

# DHANALAKSHMI SRINIVASAN COLLEGE OF ARTS & SCIENCE FOR WOMEN



(Autonomous)

# (Affiliated to Bharathidasan University, Re-Accredited with "A++" Grade by NAAC) Perambalur

# MASTER OF COMMERCE (M. Com)

# Choice Based Credit System-Learning Outcomes Based Curriculum Framework (CBCS-LOCF)

(Applicable to the candidate admitted from the academic year 2024-2025 onwards)

	(AI	oplicable to the ca	ndidate admitted from the M.COM COMME		emic year	r 2024	-2025 o	nwards)			
			Course Details				S	Scheme of Exams			
Sem	Course Code	Course Title	COURSE TITLE	Hrs	Credit	EH	CIA	SE	Final		
	24PCO1C1	Core Course-I	Managerial Economics	6	5	3	25	75	100		
	24PCO1C2 Core Course-II		Advanced Financial Management Indian Financial	6	5	3	25	75	100		
	24PCO1C3	Core Course-III	System	5	4	3	25	75	100		
I	24PCO1C4	Core Course- IV	Human Resource Management	5	4	3	25	75	100		
	24PCO1E1A	Core EC-I	A. Entrepreneurial Development	5	4	3	25	75	100		
	24PCO1E1B		B. Services Marketing								
	24PCO1VAC	VAC-1	Mutual fund -concepts and planning	3	2	3	25	75	100		
				30	24		-	-	600		
	24PCO2C5	Core Course- V	Research Methodology	6	5	3	25	75	100		
-	24PCO2C6	Core Course- VI	Quantitative Techniques for business decision	6	5	3	25	75	100		
	24PCO2C7	Core Course- VII	Strategic Management	6	5	3	25	75	100		
	24PCO2C8P	Core Course- VIII	Accounting package lab	6	5	3	40	60	100		
II	24PCO2I1	Industrial Based Course	Industrial Relations	3	2	3	25	75	100		
	24PCO2N1A 24PCO2N1B	NME-1	A. Introduction to Accounting B. Elements of Insurance	3	2	3	25	75	100		
		Self paced learning-I Online course	Self paced learning-I Online course	-	2*						
				30	24		-	-	600		
	24PCO3C9	Core Course- IX	Advanced Corporate Accounting	6	5	3	25	75	100		
III	24PCO3C10	Core Course-X	Goods and Service Tax	6	5	3	25	75	100		
	24PCO3C11	Core Course- XI	Organizational Behavior	5	4	3	25	75	100		
	24PCO3C12	Core Course- XII	Corporate and Economic Law	5	4	3	25	75	100		

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	24PCO3E2A 24PCO3E2B	Core Elective-	A. Marketing Management B. Brand Management	5	4	3	25	75	100
	241 CO3E2B	11	A. Principles of						
	24PCO3N2A	NME-II	Management	3	2	3	25	75	100
	24PCO3N2B		B. Introduction to tally						
	24P3IV	Internship/Field Study/ Industrial Visit			1				100*
		Self paced learning- II Online course	Self-paced learning-II Online course		2*				
				30	25		-	-	600
	24PCO4C13	Core Course- XIII	Cost and Management Accounting	6	5	3	25	75	100
	24PCO4C14	Core Course- XIV	Customer Relationship Management	6	5	3	25	75	100
IV	24PCO4E3A	Core EC-III	A. Export and Import Management	6	4	3	25	75	100
	24PCO4E3B	Cole Le III	B. Logistic and supply Chain Management		,		25	,,,	100
	24PCO4PW Project Work		Project Work	12	3		40	60	100
		,		30	17		-	•	400
	Total		120	90				2200	
	Extra Credit C	Course			90(4*)				2200

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#### M.COM - PROGRAMME OUTCOME

The Course aim at equipping the students with major management functions, requisite knowledge, competency skill enhancement and domain expertise that offers great carrier opportunity in the competitive global environment

Studying this course the students will be able to .....

- **PO1**-To impart the students with higher level knowledge and understanding of contemporary trends in commerce and business finance.
- **PO2** -To equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.
- **PO3**-To prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data.
- **PO4** -To analysis of investment, portfolio management, investment banking and liquidation of investments.
- **PO5** Identify, formulate, research review and analyze socio economic problem to arrive at substantiated conclusion.

# CORE COURSE - I MANAGERIAL ECONOMICS

Semester: I Max. Marks: 75

Course Code: 24PCO1C1 Credit: 5

Total Hrs: 90 Instruction Hrs:6

#### **OBJECTIVE:**

- •The course will sharpen their analytical skills through integrating their knowledge of the economic theory with decision making techniques.
- •To make the students to realize the usefulness of economic tools, principles & laws in making business decisions.
- To Offer Expertise & knowledge on the application of economic theories.
- Allocate resources in various economic situations for effective capacity utilization.
- Analyze markets and its strategy.
- Understand about various market forms, pricing methods and objectives.

### UNIT -I INTRODUCTION TO MANAGERIAL ECONOMICS

(18 Hrs)

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist, Economic Theory and Managerial Economics

# UNIT -II <u>DEMAND ANALYSIS</u>

(18 Hrs)

Demand Analysis and Forecasting. Demand Determinants –Demand distinctions –Demand Forecasting

# UNIT -III PRODUCTION & SUPPLY

(18 Hrs)

Cost and Production analysis: Cost Concepts – Cost and Output relationship -Production Function Cost Function – Short run and Long run Cost – Returns to the Scale of the Plant.

#### UNIT -IV PRICE AND MARKETING STRUCTURE

(17 Hrs)

Price and Output decisions under different market condition: Perfect and Imperfect Competition Pricing Methods - Profit Planning and Policies, Rent.

#### UNIT – V NATIONAL INCOME

(17 Hrs)

National Income – Concepts – Methods of calculating National Income - Theory of Income distribution. Business Cycle, Types – Phase – Controlling business cycles.

# **UNIT-VI**

(02 Hrs)

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

### TEXT BOOKS (LATEST REVISED EDITION ONLY)

1. Varshney and Maheshwari - Managerial Economics - Sultan Chand and Sons, New Delhi, 22<sup>nd</sup> edition 2014

# REFERENCE BOOKS (LATEST REVISED EDITION ONLY)

- 1. Joel Dean, Managerial Economics Prentice Hall, New York 1951
- 2. Gupta G.S. Managerial Economics Tata McGraw Hill, New Delhi. 1990
- 3. Mehta P.L. Managerial Economics Sultan Chand and Sons, New Delhi. 21st Revised Edition 2016
- 4. Mithani D.M. Managerial Economics Himalaya Publishing House, Mumbai. 2017
- 5. Dwivedi D.N. Managerial Economics Vikas Publishing House P. Ltd, New Delhi. 9<sup>th</sup> edition 2021
- 6. Cauvery, Sudha Nayak and Others Managerial Economics S. Chand &Sons, New Delhi. 2010

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	To understand the concepts of cost, nature of production and its	К3
	relationship to Business operations.	
CO2	To apply marginal analysis to the "firm" under different market	K4
CO2	conditions.	
CO3	To analyse the causes and consequences of different market	K5
	conditions.	
CO4	To integrate the concept of price and output decisions of firms	K5
CO4	under variousmarket structure.	
CO5	To understand the concepts of methods of national income and	K5
	Business cycle.	

