**

**Low - 1**

**SEMESTER - II****ELECTIVE COURSE IV: c) TOTAL QUALITY MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC6	4	-	-	-	3	4	60	25	75	100

**Pre-requisite**

Students should have studied the total quality management

**Learning Objectives**

- 1.To provide expert knowledge in the emerging Total Management techniques.
- 2.To build conceptual clarity and skill of concept applications

**Course Outcome**

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

1.	understand the concept of quality control applications	<b>K2 &amp;K4</b>
2.	assess quality control techniques in TQM	<b>K2 &amp; K3</b>
3.	examine sampling inspection and diagnosis	<b>K4</b>
4.	assess different techniques of TQM	<b>K5</b>
5.	evaluate the ISO model and implementation	<b>K5 &amp;K6</b>

**K1** -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** – Create

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Quality Control</b> Quality and Cost Considerations - Statistics and its Applications in Quality Control	<b>12</b>
<b>II</b>	<b>Sampling Inspection in Engineering Manufacture</b> Statistical Quality Control by the Use of Control Charts- Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis	<b>12</b>
<b>III</b>	<b>Theory of Sampling Inspection</b> Standard Tolerancing - ABC Analysis - Defect Diagnosis and Prevention	<b>12</b>
<b>IV</b>	<b>Quality Improvement</b> Recent Technique for Quality Improvement - Zero Defect - Quality Motivation Techniques - Quality Management System and Total Quality Control	<b>12</b>
<b>V</b>	<b>Selection of ISO Model ad Implementation of ISO 9000</b> Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control	<b>12</b>

<b>Self-study</b>	Quality Management System and Total Quality Control
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**Text Books**

- 1.Srinivasa Gupta and Valarmathy, 2019, *Total Quality Management*, Vijay Nicole Imprints.

2.Dahlgaard Jens J., Kristensen K., Kanji Gopal K,2020 *Fundamentals Of Total Quality Management*, Bross Chapman & Hall, London.

#### Reference Books

1. George, Stephen and Weimerskirch, Arnold, 2019, Total Quality Management - Strategies and Techniques Proven, Mohit Publications
- 2.Hakes, Chris (editor), 2018, *Total Quality Management: The Key to Business Success*”, NY: Chapman and Hall, New Delhi
- 3.Fox, Roy, 2021, *Making Quality Happen. Six Steps to Total Quality Management*, McGraw-Hill, New Delhi
- 4.Jain, 2021, *Quality Control And Total Quality Management*, Tata McGraw Hill, New Delhi
- 5.Lal H, 2019, *Total Quality Management: A Practical Approach*, New Age International Private Ltd
- 6.Rao, Ashok, 2020, *Total Quality Management: A Cross Functional Perspective*, Wiley & Sons

#### Web Resources

1. <https://www.bing.com/ck/a?!&&p=e986c3ddc77b8e78Jmltd>
2. <https://www.bing.com/ck/a?!&&p=7c586214bc3448e4Jmltd>
3. <https://www.bing.com/ck/a?!&&p=9337bd87594884b1Jmltd>
4. <https://www.bing.com/ck/a?!&&p=271bedd9fa1665f0Jmltd>
5. <https://www.bing.com/ck/a?!&&p=42ea9d03e75ee693Jmltd>

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2	3	2	2	1	3	2	2
CO2	3	3	3	2	2	3	3	2	1	3	3	2
CO3	3	3	3	2	2	3	2	2	1	3	2	3
CO4	2	2	2	3	3	3	3	3	3	3	3	2
CO5	2	2	2	3	3	3	2	3	3	3	1	2
CO6	2	2	2	2	3	3	3	3	3	3	2	1
<b>Total</b>	15	15	15	14	15	18	15	15	12	18	13	12
<b>Average</b>	2.5	2.5	2.5	2.3	2.5	3	2.5	2.5	2	3	2.4	2

**Strong - 3**

**Medium – 2**

**Low - 1**



**SEMESTER II**  
**SKILL ENHANCEMENT COURSE I: PROFESSIONAL COMMUNICATION AND DEVELOPMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232SE1	4	-	-	-	2	4	60	25	75	100

**Pre-requisite**

Students should have basic knowledge in communication.

**Learning Objectives**

1. To introduce students the effective ways of improving communication skills
2. To recognize the importance of improving one's self-image.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the impact of communication.	<b>K1 &amp; K3</b>
2.	remember the tips to handle the fear of public speaking.	<b>K2 &amp; K4</b>
3.	apply the ways to make first impression.	<b>K3 &amp; K4</b>
4.	evaluate the ways to manage emotional intelligence	<b>K4 &amp; K5</b>
5.	apply the neuromarketing for success in life.	<b>K3 &amp; K4</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
<b>I</b>	<b>Communication Skills</b> Communication- Importance- Avoiding Miscommunication- Learning High Impact Communication-7 C's of Communication- Do's and Dont's of Communication	<b>12</b>
<b>II</b>	<b>Public Speaking</b> Concept-Dealing with lack of confidence- Tips to tackle fear of public speaking. Becoming a confident public speaker-Perseverance-Pleasure-Personality-Projection-Passion-Progress.Perfecting: Delivery- Eye Contact-Enthusiasm- Energetic- Wow factor-Humour-Effective-Persuasive- Brief.	<b>12</b>
<b>III</b>	<b>Self-Image Management</b> Parts-Types-Effects-Self-image and First impression- Factors that affect one's self-image-Ways to make the best first impression.	<b>12</b>
<b>IV</b>	<b>Emotional Intelligence</b> Essentials- Components- Applying Emotional intelligence at home and work-Ways to improve emotional intelligence.	<b>12</b>
<b>V</b>	<b>Neuromarketing: The art of promoting yourself:</b> Concept- Steps to use neuromarketing for life success-Ways to recognize and capitalize on opportunities before others.	<b>12</b>

