

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV  
COLLEGE FOR WOMEN (AUTONOMOUS)**

**CHENNAI - 600044.**

**Re accredited with A+ Grade by NAAC**

**MASTER OF COMMERCE**

**(Shift –II - SFS)**

**Under the faculty of Commerce**

**Post Graduate Department of Commerce**



**CHOICE BASED CREDIT SYSTEM  
(CBCS) OUTCOME BASED  
EDUCATION (OBE)  
(Effective from the Academic Year 2023-24)**

**Board of studies held on 15.9.2023**

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# **RULES AND REGULATIONS**

## **DEPARTMENT OF COMMERCE**

### **Revised Syllabus of 2023 - 2024**

#### **Post Graduate Department of Commerce**

##### **OBJECTIVES OF THE COURSE:**

- To make the students to understand the importance of Accounting, Finance, Customer Relationship Management etc.,
- To enable students to learn and to make decision in all types of organisation
- To explore the knowledge of computer based presentation of Accountancy.
- To enable the students to pursue Master of Philosophy and Doctoral Research degree to work in colleges and Universities.

##### **VALUE STATEMENT**

- To transform every student into an intellectually competent, morally upright, socially committed and spiritually inspired human being.

##### **VISION**

- To build a pathway of educational excellence for women to traverse towards diverse global milestones, through an inclusive and integrated learning approach, embracing high personal values, cultural ethos and innovative leadership for a better tomorrow

##### **MISSION**

- To nurture 21st century skills by a holistic and transformative educational curriculum
- To promote a transdisciplinary sustainable ecosystem for quality research activities and societal outreach with global competence
- To cultivate an entrepreneurial and innovation mindset to keep pace with new-age technology
- To inculcate reflective and inclusive thoughts through Indian knowledge system
- To practice universal harmony for self-reliance and mutual development

# PG REGULATIONS

## 1. ELIGIBILITY FOR ADMISSION:

- All candidates must have cleared their graduation in Commerce from a recognized educational institution in India.
- Students from streams of Management, Banking and Finance are also eligible.

## 2. ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the Degree only if she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than two academic years, passed the examinations all the four-Semesters prescribed earning a minimum of 91 Credits (in Parts-I & II)

## 3. DURATION:

- a. Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters and the second academic year the third and fourth semesters.
- b. The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

## 4. COURSE OF STUDY:

The main Subject of Study for Master Degree Courses shall consist of the following

PART– I Core subjects, Project/ Electives

PART– II skill based, soft skills and internship

### 1. Skill based subjects (Four)-

- a) Cyber Security
- b) Research Skills
- c) Soft Skill – SWAYAM COURSE(MOOC)
- d) Soft Skill – COURSERA COURSE

## PART II COMPONENT AND CREDITS

Semester	Subject	Subject Code	Title	Credits	CIA	ESE	Total
I	Skill Based Elective	22PSSCS1001	Cyber Security	3	50	---	100
II	Soft skill	18MOOC2002	SWAYAM (MOOC)	4	50	---	100
III	Skill Based Elective	18PSSRS3003	Research Skills	3	50	---	100
	Internship	17PCOIP3001	Internship	2	40	60	100
IV	Soft skill	23PSSCR4004	Coursera	4	50	---	100
			Total	16			
*Extra Credits	Extra Disciplinary SWAYAM (MOOC)	2/3 (based on Certificate)		2 / 3 as per Certificate			

\*Note: Mandatory for 2022 Batch and its optional from 2023 batch onwards

Recommended Credits Distribution: (Total should not be less than 91 Credits)

Course Type	No. of Papers	Credits / Paper	Total
Core (Theory)	15	4	60
Core (Practical)			
Core (Project )			
Elective	5	3	15
Internship		2	2
Skill based courses	2	3	6
Swayam Courses	2	4	8
<b>Total</b>			<b>91</b>

### 5. ATTENDANCE

#### CATEGORY-A: ATTENDANCE REQUIREMENT

All candidates must put in 75% and above of attendance for Arts, Science, Commerce courses both UG/PG including MBA/MCA Degree courses for appearing the University Examination. (Theory/Practical)

**CATEGORY –B: CONDONATION OF SHORTAGE OF ATTENDANCE**

If a candidate fails to put in the minimum attendance (Percentage stipulated), the Principals shall condone the shortage of attendance up to a maximum limit of 10% (i.e. between 65% and above and less than 75%) for all UG/PG courses. (i.e. Arts Science, Commerce, MBA and MCA) after collecting the prescribed fee of RS.250/-each for Theory/Practical examination separately, (Theory Rs.250/- Per semester/Per Candidate: Practical Rs.250/- Per semester/ Per Candidate) towards the condonation of shortage of attendance.

**CATEGORY-C: NOT ELIGIBLE FOR CONDONATION OF SHORTAGE OF ATTENDANCE**

Candidates who have secured less than 65% but more than 50% of attendance are NOT ELIGIBLE for condonation of shortage of attendance and such candidates will not be permitted to appear for the regular examination, but will be allowed to proceed to the next year/next semester of the course and they may be permitted to take next University examination by paying the prescribed condonation fee of Rs.250/- each for Theory/Practical separately. Names of such candidates should be forwarded along with their attendance details in the prescribed format mentioning the category (3copies). Degree Wise/Year wise/Branch wise/semester wise/together with the fees collected from them. So as to enable them to get permission from the University and to attend the Theory/Practical examination subsequently without any difficulty.

**CATEGORY-D: DETAINED STUDENTS FOR WANT OF ATTENDANCE**

Candidate who have put in less than 50% of attendance have to repeat the course (by re-joining ) for which they lack attendance without proceeding for II/III year as the case may be. Until they re-join the course and earn the required attendance for that particular semester/year, no candidates shall be permitted to proceed to the next year/next semester of the course under any circumstances. They have to obtain prior permission from the University to re-join the course.

Provided in case of candidates who are admitted form the academic year 2003 -2004

earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstances such as medical ground, such candidates shall produce Medical Certificate issued by the authorized, Medical Attendant (AMA), duly certified by the Principal of the college shall be permitted to proceed to the next semester and to complete the course of study. Such candidates shall have to repeat the semester, which they have missed by re-joining after completion of final semester of the course, by paying the fee for the break of study as prescribed by the University from time to time.

#### CATEGORY-E: CONDONATION OF SHORTAGE OF ATTENDANCE FRPMARRIED WOMEN STUDENTS

In respect of married women students undergoing UG/PG course, the minimum attendance for condonation (Theory/Practical) shall be relaxed and prescribed as 55% instead of 65% if they conceive during their academic career. Medical certificate from the Doctor attached to the Government Hospital (D.G.O) and the prescribed fee of Rs.250/- there for together with the attendance details shall be forwarded to this office to consider the condonation of attendance mentioning the category.

#### 0% Attendance

The candidates who have earned 0% of attendance, have to repeat the course (by re-joining) without proceeding to succeeding semester and they have to obtain prior permission from the University to re-join the course immediately for which applications issued for the academic year.

### **6. BREAK IN STUDY**

After enrolling into any of the courses offered by the college a student is allowed to be absent continuously for period of FIVE years (Max. Condonable period- from the day of enrolment) after which she forfeits her admission.

A student who wants to continue her study within the condonable break period can rejoin in the same semester in the EXISTING VACANCY after getting the permission from the Principal and subsequently from University of Madras. Such Students should also get a letter from the respective Head of the

Department stating that she is not repeating any paper which she has already completed in other semesters.

## **7. TRANSFER OF STUDENTS AND CREDITS:**

Transfer from another Autonomous or Non-Autonomous college or from other University is allowed for the same program with the same nomenclature provided there is a vacancy in the respective program of study and the student has passed all the examinations under the previous system. **Students with standing arrears are NOT eligible for transfer.**

The marks obtained in the previous system will be converted and grades will be assigned as per the University norms.

Such students **are eligible** for classification.

Such students are NOT eligible for ranking, prizing and medals on qualifying the PG degree.

## **8. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS**

- 1) Candidates shall register their names for the First Semester Examination after the admission in the M.Com General Course.
- 2) Candidates shall be permitted to proceed from the first semester up to the final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidate should register for all arrear subjects of earlier semesters along with current (subject) semester subjects.
- 3) Candidates shall be eligible to proceed to the subsequent semester, only if they earn sufficient attendance as prescribed by the University/College.

## **9. PASSING REQUIREMENTS**

1. There shall be no passing minimum for Internal. But 0 also should not be awarded. In case a student absences herself for all the CIA exams and ends in getting 0 in internal in a particular subject, she will be awarded 1 or 2 marks for attendance.
2. For All Subjects(Theory/Practical/Project)the passing requirement is as follows:
  - i) candidates should secure not less than 50% of marks in End Semester Examination (ESE) and not less than 50% in aggregate of the total internal and external marks.
3. A candidate who passes in all subjects earning 91 credits within the maximum period of four years reckoned from the date of admission to the course shall be declared to have qualified for the degree.
4. A student who fails in either Project work or Viva-voce shall be permitted to redo the project work for evaluation and re-appear for the Viva-voce on a subsequent occasion, if so recommended by the examiners.
5. Grading shall be based on overall marks obtained (Internal +External)



## **10. MEDIUM OF INSTRUCTION AND EXAMINATIONS**

The medium of instruction and examinations for the papers of Part I & II shall be the language concerned. For part I subjects other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is in English/Tamil irrespective of the medium of instruction. For modern languages, the medium of instruction and examination will be in the languages concerned.

## **11. SUBMISSION OF RECORD NOTE BOOK FOR PRACTICAL EXAMINATIONS**

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations.

## **12. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

1. A Candidate who qualifies for the Degree and secures CGPA between 9.0 – 10.0 shall be declared to have passed the examination in **FIRST CLASS - EXEMPLARY** provided she has passed the examination in every subject she has registered as well as in the project work in the first appearance.
2. A Candidate who qualifies for the Degree and secures CGPA between 7.5 – 8.9 shall be declared to have passed the examination in **FIRST CLASS WITH DISTINCTION** provided she has passed the examination in every subject he/she has registered as well as in the project work in the first appearance.
3. A candidate who qualifies for the degree as per the regulations for passing requirements and secures CGPA between 6.0 – 7.4 shall be declared to have passed the examination in **FIRST CLASS**
4. A candidate who qualifies for the degree as per the regulations for passing requirements and secures CGPA between 5.0 –5.9 shall be declared to have passed the examination in **SECOND CLASS**
5. Only those candidates who have passed all the papers including practical and project work in the first appearance shall be considered for the purpose of **RANKING**.

## **13. RANKING**

1. Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking /Distinction.
2. Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to lack of attendance are only eligible for

classification.

## 14. GRADING SYSTEM

The term grading system indicates a SEVEN (7) point scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, Grade points and letter grade.

Minimum Credits to be earned:

For TWO year PG Programme: Best 91 Credits (Part I: Major/Elective, Part – II: Soft skills)

Conversion of Marks to Grade Points and Letter Grade

(Performance in a Course / Paper)

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
40-49	4.0-4.9	U	Re-appear
ABSENT	0.0	AAA	ABSENT

## 15. CLASSIFICATION & CALCULATION OF GPA AND CGPA

For a Semester :

### GRADE POINT AVERAGE [GPA]

Sum of the multiplication of grade points by the credits of the courses

GPA= \_\_\_\_\_

Sum of the credits of the courses in a semester

For the entire programme:

### CUMULATIVE GRADE POINT AVERAGE [CGPA]

Sum of the multiplication of grade points by the credits of the courses For entire programme

CGPA= \_\_\_\_\_  
Sum of the credits of the courses of the entire programme

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
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+	Second Class
5.0 and above but below 5.5	B	
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 of the PG Programme (Major, Elective/Project and Non- Major Elective courses alone) / M.Phil. are eligible.

## **16. ESE REVALUATION**

A student is eligible to appeal for revaluation of the paper only **if she secures a minimum of 10 in the internal tests (CAT) of that paper** if the internal maximum marks is 25 and **a minimum of 6 in the internal tests (CAT) of that paper** if the internal marks is 15. This has to be done within 10 days from the publication of results. She also has to pay the prescribed fee. The revaluation will be done by an external examiner appointed by the Principal.

## **17. ARREAR / REPEAT EXAMINATIONS**

1. A candidate having arrear paper(s) shall have the option to appear along with the regular semester papers.
2. Candidates who fail in any of the papers in Part I & II of PG degree examinations shall complete the paper concerned within **four** years from the date of admission to the said course.

## **18. SUPPLEMENTARY / INSTANT EXAMINATION**

1. Final year students (PG – II year 4<sup>th</sup> semester) are **only** eligible to apply for Supplementary / Instant Examination.
2. Students who have only one paper as arrear in the final semester are allowed to take up supplementary / instant examination.
3. Supplementary / Instant Examination will not be conducted for practical papers and projects.

## **19. CONCESSIONS FOR DIFFERENTLY-ABLED STUDENTS**

1. Students who are mentally disabled, learning disability and mental retardation, who are slow learners, who are mentally impaired having learning disorder and seizure disorder and students who are spastic and cerebral palsy the following concessions shall be granted obtaining prior permission from the University
  - a. One-third of the time of paper may be given as extra time in the examination.
  - b. Leniency in overlooking spelling mistakes
2. Students who are visually challenged
  - a. Exempted from paying examination fees.
  - b. A scribe shall be arranged by the college and the scribe be paid as per the college decision.

## 20. MALPRACTICE



SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN

(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with A+ Grade by NAAC)

Chromepet , Chennai — 600 044.

### Guidelines for Malpractice Committee

#### I. Corrective measures for malpractice committed during Continuous Internal Assessment Tests:

Students, who are found guilty of committing any kind of malpractice during CIA tests, will not be awarded marks for CIA of the particular paper and it will be indicated as Zero (0) in the Statement of marks in the foil sheet entry.

In cases of repeat offence, the marks obtained in assignment and attendance will also be considered as Zero (0).

#### II. Corrective measures for Malpractice committed during End-of Semester Examinations:

S.No.	Nature of Malpractice	Punishment
1 (i)	Writing one's internal marks and request for a pass.	Warning may be given for the first time. If repeated, the examination taken by the candidate will be cancelled.
(ii)	Letter of appeal coupled with promise of any form of consideration.	The particular examination/examinations, depending upon the seriousness of appeal, taken by the candidate will be cancelled.
(iii)	Any special marking in the answer script by the candidate.	
(iv)	Irrelevant writing by the candidate in the answer script.	
(v)	The candidate writing answer on his /her question paper or making use of his/her question paper for rough work.	
2	Possession of incriminating material for copying.	

3 (i)	Copying from notes, books or any written / printed material related to the subject of the examination.	Current semester examinations will be cancelled. If repeated, the candidate will be debarred from appearing for ensuing 2 semester examinations.
(ii)	Bearing on the answer book of another candidate to copy.	
(iii)	The candidate possessing cell phone/programmable calculator(s)/any other electronic storage device(s) gadgets.	
(iv)	The candidate possessing cell phone(s)/programmable calculator(s)/any other electronic storage device(s) gadgets and containing incriminating materials(whether used or not)	
4 (i)	Inserting previously written answer sheets brought from outside.	Current semester examinations will be cancelled and the candidate will be debarred from appearing for the ensuing 4 semester examinations.
(ii)	Aiding, passing and assisting for copying from main / additional book / any written or printed material (bits) prepared already.	Current semester examinations will be cancelled and the candidate will be debarred from appearing for the ensuing 6 semester examinations.
5 (i)	Threatening the invigilator/any such insubordinate behavior.	Current semester examinations will be cancelled and the candidate will be debarred from appearing for the ensuing 4 semester examinations.
(ii)	For manhandling/injuring the Superintendent, Hall Superintendent and other examination officials/personnel (College and other Institutions)	Current semester examinations will be cancelled and the candidate will be debarred from appearing for the ensuing 6 semester examinations. The matter will be referred to the police, if necessary, for further action.
6	Case of impersonation (Current students and past students who are now appearing as private candidates)	Current semester examinations will be cancelled and the candidate will be debarred from appearing for the ensuing 6 semester examinations. The matter will be referred to the police, if necessary, for further action.
7	Candidate destroying evidence relating to an alleged irregularity	

8	Tampering in the statement of marks/provisional certificates /degree certificates issued by the College/ University.	The tampered certificates be retained by the College and no duplicate will be provided. Current semester examinations taken by the candidate will be cancelled. The candidate will be debarred from appearing for any examinations of this college. The matter will be referred to police for further action, if warranted
9	Involved in any one more of the malpractice of serial no.8 to 21 for the second or subsequent times.	<p>The examinations of the subject concerned will be cancelled and all the theory and practical subjects of the current semester registered by the candidate. Further the candidate is not considered for revaluation of answer scripts of the arrears subjects.</p> <p>If the candidate has registered for arrears subjects only, invalidating the examinations of all the arrears subjects registered by the candidate.</p> <p><b>Additional Punishment:</b></p> <p>(i) If the candidate has not completed the programme , he/she is debarred from continuing his/her studies for one year i.e, for two subsequent semesters. However, the student is permitted to appear for the examination in all the arrears subjects during the debarred period.</p> <p>(ii) If the candidate has completed the programme , he/she is prevented from writing the examinations of the arrears-subjects for two subsequent semesters.</p>

**NOTES:**

The matter regarding the malpractice will be placed before the Malpractice Monitoring Committee for enquiry and decision of the Committee shall be final and the same will be processed for further action.

### III . Composition of Malpractice Monitoring Committee:

**Chairperson** : The Principal

**Members** : Malpractice monitoring committee members

- Two senior faculties from Aided stream.
- Two senior faculties from Self-financed Stream.

The Controller of Examinations.

The Chief Superintendent of End of Semester Examinations.

- Cancellation of one or more papers written by the candidate, who was found guilty of committing malpractice, will be indicated as Zero (0) against the title of the respective paper in the foil sheet but to reflect as Reappear (RA) in the mark statement.
- If a candidate is reported to have committed any malpractice for a second time, the Disciplinary Action Committee will enhance the punishment suitably.
- The above regulations are intended only to guide the Committee in taking appropriate actions and not intended to apply mechanically to cover every conceivable case.
- The Disciplinary Action Committee may suitably deal with any other case of malpractice which is not covered under any of the above clauses, considering cognizance (seriousness) of the case.

PRINCIPAL

CONTROLLER OF EXAMINATIONS

#### **21. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMME TO QUALIFY FOR A DEGREE:**

1. A student who for whatever reasons is not able to complete the programme within the normal period (N) or minimum duration prescribed for the programme, may be allowed **TWO** year period beyond the normal period to clear the backlog to be qualified for the degree. (Time span is N + 2 years for completion of the programme)
2. In exceptional cases like major accidents and child birth, an extension of **ONE** year be considered beyond maximum span of time that is N + 2 + 1. Students qualifying during the extension period are **NOT** eligible for ranking.

#### **22. REGULATORY BODIES**



Under autonomy, the college is free to frame its curriculum and conduct examinations. These functions are monitored by the **Board of Studies, Board of Examiners and the Academic Council.**

### **Board of Studies**

Separate Board of studies are constituted for each programme offered by a department. Each Board of Studies will meet at least once a year to design courses, modify syllabi / examination pattern and recommend the same to the Academic Council.

The Board of Studies is composed of :

- ◆ Head of the respective Department (Chairperson)
- ◆ One subject expert from within Parent University – as nominated by the Vice chancellor from a panel of recommended members. (University Nominee)
- ◆ Two senior staff members of each specialization apart from chairperson.
- ◆ Two subject experts from outside the parent university.
- ◆ Two representatives from the Industry / Corporate sector /allied area.
- ◆ One meritorious alumnus
- ◆ One student representative from current batch.( Preferably a meritorious final year student)

The tenure of the external experts is for TWO years.