Semester	Course c	ode			Title	e of the (	Course	Hours	Credits		
I	24PCC	D1C1		6	5						
Couse	Pro	gramme	e outcomes (POs)			Progr	amme S <sub>l</sub>	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	2	3	2	3	2	3	2	3	2	2.5
CO-2	3	3	1	2	2	2	3	2	3	2	2.3
CO-3	3	3	2	3	2	2	3	2	3	2	2.5
CO-4	3	2	2	2	1	3	2	2	3	2	2.2
CO-5	3	2	2	1	1	3	2	2	3	2	2.1
Mean overall score											2.32 (High)

Prepared by	Verified by	HOD
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#### **CORE COURSE-II**

#### ADVANCED FINANCIAL MANAGEMENT

Semester: I Max. Marks:75

Course Code: 24PCO1C2 Credit: 5

Total Hours: 90 Instruction Hrs:6

**Objective:** 

- To understand the concept and importance of finance and to understand the role of financial markets and instruments.
- To enable the students to understand the concepts and application of financial management tools.
- Understand the fundamentals of financial decision making.
- Understand the cost of capital in wide aspects & risk return relationship.
- Elicit knowledge on the theories of Capital Structure and Dividend.
- Impart knowledge on working capital management

# UNIT I FINANCIAL MANAGEMENT

(18 Hrs)

Financial Management -Objectives-Importance -Functions of Financial management.-Risk return-Time value of money

#### UNIT II CAPITAL STRUCTURE & LEVERAGE

(18 Hrs.)

Capital Structure:-Theories of Capital Structure; Net Income Approach; Net Operating Income Approach; Traditional; MM Approach; Indifference Point.-Factors affecting capital structure

Leverage: - Meaning - Types of leverages Operating and Financial, Combined Leverage.

#### UNIT III COST OF CAPITAL

(18 Hrs)

Cost of Capital – Computations of Cost of Equity, Preference, Debt and Retained Earnings; Weighted Average Cost of Capital; Adjustments for Uncertainty; Opportunity Cost of Capital; Marginal Cost of Capital; Capital Asset Pricing Model.

#### UNIT IV WORKING CAPITAL MANAGEMENT

(17 Hrs)

Working Capital Management: Management of Cash and Marketable Securities; Cash Management Techniques – Lock Box System, Concentration Banking,

# UNIT V DIVIDEND POLICY & CAPITAL BUDGETING

(17 Hrs)

Dividend Policy: Theories of Dividend policy – Walter's Model, Gordon's Model, Residual Theory, MM Hypothesis; Legal Aspects of Dividend, Formulation of Dividend Policy. Capital budgeting-Meaning-Methods of capital budgeting-Payback method-IRR-ARR—Net present value.

#### **UNIT-VI**

(02 Hrs)

Latest Learning's (For CIA Purpose only)

# Latest development related to the course during the semester concerned

Note: Theory: 40 Marks: Problems: 60 Marks

#### **TEXT BOOK:**

1. Presenna L.M., "Financial Management", Tata McGraw Hill.2007

#### **REFERENCE BOOKS:**

1. Kulkarni P.V. and Sathya Pprasad B.G., "Financial Management", Himalaya Publishing House, Mumbai, 14<sup>th</sup> revised edition 2015

- 2. Pandey I M., "Financial Management', Vikas Publishing 11th 2016
- 3. Srivastava R.M., "Financial Decision Making", Sterling Publishing Co. 2010
- 4. James C Van Horne, Sanjay Dhamija "Financial Management and Policy", Pearson Education Limited 12<sup>th</sup> edition. 2015
- 5. Lawrence J Gitman "Principles of Managerial Finance", Pearson Eduction. 13<sup>th</sup> edition 2017-18
- 6. Kuchal S.C., "Financial Management", Chithanya Publishers 1988

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
	Demonstrate the applicability of the concept of Financial	К3
CO1	Management to understand the managerial Decisions and Corporate	
	Capital Structure.	
CO2	Apply the Leverage and EBIT EPS Analysis associate with	<b>K4</b>
	Financial Data in the corporate	
CO3	Analyse the complexities associated with management of cost of	K5
003	funds in the capital Structure	
	Demonstrate how the concepts of financial management and	K5
CO4	investment, financing and dividend policy decisions could integrate	
C04	while identification and resolution of problems pertaining to LSCM	
	Sector	
CO5	Demonstrate how risk is assessed	K5

Semester	Course c	ode	Title of the Course							Hours	Credits
I	24PCC	)1C2	CC-I:	6	5						
Couse	Pro	gramme	e outcomes (POs)			Progr	amme S	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	2	3	2	3	2	3	2	2.6
CO-2	3	3	1	2	2	2	3	2	3	2	2.3
CO-3	3	2	2	3	3	2	3	2	3	2	2.5
CO-4	3	2	2	1	2	3	2	2	3	2	2.2
CO-5	3	2	1	2	2	3	2	2	3	2	2.2
	Mean overall score										

#### **CORE COURSE-III**

#### INDIAN FINANCIAL SYSTEM

Semester: I Max. Marks:75
Course Code: 24PCO1C3 Credit:4

Total Hours:75 Instruction Hrs: 5

**Objective:** 

• To understand the concept, importance of financial systems,

- To understand the structure of financial marketsand institutions and the role of regulators in financial system.
- To know about the financial market
- To understand the financial services
- To make this students to aware about financial instruments

#### UNIT I FINANCIAL SYSTEM

**(15 Hours)** 

Financial System: Nature and Role of Financial System-Components of Indian financial system and financial market -FinancialSystem and Economic Development- An overview of Indian Financial System; Financial Sector Reforms.

### UNIT II FINANCIAL MARKET

(15 **Hours** )

Money Market – Meaning-Constituents- Importance – Functions- Money Market Instruments Capital market - Primary & Secondary - Meaning, Objectives, Functions, Components of Capital Market, Instruments Traded, Methods of Marketing Securities, Components of primary market. Intermediaries, Stock Market, Stock Exchange, NSE, BSE, Derivatives (meaning only)

### UNIT III FINANCIAL INSTITUTIONS

(15 Hours)

Financial Institutions: Commercial Banks; Functions, E-Banking- Credit Cards, -ATM-Development Financial Institutions- Functions: IFCI, IDBI, IRBI, SIDBI-State Financial Corporations, Non- Banking Financial Intermediaries; Mutual Funds; Insurance Companies

### UNIT IV FINANCIAL SERVICES

(14 Hours)

Financial Services – Fee-Based Services- Fund-Based Services, -Hire Purchase-Leasing-Housing, Finance; Merchant Banking; Venture Financing; Factoring, Forfeiting, Credit Rating.

# UNIT-V FINANCIAL INSTRUMENTS

(**14** Hours)

Financial instruments-Meaning-Types of financial instruments

**UNIT-VI** 

**(02 Hours)** 

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

#### **TEXT BOOKS:**

1. Srivastava R.M., "Management of Indian Financial Institutions", Himalaya Publishing House, Mumbai. 1996

#### **REFERENCE BOOKS:**

- 1. Goldsmith R.W., "Financial Institutions". Not available
- 2. Baleya, K.N., "Financial Administration in India", Himalaya Publishing House, Mumbai. ". Not available
- 3. Khan M.Y., "Indian Financial System: Theory and Practice", Vikas Publishing House, Mumbai. 2004
- 4. Vasanth Desai: Indian Financial System and development, Himalaya Publishing Co., Mumbai. 4<sup>th</sup> edition

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	To understand the Indian financial system for better financial	К3
	decision making	
CO2	To Analyse the various financial institution and its function	K4
CO3	To Analyse the Recent financial development	K5
CO4	To develop financial plans and strategies for individuals and	K5
CO4	Organization	
CO5	To Apply knowledge of real-world scenarios.	K5