<b>Self-study</b>	Ways to improve Emotional Intelligence
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### Text Books

1. Francis Peter S.J. 2012, *Soft Skills and Professional Communication*, Tata McGraw Hill Education Private Limited, Chennai.
2. Prashant Sharma. 2019, *Soft Skills Personality Development for life success*, BPB publications, New Delhi.
3. NiraKonar, 2022, *Communication Skills for Professionals*, PHILearning Private Limited, New Delhi.
4. BarunMitra, 2012, *Personality Development and SoftSkills*, Oxford University Press, England.
5. ShikhaKapoor, 2018, *Personality Development and Soft Skills*, I.K. International Publishing House Pvt. Limited, New Delhi.

### Reference Books

1. Prachi. S. K. Singh, 2015, *Professional Communication*, Vayu Education of India, New Delhi.
2. Narula S.S, 2013, *Personality Development and Communication Skills*, Taxmann Publications, New Delhi.
3. NikunjVerma, 2013, *Professional Communication*, (1<sup>st</sup> Edition), JBC Press, New Delhi.
4. Barun Mitra. 2016. *Personality Development and Soft Skills*,. Oxford University Press, England
5. Amitabh Kishor Dwivedi, 2019, *Communication Skills for Professionals and Students*, Notion Press, Chennai..

### Web Resources

1. <https://www.makeuseof.com/tag/improve-communication-skills-7-websites/>
2. <https://virtualspeech.com/blog/improve-communication-skills>
3. <https://lightpdf.com/self-development-websites.html>
4. <https://www.scienceofpeople.com/personal-development-blogs/>
5. <https://www.quora.com/What-are-the-best-websites-for-personality-development>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	2	2	3	2	2	3
CO2	3	3	3	2	3	2	2	2	3	2	2	3
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	2	3	2	2	2	3	2	2	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3
TOTAL	15	15	15	10	15	10	10	10	15	10	10	15
AVERAGE	3	3	3	2	3	2	2	2	3	2	2	3

3 – Strong, 2- Medium, 1- Low

**SEMESTER – I & II**  
**LIFE SKILL TRAINING I: ETHICS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
PG23LST1	1				1	1	15	-	50	100

**Prerequisites:** Value education-its purpose and significance in the present world

**Learning Objectives**

1. To familiarize students with values of the individual, society, culture, one's own health and life philosophy,
2. To impart knowledge of professional ethical standards, codes of ethics, obligations, safety, rights, and other worldwide challenges.

Course Outcomes	On completion of this course the student will be able to	
CO1	understand deeper insight of the meaning of their existence.	K1
CO2	recognize the philosophy of life and individual qualities	K2
CO3	acquire the skills required for a successful personal and professional life.	K3
CO4	develop as socially responsible citizens.	K4
CO5	create a peaceful, communal community and embrace unity.	K3

Unit	Contents	No. of Hours
I	<b>Goal Setting:</b> Definition - Brainstorming Session – Setting Goals – Few components of setting goals.	3
II	<b>Group Dynamics:</b> Definition - Nature of Groups – Types of Groups – Determinants of group behavior	3
III	<b>Conflict Resolution:</b> Definition – What is a conflict resolution? Why should conflicts be resolved? - Lessons for life	3
IV	<b>Decision Making:</b> Definition – 3C's of decision making – Seven Steps to effective decision making – Barriers in effective decision making	3
V	<b>Anger Management:</b> Effects of anger – Tips to reduce anger – Anger warning signs – Identify your triggers – Ways to cool down your anger.	3
<b>TOTAL</b>		<b>15</b>

<b>Self-Study</b>	Salient values for life, Human Rights, Social Evils and how to tackle them, Holistic living, Duties and responsibilities.
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**Textbooks**

Life Skill Training – I Ethics, Holy Cross College (Autonomous), Nagercoil

**Reference Books**

1. Holy Cross College (Autonomous), Nagercoil 2007. Foundation Course Life's Challenges. Sipca Computers.
2. Mathew, Sam (2010). Self Help Life Book. Opus Press Publisher.
3. Swati Mehrotra. (2016). Inspiring Souls Moral Values and Life Skills (1st ed.) [English]. Acevision Publisher Pvt. Ltd.
4. Irai Anbu, v. (2010, August). Random Thoughts (1st ed.) [English]. THG Publishing Private Limited, 2019.
5. Holy Cross College (Autonomous), Nagercoil (2007). Foundation Course Life's Challenges. Sipca Computers.

**Web Resources**

1. <https://positivepsychology.com/goal-setting-exercises/>
2. [https://www.gov.nl.ca/iet/files/CCB\\_GroupDynamicsGuide.pdf](https://www.gov.nl.ca/iet/files/CCB_GroupDynamicsGuide.pdf)
3. [https://en.wikipedia.org/wiki/Conflict\\_resolution](https://en.wikipedia.org/wiki/Conflict_resolution)
4. <https://asana.com/resources/decision-making-process>
5. <https://www.mayoclinic.org/healthy-lifestyle/adult-health/in-depth/anger-management/art-20045434>