### **Board of Examiners**

A list of board of examiners is obtained by circulating the details of courses offered by the college to other colleges and through the list provided by the departments. Single valuation is done for UG courses and double valuation, one Internal and one External, for PG courses.

### **Academic Council**

The Academic Council is composed of:

- ◆ The Principal(Chairman)
- ◆ All heads of the department in the college
- ◆ Four senior teachers of the college representing

different categories of teaching

- ◆ Four representatives from the Industry / Corporate sector /allied area relating to placement / Commerce / Law / Education / Medicine / Engineering nominated by the Governing Body
- ◆ Three nominees of the University of Madras
- ◆ A faculty member nominated by the principal (Member Secretary)

The term of the nominated members shall be TWO years.

### **23. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

PEO1: To hone their critical intelligence, professional behaviour and strive towards creative Endeavour

PEO2: To augment research and entrepreneurial skills supplemented with rich skills of communication, teamwork and leadership to excel in their profession.

PEO3: To imbibe a deep sense of rationality and in depth knowledge of the various contemporary issues that would elevate their comprehension in the global context.

PEO4: Learn to face the Business world

PEO5: Impart value orientation with critical thinking and independent approach.

### **24. PROGRAMME OUTCOMES (POs)**

PO1: Identify and analyze the complex problems reaching substantiated conclusions using domain knowledge.

PO2: Apply investigative research, specialize in problem identification, formulate research design, utilise analytical tools, draw valid inferences and provide suggestions leading to nation building initiatives.

PO3: Strengthen professional ethics and career planning with systematic building of intrapersonal and interpersonal skills to participate in the intellectual diasporas.

PO4: Establish oneself as a self-reliant, empowered individual to have an inclusive, healthy and compassionate understanding towards life and society

PO5: Equipped with technical / managerial expertise to innovate and critically analyse

various attributes which constitute pivotal issues in a multidisciplinary scenario.

PO6: Emerge as innovators and pioneers to create new avenues of employment catering to the global trends as well as demands.

## **25. PROGRAMME SPECIFIC OUTCOMES(PSOs)**

PSO1: Understand the significance of various aspects of business in the field of commerce.

PSO2: Enable the student to have in-depth study in all dimension of business

PSO3: Enable the students to apply innovative thoughts in their career.

PSO4: Identify business opportunities through developing skill based education

PSO5: Explore the knowledge in the field of research

PSO6: To enable the students to pursue Master of Philosophy and Doctoral Research degree to work in colleges and Universities

## 26. QUESTION PAPER PATTERN:

### QUESTION PAPER PATTERN FOR OBE(2023-24 onwards)

Theory:PG –Question paper Pattern- conventional on- paper mode

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice		
K3, K4	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  {approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  + Compulsory Question  10 Marks	20       10	Elaborate answers  (approx. 1000 Words)	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
<b>* 75 marks to be converted as 60 marks.</b>					

## Question paper pattern for Continuous Assessment Test (CAT)

### U.G/P.G PROGRAMME

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN

(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with A+ Grade by NAAC)

Chromepet , Chennai — 600 044.

B.Com(Honours)/M.A/M.Com/M.Sc/MSW - CAT- I August'2023

Department of .....

Subject Code:

Subject Title:

Duration : 2 Hrs

Date:

Max. Marks: 50 Marks

### Section - A

I. Answer **any five** of the following

(5 x 2 = 10)

1. (K, CO)
2. (K, CO)
3. (K, CO)
4. (K, CO)
5. (K, CO)
6. (K, CO)

### Section - B

II. Answer **any four** of the following

(4x 5 = 20)

- 7.
- 8.
- 9.
- 10.
- 11.

### Section - C

III. (a). Answer **any one** of the following

(1 x 10 = 10)

- 12.
- 13.

III. (b).Compulsory Question

(1 x 10 = 10)

- 14.



## PROGRAMME PROFILE

(Post Graduate Department of Commerce)

**TOTAL CREDITS: 91**

TOTAL TEACHING HRS: 450 hrs per semester

### SEMESTER I

S NO	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
<b>PART I</b>							
1	Core Paper I	Corporate Accounting	23PCOCT1001	4	2	6	4
2	Core Paper II	Managerial Economics	23PCOCT1002	4	2	6	4
3	Core Paper III	Digital Marketing	23PCOCT1003	5	1	6	4
4	Core Paper IV	Strategic Management	23PCOCT1004	5	1	6	4
5	Elective Theory I	Customer Relationship Management	23PCOET1001	3	1	4	3
<b>PART II</b>							
1	Skill Based Elective	Cyber Security	22PSSCS1001	2		2	3
<b>Total</b>				<b>30</b>			<b>22</b>
<b>SEMESTER II</b>							
<b>PART I</b>							
1	Core Paper V	Accounting for Decision Making		4	2	6	4
2	Core Paper VI	Global Business Environment		4	2	6	4
3	Core Paper VII	Corporate and Economic Laws		5	1	6	4
4	Core Paper VIII	Business Finance		5	1	6	4
5	Elective Theory II	Operation Research		3	1	4	3
<b>PART II</b>							
1	Soft Skill	SWAYAM (MOOC)	18MOOC2002	2		2	4
<b>Total</b>				<b>30</b>			<b>23</b>

<b>SEMESTER III</b>							
<b>S NO</b>	<b>COURSE</b>	<b>TITLE OF THE PAPER</b>	<b>CODE</b>	<b>L</b>	<b>T</b>	<b>H</b>	<b>C</b>
<b>PART I</b>							
1	Core Paper IX	Entrepreneurship and Small Business Management		5	1	6	4
2	Core Paper X	Direct tax and Tax planning		5	1	6	4
3	Core Paper XI	Research Methodology		5	1	6	4
4	Core Practical I	Computer in Business		2	4	6	4
5	Elective Theory III	Labour Legislations		3	1	4	3
<b>PART II</b>							
1	Skill Based Elective	Research Skills	18PSSRS3003	2		2	3
2	Internship	Internship	17PCOIP3001	-			2
		Total		30			24
<b>SEMESTER IV</b>							
<b>Part I</b>							
1	Core Paper XII	Organizational Behaviour		5	1	6	4
2	Core Paper XIII	Strategic Human Resource Management		4	2	6	4
3	Elective Theory IV	GST and Customs Law		5	1	6	3
4	Elective Theory V	Security analysis and portfolio management		3	1	4	3
5	Core Project-I	Project & Viva- Voce	20PCOPR4001		6	6	4
<b>PART II</b>							
1	Soft skill	<b>COURSERA</b>	23PSSCR4004	2		2	4
		<b>Total</b>		30			22

**L=LectureHrs; T =TutorialHrs; H =Hrs Per Week; C=Credits**

**List of electives:**

1. Customer Relationship Management (Semester 1)
2. Services Marketing.
3. Operations Research (Semester II)
4. Business Ethics and Corporate Sustainability.
5. Labour Legislations (Semester III)
6. Insolvency Law and Practice.
7. GST and Customs law(Semester IV)
8. Security Analysis and Portfolio Management (Semester IV)
9. Audit and Due Diligence
10. Financial Markets and Services.

**Coursera Courses offered**

<b>Broad Area</b>	<b>Topic</b>	<b>Sub topic</b>	<b>University</b>
Research Skills	Research Design	Qualitative Research Design	Emory University
Employability Skills	Job Search & Interviewing	Successful Interviewing	University of Maryland, College Park
Marketing	Marketing Analytics	Marketing Analytics	University of Virginia
IT Management	ITIL	Foundations of Project Management	Google
Emerging in Business	Digital Marketing	Marketing in a Digital World	University of Illinois at Urbana-Champaign
Emerging in Business	Portfolio Management	Portfolio Selection and Risk Management	Rice University
Employability Skills	Creative Thinking	Creative Thinking: Techniques and Tools for Success	Imperial College London
Employability Skills	Job Search & Interviewing	Successful Interviewing	University of Maryland, College Park
Research Skills	Data Analysis	Qualitative Data Analysis with MAXQDA Software	Emory University
Human Resources	Talent Management	Inspiring Leadership through Emotional Intelligence	Case Western Reserve University
Marketing	Sales	Effective Sales – An Overview	Fundação Instituto de Administração



# SHRIMATHI DEVKUNVAR NANALA BHATT VAISHNAV COLLEGE FOR WOMEN

(Autonomous), Re-Accredited with 'A+' Grade by NAAC  
Chromepet, Chennai 44, Ph- 22655450/4976 [www.sdnbvc.edu.in](http://www.sdnbvc.edu.in)

## Guidelines for Internal Evaluation & Assessment Rubrics.



OFFICE OF THE CONTROLLER OF EXAMINATIONS 2023

Evaluation Rubric (Seminar)

<b>Criteria/ Recommended Scores</b>	<b>Excellent (10-9)</b>	<b>Very Good (8-7)</b>	<b>Good (6-4)</b>	<b>Satisfactory (3-0)</b>
<b>Content of Topic</b> <b>1. Write-up</b> <b>2. Sequence</b> <b>3. Supportive Literature</b> <b>4. Journal Reference</b>	Relevant content with excellent sequence with more than 15 references (Journal and Book) Schematic diagram	Relevant content with Very good sequence 5 to 10 Journal & Book references	Relevant content adequate sequence less than 5 references	Satisfactory content and flow of sequence and no reference
<b>Presentation Skills</b> <b>1. Mode of delivery</b> <b>2. Communication Skill</b> <b>3. Teaching aid used</b> <b>4. Time Management</b>	Exemplary communicative skill, multiple teaching aids/ modules complete within given time	Very good communicative skill, usage of board and ITC, tools, Complete within time.	Moderate communicative skill, use either of the teaching aid (Board/ITC) satisfactory	Poor communicative skill and time management.
<b>Interactive Skills</b> <b>1. Body language</b> <b>2. Eye contact</b> <b>3. Voice</b> <b>4. Poise</b>	Exemplary body language, eye contact, poise loud voice	Very good body language, eye contact, poise, voice	Moderate time management, language and confidence level, satisfactory eye contact voice	Poor body language, rarely maintain eye contact and audible voice
<b>Feedback</b> <b>1. Level of confidence in answering, clearing doubts</b>	Exemplary confidence level clearing doubts with example	Very good confidence level and able to clear doubts	Moderate confidence level and able to clear double with less clarity	Demonstrate poor confidence level not able to clear doubts
<b>Conclusion</b>	Summarise and closing remarks capture the attention of audience and set pace with impact	Define summary and closing remarks	Closing remark with good pace and attention of audience	Satisfactory closing remark without proper conclusion

Evaluation Rubric (Assignment/Other Components)

<b>Criteria/ Recommended Scores</b>	<b>Excellent (10-9)</b>	<b>Very Good (8-7)</b>	<b>Good (6-4)</b>	<b>Satisfactory (3-0)</b>
<b>Introduction of the of given topic and significance</b>	In-depth knowledge about the topic	Comprehension of the topic	Adequate knowledge of the topic	Inadequate Knowledge of the topic
<b>Body of the content and flow of content</b>	Main idea is focused and supported with detailed information	Main idea is clear and supported with general information	Main idea is fairly clear and supported with limited information	Main idea is not clear and random collection of information
<b>Relevance to the content</b>	Relevant and comprehensive information to substantiate the topic given with current updates and case studies	Relevant information supported with strong evidences	Relevant information with sufficient supporting evidences	Relevant information with insufficient supporting evidence
<b>Conclusion, Reference and recent updated &amp; Supportive materials</b>	Strong conclusion exhibiting in- depth knowledge on the subject. More than 15 references and pictures / paper clippings	Recognizable conclusion with supportive suggestions and Reference 5-10 without / with paper clippings	Inadequate conclusion Less than 5 references without supportive evidences	Absence of conclusion No originality, No reference and Supportive evidences
<b>Grammar/ Spelling</b>	Use of precise and descriptive language with no grammar or spelling errors	Use of descriptive language with 2 or 3 grammar or spelling errors	Use of some descriptive language with 4 or 5 grammar or spelling errors	Simple sentences with grammar or spelling

### Evaluation Rubric (Practical)

<b>Criteria/ Recommended Scores</b>	<b>Excellent (10-9)</b>	<b>Very Good (8-7)</b>	<b>Good (6-4)</b>	<b>Satisfactory (3-0)</b>
<b>Instructions followed</b>	Strictly follows the routine procedures with analytical approach	Follows procedures included in the routine procedures	Adopts the routine procedures abruptly	Erratically adopts the routine procedures
<b>Techniques / Skills Following SOPs</b>	Understands the principles and performs the experiments on their own	Replicates recorded experiments without assistance	Able to interpret and obtain the results only with assistance	Cannot replicate experiments or understand properly. Needs additional assistance.
<b>Organization</b>	Plans and carries out the work efficiently. Exhibit innovative ideas in their practical work and present with novelty	Plans and carries out the work efficiently.	Plans and carries out the work satisfactorily.	Work in a disorganized manner.
<b>Presentation submission of record</b>	Punctual in submission of record work in an exemplary manner	Punctual in submission of record in a satisfied manner	Not very punctual but maintains fairly good record	Not punctual and submit incomplete record
<b>Initiative and Creativity</b>	Gather remarkable materials / literature and carries out the experiments innovatively. Able to translate idea and exemplary presentation	Can work independently without assistance. Able to translate idea with good presentation.	Works satisfactorily with assistance Satisfactory translation of idea and presentation	Requires motivation and assistance to complete the work Minimal translation of idea and unsatisfactory presentation.

### Evaluation Rubric (Group Project)

Criteria	Evaluation of Student's Group Projects following the range of Rubrics			
	Exemplary-5	Proficient-4	Expected-3	Need importance-2
<b>Contributions</b>	Routinely provides useful ideas when participating in the group and in classroom discussion. A leader with major contribution.	Usually provides useful ideas when participating in the group and in classroom discussion. A strong group member who tries hard!	Sometimes provides useful ideas when participating in the group and in classroom discussion. A satisfactory group member who does what is required.	Rarely provides useful ideas when participating in the group and in classroom discussion. May refuse to participate.
<b>Problem-solving</b>	Actively looks for and suggests solutions to problems	Refines solutions suggested by others.	Does not suggest or refine solutions, but is willing to try out solutions suggested by others.	Does not try to solve problems or help others solve problems. Lets others do the work.
<b>Attitude</b>	Is never publicly critical of the project or the work of others. Always has a positive attitude about the task(s).	Is rarely publicly critical of the project or the work of others. Often has a positive attitude about the task(s).	Is occasionally publicly critical of the project or the work of other members of the group. Usually has a positive attitude about the task(s)	Is often publicly critical of the project or the work of other members of the group. Is often negative about the task(s)
<b>Working with Others</b>	Almost always listens to, shares with, and supports the efforts of others. Tries to keep people working well together.	Usually listens to, shares, with, and supports the efforts of others. Does not cause "waves" in the group.	Often listens to, shares with, and supports the efforts of others, but sometimes is not a good team member	Rarely listens to, shares with, and supports the efforts of others. Often is not a good team player.

Evaluation Rubric (Field Work Evaluation Rubrics for Field Work Practicum)

S.No	Norms	Criteria	Marks	
			CIA	External
1	Attendance ( Including Regularity and Punctuality)	Less than 75% - 0	5	5
		75-85% -3		
		86-95% -4		
		96-100% -5		
2	Regularity in submission of Report / individual conference	Beyond 10 days-0	5	5
		7-10 days-1		
		5-7 days-2		
		3-5 days-3		
		1 to 3 days-4		
		Exact date-5		
3	Proper maintenance of Field Work Records	Neat and legible		5
4	Communication Skills	Ability to express the social work knowledge and skill		5
5	Relationship with agency	Excellent-5	5	
		Very good - 4		
		Good- 3		
		Satisfactory - 2		
6	Application of theory and social work methods in field work	Excellent-15	15	25
		Very good - 12		
		Good- 10		
		Satisfactory - 5		
7	Content of the record	Excellent-10	10	15
		Very good - 8		
		Good- 7		
		Satisfactory - 3		
	<b>Total</b>		40	60

### Evaluation Rubric (Internship)

S.No	Content	Evaluation Criteria				
		Excellent 5	Very Good 4	Good 3	Average 2	Poor 1
1.	<b>Command (5)</b>	Clear and precise Excellent command with voice clarity	Good Command and voice clarity	Clear explanatory command with no audible voice	Expecting to give more clear and audible command	No commanding voice and clarity
2.	<b>Class Control (5)</b>	Class control for entire 45 minutes	Class control for 30 minutes	Class control only at the time of demonstration	Need more concentration to control over the class	No class control
3.	<b>Planning and preparation (5)</b>	Well prepared planned and well delivered	Well prepared and well planned	Well prepared	Need more preparation	No preparation for the class
4.	<b>Communication skills (5)</b>	Effective communication and organization skills and enthusiastic participation	Enthusiastic participation	Effective communication	Enthusiastic participation	No communication and no enthusiasm
5.	<b>Time Management (5)</b>	Excellent time management and importance for all components	Less importance given for some components	Time allotment only for main component	Poor time management	No time man

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**Rubrics for Project /Internship -Internal Evaluation Rubrics**  
**Review**

<b>Review #</b>	<b>Agenda</b>	<b>Assessment</b>	<b>Review Assessment Weightage</b>
<b>Review 1</b>	Project Synopsis / Proposal Evaluation	Rubric R1	20 Marks
<b>Review 2</b>	Mid-Term Project Evaluation	Rubric R2	20 Marks
<b>Review 3</b>	End Semester Internal Project Evaluation	Rubric R3	20 Marks
<b>Review 4</b>	Project Report Evaluation	Rubric R4	40 Marks
<b>Total</b>			<b>100 Marks</b>



## RUBRIC #R1: PROJECT SYNOPSIS/PROPOSAL EVALUATION

Maximum Marks\*: 50

Parameters	Total Marks	Outstanding (10-15 Marks)	Good ( 6-9 Marks)	Average/Poor( 0-5Marks)
Identification of project Domain	15	Extensive and detailed explanation of purpose and need of project	Average explanation of the purpose and need of project	Limited information
Detailed analysis of Feasibility	15	Detailed and thorough explanation of specifications and limitations	Collects information and moderate study of the existing systems	Moderate study of the existing systems; collects some basic information
Objectives and methodology of project proposal	20	Well defined objectives Well defined steps to solve the problem	Average justification of the objectives. Methodology is specified but detailing is not done	Incomplete justification of objectives Methodology is unclear
		(15-20 Marks)	( 6-14 Marks)	(0-5 Marks)

## RUBRIC #R2: MID TERM PROJECT EVALUATION

Maximum Marks: 50

Parameters	Total Marks	Outstanding (10-15Marks)	Good ( 6-9 Marks)	Average/Poor( 0-5Marks)
Design Methodology	15	<p>Division of problem into modules with proper justification and good selection of computing framework/hardware</p> <p>Appropriate design methodology and proper justification</p>	<p>Division of problem into modules and average selection of computing framework/hardware</p> <p>Design methodology specified without proper justification</p>	<p>Division of problem into modules and inappropriate selection of computing framework/hardware</p> <p>Design methodology not specified properly</p>
Planning	15	Proper planning and being followed	Proper planning but being followed partially	Proper planning but not being followed
Demonstration and presentation	20	<p>Objectives are achieved as per plan</p> <p>Presentation contents are appropriate is very well arranged Demonstration is satisfactory</p> <p>Clear voice with good spoken language with proper eye contact</p>	<p>Objectives are achieved as per plan</p> <p>Presentation contents are appropriate and is arranged Demonstration is satisfactory</p> <p>Clear voice with good spoken language Not proper eye contact</p>	<p>Few Objectives are achieved as per plan Presentation contents are appropriate but not arranged Demonstration is not satisfactory</p> <p>Unclear voice No proper eye contact</p>
		(15-20 Marks)	( 6-14 Marks)	(0-5 Marks)