Semester	Course c	ode		Title of the Course							Credits
I	24PCC	01C3		CC-I: INDIAN FINANCIAL SYSTEM						5	4
Couse	Pro	gramme	e outcomes (POs)			Progr	amme S	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	3	2	3	2	3	2	2.7
CO-2	3	3	3	3	3	2	3	2	3	2	2.7
CO-3	3	3	3	2	3	2	3	2	3	2	2.6
CO-4	3	2	3	3	3	3	2	2	3	2	2.6
CO-5	2	3	3	1	3	3	2	2	3	2	2.4
Mean overall score											2.6 (High)

#### **CORE COURSE- IV**

#### **HUMAN RESOURCE MANAGEMENT**

Semester : I Max. Marks: 75

Course Code :24PCO1C4 Credit:4

Total Hours :75 Instruction Hours:5

# **Objective:**

- To effectively manage and plan key human resource functions within organization
- To enable the student to understand the important concepts of personnel management and to develop the students to be aware of the human resource.
- To develop effective written and oral communication skills
- To develop employability skills
- To contribute to employee performance management and organizational effectiveness

# **UNIT-I** Evolution of Human Resource Management

**(15 Hours)** 

Introduction to HRM-Evolution of Human Resource Management – Objectives and functions of HRM-Role and responsibilities of HR Managers-Relevance of HRM-System approaches to HRM

#### **UNIT-II Human Resource Planning and Recruitment**

**(15Hours)** 

Strategic Human Resources Management –Acquisition of HRM-HRM planning ,purpose and process-Recruitment and Selection-Sources of Recruitment-Stages in selection process-Placement, goals analysis-Job description and job Specification

# **UNIT-III** Training and Development

(14Hours)

Training and Development-Training Need- Training methods-Applications of computers in training—developing effective training programme-Concept of HRD-Management development programs.

# **UNIT-IV** Performance Appraisal

(14 Hours)

Performance Appraisal—Concept and objectives of Performance Appraisal- Process-criteria- benefits Limitation and constrains-360 Degree Performance Appraisal

Promotion-Purpose-Principles and types -Transfer-reasons- principles and types-separation- Layoff-resignation-dismissal-Retrenchment-voluntary-retirement scheme

#### **UNIT-V** Motivation and Incentives

**(14 Hours)** 

Motivating Human resources-Motivation at work-major motivational theory: An overview-Participative management- Compensation management-major elements of compensation management-Incentives-Concepts, types of incentives- Incentives schemes in Indian industries-Fringe benefits-disciplines and employees grievance re ressal – trends in E-HRM and Green HRM

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)
Latest development related to the course during the semester concerned

#### **TEXTBOOKS:**

- 1. Dr.Ashwathappa,HumanResourceManagement,McGrawHillEducation(India)Pvt.Limited,NewDelhi 8<sup>th</sup> Edition 2010.
- 2. H. John Bernardin Joyee E.A. Russel ,Human Resource Management-An experiential approach,4thEdition,McGraw-Hill InternationalEdition.,2018
- 3. David A.De Cenzo & Stephen P. Robbins, Personnel/Human Resource Management, Third edition ,PHI/Pearson 11<sup>th</sup> Edition 2013.
- 4. VSPR Human Resource Management :Text and cases ,First edition, Excel Books, New Delhi 2018.

#### **REFERENCEBOOKS:**

- 1. Dale Yoder & Paul D. Staudohar, Personnel Management, Prentice Hall, 2018.
- 2. C.B. Memoria, Personnel Management ,Himalaya Publications, New Delhi, 2022.
- 3. S.S. Khanka, Human Resource Management, S. Chand & Sons, New Delhi, 2009.
- 4. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P .Ltd. ,Pearson 10<sup>th</sup> Edition 2005.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	The student to understand the important concepts of personnel management	K4
CO2	The student to develop the students to be aware of the human resource	К5
CO3	The student to Management development programmes	K6
CO4	The student to understand the performance analysis.	K4
CO5	An overview Participative management	K5

Semester	Course c	Course code Title of the Cou								Hours	Credits
I	24PCC	24PCO1C4 CC-IV: HUMAN RESOURCES MANA							IENT	5	4
Couse	Pro	gramme	e outcomes (POs)			Progr	amme S	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	2	2	1	3	2	2	3	3	2	2.5
CO-2	3	3	2	3	2	2	3	2	3	3	2.3
CO-3	3	2	1	2	3	2	3	2	3	2	2.5
CO-4	3	3	2	2	1	3	2	2	3	2	2.2
CO-5	3	3	1	2	2	2	3	2	3	2	2.1
Mean overall score											2.36 (High)

#### ELECTIVE I – A

#### ENTREPRENEURIAL DEVELOPMENT

Semester: I Max. Marks:75

Course Code:24PCO1E1A Credit:4

Total Hours: 5 Instruction Hours: 5

# **Objective:**

- To gain knowledge about Entrepreneurship and Government Schemes
- To explain concepts of Entrepreneurship and build an understanding about business situations in which entrepreneurs act
- To qualify students to analyses the various aspects, scope and challenges under an entrepreneurial venture
- To explain classification and types of entrepreneurs and the process of entrepreneurial project development
- To discuss the steps in venture development and new trends in entrepreneurship.

### **UNIT – I Entrepreneurship**

(15 Hours )

Introduction to Entrepreneurship: Definition – Concept – Evolution of Entrepreneurship- Types of Entrepreneurs – Entrepreneurial Traits – Relationship between entrepreneur and entrepreneurship

### **UNIT – II** Women Entrepreneurship

(15 Hours)

Women Entrepreneurship- Significance of women entrepreneurship – Types of women entrepreneurs-Factors contributing to women Entrepreneurship - Characteristics – Challenges faced by Women Entrepreneurs – Growth of women Entrepreneurship and Government Schemes for developing Women Entrepreneur.

#### UNIT – III Project appraisal and feasibility study

**(14 Hours)** 

Project appraisal -an overview -an assessment of project feasibility-Methods of project feasibility - difference between pre-feasibility study and feasibility study- Feasibility study-Planning commission guidelines regarding feasibility study

#### **UNIT – IV Financial Institution**

**(14 Hours )** 

Institutional finance and entrepreneurship-Structure of development- NSIC-SIDO-KVIC-NSTEDB-NPC-NISIET-NSESBUD-MSME- DIC-SIDC-SSIDC-NABARD

#### **UNIT -V Incentives And Subsidies**

**(14 Hours)** 

Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants, programs, schemes and challenges. Government initiatives and inclusive entrepreneurial Growth. Globalization and Challenges before the Indian Entrepreneurs – Steps to face global Challenges.

#### **UNIT-VI**

**(02 Hours)** 

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

# **TEXT BOOKS**

1. Gupta.C.B & Srinivasan.N .P, Entrepreneurial Development, Sultan Chand, 2020

# **REFERENCE BOOKS**

- Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House,
   9th edition 2011
- 2. Peter F. Drucker, Innovation & Entrepreneurship Affiliated East West Practice and Principles, Press Ltd. Publication of SISI, Govt. of India 2006
- 3. Ghallan R.G & Sandra L. Mchee, Practical Profit Management, Pearson Education Asia, India, 2001
- 4. Kharta S.S, Entrepreneurial Development, Sultan Chand & Company, New Delhi, 2000
- 5. Dr.Balu, Entrepreneurship & Management of Small Business, Sri Venkateswara Publications, Chennai, 2001.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be able	Levels
	to	(K-Levels)
CO1	Have the ability to discern distinct entrepreneurial traits	К3
CO2	Know the parameters to assess opportunities and constraints for new	K4
	Business Ideas	
CO3	Understand the systematic process to select and screen a business idea	K4
CO4	Design strategies for successful implementation of ideas	K5
CO5	Write a business plan	K5