### RUBRIC #R3: END SEMESTER INTERNAL PROJECT EVALUATION

Maximum Marks: 50

Parameters	Total Marks	Outstanding (10-15Marks)	Good (6-9 Marks)	Average/Poor( 0-5Marks)
Modifications incorporated as per suggestions	15	Modifications are incorporated as per suggestions given during mid term evaluation And new innovations are added  Design methodology specified properly	Major changes as suggested during mid term evaluation are incorporated  Design methodology not specified properly	Suggestions given during mid term evaluation are not incorporated  Design methodology not specified properly
Project Demonstration	15	All Objectives are achieved  All modules are working satisfactorily  The modules are integrated properly and the system is working satisfactorily  Demonstration is satisfactory	All objectives are achieved  All modules are working satisfactorily  Integration of the modules and system working is not satisfactory  Demonstration is not satisfactory	Few Objectives are achieved  Modules are not working properly  Integration of the modules and system working is not satisfactory  Demonstration is not satisfactory
Presentation	20	Presentation contents are appropriate and is well delivered  Clear voice with good spoken language with proper eye contact	Presentation contents are appropriate and is not well delivered  Clear voice with good spoken language Not proper eye contact	Presentation contents are not appropriate  Unclear voice No proper eye contact
		(15-20 Marks)	( 6-14 Marks)	(0-5 Marks)

### RUBRIC #R4: PROJECT REPORT EVALUATION

Maximum Marks: 50

Parameters	Total Marks	Outstanding ( 10-15 Marks)	Good ( 6-9 Marks)	Average/Poor( 0-5 Marks)
Project report	15	Project report is according to the specified format and References citations are appropriate	Project report is according to the specified format, but not well prepared, references are missing	Project report not prepared according to the specified format, references are not appropriate
Description of concepts and Technical Details	15	Proper explanation of key concepts, strong description of technical requirements of the project	Inadequate description of technical requirements of the project	Inappropriate explanation of key concepts, poor description of technical requirements of the projects
Conclusion and discussion	20	Results are presented in appropriate manner, project work is well summarized and concluded, future extension in the project	Result presented are satisfactory, project work summary and conclusion not very appropriate, future extension in the project	Result are not presented properly, project work is not summarized and concluded, future scope in the project are not specified
		( 15-20 Marks)	( 6-14 Marks)	( 0-5 Marks)

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### Rubrics For Continuous Evaluation For Practical/Lab Session

Max Marks:10

<b>Parameters</b>	<b>Marks</b>	<b>Outstanding</b>	<b>Good</b>	<b>Average/Poor</b>
Conduction	2	Performed the experiment/Executed the given program	Performed the partial experiment/executed the given program partially	Not performed the experiment/Not executed the given program
		2 marks	1 Mark	0 Mark
Continuous assessment Oral/viva voce	2	Students answered all the questions	Students answered only a few questions	Students did not answer any questions
		2 Marks	1 mark	0 Mark
Journal writing and submission	6	Completed Journal submitted	Journal submitted but incomplete	Journal not submitted
		4-6 Marks	1-3 Marks	0 Mark

## SDNB Vaishnav College for Women

### Mini Project Evaluation Rubric

Name of the Student	
Roll No.	
Class	
Title of Project	
Name of the Evaluator	
Date	

#### REVIEW #1 : PROJECT PROPOSAL EVALUATION RUBRIC

Max Marks:10

Parameter	Marks	Outstanding 4-5 Marks	Good 2-3 marks	Average/Poor 0-1 Mark
Project selection	05	Extensive and detailed explanation of purpose and need of project	Average explanation of the purpose and need of project	Incomplete explanation of purpose and need of project
Objectives and methodology of project proposal	05	Well defined objectives Well defined steps to solve the problem	Average justification of the objectives. Methodology is specified but detailing is not done	Incomplete justification of objectives Methodology is unclear

## REVIEW 2# DESIGN METHODOLOGY EVALUATION RUBRIC

Max Marks:10

Parameter	Marks	Outstanding 8-10 Marks	Good 5-7 Marks	Average/Poor 0-4 Marks
Design Methodology	10	<p>Division of problem into modules with proper justification and good selection of computing framework/hardware</p> <p>Appropriate design methodology and proper justification</p>	<p>Division of problem into modules and average selection of computing framework/hardware</p> <p>Design methodology specified without proper justification</p>	<p>Division of problem into modules and inappropriate selection of computing framework/hardware</p> <p>Design methodology not specified properly</p>

## REVIEW 3# HARDWARE/SOFTWARE IMPLEMENTATION RUBRIC

Max Marks:30

Parameter	Marks	Outstanding 8-10 Marks	Good 5-7 Marks	Average/Poor 0-4 Marks
Hardware/ Software implementation	10	All defined objectives are achieved  Hardware/software implementation of the project is appropriate  Project properly demonstrated	All defined objectives are achieved  Hardware/software implementation of the project is appropriate  Project is not properly demonstrated	Defined objectives are not achieved  Hardware/software implementation of the project is not appropriate
Demonstration/Presentation	10	Presentation of the project is appropriate and well delivered	Presentation of the project is appropriate and not well delivered	Presentation of the project is not appropriate and not well delivered
Project report	10	Project report is according to the given format. Key concepts and the technical aspects of the project are clearly described	Project report is according to the given format but is not well prepared	Project report is not according to the given format and is not well prepared



## Assessment Model (from 2023 – 24 onwards)

### Post-Graduation programme

#### 40% Internal 60% External

S.No	Assessment Component	Marks	Weighted %
<b>A.</b>	<b>Theory</b>		
1	<b>INTERNAL ASSESSMENTS</b>	2 x 50 = 100	20
	Continuous Assessment Test(best two out of three)		
2	Quiz/Group Discussion/Seminar/Assignment/Role Play/ Case Study/ Open Book/ snap Test/ Video Presentation/ Review (any three to be considered)	3 x 10 = 30	10
3	MCQ (one test to be conducted online during the semester)	20	10
	<b>Internal Total</b>		40
4	<b>EXTERNAL ASSESSMENT</b>	75	60
	End semester examinations		
	<b>Grand Total</b>		<b>100</b>

<b>PRACTICAL</b>			
1	<b>INTERNAL ASSESSMENTS</b>	2 x 50 = 100	20
	Continuous Assessment Test(best two out of three)		
2	Record +Observation	10 +10 = 20	10
3	Model Practical	50	10
	<b>Internal Total</b>		40
4	<b>EXTERNAL ASSESSMENT</b>	60	60
	End semester Examinations		
	<b>Grand Total</b>		<b>100</b>

**BLOOM'S CATEGORY LEVEL (ANNEXURE chart)**

<b>S.no</b>	<b>K component scale</b>	<b>Verbs for question</b>
<b>1.</b>	<b>K 1&amp; K2 Verbs</b>	Verbs to be used for questioning are “choose, find, identify, indicate, match, name, state, what, when, where, which, who, cite, label, reproduce. define, list, quote, revise, explain, show, sketch, illustrate, interpret, describe, substitute, convert, give example, rephrase
<b>2.</b>	<b>K2 &amp;k3</b>	The questions may contain the verbs such as explain, show, sketch, illustrate, interpret, describe, substitute, convert, example, rephrase, apply, relate, solve, classify, predict, compute, prepare
<b>3.</b>	<b>K4</b>	The questions may contain verbs - Apply, relate, solve, classify, predict, compute, prepare.
<b>4.</b>	<b>K5</b>	The questions may contain any of the following verbs : Ascertain, diagnose, distinguish, infer, associate, examine, differentiate, reduce, discriminate, dissect, determine, justify, organize, recommend, solve.
<b>5</b>	<b>K6</b>	The questions may contain any of the following verbs: Appraise, conclude, critique, judge, assess, contrast, deduce, weigh. Compare, criticize, evaluate.

**Post Graduate Department of Commerce**

**COURSE FRAMEWORK: SEMESTER I**

<b>S NO</b>	<b>COURSE</b>	<b>TITLE OF THE PAPER</b>	<b>CODE</b>	<b>L</b>	<b>T</b>	<b>H</b>	<b>C</b>
<b>PART I</b>							
<b>1</b>	Core Paper I	Corporate Accounting	23PCOCT001	4	2	6	4
<b>2</b>	Core Paper II	Managerial Economics	23PCOCT1002	4	2	6	4
<b>3</b>	Core Paper III	Digital Marketing	23PCOCT1003	5	1	6	4
<b>4</b>	Core Paper IV	Strategic Management	23PCOCT1004	5	1	6	4
<b>5</b>	Elective Theory I	Customer Relationship Management	23PCOET1001	3	1	4	3
<b>PART II</b>							
<b>1</b>	Skill Based Elective	Cyber Security	<b>22PSSCS1001</b>	2		2	3
		<b>Total</b>		<b>30</b>			<b>22</b>

**Semester I  
Corporate Accounting**

**TOTALHOURS: 90**

**SUBCODE: 23PCOCT1001**

**CREDIT: 4**

**L-T-P:60-30**

**COURSE OBJECTIVES:**

**CO1:** To understand the accounting treatment for issue of shares

**CO2:** To determine profits for fire and marine insurance.

**CO3:** To prepare consolidated financial statements

**CO4:** To account for price level changes.

**CO5:** To adopt financial reporting standards.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.
CO4	Assess contemporary accounting methods
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

**UNIT 1: Final Accounts of Companies: (18 hrs)**

- 1.1 Final accounts of companies as per schedule 3 of the companies act, 2013.
- 1.2 Treatment of special items relating to company final accounts
- 1.3 Managerial remuneration

**UNIT II : Insurance Company Accounts: (18 hrs)**

- 2.1 Insurance Company Accounts:
- 2.2 Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit-Valuation Balance Sheet
- 2.3 Final accounts of Fire, Marine and miscellaneous Insurance Companies.

**Unit III: Consolidated financial statements (18 hrs)**

- 3.1 Consolidated financial statements as per AS 21: Consolidated final statement of Holding companies and subsidiary companies
- 3.2 Inter-company holding and owings
- 3.3 Treatment of dividends

**UNIT IV: Contemporary Accounting Methods (18 hrs)**

- 4.1 Accounting for price level changes
- 4.2 Social responsibility accounting
- 4.3 Human resource accounting - Forensic Accounting.

**UNIT V: Financial reporting (18 hrs)**

- 5.1 Meaning, Objectives, Characteristics
- 5.2 Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) –
- 5.3 Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

**Question Pattern: Theory 20%, Problems -80%****BOOKS FOR STUDY:**

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.

**Books for reference:**

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. 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.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2<sup>nd</sup> Edition, Sultan Chand & Sons, New Delhi.

**Web references:**

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. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20foresnsic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO 1</b>	3	3	2	3	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	2	3	2	3	3
<b>CO 3</b>	3	3	2	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3	3

**High – 3**

**Medium – 2**

**Low – 1**

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method,  
Discussion

**QUESTION PAPER PATTERN END SEMESTER EXAMINATION:**

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice		
K3, K4	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  { approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  + Compulsory Question  10 Marks	20      10	Elaborate answers  (approx. 1000 Words)	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
<b>* 75 marks to be converted as 60 marks.</b>					

## MANAGERIAL ECONOMICS

**TOTALHOURS: 90**

**SUBJECT CODE: 23PCOCT1002**

**CREDIT: 3**

**L-T-P:50-16**

### **COURSE OBJECTIVES**

- CO1 - To understand the managerial economic concepts.
- CO2 - To impart knowledge on how the firms forecast the market demand.
- CO3 - To understand cost analysis and capital investment analysis.
- CO4 - To obtain the knowledge on organizational and characteristics of the market
- CO5 – To impart knowledge National income and its related concepts

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Define the application of the economic concepts, theories and Methods used to solve the business problems.
CO2	Ability to analyze and discuss the about management decision making with respect to demand
CO3	Compute the profit and loss of the firm.
CO4	Acquire the importance of market strategy and structure.
CO5	Gain adequate knowledge about National Income and its determinants



## MANAGERIAL ECONOMICS

### SYLLABUS

#### **Unit I: (15 hours) Introduction to Managerial Economics**

- 1.1 Scope and methods of managerial economics
- 1.2 Approach to managerial decision making
- 1.3 Nature of the firm – Objectives of the firm - Theory of the firm.

#### **Unit II: (15 hours) Demand analysis and Estimation**

- 2.1 Demand analysis (Individual, Market & firm demand)
- 2.2 Determinants of demand -Tools of analysis for demand forecasting, use of business indicators
- 2.3 Demand forecasting for consumer durable and capital goods.

#### **Unit III: (20 hours) Break Even analysis**

- 3.1 Concepts in resource allocation, cost analysis, breakeven analysis
- 3.2 Law of Variable Proportions: Production functions in the short and long run- Cost functions: Determinants of costs - Types of costs
- 3.3 Risk, uncertainty and probability analysis & Capital investment analysis.

#### **Unit IV: (20 hours) Market structure**

- 4.1 Market – structure, pricing and output: Perfect Competition –Monopoly – Monopolistic Competition-Duopoly - Oligopoly
- 4.2 General equilibrium - Product policy, rates, promotion and market strategy - Advertising rates model – Advertisement budgeting.
- 4.3 Price Discrimination: Pricing Objectives – Pricing Methods and Approaches & Policy against restrictive trade practices (RTA).

#### **Unit V: (20 hours) National Income**

- 5.1 Introduction – National Income (NI) Concepts- Models of NI Determination.
- 5.2 Economic Indicators: Technology & Employment – Issues & Challenges
- 5.3 Business Cycles – Phases – Management of Cyclical Fluctuations – Fiscal & Monetary Policies

#### **TEXT BOOKS:**

- 1. S. Sankaran – Managerial Economics – Margham Publications –Chennai
- 2. TR Jain, LM Gupta. (2020). Managerial Economics ,VK Global Publications.
- 3. PETER/JAIN .(2005). Managerial Economics,Pearson Education India.

4. H.L.Ahuja. (2015). Managerial Economics,S.Chand& Co.,
5. Yogesh Maheshwari. (2012). Managerial Economics, PHI.
6. T Aryamala (2013) Business Economics: Vijay Nicole imprints Pvt Ltd

**BOOKS FOR REFERENCE:**

1. S.Shankaran. (2008). Managerial Economics.Margham Economics, Chennai.
2. R.Cauvery& Others. (2015). Managerial Economics. S. Chand And Company,New Delhi.
- 3.S.Mukherjee. (2009). Business And Managerial Economics in global Context. New Central Bank Agency (P) Ltd, Kolkatta.
4. William F. Samuelson and Stephen G. Marks. (2015) .Managerial Economics.Johny Wiley & Sons. P
5. N.Gregory Mankiw (2012). Principles of Microeconomics, 4<sup>th</sup> Edition, Cengage LearningIndia.

**E-LEARNING RESOURCES:**

- 1.<https://www.google.com/url?sa=t&source=web&rct=j&url=https://businessjargon.com/demand-analysis.html&ved=2ahUKEwjO2a3AydXuAhVP6XMBHW-mDmoQFjAdegQIPRAB&usg=AOvVaw2yzRZmvvj-WMK2MaBiTz04>
- 2.<https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.toolshero.com/strategy/resource-allocation/&ved=2ahUKEwiIyNSmytXuAhUK6XMBHQCnDCcQFjAMegQIKhAB&usg=AOvVaw2khibWyzZBxAB946ZMtfv7&cshid=1612625578953>
- 3.<https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.yourarticlelibrary.com/economics/market/market-structure-meaning-characteristics-and-forms-economics/28736&ved=2ahUKEwi43tDgytXuAhXj63MBHSKuBAAQFjARegQIKBAB&usg=AOvVaw0EgHX20OufDzkAsfcW4Tx1>
4. <https://youtu.be/A9daYVRKewM>
5. [www.economicsdiscussion.net > pricePricing Policy: Meaning, Objectivesand Factors - Economics Discussion](http://www.economicsdiscussion.net/pricePricing Policy: Meaning, Objectivesand Factors - Economics Discussion)

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	1	1	1	2
CO2	3	3	3	0	0	1
CO3	3	3	1	1	1	0
CO4	1	2	1	1	1	0
CO5	1	1	1	1	1	0
<b>Average</b>	2.2	2.4	1.4	0.8	0.8	0.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Discussion and Seminar.

**QUESTION PAPER PATTERN END SEMESTER EXAMINATION:**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Word limit</b>	<b>Total</b>	<b>Meaning of K's</b>
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
K3, K4	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  {approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  +  Compulsory Question  10 Marks	20       10	Elaborate answers  (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## DIGITAL MARKETING

**TOTALHOURS: 90**

**SUBCODE:23PCOCT1003**

**CREDIT: 4**

**L-T-P:60-30**

### **COURSE OBJECTIVES:**

**CO1:** To assess the evolution of digital marketing

**CO2:** To appraise the dimensions of online marketing mix.

**CO3:** To infer the techniques of digital marketing

**CO4:** To analyse online consumer behaviour.

**CO5:** To interpret data from social media and to evaluate game based marketing.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Explain the dynamics of digital marketing
CO2	Examine online marketing mix
CO3	Compare digital media channels.
CO4	Interpret online consumer behavior
CO5	Analyse social media data

## **UNIT I Introduction to Digital Marketing (18 hrs)**

1.1 Marketing – Meaning -Digital Marketing – Meaning, Definition, Importance and Scope. Transition from traditional to digital marketing – Categories of Digital marketing-Latest Digital marketing trends

1.2 Digital marketing applications – Vision, mission and goals of Digital Marketing - benefits and challenges – Factors for success of digital marketing

## **UNIT II Online marketing mix (18 hrs)**

2.1 Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues

2.2 Online marketing mix – E-product – E-promotion – E-price – E-place - Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions. Website characteristics affecting online purchase decisions – Email as a channel.

## **UNIT III Digital media channels (18 hrs)**

3.1 Meaning, Definition, Features and types of Display Advertising & Search engine Advertising

3.2 Social media marketing, Facebook marketing, Twitter Marketing , LinkedN Marketing, Instagram Marketing, Snapchat Marketing, Pinterest marketing, Youtube marketing, Mobile marketing and Affiliate marketing

## **UNIT IV Search Engine Optimisation and Digital Analytics (18 hrs)**

4.1 On-page optimization and off-page optimization-Content creation and optimization- SEO Analytics and reporting- Advantages and Disadvantages of SEO

4.2 Meaning, Importance and Evolution of Digital Analytics- Mobile and App Analytics – Advantages and Disadvantages of Digital Analytics

.

## **UNIT V Online Reputation Management and Technological advancement in Digital Marketing (18 hrs)**

5.1 Monitoring Consumer online presence- Building a strong online reputation – Handling negative feedback and reviews- Managing social media reputation – Long term reputation Management strategies

5.2 Stages of Growth of Digital marketing – Influence of Artificial Intelligence and Machine Language in Digital Marketing – Application of Big Data and Analytics – Usage of Virtual reality and augmented reality in Digital marketing – Influencer marketing- Cross channel marketing and attribution – Usage of Chatbot – Application of Blockchain technology in Digital marketing

## **BOOKS FOR STUDY:**

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.

2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.

3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Dr. B Vijayakumar (2023) Digital Marketing : Margham Publications, Chennai 600 032

**Books for reference:**

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(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 references:**

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>

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	2	3	3	3	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	2	2	3	2	3	3	2
<b>CO4</b>	3	3	2	2	3	3	3	3	3
<b>CO5</b>	3	3	1	3	3	2	3	3	2

**High – 3**

**Medium – 2**

**Low – 1**

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Discussion and Seminar

**QUESTION PAPER PATTERN END SEMESTER  
EXAMINATION:**

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  {approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  + Compulsory Question  10 Marks	20      10	Elaborate answers  (approx. 1000 Words)	75	
<b>* 75 marks to be converted as 60 marks.</b>					

## STRATEGIC MANAGEMENT

**TOTALHOURS: 90**

**SUBCODE: 23PCOCT1004**

**CREDIT: 4**

**L-T-P:60-30**

### **COURSE OBJECTIVES:**

**CO1:** To understand strategic management and its levels and phases

**CO2:** To analyse the dynamics of competitive strategic management techniques

**CO3:** To familiarize with the business and functional level strategies

**CO4:** To gain knowledge on organisational and strategic leadership.

**CO5:** To apply latest concepts in strategy implementation and control.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Discuss strategic management principles at different levels and phases
CO2	Interpret the dynamics of competitive strategic management techniques
CO3	Examine business and functional level strategies.
CO4	Identify strategic leadership and organisational skills
CO5	Apply latest concepts in strategy implementation and control



**UNIT I Introduction to Strategic Management (18 hrs)**

- 1.1 Introduction to Strategic Management: Meaning and Nature of Strategic management,
- 1.2 Evolution of strategic management- Strategic Levels in Organizations, Phases of strategic management
- 1.3, Strategic Planning (McKinsey 7S model) - Benefits and challenges of strategic Management

**UNIT II Different Levels of Strategies (18 hrs)**

- 2.1 Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy.
- 2.2 Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy,
- 2.3 Research and Development

**UNIT III  
Techniques for Strategic Management (18 hrs)**

- 3.1 Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance. Agency and Stewardship theory, Situational Analysis- SWOT analysis,-
- 3.2 Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation
- 3.3 Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level- Growth, Stability, Expansion

**UNIT IV Organisation and Strategic Leadership (18 hrs)**

- 4.1 Organisation and Strategic Leadership: Organisation Structure,
- 4.2 Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture,
- 4.3 Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

**UNIT V Strategy Implementation and Control (18 hrs)**

- 5.1 Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit,
- 5.2 Business Process Reengineering, Benchmarking,
- 5.3 Six Sigma and contemporary practices in strategic management.

**BOOKS FOR STUDY:**

- 1. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand & Sons, New Delhi.
- 2. Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- 3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) "Strategic Management" 14th Edition, McGraw Hill Education, New Delhi.
- 4. Gupta C. B. (2022), "Strategic Management" Latest Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

**Books for reference:**

1. Jeyarathanam M., (2021), “Strategic Management” 7<sup>th</sup> Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), “Strategic Management Concepts and Cases” 13<sup>th</sup> Edition, Prentice Hall, Pearson Education, London, England

**Web references:**

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	2	2	2	1	2
CO2	3	3	2	3	2	2	2	1	2
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	1	3
CO5	3	3	2	3	3	2	3	1	2

**High – 3****Medium – 2****Low – 1**

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Discussion and Seminar

**QUESTION PAPER PATTERN END SEMESTER  
EXAMINATION:**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Word limit</b>	<b>Total</b>	<b>Meaning of K's</b>
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
K3, K4	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  { approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  +  Compulsory Question  10 Marks	20      10	Elaborate answers  (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## CUSTOMER RELATIONSHIP MANAGEMENT

**TOTALHOURS: 66      SUBCODE:23PCOET1001**

**CREDIT: 3**

**L-T-P:70-20**

### COURSE OBJECTIVES

CO 1 – To equip the students with a sound foundation of CRM concepts

CO 2 - To explain the CRM process and its importance to consumers and Companies

CO 3 – To impart knowledge on ECRM and its implementation process

CO 4 – To elicit knowledge on various strategies adopted by the Organization to build relationships

CO 5 – To make them understand the role and future of CRM in the modern business world

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Understand the CRM concepts and best practices
CO2	Evaluate the benefits of CRM to companies and consumers
CO3	Identify the significance of technology for CRM and how to choose the right technology for CRM
CO4	Analyze the importance of shifting from a short term customer transaction based mode of operation to a long- termrelationship Mode
CO5	Know to apply CRM best practices successfully for long-term profitability

## **UNIT 1: Fundamental concepts in Relationship Marketing (12 Hours)**

- 1.1 Definition, characteristics of Relationship Marketing, Customer relationship and Categorizing Relationship
- 1.2 Relationship Economics, The Relationship Ladder and the Relationship life cycle
- 1.3 Relationship Drivers

## **UNIT 2 : Structure of CRM (12 Hours)**

- 2.1 Definition of CRM, purpose and benefits of CRM, tangible components of CRM
- 2.2 Need for CRM, Elements, Types and models of CRM
- 2.3 Difference between RM and CRM, Important business constructs related to CRM- Customer life time value (CLV), Second lifetime value (SLTV), privacy, Customization and Personalization and Recency, frequency and monetary value

## **UNIT 3: Customer Lifecycle (12 Hours)**

- 3.1 Customer Acquisition - New customer, Customer Value estimates-Prospecting
- 3.2 Key performance indicators of customer acquisition programmes
- 3.3 Operational CRM tools that help Customer Acquisition

## **UNIT 4 : Customer retention and Development (15 Hours)**

- 4.1 Economies of customer retention - Strategies for customer retention- Positive and Negative customer retention strategy
- 4.2 Strategies for Customer Development
- 4.3 Customer Loyalty- Meaning, Definition, Classification of customers with reference to Loyalty and Types of Customer loyalty

## **UNIT 5 : Customer portfolio management (15 Hours)**

- 5.1 Basic disciplines for CPM - Market Segmentation - Sales Forecasting - Activity Based Costing
- 5.2 Strategically significant customers
- 5.3 The seven core customer management strategies

**BOOKS FOR STUDY:**

1. Roger J. Baran, Robert J. Galka, Daniel P. Strunk, (2011). ‘Customer Relationship Management’ Cengage Learning
2. Francis Buttle, (2011).”Customer Relationship Management”–Concepts and technologies’, Elsevier
3. Sheela Rani, (2010) ‘Customer Relationship Management’, Margham Publication
4. Supriya Biswas (2010), ‘Relationship Marketing’, Prentice Hall India Learning Private Limited

**BOOKS FOR REFERENCE:**

1. Nisha Bansal and Preethi Chauhan, (2012). ‘Customer Relationship Management’, Vrinda Publications Pvt. Ltd.
2. John Egan, ‘Relationship Marketing, Exploring Relation Strategies in Marketing’, Prentice Hall.
3. John Anton “Customer relationship Management” Prentice Hall

**E-LEARNING RESOURCES**

1. <https://www.slideshare.net/PriyaRamalingam5493/customer-relationship-management-61314084>

2. <https://www.slideshare.net/HiteshSrivastava2/crm-49898339>

3. <https://www.slideshare.net/charanreddy589/customer-relationship-management-14010865>

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	1	0	1
CO 2	3	3	2	1	2
CO 3	1	2	2	3	2
CO 4	1	2	1	0	1
CO 5	2	2	3	1	2
AV	2	2.4	1.8	1	1.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY):**

Lecture method, Seminar, Survey and Market studies method, Symposium.

**QUESTION PAPER PATTERN END SEMESTER  
EXAMINATION:**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Word limit</b>	<b>Total</b>	<b>Meaning of K's</b>
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
K3, K4	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  { approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  +  Compulsory Question  10 Marks	20       10	Elaborate answers  (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## COURSE FRAMEWORK: SEMESTER II

<b>SEMESTER II</b>							
<b>PART I</b>							
1	Core Paper V	Accounting for Decision Making		4	2	6	4
2	Core Paper VI	Global Business Environment		4	2	6	4
3	Core Paper VII	Corporate and Economic Laws		<b>5</b>	<b>1</b>	<b>6</b>	4
4	Core Paper VIII	Business Finance		<b>5</b>	<b>1</b>	<b>6</b>	4
5	Elective Theory II	Operation Research		<b>3</b>	<b>1</b>	<b>4</b>	3
<b>PART II</b>							
1	Soft Skill	SWAYAM (MOOC)	18MOOC2002	2		2	4
<b>Total</b>				<b>30</b>			<b>23</b>



## SEMESTER II

### ACCOUNTING FOR DECISION MAKING

**TOTAL HOURS: 90**

**SUB.CODE:**

**CREDIT: 4**

**L-T-P:60-30**

#### COURSE OBJECTIVES

CO 1 – To learn the distinction between Financial, Cost and Management accounting

CO 2 – To inculcate the knowledge on the analysis of financial statement

CO 3 – To elicit knowledge on cost accounting

CO 4 – To impart knowledge on marginal costing and its role in decision making

CO 5 – To explain the significance of standard costing, Budgetary control and variance analysis

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Facilitate to prepare sound financial policies and determine the financial consequences of business
CO2	Understanding the profitability of the company and analysis of operational efficiency of the firms
CO3	Analyzing the different processes and procedures employed in the preparation of different methods of costing.
CO4	Ascertainment of marginal costs and its significance in decision making
CO5	Ensuring that spending limits are adequate through budgetary control and apply the technique of variance analysis as a controlling tool

## **Unit I: Introduction**

- 1.1 Meaning, Nature, Scope and Objectives of Financial, Cost and Management Accounting
- 1.2 – Advantages and Limitations of Financial, Cost and Management Accounting
- 1.3 Distinction between Financial, Cost and Management Accounting

## **Unit II: Analysis of Financial**

### **Statements**

- 2.1 Comparative Statements - Common Size Statements – Trend Analysis.
- 2.2 Funds from operation and Preparation of cash flow statement (AS – 3)
- 2.3 Financial Ratio Analysis, Interpretation of Ratio for Financial Decisions- Dupont Ratios

## **Unit III: Cost Accounting**

- 3.1 Cost Accounts – Classification of Costs – Job Cost Sheet – Job Order Costing
- 3.2 Process Costing – (Excluding Interdepartmental Transfers and Equivalent Production)
- 3.3 Joint and By Product Costing – Activity Based Costing, Target Costing.

## **Unit IV: Marginal Costing and its application**

- 4.1 Marginal Costing and Profit Planning – Preparation of income statement under marginal costing and absorption costing
- 4.2 Cost Volume Profit Analysis and Break Even Analysis
- 4.3 Decision Making Problems -Make or Buy Decisions -Determination of Sales Mix - Exploring New Markets - Add or Drop Products -Expand or Contract.

## **Unit V: Budgeting and Variance**

### **Analysis**

**9**

- 5.1 Budgetary Control – Sales, Production, Cash Flow, Fixed and Flexible Budget
- 5.2 Standard Costing- Meaning, Needs, Prerequisites, Pros and Cons
- 5.3 Variance Analysis –Material and Labour and Sales (Excluding Overhead Costing) -

### **Question pattern: Problems – 80: Theory – 20**

### **TEXT BOOKS:**

1.T.S. Reddy and Y.H. Reddy, (2002). Cost and Management

accounting, Margham Publications, Chennai,

2.A. P. Ghosh (2018) A Practical Approach To Cost And Management Accounting, 1ST Edition, SciTech Publications (India) Pvt. Ltd. Chennai.

3. Saxena and Vashist (2018) Advanced Cost and Management Accounting, 19th Edition, Sultan Chand & Sons.

4. Reddy and Hari Prasad Reddy (2020) Cost and Management Accounting, Revised Edition, Margam Publications, Chennai.

5. Dr.S.P Gupta (2019) Management Accounting, Sahitya Bhawan

6.Jain &Narang –Advanced Cost Accounting –Kalyani publishers – Chennai

Publications, New Delhi.

7.Dr.S.N.Maheswari, Management Accounting, Sultan Chand, NewDelhi

8.T.S.Reddy& Murthy, Management Accounting, Margham Publications, Chennai

**BOOKS FOR REFERENCE:**

1. M N Arora (2021) A Textbook of Cost and Management Accounting, 11<sup>th</sup> Edition Vikas Publishing House, Chennai.
2. S.P.Jain and K.L. Narang (2020) Cost Accounting, 1st Edition, Kalyani Publishers, New Delhi.
- 3 Shashi K. Gupta,R.K. Sharma. (2017).Management Accounting Principle sPractice, Kalyani Publishers.
4. Ramachandran and Srinivasan (2018) Cost Accounting,1st Edition, Sriram Publication, Trichy.

**E-LEARNING RESOURCES:**

1. <https://youtube/zl5YcY37MnY2>.<https://www.accountingnotes.net/management-accounting/techniques/top-11-techniques-used-in-managementaccounting/5862><https://www.investopedia.com/terms/b/break-evenanalysis.asp#:~:text=Break%20Deven%20analysis%20tells%20you,corporate%20budgeting%20for%20various%20projects>.
2. <https://theinvestorsbook.com/costclassification.html>2.<https://opentuition.com/fia/ma1/cost-centres-profit-and-investmentcentres/>3.<https://efinancemanagement.com/costing-terms/variance-analysis-report>
3. <https://www.accountingnotes.net/cost-accounting/job-costing/job-costing-meaning-objectives-and-procedure-cost-accounting/15054>
4. <https://www.civildserviceindia.com/subject/Management/notes/standard-costing-and-variance-analysis.htm>

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
<b>CO1</b>	3	3	3	3	2	3
<b>CO2</b>	3	2	3	3	0	3
<b>CO3</b>	3	3	3	3	0	3
<b>CO4</b>	3	2	3	3	3	3
<b>CO5</b>	2	3	3	3	2	3
<b>Average</b>	2.8	2.6	3	3	1.4	3

**KEY: PEDAGOGY (TEACHING METHODOLOGY):**  
Seminar, Discussion, Survey and market studies

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20    10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## GLOBAL BUSINESS ENVIRONMENT

**TOTAL HOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P:70-20**

**COURSE OBJECTIVES:**

CO1: To Explain about internal& external business environment and its impact on policy formulation.

CO2: To impart knowledge on Economic reforms introduced in India and the policies towards foreign direct investment.

CO3: To Acquire an In-depth knowledge on MNC policies and its Performance.

CO4: To elicit knowledge on Policy and various types of business Strategies adopted by organizations, Ethics &Activities of (CSR) corporate social responsibility of policies and Challenges.

CO5: To equip them with the sound foundation on the concept of International and technological environment

**COURSE OUTCOMES: on completion of the course the students will be able to...**

<b>CO No.</b>	<b>CO Statement</b>
CO1	Ability to understand the concepts of business environment and the business policy formulations..
CO2	Ability to analyse and discuss the economic reforms and policies towards FDI's.
CO3	To acquire an in-depth knowledge on MNC Policies
CO4	Ability to identify and analyse the type of strategies and CSR activities.
CO5	Ability to gain adequate knowledge on International & technological environment.

**Unit I: Introduction (18 Hours)**

- 1.1 Business Environment Concept, significance and nature of business environment
- 1.2 Elements of environment internal and external Changing dimensions of business environment Techniques of environmental scanning and monitoring.
- 1.3 Scanning business environment – cultural, social, political, Technological, economic and legal environment
- 1.4 Techniques of environmental forecasting: Environmental threat and opportunity profile & internal environment

**Unit II: Liberalization – privatization and globalization (LPG) (18 Hours)**

- 2.1 Economic reforms in India
- 2.2 Liberalization – privatization and globalization
- 2.3 Competitive strength of Indian industry - Impact of liberalization policy on different sectors
- 2.4 Policy towards foreign investment in India.

**Unit III: Multi–National Corporations (MNC) (18 Hours)**

- 3.1 Multi–National Corporations – their participation in India
- 3.2 MNC strategies, competitive strength policies and performance
- 3.3 Foreign collaborations and Indian business - Non-resident Indians and corporate sector - International infrastructure for global trade promotion

**Unit IV: Business Policy & Corporate Social Responsibility (18 Hours)**

- 4.1 Policy and strategy – Introduction - Types of strategies – features – importance
- 4.2 Advantages and disadvantages of business strategy.
- 4.3 Business ethics and social responsibilities - Relationship between business and society - Corporate power social accountability
- 4.4 Ethical issues and values in business – Activities of Corporate Social Responsibility policies and challenges (as per Schedule 7 of Companies Act 2013) -Ecological and environmental issues in business.

**Unit V: International and Technological Environment: (18 Hours)**

- 5.1 International Economic Institutions: WTO-World Bank - IMF and their importance to India.
- 5.2 Foreign Trade policies- Impact of Rupee devaluation- Directorate General of Shipping - Global pricing - Objectives and Strategies.
- 5.3 Technological environment in India: Policy on R & D (research and development) Patent Laws -Technology Transfer.

**TEXT BOOKS:**

1. Sankaran, Business Environment, MarghamPublications
2. C.B. Gupta, Business Environment, SultanChand
3. Dr.C.BMamoria, (2011). “Business Planning and Policy”, Himalaya publications,
4. G.S. Reddy.(2015). “Business Environment and Strategies”,Himalayapublications.
5. AzharKazari.(2002). “Business Policy and Strategies”, Tata McGraw – HillPublishing Company Limited.

**BOOKS FOR REFERENCE:**

1. S.Sankaran. (2004). Business Environment and Strategic Policy,MarghamPublications - Reprint.
2. Francis Cherunilam. (2004).Business Environment,HimalayaPublishingHouse, Mumbai, 2ndEdition.

3. V. Neelamagam. (2011). Business Environment Vrinda Publications (P) Ltd., New Delhi, Reprint.
4. P. Subba Rao. (2010). Business Policy & Strategic Management (Text Cases), Himalaya Publishing House, 2nd Revised Edition.
5. P. K. Ghosh. (2003). Strategic planning and management, Sultan Chand & Sons, New Delhi, Xth Edition.

**E-LEARNING RESOURCES:**

1. <https://www.slideshare.net/mobile/NaveenSingh92/business-policy-and-environment-m-com-notes>
2. <https://www.toppr.com/guides/business-environment/>
3. [https://mguniversity.ac.in/syllabus\\_blowup/pg/M.Com%20II%20and%20IV%20Semester.pdf](https://mguniversity.ac.in/syllabus_blowup/pg/M.Com%20II%20and%20IV%20Semester.pdf)
4. <https://www.beoffices.com/disclaimer/our-environmental-policy>
5. <https://youtu.be/EK53DG6BRJ8>

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	2	3
CO3	3	3	2	3	3	2
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	2
Average	3	3	2.8	3	2.6	2.0

**KEY: PEDAGOGY (TEACHING METHODOLOGY):**

Lecture method, Seminar and discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20    10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					



## CORPORATE AND ECONOMIC LAWS

**TOTALHOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P: 70-20**

### **COURSE OBJECTIVES**

CO1 - To analyse current and capital account transactions and dealings in foreign currency under FEMA

CO2 - To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act

CO3 - To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act

CO4 - To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act

CO5 - To explain the registration and related procedures under Real Estate Act

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Analyze the significance of Companies Amendment Act 2013
CO2	Acquire an adequate knowledge relating to Insolvency and Bankruptcy Code 2016
CO3	Summarizes the process relating to obtaining copyrights and patents.
CO4	Have an in-depth knowledge on the important provisions in FEMA and Competition Act 2002
CO5	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer

## **Unit I: Companies Act, 2013 (18 hours)**

- 1.1 Definition, Characteristics and lifting of corporate veil
- 1.2 Types, Formation and Incorporation of companies
- 1.3 Meetings and Directors.

## **Unit II: Insolvency and Bankruptcy code, 2016 (18 hours)**

- 2.1 Application of the provisions of Insolvency and Bankruptcy Code 2016
- 2.2 Corporate Insolvency and Resolution process
- 2.3 Liquidation process

## **Unit III: Law relating to Intellectual Property Rights (18 hours)**

- 3.1 Introduction Copyrights Act 1957: works in which copyrights subsist- ownership of copy right and the rights of the owner- Assignment of copyright- - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.
- 3.2 The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents.
- 3.3 Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

## **Unit IV: Introduction to Foreign Exchange Management act, 1999 (18 hours)**

- 4.1 Definition, Current account transactions-capital account transactions.
- 4.2 Realization, Repatriation and surrender of foreign currency.
- 4.3 Remittance of assets – Possession and retention of foreign currency or foreign coins.
- 4.4 Authorized person- adjudication and appeal.