Semester	Course c	ode			Hours	Credits					
I	24PCO	1E1A	CEC-I	I: A. EN	5	4					
Couse	Pro	gramme	e outcomes (POs)			Progr	amme S	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	2	3	3	3	3	2	3	3	2	2.7
CO-2	3	3	2	3	2	2	3	2	3	2	2.5
CO-3	2	3	3	2	1	3	2	2	3	2	2.3
CO-4	3	2	2	2	3	3	2	3	3	2	2.5
CO-5	3	3	3	1	3	2	3	2	3	2	2.5
	l	1	ı	Mean o	verall s	core	1	L	I	I	2.5 (High)

#### ELECTIVE – I- B

#### SERVICES MARKETING

Semester: I Max. Marks:75

Course Code: 24PCO1E1B Credit:4

Total Hours: 75 Instruction Hours: 5

# **Objective:**

- 1. To understand the Concept of Services and intangible products
- 2. To discuss the relevance of the services Industry to Industry
- 3. To examine the characteristics of the services industry and the modus operandi
- 4. To analyses the role and relevance of Quality in Services
- 5. To visualize future changes in the Services Industry

#### **UNIT – I** Services Marketing

(15 Hours)

Meaning and definition of Services – characteristics of services- Reasons for growth in service sector – types of services – Difference between service and goods – services Marketing and goods marketing.

#### **UNIT –II** Services marketing mix

(15 Hours)

Services marketing mix – Importance and Elements of service marketing Mix Product, Pricing, Promotion, Place, People,

#### **UNIT – III** Service Process

(15 Hours)

Service Process-Introduction-Designing the service process-A spectrum of Service process-service design optionservice process planning -Service blueprint, uses of service blueprint-degree of process complexity and divergence-the front and back office-process flowchart-process layout- bench marking-physical evidence

# UNIT - IV Service quality

**(14 Hours)** 

Service quality – Dimensions – Measurement – Expected and Perceived service quality- Quality- GAP analysis.Service Marketing application – Bank, Tourism, Hospital and Airline

#### **UNIT - V Global and International Services**

(14 Hours)

Globalization of services introduction-challenges to global service markets-successful service global service marketing-typical international services-launching of services in international market- strategic implications of international services marketing-Global brand dominance in the service industries.

#### **UNIT-VI**

**(02 Hours)** 

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

#### **TEXT BOOKS:**

- 1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai, 2008
- 2. Services Marketing Dr.P.N.Reddy & H.R. Appanaiah, 2017.
- 3. Services Marketing and Management Dr.Balaji, 2010.
- 4. Customer Relationship Management K. Balasubramaniam, 2006.
- 5. Customer Relationship Management Peer Mohamed, 1st edition 2003.

# **REFERENCE BOOKS**

- 1. Kotler -Marketing Management, Sultan Chand & Sons, New Delhi, 2018.
- 2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi, 5<sup>th</sup> edition 2011.
- 3. C.B.Memoria & R.K.Suri, Marketing Management, Kitab Mahal, 2012.
- 4. Cowell- Marketing of Services, Heinemann Publishers, London, 1991.
- 5. Services Marketing Vasanti venugopal & V.N. Raghu, 1<sup>st</sup> edition 2015.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Demonstrate an extended understanding of the similarities and	К3
	differences in service-based and physical product-based	
	marketing activities	
CO2	Demonstrate a knowledge of the extended marketing mix for	K4
	services	
CO3	Develop and justify marketing planning and control systems	K5
	appropriate to service-based activities	
CO4	Prepare, communicate and justify marketing mixes and information	<b>K</b> 6
	systems for service-based organizations	
CO5	Demonstrate integrative knowledge of marketing issues associated	K5
	with service productivity, perceived quality, customer satisfaction	
	and loyalty	

Semester	Course c	ode			Hours	Credits					
I	24PCO	1E1B	CEC-l	: B. SE	5	4					
Couse	Pro	gramme	e outcomes (POs)			Progr	amme S <sub>l</sub>	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	2	3	3	3	2	3	3	2	3	2.7
CO-2	3	3	2	1	2	3	2	3	2	3	2.4
CO-3	3	3	3	3	3	2	3	2	3	2	2.7
CO-4	3	2	2	3	1	3	3	2	3	2	2.4
CO-5	3	3	2	2	3	2	3	2	3	2	2.5
	1	1	1	Mean o	verall s	core	1	1	ı	1	2.54 (High)

### VALUE ADDED COURCE-I

#### MUTUAL FUND-CONCEPTS AND PLANNING

Semester: I Max. Marks:75

Course Code: 24PCO1V1 Credit:2

Total Hours: 45 Instruction Hours: 3

# **Objective:**

• The course is designed to provide basic knowledge of Mutual funds.

- o To provide the Growth and Role of Mutual funds.
- o Investors Protection and Regulation of Mutual funds etc.
- Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features
- O Understand the channels for mutual funds distribution

# UNIT- I Concept and Role of a Mutual Fund

**(9 Hours)** 

Concept & Function of a mutual fund; Advantages and limitations of a mutual fund; Investment objectives, marking to market; Unit capital, Assets under management (AUM); Fund running expenses, Net asset value (NAV); Brief history of mutual funds in India; Closed end funds and open-ended funds; Categorization of funds by investment objective, Investing Horizon & Asset Class; International funds, Fund of Funds, Exchange Traded Funds (ETF).

# UNIT – II Fund Structure and Constituents, Legal & Regulatory environment (8 Hours)

Structure of mutual funds in India and related regulations; Role of the sponsor, trustee and Asset Management Company (AMC) and related regulations; Role & Functions of regulators in India- SEBI, SRO, AMFI; AMFI Code of Ethics; Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund – Advantages of MutualFunds. Deregulation, Market Imperfection and Investment Risks – The need for Regulation – Regulation and Investors Protection in India.

# UNIT - III Offer Document, Fund Distribution and Sales Practices (9 Hours)

Regulations with respect to drafting and filing of an Offer Document for NFO; Process of NFO and steps involved in marketing an NFO; Types of investors and eligibility; Distribution channels for mutual funds; Pre-requisites to become a mutual fund distributor; Key elements of agreement between distributor and a mutual fund; Sales practices and commission structure; Types of commissions and transaction charges; Mutual Funds in India – UTI Schemes, SBI Mutual Fund, Other Mutual Funds – Selection of a Fund.

# UNIT – IV Accounting, Valuation and Taxation, Investor Services (9 Hours)

Computation of net assets and NAV-Announcement & Factors affecting NAV; Pricing of transactions in a mutual fund; Valuation process carried out by mutual funds; Applicability of Taxes, Dividend Distribution Tax; Taxability of dividends and capital gains in the hands of a mutual fund investor; Process related to fresh, additional purchase and redemption in a mutual fund; Contents and periodicity of Statement of account; Process for Nomination and Pledge; Types of Investment options - dividend, growth and dividend re-investment; Processes related to other investor services and facilities.

(8 Hours)

Applicability of returns for different types of funds; SEBI norms for return representation of mutual funds in India; Factors that may affect mutual fund performance. Risks in different type of mutual funds-Classification based on risk; Process for Benchmarking of performance; Stepsin selecting & evaluation equity funds, debt funds, Money market fund, Balanced fund & factors impacting their performance; Sources of data to track mutual fund performance.

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

#### **TEXT BOOKS:**

- 1. Mohapatra R K, (2020), "Mutual Funds: A Powerful Investment Avenue for Individuals", Kindle Edition, Blue Rose Publishers, New Delhi.
- 2. Peter Marris, (2022), "Meaning and Action: Community Planning and Conceptions of Change", 4<sup>th</sup> Edition, Routledge and Taylor and Francis Group, London.

#### **REFERENCE BOOKS**

- 1. Mohapatra R K, (2020), "Mutual Funds: A Powerful Investment Avenue for Individuals", Kindle Edition, Blue Rose Publishers, New Delhi.
- 2. Peter Marris, (2022), "Meaning and Action: Community Planning and Conceptions of Change", 4<sup>th</sup> Edition, Routledge and Taylor and Francis Group, London.
- 3. Ed Slott, (2021), "The New Retirement Savings Time Bomb: How to Take FinancialControl, Avoid Unnecessary Taxes, and Combat the Latest Threats to Your Retirement Savings", Kindle Edition, Thorndike Press Large Print, United States of America.
- 4. Paul Mladjenovic, (2020), "Stock Investing for Dummies", 6<sup>th</sup> Edition, John Wiley & Sons Inc, United States of America.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	To provide basic knowledge of Mutual funds	К3
CO2	To provide the Growth and Role of Mutual funds.	K4
CO3	Investors Protection and Regulation of Mutual funds etc	K4
CO4	To Ability to make financial plans and maximize the wealth of	К3
	investors	
C05	Understanding the risk and return theory and creating a portfolio	K5

Semester	Course c	ode			Ti	tle of the	Course			Hours	Credits
I	24PCO	IVAC	VAC	-I: MU	3	2					
Couse	Pro	gramme	outcon	nes (PO	s)	Prog	ramme S	Specific (	Outcomes (	PSOs)	Mean
outcomes					PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	1	2	3	3	2	3	2.6
CO-2	2	3	2	3	2	3	2	3	2	3	2.5
CO-3	2	2	3	1	3	2	3	2	3	2	2.3
CO-4	3	2	3	3	1	3	3	2	3	2	2.5
CO-5	3	2	2	3	3	2	3	2	3	2	2.5
Mean overall score											2.48 (High)

#### **CORE COURSE-V**

#### RESEARCH METHODOLOGY

Semester: II Max. Marks:75

Course Code: 24PCO2C5 Credit:5

Total Hours: 90 Instruction Hours: 6

**Objective:** 

- To make the students to understand the research methods in financial management.
- To make the students understand the research process
- To identify problem and formulation of hypothesis
- To impart knowledge for enabling students to develop data analytics
- To organize and conduct statistical data

#### UNIT-I RESEARCH& ITS TYPES

(18 Hours)

Research in business- definition, meaning & nature- scope and objective of research- methods and techniques of research. Research Process, Identification and Formulation of a Research Problem.

### UNIT-II RESEARCH DESIGN

(18 Hours)

Research design – Types –Exploratory, Descriptive, Hypothesis testing, Research Methods, Sample and Sampling Design.

#### UNIT-III METHODS OF DATA

**(18 Hours)** 

Sources of data - primary & secondary- methods of primary data collection - observation- interview questionnaire & schedule - attitude measurements & scales

#### UNIT-IV DATA ANALYSIS & INTERPRETATION

**(17 Hours)** 

Data processing and analysis- editing, coding, classification- tabulation- interpretation of data - methods-testing of hypothesis- type I and type II errors.

#### **UNIT-V REPORT WRITING**

(17 Hours)

Report writing and presentation steps in report writing- substance of report- format of reports importance of foot note and bibliography-skills for online software

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

#### Latest development related to the course during the semester concerned

# **TEXT BOOKS:**

1.C.R. Kothari, Research Methodology- methods &

techniques., 2019

- 2. D.Amarchend: Research Methods in Commerce, 2022.
- R. Prabhu & T Raju Research Methods in Management –

Vijay Nicole Imprints Pvt.Ltd., Chennai, 2019.

# **REFERENCE BOOKS**:

- 1.V.P. Michael, Research methodology in management, Himalaya Publishing House, 2021.
- 2. O.R. Krishnaswami: Methodology of Research in Social Science, 2010.
- 3. P.Saravanavel, Research methodology, 2009.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling	К3
CO2	Have basic knowledge on qualitative research techniques	K4
CO3	Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis	K4
CO4	Have basic awareness of data analysis-and hypothesis testing procedures	K5
CO5	Demonstrate enhanced writing skills	K4

# Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course c	ode	Title of the Course								Credits
П	24PCC	)2C5		CC-V: RESEARCH METHODOLOGY							
Couse	Pro	gramme	e outcomes (POs)					pecific O		(PSOs)	Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	2	2	3	3	2	3	2.7
CO-2	2	3	2	3	2	3	2	3	2	3	2.5
CO-3	3	2	3	1	3	2	3	2	3	2	2.4
CO-4	3	2	2	2	2	3	3	2	3	2	2.4
CO-5	3	2	3	2	3	3	2	2	3	2	2.5
		1		Mean o	verall s	core	I	1	1	ı	2.5 (High)

#### **CORE COURSE -VI**

# QUANTITATIVE TECHINIQUES FOR BUSINESS DECISIONS

Semester : II Max. Marks : 75

Course Code : 24PCO2C6 Credit : 05

Total Hours: 90 Instruction Hours: 06

# **Objective:**

- To appreciate the uses and importance of quantitative methods in decision making;
- To formulate and solve decision problems in quantitative terms;
- To discuss business forecasts based on past data;
- To Compute real monetary values for investment projects;
- To plan network activities for productive business operations.

# UNIT I PROBABILITY

**(18 Hours)** 

Probability - Theorems of probability - Conditional Probability - Bayes Theorem - Random variable - Probability Mass function - Probability Density function - Continuous distribution function.

#### UNIT II CORRELATION

(18 Hours)

Correlation – Karl person coefficient – Limit of correlation coefficient – Rank Correlation – Repeated Rank Correlation – Regression – Line Regression – Angle between two lines of regression – Regression coefficient

# UNIT III DIFFERENT TYPES OF TEST

(18 Hours)

Significance Tests in Small Samples (t - test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (One way and two way classification).

#### UNIT IV LINEAR PROGRAMMING

**(17 Hours)** 

Linear Programming – Formulation of Problem - Graphical Method – Simplex Method

# UNIT V TRANSPORTATION PROBLEM

**(17 Hours)** 

Transportation Problem – Initial Basic Feasible Solution - North West Corner Method – Least Cost Method – Vogel's Approximation Method - Assignment Problems

#### **UNIT-VI**

**(02 Hours)** 

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

#### **TEXT BOOKS**

1. A. Singaravelu, Dr. S. Sivasubramaniyan & R. Ramaa Probability and Statistics revised edition 2020

# **BOOKS FOR REFERENCE**

- 1. "Fundamentals of Mathematical Statistics", Gupta,S.C. and V.K.Kapoor, Sultan Chand & Sons, New Delhi, Latest Edition 2020.
- 2. "Fundamentals of Applied Statistics", Gupta.S.C. and V.K.Kapoor, Sultan Chand&Sons, New Delhi, Latest Edition., 2021

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Understand statistical inference in relation to international business decision-making	К3
CO2	Analyse output from both specialist and general office software	K4
CO3	Produce quantitative analysis using specialist software	K4
CO4	Convey the results of quantitative analysis	K5
CO5	Outline quantitative models to decision making and problem analysis, and their interpretations in transportation problems and game theory.	K4

# Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course c	ode				Hours	Credits				
II	24PCO20	C <b>6</b>		I: QUA BUSINE	6	5					
Couse	Pro	gramme	outcon	nes (PO	s)	Progr	amme S	pecific O	utcomes	(PSOs)	Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores
outcomes		102	103	104	103	1501	1502	1505			of COs
CO-1	3	2	3	3	3	2	3	2	2	3	2.6
CO-2	3	3	2	3	2	3	2	3	2	3	2.6
CO-3	2	1	3	2	3	2	3	2	3	2	2.3
CO-4	3	2	3	1	2	3	3	2	3	2	2.4
CO-5	3	3	2	3	3	2	3	2	3	2	2.6
Mean overall score											2.5 (High)