## **Unit V: Competition Act, 2002 (18 hours)**

- 5.1 Objectives, Prohibition of abuse of dominant position- Regulation of combinations.
- 5.2 Competition Commission of India – Duties, Powers and Functions of the Commission, Appellate tribunal.

### **Books for study:**

1. Jayashankar, Corporate laws, Margham Publications
2. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33<sup>rd</sup> Edition, Bestword Publications, New Delhi
3. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
4. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7<sup>th</sup> Edition, Taxmann Publications, New Delhi
5. N.D.Kapoor. Corporate laws and Secretarial practice, Sultan Chand publications

**Books for reference:**

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15<sup>th</sup> Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

**Web references:**

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	2	2	3	3	3	2	3
<b>CO2</b>	3	3	3	2	2	3	2	2	3
<b>CO3</b>	3	3	2	2	2	3	2	2	3
<b>CO4</b>	3	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	2	2	3	3	3	2	3

**High – 3****Medium – 2****Low – 1****KEY: PEDAGOGY (TEACHING METHODOLOGY):**

Lecture method, Seminar and discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	25	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20 10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## BUSINESS FINANCE

**TOTALHOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P: 70-20**

### **COURSE OBJECTIVES**

CO1 - To outline the fundamental concepts in finance

CO2 - To estimate and evaluate risk in investment proposals

CO3 - To evaluate leasing as a source of finance and determine the sources of startup financing

CO4 - To examine cash and inventory management techniques

CO5 - To appraise capital budgeting techniques for MNCs

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Explain the important finance concepts
CO2	Estimate risk and determine its impact on return
CO3	Examine leasing and other sources of finance for startups
CO4	Summarise cash, receivable and inventory management techniques
CO5	Evaluate techniques of long term investment decision incorporating risk factor

**Unit I Introduction to Business Finance and Time value of money (18 hrs)**

- 1.1 Business finance: Meaning, objectives, scope
- 1.2 Time value of money: meaning, causes- Compounding and Discounting
- 1.3 Sinking fund Deposit factor- capital Recovery Factor
- 1.4 Multiple compounding - Effective rate of interest- Doubling period ( Rule of 69 and Rule of 72) - Practical problems

**Unit II Risk Management (18 hrs)**

- 2.1 Risk and Uncertainty : Meaning - Sources of Risk - Measures of Risk - Measurement of Return
- 2.2 General pattern of Risk and Return- Criteria for evaluating proposals to minimise Risk (single asset and portfolio)
- 2.3 Methods of Risk management - Hedging currency risk

**Unit III Startup Financing and Leasing (18 hrs)**

- 3.1 Startup Financing: Meaning, Sources, Modes ( Bootstrapping, Angel Investors, Venture capital fund)
- 3.2 Leasing: Meaning - Types of Lease Agreements - Advantages and Disadvantages of Leasing - Financial evaluation from the perspective of Lessor and Lessee

**Unit IV Cash, Receivable and Inventory Management (18 hrs)**

- 4.1 Cash Management: Meaning, Objectives and importance- Cash cycle - Minimum operating cash - Safety level of cash - Optimum cash balance
- 4.2 Receivable management: Meaning - Credit policy - Controlling receivables: Debt collection period, Ageing schedule, Factoring - Evaluation investment in accounts receivable
- 4.3 Inventory Management: Meaning and Objectives - EOQ with price breaks - ABC Analysis

**Unit V Capital Budgeting (18 hrs)**

- 5.1 Investment Evaluation Criteria
- 5.2 Non-Discounted Cash Flow Techniques&Discounted Cash Flow Techniques
- 5.3 Capital Rationing and Mutually Exclusive Projects
- 5.4 Risk Analysis in Capital Budgeting and techniques of Risk analysis in Capital Budgeting

**Question Pattern : Theory 40%; Problems: 60%**

**Books for study:**

1. **Dr.T.Srinivasan(2023), Financial Management, Vijay Nichole publication**
2. A.Murthy,(2010). Financial Management, MarghamPublications
3. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
4. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
5. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
6. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

**Books for reference:**

1. Pandey I. M., (2021), “Financial Management”, 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Web references:**

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>

**Mapping of Course Outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

KEY: PEDAGOGY (TEACHING METHODOLOGY):

Lecture method, Seminar and discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20 10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					



## OPERATION RESEARCH

**TOTALHOURS: 66**

**SUBCODE:**

**CREDIT: 4**

**L-T-P: 70-20**

### **COURSE OBJECTIVES**

CO1 - To outline the fundamentals of Operations Research

CO2 - To use OR models for problem solving

CO3 - To examine the role of sequencing and game theory

CO4 - To design and apply network analysis

CO5 - To apply modelling techniques

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Apply Linear Programming
CO2	Identify models for problem solving
CO3	Apply sequencing and game theory
CO4	Apply network analysis to enhance effectiveness
CO5	Examine the models for decision making

## **UNIT I : Introduction and Linear Programming Problem (12 hours)**

- 1.1 Introduction to Operations Research – Uses and Limitations
- 1.2 Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method.

## **UNIT II : Transportation and Assignment Problems (12 hours)**

- 2.1 Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Modified Distribution Method) – Degeneracy in Transportation problem.
- 2.2 Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

## **UNIT III Sequencing and Game Theory (12 hours)**

- 3.1 Sequencing problem: Introduction – Assumptions – Processing of n jobs through one and two machines.
- 3.2 Game Theory: Introduction – Rules for Games theory – Dominance property-Two person zero sum game without saddle point – Mixed strategies – Graphical method.

## **UNIT IV Replacement and Network Analysis (15 hours)**

- 4.1 Replacement: Introduction – Individual replacement problems – Group replacement problems.
- 4.2 Network Analysis: PERT and CPM.

## **UNIT V Decision Tree Analysis and Queuing Theory (15 hours)**

- 5.1 Decision Theory, Decision under different environment, Decision tree.
- 5.2 Queuing: Introduction – Single channel queuing model.

**Question Pattern : Theory 20%; Problems: 80%**

### **Books for study:**

1. Sundarasan, K.S. Ganapathy, Subramaniam, K. Ganesan. (2000). Resource management techniques by .– A.R. Publications.
2. P.R. Vittal. (2010). Quantitative techniques, Margham Publications, Chennai
3. Gupta P.K and Hira D.S., (2022) "Operations Research", 7<sup>th</sup> Edition, S.Chand, Noida (UP).
4. Kapoor V.K., (2014) "Operations Research", 9<sup>th</sup> Edition, Sultan Chand, New Delhi.
5. Natarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2<sup>nd</sup> Edition, Pearson Education India, Noida.
6. Kothari C.R., (2022) "An Introduction to Operational Research", 3<sup>rd</sup> Edition, S.Chand, Noida (UP)

**Books for reference:**

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3<sup>rd</sup> Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) “Operations Research”, 6<sup>th</sup> Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, (2021) “Operations Research”, 2<sup>nd</sup> Edition, Bhavya Books, New Delhi.

**Web references:**

- 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>

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO 1</b>	3	3	2	3	3	2	2	3	3
<b>CO 2</b>	3	3	1	3	3	3	3	3	3
<b>CO 3</b>	3	3	1	3	3	2	3	3	2
<b>CO 4</b>	3	3	2	3	3	3	3	3	3
<b>CO 5</b>	3	3	1	3	3	2	3	3	2

**KEY: PEDAGOGY (TEACHING METHODOLOGY):**  
Lecture method, Seminar and discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20    10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## COURSE FRAMEWORK: SEMESTER III

<b>SEMESTER III</b>							
<b>S NO</b>	<b>COURSE</b>	<b>TITLE OF THE PAPER</b>	<b>CODE</b>	<b>L</b>	<b>T</b>	<b>H</b>	<b>C</b>
<b>PART I</b>							
<b>1</b>	Core Paper IX	Entrepreneurship and Small Business Management		5	1	6	4
<b>2</b>	Core Paper X	Direct Tax and Tax Planning		5	1	6	4
<b>3</b>	Core Paper XI	Research Methodology		5	1	6	4
<b>4</b>	Core Practical I	Computer in Business		2	4	6	4
<b>5</b>	Elective Theory III	Labour Legislations		3	1	4	3
<b>PART II</b>							
<b>1</b>	Skill Based Elective	Research Skills	18PSSRS3003	2		2	3
<b>2</b>	Internship	Internship	17PCOIP3001	-			2
		Total		30			24

### III SEMESTER

#### ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

**TOTALHOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P:70-20**

#### **COURSE OBJECTIVES**

- **CO 1** – To explain the significance of Entrepreneurship education
- **CO 2** – To impart knowledge in the development of project idea
- **CO 3** – To make them aware of the technical, marketing and financial facilities provided by the financial institution
- **CO 4** – To understand the significance of women entrepreneurship and the challenges faced by them
- **CO 5** – To discuss the steps involved in starting a small scale industry

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Gain an expansive and deep appreciation of entrepreneurship And its role in the economy.
CO2	Ability to navigate the opportunities and challenges of entrepreneurship more effectively with additional insights Available
CO3	Evaluate the technical, financial and marketing aids provided by various financial institutions
CO4	Analyze the various Government schemes towards women entrepreneurship
CO5	Acquire adequate knowledge about the incentives, subsidies, central and state government schemes provided to small scale Industries

**UNIT 1: Concept of Entrepreneurship (18 hours)**

- 1.1 Definition, characteristics and types of Entrepreneurs
- 1.2 Entrepreneurship, Intrapreneurship, Rural and Social Entrepreneurship
- 1.3 Successful Entrepreneurs in India

**UNIT 2: Project Management (18 hours)**

- 2.1 Project classification, Identification and Formulation
- 2.2 Project Appraisal and selection
- 2.3 Project Implementation and Management

**UNIT 3: EDP and Government schemes for promoting Entrepreneurship in India (18 hours)**

- 3.1 EDP – Role and relevance
- 3.2 MSME Act
- 3.3 Government Schemes: Startup India scheme, Mudra Yojana scheme, Stand-up India scheme, Atal Innovation Mission (AIM), Electronic Development Fund (EDF) and Pradhan Mantri Mudra Loan Yojana (PMMY)

**UNIT 4: Women Entrepreneurship (18 hours)**

- 4.1 Challenges to women Entrepreneurship and Benefits of women Entrepreneurship
- 4.2 Self-help group and successful women entrepreneurs in India
- 4.3 Institutional support for women entrepreneurial development

**UNIT 5: Small Scale Industry (18 hours)**

- 5.1 Steps for starting a small Industry
- 5.2 Start-ups- meaning, characteristics and types of Investors for start-ups
- 5.3 Role or Function of Business incubators in a Startup.

**TEXT BOOKS:**

- 1.C.B. Gupta, Entrepreneurship and Small Business Management, Sultan Chand
- 2.C.S.V. Murthy. (2015). Entrepreneurial Development.Himalaya publishing house.
3. Jayshree Suresh. (2011). Entrepreneurial Development. MarghamPublishers,Chennai.
- 4.Dr.S.S. Khanka. (2014). Entrepreneurial Development. S. Chand & Company (pvt).Ltd.
- 5..Dr.P.TVijayshree, Dr. M. Alagammai. (2010). Entrepreneurship and SmallBusiness Management, Margham Publication.

**BOOKS FOR REFERENCE:.**

- 1.Poornima M Charantimath. (2013). Entrepreneurship development smallbusiness enterprises. Pearson.
- 2.Raj Shankar. (2012). Entrepreneurship Theory And Practice. Vijay Nicoleimprints ltd in collaboration with Tata Mc-graw Hill Publishing Co.ltd.-New Delhi.
- 3.Robert D. Hisrich, Mathew J. Manimala, Michael P Peters and Dean A. Shepherd. (2012). Entrepreneurship. 8th Edition, Tata Mc-Graw Hill Publishing Co.ltd.- New Delhi.
- 4.Martin Roger. (2009). The Design of Business. Harvard Business Publishing.
- 5.Roy Rajiv. (2011).Entrepreneurship. Oxford University Press.
- 6.Drucker.F, Peter. (2006). Innovation and Entrepreneurship. Harper business.

## E-LEARNING RESOURCES:

<https://www.slideshare.net/AnubhaRastogi/entrepreneur-entrepreneurship-development>

[https://www.slideshare.net/tangypreeti213/entrepreneurial-](https://www.slideshare.net/tangypreeti213/entrepreneurial-development3)

[development3.https://www.slideshare.net/AnubhaRastogi/sources-of-finance-for-entrepreneur](https://www.slideshare.net/AnubhaRastogi/sources-of-finance-for-entrepreneur)

<https://www.slideshare.net/AnubhaRastogi/women-entrepreneurship-in-india-89154794>

<https://www.slideshare.net/AnubhaRastogi/entrepreneurship-in-changing-times-89154039>

<https://www.slideshare.net/AnubhaRastogi/rural-entrepreneurship-in-india-91014175>

<https://www.slideshare.net/zeeshanabdullateef/procedure-to-start-small-scale-industries>

[https://www.icsi.edu/media/webmodules/SBEC\\_BOOK\\_2020.pdf](https://www.icsi.edu/media/webmodules/SBEC_BOOK_2020.pdf)(REFER 7, 8, 9CHAPTERS)

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	1	0
CO 2	3	3	3	2	1
CO 3	2	3	2	1	0
CO 4	1	2	3	2	1
CO 5	2	3	2	2	1
AV	2.2	2.6	2.6	1.6	0.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY): Lecturemethod, Role play, Brainstorming. Seminar and discussion**



Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20 10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## Direct Tax and Tax Planning

**TOTALHOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P:70-20**

### COURSE OBJECTIVES

**CO 1** – Gain the knowledge on the concept of direct taxes

**CO 2** - Familiarize the salary and house property computation

**CO 3**- Inculcate knowledge on business, profession, capital gain and other sources

**CO 4** -Practice the computation of total income

**CO 5** - Develop knowledge on tax planning and tax management

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Understand the basic knowledge of Income tax Act 1961,the various definitions and the concepts and find out the residential status of assessee.
CO2	Know the provisions and exemptions to compute the Salary and House property.
CO3	Gain the knowledge about provision towards Business, Capital gain and other sources.
CO4	Get adequate skill for consolidation of incomes and find the tax liability.
CO5	Know the preparation of returns by using regulatory documents and e-filing.

**Unit I: Concepts of Direct Tax (18 hours)**

1.1 Advanced Concepts – previous year – Assessment year –Assesses – person

1.2 Income- Gross Total Income – Agriculture Income – Exempted Income

1.3 Capital and Revenue Expenditure – Residential Status and Incidence of Tax Liability.

**Unit II: Salary And House Property (18 hours)**

2.1 Salaries – Allowances –perquisites- profit in lieu of salaries – Gratuity-pension – leave salary-provident fund – deductions u/s 16 –

2.2 Income from salary (only individual assesses)

2.3 Income from House Property- Basis of charge – Deemed owners, Exempted income from House property – Computation Income from House Property.

**Unit III: Business/Profession, Capital Gain and Other Sources (18 hours)**

3.1 Profits and gains of Business or Profession – Admissible deductions – expenses expressly disallowed- depreciation and deemed income:

3.2 Capital Gain; Long Term Capital Gain (LTCG), Short Term Capital Gain (STCG):

3.3 Income from other sources.

**Unit IV : Computation of Total Income (18 hours)**

4.1 Clubbing of Income- Aggregation of Income, set - off and carry forward of losses

4.2 Deduction from Gross total income

4.3 Computation of Total Income –Individual – firm (LLP) - Company- TDS- Advance Tax- PAN

**Unit V : Administration of Act (18 hours)**

5.1 Tax Planning- Tax Management- Tax Evasion-Tax Avoidance

5.2 Income Tax Authorities – Deduction of Tax- Minimum Alternative Tax ( MAT)- Alternative Minimum Tax (AMT)

5.3 Filing of returns- e-filing – Different types of assessment- Defaults and penalties- Double Taxation relief.

**Theory – 20% and problems -80%****Books for study:**

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II), AadhyaPrakashan, Prayagraj(UP).

6. G. S. Mitra, Income Tax - Law and Practice, (Assessment year 2021-2022) Mahaveer Publications, New Delhi.
7. Dinkar Pagare, Income Tax Law and Practice-II (2019-2020) SultanChand and Sons, New Delhi.

**Books for reference:**

1. ShaR.G. and Usha DeviN.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishing House,Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. DatyV.S., “GST - Input Tax Credit”,Taxmann Publishers, Chennai.
5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.
6. V.P. Gaur et.al. ,Income Tax Law and Practice (Assessment year 2022-2023) Kalyani publisher, New Delhi.

**Web references:**

1. [https://www.icsi.edu/media/webmodules/16112021\\_Advance\\_Tax\\_Laws.pdf](https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf)
2. [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)
3. [https://www.icsi.edu/media/webmodules/TL\\_Final\\_pdf\\_25102021.pdf](https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf)

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	3	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	2	2	3
<b>CO3</b>	3	3	3	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3

**KEY: PEDAGOGY (TEACHING METHODOLOGY): Lecturemethod, Role play, Brainstorming. Seminar and discussion**

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20 10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## RESEARCH METHODOLOGY

**TOTALHOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P:70-20**

### COURSE OBJECTIVES

CO1: To equip them with types of research, Research Design, steps in research process and review of literature.

CO2: To explain the meaning of the term hypothesis and the process of hypothesis testing and sampling techniques.

CO3: To impart knowledge on the techniques of data collection and also to make them aware of the test of validity and reliability.

CO4: To elicit knowledge on the data , by using descriptive statistics and Multi- variate analysis technique

CO5: To make them to prepare different types of reports and its styles.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Evaluate the types of research, Research Design, steps in Research process and review of literature.
CO2	Apply the skill of Testing of Hypothesis in various sample Sizes.
CO3	Identify the techniques of reliability. Data collection and make them aware of the test of validity and
CO4	Solve the problems by applying data for descriptive statistics and Multi-variate analysis technique
CO5	Learn to prepare different types of reports and its styles.

**Unit 1: Introduction (18 hours)**

1.1 Research – Meaning, Objectives, Types, Importance, Research Process

1.2 Research Problem – Meaning, Selecting the problem, defining the problem, Techniques involved in defining the problem

1.3 Research Design – Meaning, Need, Features of good design, important concepts and different research design.

**Unit 2: Sampling Design (18 hours)**

2.1 Steps in Sample Design, Characteristics of a good sample design, Types.

2.2 Measurement and Scaling techniques –Meaning of Scaling, Measurement Scales, Scaling techniques, (Rating scales, Likert type scales, Cumulative scales, Factor scales), Testing of sound measurement.

**Unit 3: Data Collection and Analysis (18 hours)**

3.1 Primary data- methods, Secondary data – Characteristics, Methods.

3.2 Design of questionnaire

3.2 Processing Operations, Types of Analysis.

3.3 Testing of Hypotheses – Concepts, tests of hypotheses (z –test, t- test, Chi-square test and F test)

3.4 Analysis of variance and Multivariate analysis techniques (Multiple regression, Multivariate analysis of variance, Factor analysis, Cluster analysis)

3.5 Non parametric tests- Wilcoxon Mann Whitney test (U test), Kruskal Wallis test (H – test), Spearman’s rank correlation.