#### **CORE COURSE VII**

#### STRATEGIC MANAGEMENT

Semester: II Max. Marks: 75

Course Code: 24PCO2C7 Credit:5

Total Hours: 90 Instruction Hours: 6

**Objective:** 

- To make an understanding the concepts and application of strategic management techniques.
- To expose students to various perspectives and concepts in the field of Strategic Management
- To enable the students to understand the principles of strategy formulation, implementation and control in organizations.
- To help students develop skills for applying these concepts to the solution of business problems
- To help students master the analytical tools of strategic management

### **UNIT I Strategic Management Input**

**(18 Hours)** 

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic change – Strategic Leadership and Decision making. - Strategic Management process-Role and limitation

# **UNIT II SWOT Analysis**

(18 Hours)

Situation Analysis – SWOT & COWS Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives

#### **UNIT III** Business Strategies

(18 Hours)

Strategy Formulation – Business Strategy – Corporate Strategy – Diversion Strategy – Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

#### **UNIT IV** Strategy Implementation

(17 Hours)

Strategy Implementation – Organization for action – Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestments Strategies – Management Burnout.

#### **UNIT V** Strategic Control and Evaluation

**(17 Hours)** 

Strategic Control and Evaluation – Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

#### **UNIT-VI**

(02 Hours)

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

#### **TEXT BOOKS:**

- 1.Strategic Management Strategy Formulation and Implementation John A.Pearce II, Richard B.RobinsonJr.(A.I.T.B.S. Publishers J-5,6, Krishnan Nagar, Delhi 110 051). 8<sup>th</sup> Edition 2003.
- $2.Strategic\ Management-An\ Integrated\ Approach-W.L.Charles\ and\ John\ Gareth,\ 10^{th}\ edition$  2012.
- 3.International & Strategic Management R.N.Srivastava 3<sup>rd</sup> Edition 2011.
- 4.Strategic Planning for Corporate Success V.S.Ramaswamy and S.Nanakumari, 2022.
- 5.Strategic Management Awareness and change John L.Thompson (Cheapman & Hall Second MainRoad CIT East, Chennai 35) 9<sup>th</sup> Edition 2019.

#### **REFERENCE BOOKS:**

- 1. Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision Wesley Longman) (Availableat Higginbotham's Ltd., Chennai) 7<sup>th</sup> Edition 2000.
- 2. Strategic Management Awareness and change John L.Thompson (Cheapman & Hall Second MainRoad CIT East, Chennai 35).S, 2010.
- 3. Strategic Management Gregory G.Dess and Alex Mill, 10<sup>th</sup> Edition, 2020.
- 4. Strategic Management Awareness and change John L.Thompson (Cheapman & Hall Second Main Road CIT East, Chennai 35), Latest Edition 2010

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Understand the basic concepts and principles of strategic	К3
	management	
CO2	Develop and prepare organizational strategies that will be effective for the current	K4
CO3	Business environment Devise strategic approaches to managing a business successfully in a global context	K4
CO4	To analyse the internal and external environment of business	K5
CO5	Familiarity with strategic leadership and governance	K5

Semester	Course c	ode		Title of the Course							Credits
II	24PCO2	C7	CC-	VII: ST	6	5					
Couse	Programme outcomes (POs) Programme Specific Outcomes								(PSOs)	Mean	
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	2	3	3	3	2	3	3	2	3	2.7
CO-2	3	3	3	3	1	3	2	3	2	3	2.6
CO-3	3	3	3	2	3	2	3	2	3	2	2.6
CO-4	3	2	3	1	2	3	3	2	3	2	2.4
CO-5	3	2	2	3	3	2	3	3	2	3	2.6
	•	•		Mean o	verall s	core					2.58 (High)

# APPLICATION ORIENTED COURSE -II ACCOUNTING PACKAGE PRACTICAL

Semester: II Max. Marks: 75

Course Code: 24PCO2C8P Credit:4

Total Hours: 90 Instruction Hours: 6

- 1. Creation of a new company, Alteration and Deletion
- 2. Groups Creation Multiple Groups and Single Groups
- 3. Creation of ledgers Multiple Ledgers and Single Ledgers.
- 4. Voucher's creations Voucher entry Payment vouchers Receipt vouchers Sales vouchers Purchase vouchers Journal voucher and Contra vouchers.
- 5. Creation of Final Accounts, Final Accounts with Adjustment
- 6. Creation of Trial Balance and Ratio Analysis
- 7. Preparation of Stock Group, Stock Category and Stock Items
- 8. Statutory and Taxation Tax Deducted at Source (TDS), Tax Collected at Source (TCS) Goods and Service Tax (GST)
- 9. Reports Trial Balance, Day Book, Accounts Book, Statement of Accounts, Inventory Books, Statement of Inventory, Statutory Info, Statutory Reports.

#### PRACTICAL-100

#### **TEXT BOOK:**

- 1.Dr. S.V. Srininvasa Vallabhan Computer Applications in Business, Sultan Chand Delhi
- 2. Nellai Kannan, C Tally 9 2006

#### **REFERENCE BOOKS:**

- 1. Nandhani A.K. & Nadhani K.K. Implementing Tally 2007
- 2. Namarata Agarwal, Financial Accounting on computers using Tally 2000
- 3. R.L.. Gupta & Radhaswamy, Financial Accounting Sultan Chand 2014

#### **INDUSTRY BASED COURSE - XII**

#### INDUSTRIAL RELATIONS

Semester: II Max. Marks: 75

Course Code: 24PCO2I1 Credit: 2

Total Hours: 45 Instruction Hours:3

# **Objectives:**

- To organizational efficiency and performance are interlinked with industrial relations
- To understand the attempt to appreciate the conceptual aspects of industrial relations.
- To make the students to aware about Trade Unionism
- To understand the concepts of collective bargaining
- To give knowledge about industrial disputes

### **UNIT-I** Introduction to Industrial Relation

(9 Hours)

Industrial Relations : Meaning , Factors , Scope , Objectives , Principles . Parties to Industrial Relations . Requirements of successful Industrial Relations . Industrial Relations policy in India .

#### **UNIT-II** Trade Unionism

(9 Hours)

Trade Unionism: Meaning, Characteristics, Objectives, Functions, Advantages, Disadvantages, Methods used to achieve its objectives, Types, Growth and Development of Trade Unions Movement in India. Central Organisations of Indian Trade Unions: INTUC, AITUC, HMS,UTUC. Problems of Indian Trade Unions. Main provisions of the Trade Unions Act, 1926.

#### **UNIT-III** Workers' Participation in Management

(9 Hours)

Workers' Participation in Management: Meaning, Scope, Objectives, levels of participation. Conditions for the success of participation. Forms of Workers' participation in management in India

#### **UNIT-IV** Collective Bargaining

(8 Hours)

Collective Bargaining: Meaning, Features, Principles, Scope, Forms, Importance. Pre-requisites for the success of Collective Bargaining. Collective Bargaining in India.

### **UNIT-V** Industrial Disputes and its Prevention and Settlement

(8 Hours)

Industrial Disputes and its Prevention and Settlement: Industrial Disputes: Meaning, Classes, Causes, Consequences. Prevention and Settlement of Industrial Disputes. Main provisions of the Industrial Disputes Act, 1947...

### **UNIT-VI**

(02 Hours)

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

#### **TEXT BOOK**

- 1. C.B. Mamoria, S. Mamoria and S.V Gankar Dynamics of Industrial Relations in India 2012
- 2.G. Sinha & P.R. Sinha Industrial Relations and Labour Legislation 2017
- 3. Arun Monappa Industrial Relations in India and labour laws 2017

#### 1.

# **REFERENCE BOOKS:**

- 1.B.R. Virmani Participative Management v/s Collective Bargaining 2007
- 2. S. C. Srivastava Industrial Relation and labour laws  $6^{\text{th}}$  edition 2012

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Learning Outcomes Upon completion of the course, the student would	К3
CO2	Be aware of the present state of Industrial relations in India.	K4
CO3	Be acquainted with the concepts, principles and issues connected with tradeunions, collective bargaining, worker's participation, grievance redressal, and employee discipline and dispute resolution.	K4
CO4	Understand the various processes and procedures of handling Employee Relations	K5
CO5	Comprehend how the theory and research are applied to work settings	K4

# Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course c	ode	Title of the Course  IBC: INDUSTRIAL RELATIONS							Hours 3	Credits 2
II	24PCO2	<b>[</b> 1									
Couse	Pro	gramme	outcon	itcomes (POs) P			amme S	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	1	3	2	3	3	2	3	2.6
CO-2	3	3	2	3	1	3	2	3	2	3	2.5
CO-3	3	3	3	2	3	2	3	2	3	2	2.6
CO-4	3	2	1	2	3	3	3	2	3	2	2.4
CO-5	2	3	3	2	3	2	3	3	3	2	2.6
Mean overall score											2.54 (High)

# NON MAJOUR ELECTIVE-1 A INTRODUCTION TO ACCOUNTING

Semester: II Max.Marks:75

Course Code: 24PCO2N1A Credit: 2

Total Hours: 45 Instruction Hours: 3

#### **OBJECTIVE**

- To enhance the understanding of basic concepts of accounting.
- To explain students about the Preparation of Ledger Accounts.
- To facilitate the students in the Preparation of Trial Balance.
- To express to students to about various classification of Error.
- To let to know students to know the Balance Sheet with simple Adjustments.

#### **Unit-1: - Introduction of Accounting Teaching Hours**

(9 Hours)

Accounting-Meaning-Definition-Objectives-Double Entry System-Meaning of Debit and Credit - Advantages-Limitations-Types of Accounts - Accounting Rules - Accounting Terminology - Accounting Concepts and Conventions

# **Unit-2: - Preparation of Journal and Ledger Account Teaching Hours** (9 Hours)

Journal -Meaning-Preparation of Journal-Ledger Accounts-Meaning-Preparation of Ledger Accounts-Advantages over Journal-Ledger Accounts

#### **Unit-3: - Preparation of Trail Balance and Subsidiary Book Teaching Hours** (9 Hours)

Trial Balance-Meaning-Advantages-Preparation of Trial Balance-Subsidiary Books-Meaning-Types

# **Unit-4: - Error and Rectification Teaching Hours**

(8 Hours)

Errors-Classification-Rectification (Rectification after the preparation of final account is excluded) – Suspense Account-Meaning and Need

#### **Unit-5: - <u>Final Accounting Teaching Hours</u>**

(8 Hours)

Preparation of Final Accounts-Trading Account-Profit and Loss Account-Balance Sheet with simple Adjustments

**Unit-6:** - Latest Learning's (For CIA Purpose Only)

**(02 Hours)** 

#### **TEXT BOOK:**

- 1. Jain, S.P. & Narang, N.L. Advanced Accounting, Kalyani Publications.
- 2. Jaya Charulatha and Baskar, Introduction to Accountancy, Vijay Nicholes Imprint Pvt. Ltd. Chennai.

#### **REFERENCE BOOK:**

- 1. Gupta, R.L &Radhaswamy, M. Advanced Accounts, Sulthan Chand, New Delhi.
- 2. Shukla & Grewal & Gupta, Advanced Accounting S. Chand & Co, New Delhi.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Student will be able to understand the basic account concept and	К3
	double entry system	
CO2	Student will be able to Pass Journal Entries, Prepare Ledger	K4
	Accounts.	
CO3	Student will be able to know the Preparation Trial Balance.	K4
CO4	Student will be able to know the Rectification after the preparation	K5
	of final account is excluded.	
CO5	Student will be able to know the Preparation Trading a/c, Profit &	K5
	Loss a/c and Balance Sheet.	

Semester	Course c	ode	NME-I: INTRODUCTION TO ACCOUNTING							Hours	Credits
П	24PCO2	N1A								3	2
Couse	Programme outcomes (POs) Programme Specific O						utcomes	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	1	3	3	2	2	3	2.6
CO-2	2	3	2	3	2	2	3	3	2	3	2.5
CO-3	3	2	3	1	3	3	2	2	3	2	2.4
CO-4	3	2	2	2	2	3	2	3	3	2	2.4
CO-5	3	2	3	3	2	2	3	2	3	2	2.5
Mean overall score										2.48 (High)	

#### **NON MAJOUR ELECTIVE-1 B**

#### **ELEMENTS OF INSURANCE**

Semester: II Max.Marks:75

Course Code: 24PCO2N1B Credit: 2

Total Hours: 45 Instruction Hours: 3

# **Course Objectives**

- 1. To impart understanding about the functions, nature and principles of insurance
- 2. To bring understanding on the basics of Life Insurance
- 3. To facilitate knowledge on the principles and kinds of Marine Insurance
- 4. To provide knowledge to the students about computation of claims in respect of Fire Insurance
- 5. To know about Miscellaneous Insurance and Key players in Indian Insurance Industry

#### **Unit - I: - Introduction Teaching Hours**

(9 Hours)

Insurance -Meaning, functions, nature and principles of insurance, importance of insurance to Individuals and business - Elements of the insurance contract - Types of insurance contract - Insurance as a tool to manage risk.

# **Unit - 2: -Life Insurance Teaching Hours**

(9 Hours)

Life Insurance - Features of a life insurance contract - Advantages of Life Assurance - Types of Life Insurance Plans — Claims in Life Insurance - Health Insurance Policies — benefits

#### **Unit - 3: - General Insurance - Marine Insurance Teaching Hours**

(9 Hours)

Marine Insurance - Types of Marine Losses - Contract of marine insurance - Elements of marine insurance - classes of policies - policy conditions - clause in a marine insurance policy.

#### **Unit -4: - General Insurance - Fire Insurance Teaching Hours**

(8 Hours)

Fire Insurance - features of a fire insurance - kinds of policies - policy conditions - payment of claims - reinsurance.

# **Unit - 5: - General Insurance – Miscellaneous Insurance Teaching Hours**

(8 Hours)

Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.

Key players in Indian Insurance Industry

Unit – 6 Latest Learning's (For CIA Purpose only) **(02 Hours)** 

# **Text Books:**

- 1. M. N. Mishra, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000
- 2. M.N. Mishra, Modern concepts of Insurance, S.Chand&Co
- 3. P.S .Palandi, Insurance in India, Response Books Sagar Publications
- 4. Taxmann, Insurance Laws Manual, Taxman Publications Pvt ltd, Chennai
- $5.\ Anuj\ Gupta Neeti Gupta Abha\ Chopra\ Risk\ Management\ and\ Insurance,\ Kalyani\ Publishers$

#### **Reference Books**

- 1. Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
- 2. Dinsdale, W.A., Elements of Insurance, Pitaman.
- 3. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
- 4. Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
- 5. Hansell, D.S., Elements of Insurance, Macdonald& Evans Ltd.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Students will be able to gain knowledge on functions,	К3
COI	nature and principles of insurance	
CO2	Students will be able understand the existence of Life	K4
	Insurance and learn its benefits	
CO3	Students will be able to gear up the principles and kinds of	K4
	Marine Insurance	
CO4	Students will be able to know the usefulness of Fire	K5
CO4	Insurance to the stakeholders	
CO5	Student will be able to know the Miscellaneous Insurance	K5
	policies and Key players in Indian Insurance Industry	