**Unit 4: Data interpretation and report writing (18 hours)**

4.1 Interpretation – Meaning, techniques.

4.2 Report writing – Meaning, Significance of report writing, Steps in writing report, Layout of research report, Types of report

4.3 Reference writing

4.4 Funding Sources

**Unit 5: Modern practices in research (18 hours)**

5.1 Ethical norms in research

5.2 Plagiarism in research

**Theory – 100%**

**TEXT BOOKS:**

1.Kothari – Research Methodology and Social Sciences – SultanChand

2.Ravi Lochan – ‘Research Methodology’ – MarghamPublications

3.Ranjit Kumar.(2014). Research Methodology A step- by-step guide for beginners "-4th Edition.Sage publishers India Pvt.Ltd.,NewDelhi.

4.CR Kothari : Gaurav Gang. (2019). Research Methodology - Methods and Techniques.New Age International Publishers, Newdehji,4th MulticolourEdition.

5.R.Paneerselvam. (2004). Research Methodology . Prentice Hall of India Pvt Ltd., New Delhi

**BOOKS FOR REFERENCE:**

1.Donald R Cooper. (2001). Business Research Methods 7<sup>th</sup> Ed, McGraw Hill,

2.Krishnaswami O.R. (2001).Methodology of Research for Social Science,Himalaya, Mumbai.

3.Anderson J. et.al,(2001). Thesis and Assignment writing, Wiley Eastern.

4.Tripati–‘Research Methodology’ – Sultan Chand &Co

5.Ranjit Kumar. (2014). Research Methodology A step- by-step guide for beginners .4th Edition.Sage publishers India Pvt.Ltd.,NewDelhi.

### **E-LEARNING RESOURCES:**

[http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp\\_content/law/09.\\_research\\_methodology/01.\\_basics\\_of\\_research/et/8148\\_et\\_et.pdf](http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09._research_methodology/01._basics_of_research/et/8148_et_et.pdf)

<https://www.slideshare.net/SunilKumar148/basic-research-methodology-notes>

<https://www.slideshare.net/paneliyakumar/research-methodology-15284542>

<https://www.slideshare.net/anilkumarkhadka/research-methodology-notes>

<https://www.slideshare.net/BabasabPatil/research-methodology-ppt-babasab>

### **MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	1
CO 2	3	3	2	3	2
CO 3	3	3	2	3	2
CO 4	3	3	3	2	1
CO 5	3	3	3	2	2
AV	3	3	2.6	2.6	1.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY): Inductive and Deductive method , Project method, Discussion and lecture method.**



Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20 10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## COMPUTER IN BUSINESS

**TOTALHOURS: 90**

**SUBCODE: 20PCOCP 3001**

**CREDIT: 4**

**L-T-P:20-20-50**

### **COURSE OBJECTIVES**

- **CO1** – To elicit knowledge on the document creation.
- **CO2** –To make students aware about the usage of MS – Excel in various fields.
- **CO3** – To impart knowledge on the effective utilization of Power Point with attractive animations.
- **CO4** –To understand the importance of Tally in Business.
- **CO5** –To explain the significance of various analytical tools using SPSS in research work.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Understand the word processing program used primarily to create documents
CO2	Ability to analyse the practical usage of spreadsheets for data Collection.
CO3	Describe the use of power point in creating dynamic Informational slides through text, graphs and animation.
CO4	Acquire the importance of accounting software used in organisation for accounts management.
CO5	Gain adequate knowledge about data analysis software that are used by researchers to analyze data.

## **UNIT I: MS WORD**

1. Creation of Mail Merging document.
2. Creation of a document using Insert options.
3. Creation of a document using Page Layout and Review options.

## **UNIT II: MS EXCEL**

4. Calculation of NPV of projects.
5. Computation of Variance Analysis.
6. Computation of Correlation and Regression Analysis.
7. Drawing various types of Graphs.
8. Computation of Chi-square Analysis.

## **UNIT III: MS POWERPOINT**

9. Creation of PPT to promote a product [applying Smart Art, Graphic, Themes and Background Styles].

## **UNIT IV: TALLY**

10. Creation of Accounting Vouchers.
11. Creation of Inventory Vouchers.
12. Preparation of Payroll.
13. Computation of GST.
14. Preparation of Budgets and Ratios.

## **UNIT V: SPSS**

15. Computation of Mean and Standard Deviation.
16. Computation of Correlation and Regression Analysis.
17. Calculation of One-way and Two-way ANOVA.
18. Non-parametric Test – Chi-square Analysis.
19. Non-parametric Test – Kruskal-Wallis Test (H-Test).
20. Non-parametric Test – Wilcoxon Mann Whitney Test (U-Test).
21. Computation of T-Test.
22. Preparation of Cross-Tabs

## **TEXT BOOKS:**

1. Surtis Frye, Joyce Cox, Steve Lambert. (2007). Microsoft Office System Step By Step.
2. Nance Muir. (2007). Microsoft Office- Power Point 2007 Plain and Simple”, Amazon.Com .

## **E- Reference**

1. <https://icmai.in/upload/Students/Download/100-Hrs-Training.pdf>

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC  
OUTCOME(CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	1	1	2	1
CO 2	3	1	1	3	2
CO 3	1	1	2	2	1
CO 4	3	2	1	3	1
CO 5	2	1	2	2	3
A.V	2.2	1.2	1.4	2.4	1.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Demonstration

## LABOUR LEGISLATIONS

**TOTALHOURS: 66**

**SUBCODE:**

**CREDIT: 3**

**L-T-P:50-16**

### **COURSE OBJECTIVES**

- CO1– To equip them with a sound foundation on Industrial law & Lab our law and Factories Act, 1948.
- CO2: To explain the important provisions in Trade union Act1926.
- CO3: To impart an adequate knowledge in Industrial Disputes Act, 1947.
- CO4: To elicit an in-depth knowledge on the important provisions in Employee’s Compensation Act,1923.
- CO5: To understand the significance of important provisions relating to ESI Act1948, Payment of Bonus Act1965 and Payment Of Gratuity Act, 1972.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Apply their knowledge on Industrial law & Lab our law and Factories Act, 1948.
CO2	Evaluate the important provisions in Trade union Act, 1926.
CO3	Analyze the provisions on Industrial Disputes Act, 1947
CO4	Identify the important provisions in Employee’s Compensation Act, 1923.
CO5	Apply their acquired knowledge on the important provisions relating to ESI Act1948,Payment of Bonus Act1965 and Payment Of Gratuity Act 1972.

**Unit: 1 Introduction & Factories Act (12 HOURS)**

- 1.1 Industrial law and labour law – need for labour legislation principles of labour legislation
- 1.2 Constitution as the basis for labour legislation – main postulates of labour policy
- 1.3 The Factories Act, 1948 – objectives, Amendments, definitions, approval,
- 1.4 Licensing and registration of factories, health, safety and welfare provisions relation to hazardous processes
- 1.5 Employment of women and children.

**Unit: 2 Trade Unions Act (12 HOURS)**

- 2.1. The Trade Unions Act, 1926 – definition, objectives
- 2.2. Registration of trade unions – cancellation of registration and appeal – rights and privileges
- 2.3. Certain acts to apply to registered trade union
- 2.4. Duties and liabilities- amalgamation of trade unions – dissolution.

**Unit: 3 Industrial Disputes Act (12 HOURS)**

- 3.1. The Industrial Disputes Act, 1947 –definitions
- 3.2. Authorities under the Act, reference of disputes
- 3.3. Arbitration
- 3.4. Award
- 3.5. Settlement –lay –off and retrenchment– strikes and locks – outs – closure – special provisions relating to them.

**Unit: 4 Employee's Compensation Act (15 HOURS)**

- 4.1. Employee's Compensation Act, 1923 – objectives – definition
- 4.2. Employer's liability for compensation
- 4.3. Amount of compensation – method of calculating compensation distribution of compensation –
- 4.4. Notice and claim – return as to compensation.

**Unit: 5 Employees State Insurance Act (15 HOURS)**

- 5.1. The Employees State Insurance Act, 1948, objectives, definitions
- 5.2. Administration of the scheme
- 5.3. General provisions of the corporation committee and council contributions – various benefits.
- 5.4. The Payment of Bonus Act, 1965 - The Payment of Gratuity Act, 1972.

**TEXT BOOKS:**

1. N.D. Kapoor.(2002). Handbook of Industrial Law, Sultan Chand.
2. P.Saravanavel, Labour Legislation, EswarPress
3. M.R. Sreenivasan - Industrial Relations and Labour Legislation, Margam Publication
4. Subba Rao – Essentials of Human Resource Management and Industrial Relations- 3rd Revised Edition
5. P.K. Padhi.(2012). Labour and Industrial Laws, Prentice Hall India Learning publication.

**BOOKS FOR REFERENCE:**

- 1.D.P. Jain. (2000). Industrial Law, Konark Publishers.
- 2.S.N. Misra, Labour and Industrial Laws, Sangam Law Agency, Allahabad
- 3.S.C. Srivastava. (2002). Industrial Relations and Labour Laws, Vikas.
- 4.Sreenivasan. (2010). Labour laws and Industrial Relations', Margham publications.
5. P.R.N Simha. (2020). Industrial Relations, Trade Union and Labour Legislation, Pearson Publication.

**E-LEARNING RESOURCES:**

1. [https://www.icsi.edu/media/webmodules/SBEC\\_BOOK\\_2020.pdf](https://www.icsi.edu/media/webmodules/SBEC_BOOK_2020.pdf) ( refer lesson 17 & 18)
2. <https://www.slideshare.net/siddharth1171/labour-legislation-50429858>

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)**

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	3	2	2	2
CO3	3	3	2	2	3
CO4	3	3	2	2	2
CO5	3	3	2	2	3
<b>AV</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2.6</b>

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** lecture, seminar, team teaching method, Discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice		
K3, K4	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  {approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  + Compulsory Question  10 Marks	20      10	Elaborate answers  (approx. 1000 Words)	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
<b>* 75 marks to be converted as 60 marks.</b>					



## **INTERNSHIP**

- As part of the academic curriculum students undergo internship programme for a period of 30 days during II semester vacation.
- They will submit a report with the details relating to the place of their internship, nature of work and the skills acquired.
- The students can choose manufacturing sectors, banking companies, insurance companies, educational institution , CA consultancy firm and financial institutions.
- Students are given two credits for internship.

## COURSE FRAMEWORK: SEMESTER IV

<b>SEMESTER IV</b>							
<b>Part I</b>							
<b>1</b>	Core Paper XII	Organisational Behaviour		5	1	6	4
<b>2</b>	Core Paper XIII	Strategic Human Resource Management		4	2	6	4
<b>3</b>	Elective Theory IV	GST and Customs law		5	1	6	3
<b>4</b>	Elective Theory V	Security Analysis and Portfolio Management		3	1	4	3
<b>5</b>	Core Project-I	Project & Viva- Voce	20PCOPR4001		6	6	4
<b>PART II</b>							
<b>1</b>	Soft skill	<b>COURSERA</b>	23PSSCR4004	2		2	4
		<b>Total</b>		30			<b>22</b>

## SEMESTER IV

### ORGANISATIONAL BEHAVIOUR

**TOTALHOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P: 70-20**

#### COURSE OBJECTIVES

- CO1 - To know the basic concepts of Organisational Behaviour and individual behavior like leaning, personality, perception values and attitude.
- CO2 - To understand the Organisational Structure and Design.
- CO3 - To acquire knowledge on Motivation and its related theories.
- CO4 - To know the meaning of Group dynamics, Group Decision making and inter group relations
- CO5 - To understand the concepts of Leadership, and students to know about the work stress and its coping strategies.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	In-depth understanding of organizational behaviour
CO2	Ability to analyse challenges and opportunities in the field of organizational behaviour
CO3	Understanding of group behaviour and its impact on organisation in decision making
CO4	application of motivation and other concepts for work culture
CO5	develop the leadership quality through early and modern theories

## **Unit I: Introduction to Organisational Behaviour (18 hours)**

- 1.1 Meaning, Definition, Nature, Management functions
- 1.2 Concepts of Organisational Behaviour
- 1.3 Challenges in Organisational Behaviour
- 1.4 Organisational Behaviour Models
- 1.5 Foundations of Organisational Behaviour

## **Unit II: Dimensions of Organisational Behaviour (18 hours)**

- 2.1 Nature of human behaviour
- 2.2 Personality
- 2.3 Perception
- 2.4 Learning
- 2.5 Attitudes and Values

## **Unit III: Group Dimensions of Organisational Behaviour (18 hours)**

- 3.1 Group dynamics
- 3.2 Group Behaviour
- 3.3 Group Decision making
- 3.4 Inter group relations and Transactional Analysis.

## **Unit IV: Organisational structure and culture (18 hours)**

- 4.1 Organisational structure and Design
- 4.2 Organisational changes
- 4.3 Organisational Culture and Climate

## **Unit V: Organisational Effectiveness and Change :(18 hours)**

- 5.1 Organisational Effectiveness
- 5.2 Conflict Management
- 5.3 Organisational Development

### **TEXT BOOKS:**

1. L.M. Prasad, Organisational Behaviour – Sultan Chand
2. Tripathi, Organisational Behaviour – Sultan Chand
3. C.B. Gupta, Organisational Behaviour, Margham Publications
4. Dr. Niraj Kumar, (2010). Organisational Behaviour, Himalaya Publications.
5. Dr. P. Subba Rao, (2009). Organisational Behaviour, Himalaya Publications.

### **BOOKS FOR REFERENCE:**

1. Jayshankar, Organisational Behaviour, Margham Publications, Chennai.
2. Stephen P. Robbins (Sep 2009). Organization Behaviour, Pearson Education.
3. Fred Luthans, (2005). Organization Behaviour, McGraw Hills.
4. Rajavel. N - Management of Higher Educational Institutions – Neha Publishers & Distributors.

**E-LEARNING RESOURCES:**

1. <https://www.slideshare.net/rajasshrie1/chapter-1-ob-38248150>
2. <https://www.slideshare.net/hameedrehman96/organizational-behavior-full-course-notes-ppt>
3. <https://www.slideshare.net/mermade07/organizational-behavior>
4. <https://www.slideshare.net/sumanpoudel18/mba-1s-sem-organisational-behaviour-notes>

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME (CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	0	3	3	3	2
CO 2	1	2	3	3	3
CO 3	2	2	3	2	2
CO 4	3	3	3	3	2
CO 5	2	2	3	2	2
AV	1.6	2.4s	3	2.6	2.2

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Brainstorming, Role Play, Case study, Panel discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice		
K3, K4	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  {approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  + Compulsory Question  10 Marks	20      10	Elaborate answers  (approx. 1000 Words)	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
<b>* 75 marks to be converted as 60 marks.</b>					

## STRATEGIC HUMAN RESOURCE MANAGEMENT

**TOTAL HOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P:70-20**

**COURSE OBJECTIVES:**

CO1: To appreciate the importance of HRM as a field of study and as a central management function.

CO2: To understand the implication of HRM on Government regulations and corporate decisions

CO3: To analyse the key elements of the HR functions

CO4: To gain knowledge about the elements, key concepts and terminology of HRM

CO5: To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

**COURSE OUTCOMES: on completion of the course the students will be able to...**

CO No.	CO Statement
CO1	Recall the fundamentals of strategic Human Resource Management
CO2	Examine the conceptual framework of strategic Human Resource Management Models
CO3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena
CO4	Illustrate drafting of HR policies
CO5	Analyse the latest trend in the strategic Human Resource Management.

### **Unit 1 Introduction to SHRM (18 Hours)**

- 1.1 Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM,
- 1.2 SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM
- 1.3 Top Management, Front-line Management, HR - Changing Role of HR Professionals.

### **Unit II Models of SHRM (18 Hours)**

- 2.1 Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model
- 2.2 HR Environment – Environmental trends and HR Challenges
- 2.3 Linking SHRM and Business Performance.

### **Unit III Strategic Planning and Compensation (18 Hours)**

- 3.1 Resourcing Strategy: Meaning and Objectives
- 3.2 Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages
- 3.3 Strategic Recruitment and Selection: Meaning and Need
- 3.4 Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage

### **Unit IV Human Resource Policies (18 Hours)**

- 4.1 Meaning, Features, Purpose of HR Policies, Process of Developing HR Policy
- 4.2 Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment
- 4.3 Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

### **Unit V Latest trends in Strategic HRM (18 Hours)**

- 5.1 Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement
- 5.2 Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions
- 5.3 Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

### **Books for study:**

1. [Mathur, SP](#) **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.

### **Books for reference:**

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



**Web references:**

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. **Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

**KEY:** PEDAGOGY (TEACHING METHODOLOGY): Lecture method, Brainstorming, Role Play, Case study, Panel discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers { approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20    10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## GST AND CUSTOMS LAW

**TOTALHOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P: 70-20**

### **COURSE OBJECTIVES**

**CO1 – Study the introduction and advanced concepts of GST**

**CO2 – Know the levy and collection of GST**

**CO3 – Identify the input tax credit and its rules**

**CO4 – Learn the procedure of return, interest and penalty**

**CO5 – Aware about customs Law and its provisions**

	<b>Course Outcome</b>
<b>CO 1</b>	Familiarize the concepts of indirect tax between the pre and post GST period and GST administration.
<b>CO 2</b>	Comprehend the tax system under GST to levy and collection of GST
<b>CO 3</b>	Inculcate the inward and outward supply of goods and service and the mechanism to avail the credit for Input tax and the concept of e-way bill.
<b>CO 4</b>	Be a consultant for filling of various returns, payment of tax, interest and penalty for belated returns.
<b>CO 5</b>	Knowing the concept of customs law related provisions and exemption for import and export and provision for filling of return.

## **Unit I-Constitutional Framework of GST**

1.1 Constitutional framework before GST; GST origin- Scope –features- Significance.

1.2 Concept of VAT-Structure of GST-Classification of goods and services GST rate; GST model in India (CGST,SGST, UTGST and IGST).

1.3 GST Administration in India – GST council – functions and challenges; GST Network: State compensation mechanism; Registration process for manufacturing – dealer - service provider -Cancellation of Registration.

## **Unit II - Levy and collection of GST**

2.1 Supply of goods and services, types; Place of supply- within state, Interstate, Import and Export; Exemption from tax.

2.2 Time of supply- significance and rules; Values of taxable supply.

2.3 Small supplies-composition scheme and alternative composition scheme- methods of calculation change in rate of tax in respect of supply of goods and services.

## **Unit III- Input Tax Credit System and E-Way bill**

3.1 Introduction- meaning- features- eligible and ineligible ITC; Apportionment of credit and blocked credit; ITC mechanism.

3.2 Tax credit in respect of Capital goods; Recovery of excess tax credit and interest thereon; Transfer of input credit; payment of taxes.

3.3 Refund; Reverse Charge Mechanism(RCM); E-way bill-significance –system-Registration process.

## **Unit IV- Tax Audit and Assessment**

4.1 Tax invoice- credit and debit notes; Returns.

4.2 Audit in GST, Assessment and its methods.

4.3 Tax payment- Interest and penalty.

## **Unit V-Customs Law**

5.1 Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty.

5.2 exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks.

5.3 Types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage.

### **Books for study:**

1. CA. (Dr.) K.M. Bansal (2022) GST & Customs Law, 11th Edition, Taxmann Publications, New Delhi.

2. GST Acts with Rules/Forms & Notifications (2022) 11th Edition, Taxmann Publications, New Delhi.

3. Dr.Vinod K.Singhania (2021) GST & Customs Law, Taxmann's publication New Delhi.

### **Books for reference:**

1. Dr. H.C. Mehrotra, Prof. V. P. Agarwal (2020) Goods and service tax (GST), Sathiya Bhuvan Publications, Agra.

2. CA.Rohini Aggarawal Dr.Neelam Goel, (2019) Goods & Services Tax(GST) and customs law, Sultan Chand and Sons, New Delhi.

3. Dr. Sonal Babbar (2022) Goods and Services Tax (GST) and Customs Law, Revised Edition, Scholar Tech Press, New Delhi.

**Web references:**

1. [https://www.icsi.edu/media/webmodules/16112021\\_Advance\\_Tax\\_Laws.pdf](https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf)
2. [https://www.icsi.edu/media/webmodules/final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/final_Direct_Tax_Law_17_12_2020.pdf)
3. [https://www.icsi.edu/media/webmodules/TL\\_Final\\_pdf\\_25102021.pdf](https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf)

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	2	3	2	3
CO 3	3	3	3	3	3	2	3	2	3
CO 4	3	3	3	3	3	2	3	2	3
CO 5	3	3	3	3	3	2	3	2	3

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Brainstorming, Role Play, Case study, Panel discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A Multiple Choice Questions 15 questions * 1	15	Correct choice	75	Level K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
K3, K4	Section B 6 Questions out of 8 questions *5Marks	30	Short answers {approx. 500 Words)		
K4, K5,k6	Section C 2 out of 4 Questions *10 Marks + Compulsory Question 10 Marks	20    10	Elaborate answers (approx. 1000 Words)		
<b>* 75 marks to be converted as 60 marks.</b>					

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**TOTALHOURS: 66**

**SUB.CODE:**

**CREDIT:3**

**L-T-P:50-16**

### **COURSE OBJECTIVES**

- CO1 - To enable the students to understand various Investment methods.
- CO2 - To impart knowledge on the concept of risk and return on investment
- CO3 - To understand the fundamental and technical analysis in investment selection
- CO4 - To learn about the risk and return of security and portfolio
- CO5 – To apply their skills on the selection of optimum portfolio

**COURSE OUTCOMES:** on completion of the course the students will be able to...

	<b>Course Outcome</b>
<b>CO 1</b>	Describe the basics of investment methods
<b>CO 2</b>	Discuss risk and return of investment
<b>CO 3</b>	Applying fundamental and technical analysis in Investment selection
<b>CO 4</b>	Analyze risk and return of security and portfolio
<b>CO 5</b>	Selection of optimum portfolio

**Unit: 1 Introduction (12 hours)**

- 1.1 Investment: Nature and Scope Of Investment Analysis – Objectives
- 1.2 Investment And Speculators – Type Of Investors – Types Of Speculators.
- 1.3 Investment Avenues – Financial Investment and Non- Financial Investment and Sources of Financial Information

**Unit: 2 Elements of investment: (12 hours)**

- 2.1 Elements of investment: Return and Risk Elements
- 2.2 Securities Return and Risk Analysis
- 2.3 Systematic Risk and Unsystematic Risks - Measurement of Return and Risk

**Unit: 3 Fundamental Analysis & Technical Analysis (12 hours)**

- 3.1 Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis
- 3.2 Investment implications of Fundamental Analysis.
- 3.3 Technical Analysis: Dow Theory – Various Price And Volume Indicators.
- 3.4 Market Indicators And Share Specific Indicators: Chart Patterns And Formations– Analysis Of Chart Patterns

**Unit: 4 Portfolio and Portfolio Management (15 hours)**

- 4.1 Objectives- Portfolio Construction- Reconstruction and Portfolio Management.
- 4.2 Security and Portfolio Analysis: Estimating Rate Of Return And Portfolio Return, Risk Of Security And Portfolio.

**Unit: 5 Efficient Market Hypothesis (15 hours)**

- 5.1 Markowitz Risk – Return Optimization: Single Index and Factor Model.
- 5.2 Sharpe's optimizations solution, Capital Market Theory and Factor Models
- 5.3 CAPM - Capital Market Line - Security Market Line; Risk Free Lending and Borrowing-Recent Developments.
- 5.4 Arbitrage Pricing Theory: Principle of Arbitrage - Arbitrage Portfolios: Two Factor and Multi Factor Models – Portfolio Revision.

**Theory – 100%****TEXT BOOK**

1. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan, Delhi, 2010.
2. M. Ranganatham, Investment Analysis and Portfolio Management, Pearson Education, 2012.
3. Prasanna Chandra, Investment Analysis and Portfolio Management, 3rd Edition, Tata McGraw Hill Publishing Ltd., Noida 2010.
4. Donald B. Fisher, Ronald J. Jordon Security Analysis and Portfolio Management, Prentice Hall of India.

**BOOK REFERENCES:**

1. V. K. Bhalla, Investment Management, Security Analysis and Portfolio Management, S. Chand & Co. 7th Edition, 2000.
2. Z. V. Bodha, Alex Kane, Alan J. Marcus, Pitabas Mohanty Investments, Tata McGraw Hill Publishing Company Ltd., Delhi 2006.
3. Samir Barua K., Portfolio Management, Tata McGraw Hill Publishing Ltd., Noida 2004.



**E-LEARNING RESOURCES:**

1. <http://14.139.185.6/website/SDE/sde168.pdf>
2. <https://www.slideshare.net/VishnuRajendran11/financial-market-and-services>
3. <https://www.slideshare.net/sushmasrinivasa/financial-market-services>
4. <https://www.icsi.edu/media/webmodules/FINAL%20SLCM%20BOOK%2014-02-2020.pdf>
5. <https://www.slideshare.net/mohammedumair/financial-markets-86593302>

**Mapping of Program Outcomes with Course Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	2
<b>CO5</b>	3	3	3	3	3	3

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Brainstorming, Role Play, Case study, Panel discussion

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	Section A  Multiple Choice Questions  15 questions * 1	15	Correct choice		
K3, K4	Section B  6 Questions out of 8 questions  *5Marks	30	Short answers  {approx. 500 Words)		
K4, K5,k6	Section C  2 out of 4 Questions  *10 Marks  + Compulsory Question  10 Marks	20      10	Elaborate answers  (approx. 1000 Words)	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
<b>* 75 marks to be converted as 60 marks.</b>					

## PROJECT & VIVA –VOCE

### COURSE OBJECTIVES

- To create research ability among the students in writing report on some current issues of the economy and curriculum.
- To explore field of study
- To enable the students to use some statistical techniques in practice
- To make students understand the need and scope of the study
- To make the students develop confidence with them while presenting and answering any question on their topic

### COURSE OUTCOME:

- CO 1- Understand the significance of the selected field of study and define the problem systematically
- CO 2- Acquire practical knowledge to framing objectives, methodology of the study
- CO 3- Know the theoretical background of the study and understand the profile of the selected field.
- CO 4- Analyze the data systematically by using various statistical tools.
- CO 5- List out the findings of the study to overcome the selected problem

### Key Elements:

1. Should be the independent work of the students
2. Topics can be the interest of the students
3. Supervisor will be assigned to the students to guide them for the completion of the project
4. Page Limit: Minimum 100 pages, Times New Roman, font size 12, with 1.5 linespace, A4 sheets
5. The report copy will include Certificate of the Supervisor, Declaration and Acknowledgement
6. Presentation of the Report – format

**Chapter 1** - Introduction - to include background of the study, objectives, Methodology, limitation of the study and chapter scheme

**Chapter 2** – Review of literature

**Chapter 3** – Theoretical aspects of the study

**Chapter 4** – Data analysis

**Chapter 5** – Suggestions and conclusion

7. At the end of the project ‘Bibliography’ must be given in APA style and necessary appendix may be added.
8. Submission: Each student may prepare two soft bound copies of the report, one for her and one copy to be submitted to the Head of the Department duly signed by the supervisor, on scheduled date.

9. Guidelines for Evaluation: There will be double valuation for the Dissertation by the supervisor and an external examiner. The student will appear for viva -voce before a panel comprising External Examiner, Supervisor and Head-In-charge of the Department.
10. Project Report - 75 Marks Viva Voce - 25 Marks

**PRESCRIBED AREAS FOR THE STUDY**

- Human Resource Management**
- Marketing and Digital marketing**
- Finance**
- Entrepreneurial development**
- Social and Economic Problems**
- Techno based**

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO –PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	0	0	3	3	3
CO 2	0	0	3	2	3
CO 3	0	0	3	1	3
CO 4	0	0	3	2	3
CO 5	3	0	3	2	3
AV	0.6	0	3	2	3

**KEY:** PEDAGOGY (TEACHING METHODOLOGY): Survey and Discussion method

**QUESTION PAPER PATTERN END SEMESTER EXAMINATION**

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if Any
K3, K4, K5 and K6 (Apply, Analyse, Evaluate, Create)	Viva-Voce	-	100	100	

## ELECTIVE PAPERS

### SERVICES MARKETING

TOTALHOURS: 66

CREDIT:3

#### COURSE OBJECTIVES

- CO1 –To get the deep knowledge on services marketing and its characteristics
- CO2 –To impart knowledge regarding customer expectations from services and their perceptions about it
- CO3 –To enable the students to know the financial services and it's in our country.
- CO4 –To understand the modern retailing
- CO5 –To familiarize with globalization of services.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	understanding services marketing concepts, essential services mix for market implication
CO2	Acquiring knowledge of customer expectation and services quality in service business sectors.
CO3	Application of financial services in current scenario.
CO4	develop the modern retail in India for services sector
CO5	Explain the role of globalization in services sector

# **SERVICES MARKETING**

## **SYLLABUS**

Unit – 1: (12 hours) Introduction

- 1.1 Growth of services Sector
- 1.2 Nature of concept of service – Classification of Services
- 1.3 Characteristics of Services and their marketing implications
- 1.4 Essential elements of Marketing Mix in services marketing.

Unit – 2(12 hours) Service Quality

- 2.1 Product Support services
- 2.2 Pricing of services
- 2.3 Problems of service quality management
- 2.4 Customer Expectations – Innovations in Services

Unit – 3: (12 hours) Financial Services

- 3.1 Marketing of Financial Services – Nature – Types
- 3.2 Marketing of Insurance
- 3.3 Mutual Fund
- 3.4 Marketing of Non – Profit Firms
- 3.5 Growth of Financial services in India.

Unit – 4: (15 hours) Service Retailing

- 4.1 Factors underlying evolution of Modern Retail in India – skills needed for organizing retailing
- 4.2 Marketing strategies
- 4.3 Present Scenario of retailing in India

Unit – 5: (15 hours) Service Globalization

- 5.1 Globalization of Services
- 5.2 Five Stages of Globalization
- 5.3 Standardization Vs Customization
- 5.4 Managing Employees / partners in the process of Globalization

### **TEXT BOOKS:.**

1. Chrispoter Lovelock.(2002).Services marketing, 4<sup>th</sup> Ed, Pearson Education.
2. B.Balaji, Services marketing and Management, Sultan Chand and sons, New Delhi
3. Philip Kotler and Paul N. Bloom.(2000). Marketing Professional Services, Prentice Hall, New Jersey.
4. E.G. Bateson, Managing Services Marketing – Text and Readings, Dryden Press, Hidsdale
5. RajendraNargundar – Services marketing, Tata McGrawHill

**BOOKS FOR REFERENCE:**

1. Christopher H. Lovelock, JochenWirtz.6<sup>th</sup> edition (2007).Services Marketing. Pearson Prentice Hall.
2. Halen Woodroff . (2004). Services Marketing. McMillan Publishing Co, NewDelhi
3. Rao .(2009). Services Marketing. Pearson.
4. C.Battacharjee. (2006). Services marketing, concepts planning and implementation. Excel books ,First Edition -
- 5.Audrey Gilmore. (2003). Services, Marketing and Management, SAGE PublicationsLtd.

**E-LEARNING RESOURCES:**

- 1.<https://youtu.be/kvGc24Sjfvo>
- 2.<https://www.investopedia.com/terms/m/marketing-strategy.asp#:~:text=A%20marketing%20strategy%20refers%20to,and%20other%20high%2Dlevel%20elements>
- 3.<https://www.leadagency.com.au/financial-services-marketing/>
- 4.<http://www.systemslogic.com/Product%20Support%20Services.php>
- 5.[http://www.brainkart.com/article/Tourism-and-Travel-Marketing\\_6023/6](http://www.brainkart.com/article/Tourism-and-Travel-Marketing_6023/6)
- 6.[https://en.m.wikipedia.org/wiki/Services\\_marketing](https://en.m.wikipedia.org/wiki/Services_marketing)

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	1	3	2	3
CO2	3	3	3	2	0	3
CO3	3	3	3	3	3	3
CO4	3	2	3	3	2	3
CO5	3	3	3	3	3	3
<b>Average</b>	3	2.8	2.6	2.8	2	3

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Survey and Market studies, Lecture and Team teaching method.

## **BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

<b>Course Objectives</b>	
1.	To understand the concept and importance of business ethics
2.	To enable ethical decision making based on various theories
3.	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4.	To understand the concepts of corporate sustainability
5.	To analyse sustainability information and prepare reports

### **Course Outcomes**

CO 1	Apply the concepts of business ethics in practice
CO 2	Demonstrate and recommend ethical decision making by applying various theories
CO 3	Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO 4	Discuss the concepts of corporate sustainability
CO 5	Construct reports disclosing sustainability information



Syllabus

**UNIT I**

**(12 hrs)**

**Introduction to Business Ethics**

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.

**UNIT II**

**(12 hrs)**

**Ethical Theories**

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.

**Unit III**

**(12 hrs)**

**Moral Issues in Business**

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business.

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.

## UNIT IV

(12 hrs)

### Corporate Sustainability

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.

## UNIT V

(12 hrs)

### Sustainability Reporting

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.

#### Books for study:

1. Muraleedharan K P and 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

#### Books for reference:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4<sup>th</sup> Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2<sup>nd</sup> Edition., McGraw Hill Education, India

#### Web references:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-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 of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	1	3
CO2	3	3	3	2	2	3	2	1	3
CO3	3	3	3	2	2	3	2	1	3
CO4	2	2	2	3	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3

**Strong - 3**

**Medium – 2**

**Low - 1**

### INSOLVENCY LAW AND PRACTICE

Course Objectives	
1	To gain knowledge on Insolvency and Bankruptcy Code
2	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
3	To understand the legal, procedural and practical aspects of Insolvency and its resolution
4	To analyse cross border insolvency laws and insolvency resolution
5	To evaluate code of conduct laid down for Insolvency practitioners

### Course Outcomes

CO 1	Recall the concepts, Need for the Insolvency and Bankruptcy Code 2016 and Important Definitions.
CO 2	Discuss the provisions relating to Corporate Insolvency Resolution Process, Insolvency Resolution of Corporate Persons and Resolution Strategies
CO 3	Analyse the legal provision of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons
CO 4	Discuss the powers and duties of a liquidator relating to procedures of liquidation for companies
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners

## Syllabus

**UNIT I** (12 hrs)

**Introduction to Insolvency and Bankruptcy Code**

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.

**UNIT II** (12 hrs)

**Corporate Insolvency Resolution Process**

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.

**UNIT III** (12 hrs)

**Liquidation and Adjudication of Corporate Persons**

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 - 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.

**UNIT IV** (12 hrs)

**Cross Border Insolvency**

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.

**UNIT V****(12 hrs)****Professional and Ethical Practices for Insolvency Practitioners**

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

**Books for study:**

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.

**Books for reference:**

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 of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	2	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	2	3	3	3	3	3	3

**Strong - 3****Medium – 2****Low - 1**

## AUDIT AND DUE DILIGENCE

<b>Course Objectives</b>	
1	To understand different types of audit
2	To gain knowledge on secretarial audit
3	To understand the basics of due diligence
4	To analyse different types of due diligence
5	To understand due diligence for take overs and due diligence report

**Course outcomes:**

Students will be able to:

CO 1	Analyse different types of audit
CO 2	Assess the provisions relating to secretarial audit
CO 3	Recall the basics of due diligence
CO 4	Evaluate the various types of due diligence
CO 5	Examine due diligence for take overs and prepare due diligence report

Syllabus

**UNIT I (12 hrs)**

**Introduction to Audit**

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.

**UNIT II (12 hrs)**

**Secretarial Audit**

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.

**UNIT III (12 hrs)**

**Introduction to Due Diligence**

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

**UNIT IV (12 hrs)**

**Types of Due Diligence**

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

**UNIT V (12 hrs)**

**Due Diligence for Take overs and Due Diligence Report**

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.

**Books for study:**

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.

**Books for reference:**

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” , Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.

**Web references:**

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](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>
4. [https://www.icsi.edu/media/webmodules/pes/GUIDANCE% 20NOTE% 20ON% 20DILIGENCE% 20REPORT% 20FOR% 20BANKS.pdf](https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf)

## Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO1</b>	3	3	3	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	2	3
<b>CO3</b>	3	3	3	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	3	3	3	2	3

**Strong - 3****Medium – 2****Low - 1**



## FINANCIAL MARKETS AND SERVICES

**TOTALHOURS: 66**

**CREDIT: 3**

### **COURSE OBJECTIVES**

- CO1 - To enable the students to understand various Financial Instruments.
- CO2 - To impart knowledge of SEBI in security trading and Stock Market Indices
- CO3 - To understand the Merchant banking Factoring and Venture capital companies in India.
- CO4 - To learn about the clearing procedure of stock exchanges in India.
- CO5 - To know about derivative markets

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Understand financial markets and its segment
CO2	determine the capital markets functions
CO3	Acquires knowledge of derivative market and its application in India
CO4	Express the proficiency stock market system
CO5	Ability to utilize financial services like merchant banking, leasing, and mutual funds

## **SYLLABUS**

### **Unit: 1 Introduction** (12 hours)

- 1.1 An overview of Financial Markets
- 1.2 Legal and Regulatory framework
- 1.3 Various segments of financial markets

### **Unit: 2 Financial Market & Intermediaries** (12 hours)

- 2.1 Capital Market – Structure – characteristics
- 2.2 primary, secondary markets
- 2.3 Market intermediaries –stock brokers, underwriters – Depositories – credit rating agencies  
CRISIL, ICRA & CARE

### **Unit: 3 Stock market** (12 hours)

- 3.1. Stock market system, trading listing regulation of stock market operations
- 3.2. NSE
- 3.3. OTC, on-line trading system
- 3.4. SEBI guidelines for capital issues-pricing-insider trading- investor protection- SEBI KYC  
Guidelines

### **Unit: 4 Derivative markets & financial instruments** (15 hours)

- 4.1 Derivative markets
- 4.2 options and futures, trading system
- 4.3 pricing derivatives
- 4.4 risk hedging through derivative
- 4.5 Derivative markets in India–its regulation

### **Unit: 5 Merchant banking & Financial services** (15 hours)

- 5.1.** Financial services – An Overview,
- 5.2.** Merchant banking - Leasing, factoring, securitization venture Capital financing and mutual funds

## **TEXT BOOKS**

1. B.Santhanam, (Sep.2006).Financial Services (Indian Financial System),Margham Publications,5th Edition
2. ThummuluriSiddaiah, (2014). Financial Services – Pearson Education, 4th Edition.
3. H.R. Machiraju, (2002). Indian Financial System, <sup>2nd</sup> Ed, Vikas

4. S.Gurusamy,Essentials of Financial Services , (2018). Vijay Nicole Imprints Pvt.,Ltd., Chennai.3rd Edition.
5. S. Gurusamy – Financial Markets and Institutions – McGraw Hill Education.

**BOOKS FOR REFERENCE:**

1. M.Y. Khan, (2004). “Financial Services”, Tata McGraw Hill,
2. D.Joseph QAnbarasu, V.K.Boominathan, P.Manoharan, G.Gnanaraj, (2003)Sultan Chand & Sons, New Delhi. Financial Services, First Edition
3. K. Sasidharan, Alex Mathews, (2010). “Financial Services”, Tata McGraw Hill,
4. B.S.Bhatia, G. S. Batra, (2008). “Management of Financial Services, Deep and Deep Publications (Pvt) Ltd.,
5. P.Pandian, Financial Services and Markets, Vikas Publishing House

**E-LEARNING RESOURCES**

1. <http://14.139.185.6/website/SDE/sde168.pdf>
2. <https://www.slideshare.net/VishnuRajendran11/financial-market-and-services>
3. <https://www.slideshare.net/sushmasrinivasa/financial-market-services>
4. <https://www.icsi.edu/media/webmodules/FINAL%20SLCM%20BOOK%2014-02-2020.pdf>
5. <https://www.slideshare.net/mohammedumair/financial-markets-86593302>

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO –PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	3	2
CO 2	3	3	3	3	3
CO 3	3	3	3	2	2
CO 4	3	3	3	3	2
CO 5	3	3	3	3	2
AV	3	2.8	3	2.8	2.2

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Seminar, Heuristic Method.

## **STUDENT PROGRESSION BODIES-2023-2024**

Total No. of SPBs: 18 for Academic Year 2023-2024

Guidelines for SPB Enrollment:

### **SPB Enrollment for UG I<sup>st</sup> Year:-**

<b>Year</b>	<b>S. No.</b>	<b>Name of the Club</b>
<b>I YEAR</b>	1	Humor Club
	2	Environment Club
	3	Book Club
	4	Languages Debate Club
	5	Quiz Club
	6	Theatre Club
	7	Career Guidance Cell
	8	Cross Literary Awareness Cell
	9	Centre for Inclusion and Equal Access Cell -I

### **SPB Enrollment for UG II<sup>nd</sup> Year:-**

<b>Year</b>	<b>S. No.</b>	<b>Name of the Club</b>
<b>II YEAR</b>	1	Standards (BIS) Club
	2	Electoral Literacy Club
	3	Consumer Club
	4	Outreach Club
	5	Cyber Awareness cell
	6	Yuva Tourism Club
	7	Capacity Building Center for Service Commission Examination
	8	Women's Right Forum
	9	Centre for Inclusion and Equal Access Cell -II

1. Club Enrollment is meant only for I and II year students.
2. Interested P.G. First year students can be permitted with prior approval but they will not be given credits for their participation. Their participation will be appreciated with certification only.
3. Students are allowed to enroll for a maximum of two student progression bodies in an academic year.
4. Credits: Each SPB has set a criterion for grant of credits in the range of 1 to 2 based on Student participation and exceptional contribution (will qualify as Extra Credits).
5. No. of hours of activities recommended is 30 hrs (Minimum).
6. Maximum no. of students enrolled in any given SPB is 200 nos. /year.
7. Centre for Inclusion and Equal Access Cell –II can retain the same Centre for Inclusion and Equal Access Cell I year batch along with new candidates.

**(NOTE: Inclusive of both on-campus and off-campus activities depending on the nature of the SPBs)**

## I. The Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) aim **to transform our world**. They are a call to action to end poverty and inequality, protect the planet, and ensure that all people enjoy health, justice and prosperity. The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including those related to poverty, inequality, climate change, environmental degradation, peace and justice. The 17 Goals are all interconnected, and in order to leave no one behind, it is important that we achieve them all by 2030.

### ➤ 1-6

- Goal 1: End poverty in all its forms
- Goal 2: Zero Hunger
- Goal 3: Health
- Goal 4: Education
- Goal 5: Gender equality and women's empowerment
- Goal 6: Water and Sanitation

### ➤ 7-12

- Goal 7: Energy
- Goal 8: Economic Growth
- Goal 9: Infrastructure, industrialization
- Goal 10: Inequality
- Goal 11: Cities
- Goal 12: Sustainable consumption and production

### ➤ 13-17

- Goal 13: Climate Action
- Goal 14: Oceans
- Goal 15: Biodiversity, forests, desertification
- Goal 16: Peace, justice and strong institutions
- Goal 17: Partnerships

## II. National Education Policy 2020 as announced on 29.07.2020

What are the 3 developmental goals in NEP 2020?

**Goal 1-HW (Health and Wellbeing), Goal 2-EC (Effective Communicators), Goal 3-IL (Involved Learners).**

National Education Policy 2020 has been announced on 29.07.2020. The National Education Policy 2020 proposes various reforms in school education as well as higher education including technical education. A number of action points/activities for implementation in school education as well as higher education are mentioned in the National Education Policy 2020. Details of the salient features of NEP 2020 are as follows-

1. Ensuring Universal Access at All Levels of schooling from pre-primary school to Grade 12;
2. Ensuring quality early childhood care and education for all children between 3-6 years;
3. New Curricular and Pedagogical Structure (5+3+3+4);
4. No hard separations between arts and sciences, between curricular and extra-curricular activities, between vocational and academic streams;
5. Establishing National Mission on Foundational Literacy and Numeracy;
6. Emphasis on promoting multilingualism and Indian languages; The medium of instruction until at least Grade 5, but preferably till Grade 8 and beyond, will be the home language/mother tongue/local language/regional language.
7. Assessment reforms - Board Exams on up to two occasions during any given school year, one main examination and one for improvement, if desired;
8. Setting up of a new National Assessment Centre, PARAKH (Performance Assessment, Review, and Analysis of Knowledge for Holistic Development);
9. Equitable and inclusive education - Special emphasis given on Socially and Economically Disadvantaged Groups (SEDGs);
10. A separate Gender Inclusion fund and Special Education Zones for disadvantaged regions and groups;
11. Robust and transparent processes for recruitment of teachers and merit based performance;
12. Ensuring availability of all resources through school complexes and clusters;
13. Setting up of State School Standards Authority (SSSA);
14. Exposure of vocational education in school and higher education system;
15. Increasing GER in higher education to 50%;
16. Holistic and Multidisciplinary Education with multiple entry/exit options;
17. NTA to offer Common Entrance Exam for Admission to HEIs;
18. Establishment of Academic Bank of Credit;
19. Setting up of Multidisciplinary Education and Research Universities (MERUs);

20. Setting up of National Research Foundation (NRF);
21. 'Light but Tight' regulation;
22. Single overarching umbrella body for promotion of higher education sector including teacher education and excluding medical and legal education- the Higher Education Commission of India (HECI)-with independent bodies for standard setting- the General Education Council; funding- Higher Education Grants Council (HEGC); accreditation- National Accreditation Council (NAC); and regulation- National Higher Education Regulatory Council (NHERC);
23. Expansion of open and distance learning to increase Gross Enrolment Ratio (GER).
24. Internationalization of Education
25. Professional Education will be an integral part of the higher education system. Stand- alone technical universities, health science universities, legal and agricultural universities, or institutions in these or other fields, will aim to become multi-disciplinary institutions.
26. Teacher Education - 4-year integrated stage-specific, subject- specific Bachelor of Education
27. Establishing a National Mission for Mentoring.
28. Creation of an autonomous body, the National Educational Technology Forum (NETF) to provide a platform for the free exchange of ideas on the use of technology to enhance learning, assessment, planning, administration. Appropriate integration of technology into all levels of education.
29. Achieving 100% youth and adult literacy.
30. Multiple mechanisms with checks and balances will combat and stop the commercialization of higher education.
31. All education institutions will be held to similar standards of audit and disclosure as a 'not for profit' entity.
32. The Centre and the States will work together to increase the public investment in Education sector to reach 6% of GDP at the earliest.
33. Strengthening of the Central Advisory Board of Education to ensure coordination to bring overall focus on quality education.

NEP, 2020 aim to increase the GER to 100% in preschool to secondary level by 2030 whereas GER in Higher Education including vocational education from 26.3% (2018) to 50% by 2035.

The Central Sector Scheme Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching (PMMMNTT) was launched in 2014 to address comprehensively all issues related to Teacher Training/ Capacity Building and Professional Development of Teachers. Under the components, the total 95 Centres were established throughout the country through which faculties/Teachers have been trained. Currently, The Standing Finance Committee has appraised the Scheme and recommended for continuation till 2025-2026 with the total outlay of Rs. 493.68 crore. Under the PMMMNTT Scheme Centres are established on the basis of the proposals received from education institutions, their screening by Screening Committee and approval by Project Approval Board.

The information as published by the Minister of State for Education, Dr. Subhas Sarkar

## **M COM – POST GRADUATE OF COMMERCE**

The info to be recorded in the respective dept BOS minutes for Approval is as follows:

1. Foundation Course ( Bridge course to be offered by dept)

Not applicable for Post Graduate Department of Commerce

2. For dept in the commerce domain- the entire Framework (6 semesters) documenting the inclusion of LANGUAGE and ENGLISH in all four semesters. (from batch 2023-2024 onwards)

Not Applicable

3. Percentage of New Courses introduced and total number of courses

55% and 20 courses

4. Percentage of syllabus revision in the overall programme

55%

5. Percentage of Courses that have components - Field Practicum / Project/ Internship

25%

6. List out the Courses offered with focus on Employability/ Entrepreneurship / Skill Development

Digital Marketing, Operation Research, Entrepreneurship and small business management, Direct Tax and Tax planning, Computer in Business, Project & Viva Voce, Research Methodology, Accounting for Decision Making and GST and Customs Law

7. List out the courses in the curriculum Framework addressing Cross-Cutting issues related to Professional Ethics, Gender, Human Values. Environment & Sustainability and other values linked in the Sustainable Development Goals and National Educational Policy. (**Ref. Annexure**)

Entrepreneurship and small business management, Managerial Economics, Corporate and Economic Laws, Global Business Environment and Labour Legislations

8. Percentage of multidisciplinary component in the curriculum (list the titles)

Computer in Business, Corporate and Economic Laws, Labour Legislations and Operation Research- 20%

9. Percentage of appropriate integration of Indian Knowledge System in the curriculum (list out the components)

Corporate and Economic Laws, Labour Legislations, Global Business Environment, Direct Tax and Tax planning and GST and Customs Law



10. List of identified Courses in **COURSERA** :( Minimum 10 from each specialization to be identified by the dept with duration and the host institution) - under Part-IV – Students will be awarded 3 credits on successful completion - Skill Enhancement Course or as Skill Based Elective.)

Broad Area	Topic	Sub topic	University
Research Skills	Research Design	Qualitative Research Design	Emory University
Employability Skills	Job Search & Interviewing	Successful Interviewing	University of Maryland, College Park
Marketing	Marketing Analytics	Marketing Analytics	University of Virginia
IT Management	ITIL	Foundations of Project Management	Google
Emerging in Business	Digital Marketing	Marketing in a Digital World	University of Illinois at Urbana-Champaign
Emerging in Business	Portfolio Management	Portfolio Selection and Risk Management	Rice University
Employability Skills	Creative Thinking	Creative Thinking: Techniques and Tools for Success	Imperial College London
Employability Skills	Job Search & Interviewing	Successful Interviewing	University of Maryland, College Park
Research Skills	Data Analysis	Qualitative Data Analysis with MAXQDA Software	Emory University
Human Resources	Talent Management	Inspiring Leadership through Emotional Intelligence	Case Western Reserve University
Marketing	Sales	Effective Sales – An Overview	Fundação Instituto de Administração

11. **MOOC-SWAYAM/NPTEL:** courses can be opted by Advanced Learners as Electives in Part –III: an approval in the BOS will help facilitate credit transfer (at present all these are under Part-IV - Skill Enhancement Course or as Skill Based Elective.)

**Note:**

The list of SDGs & NEP2020 Components relevant to our college vision and mission may be provided as Annexures (pertaining to the curriculum).

From the COE office the following will be presented for ratification in various boards:

1. New Assessment model- from Batch 2023-2024 onwards
2. CAT Pattern revision - 2023-2024 academic year onwards
3. SDNB Assessment and Evaluation rubrics for formative assessments
4. Malpractice monitoring committee guidelines
5. Communication, Computer Skills and QUANTS - syllabus and other details for approval
6. Amendments in Part IV – Framework – Revision in existing UG-Batch 2021 and PG-Batch 2022 onwards.
7. Student progression bodies – the revised list and guidelines

**Shrimathi DevkunvarNanalal BhattVaishnav College for Women (Autonomous)Chromepet,  
Chennai – 600 044** Affiliated to the University of Madras **Reaccredited With ‘A+’ Grade by NAAC**

**Post Graduate Department of Commerce**  
**Members of the Board of Studies (2023-24)**

The Board of Studies meeting of the PG Department of Commerce was held on 15.09.2023 @ 12:30 PM in the college premises. The Chair Person of the Board welcomed the gathering and subsequently the meeting took place. The following members of the board were present.

S. No.	Name of the Members Designation and address	Role in BOS
1	<b>Dr..Lalitha D</b> Associate Professor, PG Department of Commerce, Shrimathi Devkunvar Nanalal Bhatt Vaishnav College for Women, Chrompet, Chennai – 600 044. Email: <a href="mailto:Lalit81973@gmail.com">Lalit81973@gmail.com</a> Mobile : 9840996415	<b>Chair Person</b>
2	<b>Dr.R.Shanthi,</b> Professor of Commerce, University of Madras, Chepauk, Chennai - 600 005. Email : <a href="mailto:shanthi@unom.ac.in">shanthi@unom.ac.in</a> <a href="mailto:niran04@yahoo.co.in">niran04@yahoo.co.in</a> Mobile No. : 9444058036	<b>University Nominee</b>
3	<b>Dr. M Gurupandi</b> Associate Professor, Department of Commerce Alagappa University, Karaikudi <a href="mailto:gurupandi80@gmail.com">gurupandi80@gmail.com</a> :9443684404	<b>Other University</b> <b>Subject Expert</b>
4	<b>Lt. Dr. M.Chithirai Selvan</b> Assistant Professor, PG and Research Department of Commerce , Nallamuthu Gounder Mahalingam College, Pollachi <a href="mailto:drchithiraingm@gmail.com">drchithiraingm@gmail.com</a> 9942743343	<b>Other University</b> <b>Subject Expert</b>
5	<b>Mr.B. Saravanabalaji</b> Area Sales Manager INDO Nissin Foods PVT.Ltd. E-mail: <a href="mailto:saravanabalaji.b@nissin.com">saravanabalaji.b@nissin.com</a> Mobile No. : 9994525006	<b>Industry Expert</b>

6	<b>Mr Madhusudhan J</b> <b>Senior Director, Digital</b> <b>GroupM Media India Private Ltd (Mindshare)</b> <b>Email : kjmadhu115@gmail.com</b> <b>Mobile No. : 9894686915</b>	<b>Industry Expert</b>
7	<b>Dr.S.Subbulakshmi</b> <b>Associate Professor,</b> <b>PG Department of Commerce,</b> <b>Shrimathi Devkunvar Nanalal Bhatt Vaishnav</b> <b>College for Women, Chrompet,</b> <b>Chennai – 600 044.</b> <b>Email: subbupetchi72@gmail.com</b> <b>Mobile: 9840860234</b>	<b>Member</b>
8	<b>Dr.T.Anitha</b> <b>Associate Professor,</b> <b>PG Department of Commerce,</b> <b>Shrimathi Devkunvar Nanalal Bhatt Vaishnav</b> <b>College for Women, Chrompet,</b> <b>Chennai – 600 044.</b> <b>Email: anithasaravanan20@gmail.com</b> <b>Mobile: 9884645222</b>	<b>Member</b>
9	<b>Name: Ms. M.Meyyammai</b> <b>Designation: IPE- ICSSR Doctoral research fellow</b> <b>Address: Sri Kanyaka Parameswari Arts &amp;</b> <b>Science college for Women</b> <b>Email: meyyumk@gmail.com</b> <b>Mobile No.: 9361700343</b>	<b>Alumnus</b>
10	<b>Name: Kaviya K (P22CO014)</b> <b>Mobile No.:6380603867</b>	<b>Student Representative</b>

**Resolved to recommend to the academic council the following changes (if any) in the syllabus, the regulations, question paper pattern, internal assessment component for Post Graduate Department of Commerce degree be approved.**

<b>Semester</b>	<b>Subjects</b>	<b>Proposed Changes</b>
<b>I</b>	Core I - Corporate Accounting	Insurance Company Accounts and Contemporary Accounting Methods have been introduced. (40% change)
	Core II - Managerial Economics	National Income, its Determinants and Phases of Business cycle introduced (20% change) Shifted from Elective to Core subject.
	Core III – Digital Marketing	Introduced New course
	Core IV –Strategic Management	Introduced New course.
	Elective I – Customer Relationship Management	Content elaborated (10%)
<b>II</b>	Core V – Accounting for Decision Making	Cost and Management Accounting papers have been clubbed into one.
	Core VI – Global Business Environment	Business Environment and Policy has been changed to Global Business Environment by incorporating International and Technological Environment.( 20% changes)
	Core VII – Corporate and Economic Laws	Corporate Law is extended to Corporate and Economic Laws with contents revamped. Content elaborated (10% change)
	Core VIII – Business Finance	Advanced Financial Management has been changed to Business Finance by incorporating startup financing and leasing and risk management (40% change)
	Elective II – Operation Research	Sequencing and Replacement has been added.(20% change)
<b>III</b>	Core IX – Entrepreneurship and Small Business Management	Government Schemes and Role of Incubators in start-ups has been added. (10% change)
	Core X – Direct Tax and Tax Planning	Introduced New course

	Core XI – Research Methodology	Same as existing.
	Core Practical I – Computer in Business	Only the title is changed. Content same as existing.
	Elective III – Labour Legislations	Same as existing.
IV	Core XII – Organisational Behaviour	Transaction analysis is added to Unit III (5% change)
	Core XIII- Strategic Human Resource Management	Introduced New course
	Core Elective IV- GST and Customs Law	Introduced New course
	Core Elective V- Security Analysis and Portfolio Management	Introduced New course
	Core Project I – Project & Viva Voce	Same as existing.

S. No.	Name of the Members Designation and address	Role in BOS	Signature
1	<b>Dr..Lalitha D</b> Associate Professor, PG Department of Commerce, Shrimathi Devkunvar Nanalal Bhatt Vaishnav College for Women, Chrompet, Chennai – 600 044. Email: <a href="mailto:Lalit81973@gmail.com">Lalit81973@gmail.com</a> Mobile : 9840996415	Chair Person	

2	<b>Dr.R.Shanthi,</b> Professor of Commerce, University of Madras, Chepauk, Chennai - 600 005. Email : <a href="mailto:shanthi@unom.ac.in">shanthi@unom.ac.in</a> <a href="mailto:niran04@yahoo.co.in">niran04@yahoo.co.in</a> Mobile No. : 9444058036	University Nominee	
3	<b>Dr. M Gurupandi</b> Associate Professor, Department of Commerce Alagappa University, Karaikudi <a href="mailto:gurupandi80@gmail.com">gurupandi80@gmail.com</a> :9443684404	Other University Subject Expert	
4	<b>Lt. Dr. M.Chithirai Selvan</b>	Other University	

	<p><b>Assistant Professor, PG and Research Department of Commerce</b>  <b>Nallamuthu Gounder Mahalingam College,</b>  <b>Pollachi</b>  <b>drchithiraingm@gmail.com</b>  <b>9942743343</b></p>	<b>Subject Expert</b>	
5	<p><b>Mr.B. Saravanabalaji</b>  <b>Area Sales Manager</b>  <b>INDO Nissin Foods PVT.Ltd.</b>  <b>E-mail: saravanabalaji.b@nissin.com</b>  <b>Mobile No. : 9994525006</b></p>	<b>Industry Expert</b>	
6	<p><b>Mr Madhusudhan J</b>  <b>Senior Director, Digital</b>  <b>GroupM Media India Private Ltd (Mindshare)</b>  <b>Email : kjmadhu115@gmail.com</b>  <b>Mobile No. : 9894686915</b></p>	<b>Industry Expert</b>	
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