Semester	Course co	ode	Title of the Course							Hours	Credits
II	24PCO2N1B NME-I: ELEMENTS OF INSURANCE								3	2	
Couse	Pro	gramme	e outcomes (POs)			Progr	amme S <sub>l</sub>	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	1	2	3	3	3	2	2.6
CO-2	2	3	2	3	2	3	3	2	2	3	2.5
CO-3	3	2	3	1	3	3	3	2	2	2	2.4
CO-4	3	2	2	2	2	2	3	2	3	2	2.3
CO-5	3	2	3	3	2	3	2	2	3	2	2.5
Mean overall score											2.46 (High)

#### **CORE COURSE -IX**

#### ADVANCED CORPORATE ACCOUNTING

Semester: III Max. Marks: 75

Course Code: 24PCO3C9 Credit: 5

Total Hours: 90 Instruction Hours: 6

# **Objective:**

- To enable the students to understand the detailed concepts of corporate accounting methods from differenttypes of companies.
- To understand about the Merger and Amalgamation about the companies.
- To make students aware about liquidation of the companies
- To know about insurance company accounts
- To know about Banking company accounts

#### **UNIT I AMALGAMATION**

**(18 Hours)** 

Amalgamation by Merger and Amalgamation by Purchases – Internal and External Reconstruction of Companies- alteration of Share Capital.

# UNIT II HOLDING COMPANY

**(18 Hours)** 

Holding Company Accounts (including intercompany holdings)

#### UNIT-III LIQUIDATION OF THE COMPANIES

**(18 Hours)** 

Accounting for Liquidation of companies- Preparation of statement of affairs-Deficiency/Surplus Account-Liquidator's final statement of accounts-Receiver's statement of accounts

# **UNIT IV INSURANCE COMPANY ACCOUNTS**

**(17 Hours)** 

Insurance Company Accounts (new format) – Double Account System.

# **UNIT V BANKING COMPANY ACCOUNTS**

(17Priods)

Banking Company Accounts-Preparation of Profit and loss Account and Preparation of Balance Sheet

# **UNIT -VI**

**(02 Hours)** 

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned *Note: Theory 25 Marks*:

**Problems 50 Marks** 

#### **TEXT BOOKS:**

1. T.S.Reddy & Dr.A.Murthy – Corporate Accounting, Margham Publication- 2015

### REFERENCE BOOK

- 1.M.C.Shukla, T.S.Grewall & S.C.Gupta Advanced Accountancy II, 2022
- 2. S.P.Jain and K.L. Narang Advanced Accountancy, 2020
- 3. Dr R Palaniappan & Dr N Hariharan, Corporate Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2016.

- $4.\ R.L. Gupta\ and\ M.L. Radhaswamy-Advanced\ Accountancy,\ 2021$
- 5. Mukherjee and Hanif Modern Accountancy II, 2018.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	To apply basic terms of integration in solving practical problems	К3
	field of as of business.	
CO2	To explain basic methods of business calculus, types and methods	K4
	of interestaccount and their basic applications in practice.	
CO3	To solve problems in the areas of business calculus, simple and	K5
	compound interest account, use of compound interest account, loan	
	and consumer credit.	
CO4	To discuss effects of various types and methods of interest account.	K5
CO5	Connect acquired knowledge and skills with practical problems in	K6
	economic practice.	

Semester	Course c	ode			Title	e of the (	Course			Hours	Credits
III	1 24F C.C.3C.9						ANCED CORPORATE COUNTING				5
Couse	Pro	gramme	outcom	es (POs	s)	Progr	amme S <sub>l</sub>	pecific O	utcomes	(PSOs)	Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	3	3	2	3	2	2	2.7
CO-2	3	3	2	1	2	3	2	3	2	3	2.4
CO-3	2	2	3	2	3	2	3	2	3	2	2.4
CO-4	3	3	2	3	3	3	2	2	3	2	2.6
CO-5	3	3	1	1 3 3 2 3 2 3							2.5
	Mean overall score										

# CORE COURSE - XI GOODS & SERVICE TAX

Semester: III Max. Marks: 75

Course Code: 24PCO3C10 Credit: 4

Total Hours: 90 Instruction Hours:6

**Objective:** 

- The students will be able to get acquainted with the legal provisions and the procedures of Goods and Services Act.
- To make the students to use the GST in practical life situations
- To make students aware about the opportunities about GST in outside world
- To know about E-GST and its procedures
- To understand the benefits of GST Vs VAT, Excise, CST, and Service Tax

#### **UNIT I INTRODUCTION TO GST**

(18 Hours)

Goods and Service Tax (GST) – Meaning, Definition, objectives – Types of GST. Registration – Rate of Tax–Benefits of GST Vs VAT, Excise, CST, and Service Tax – Council and its function.

# UNIT II COMPONENTS OF GST

**(18 Hours)** 

Components Applicate to GST – Exempted items – Reverse Change mechanism books of accounts maintaining – Credit and Debit Note – Reconciliation.

#### **UNIT III GST MODEL**

(18 Hours)

GST model – CGST Act – IGST Act – Levy of collection of Tax and Payment – Job work activities – composite – supply provisions – Input Tax credit adjustments and restrictions.

#### UNIT IV GST COMPLIANCE

**(17 Hours)** 

Compliance - Type of Return - Filing of Monthly, Quarterly Returns, Payment of Tax Claiming of Refund

UNIT V E-GST (17 Hours)

E- Way Bill and E-Invoicing procedure Interest – Penalty and Adjudication Procedure.

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

### Latest development related to the course during the semester concerned

#### **TEXT BOOKS:**

1.CA. Vivek and Kr Agarwal, GST Guide for Students, 2017.

### REFERENCE BOOKS

1.Dr.HC Mehrotra and Prof. VP Agarwal – Goods and Service Tax-GST, 4<sup>th</sup> Edition, Sahitya BhawanPublication, 2020.

2.CA. Rajat Mohan, Goods and Services Tax, 7<sup>th</sup> Edition, Bharath Publications, 9<sup>th</sup> Edition 2020.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Examine the basics of taxation and taxation structure	К3
CO2	Understand the development and different sub structure under GST	K4
CO3	Understand the role and decision-making authority of the GST	K4
	council	
CO4	List and state the procedure for registration under GST	K5
CO5	Understand the different concepts that come under the working or	K5
	purview of GST	

Semester	Course co	Course code Title of the Course								Hours	Credits
III	24PCO3C10 CC-X: GOODS AND SERVICES TAX								6	5	
Couse	Pro	gramme	outcom	es (POs	3)	Progr	Programme Specific Outcomes				Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	3	3	2	3	2	2	2.7
CO-2	3	3	3	3	2	2	3	2	3	2	2.6
CO-3	3	3	3	2	1	3	2	3	3	2	2.5
CO-4	3	2	3	3	3	2	3	2	3	2	2.6
CO-5	3	3	3	1	2	2	3	3	2	2	2.4
	Mean overall score										2.56 (High)

Prepared by	Verified by	HOD
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#### **CORE COURSE- X**

#### ORGANISATIONAL BEHAVIOUR

Semester: III Max. Marks:75

Course Code: 24PCO3C11 Credit: 4

Total Hours: 90 Instruction Hours: 5

# **Objectives:**

- The objectives of the course are to familiarize the participants with the behavioral patterns of human beings atindividual and group levels in the context of an organization.
- To make students more capable about organizational behavior.
- To know about intellectual developments
- To make students motivate and be a good leader.
- To know about management of changes.

# UNIT I ORGANISATIONAL BEHAVIOUR

(18 Hours)

Organizational Behavior – Definition, Need for studying Organizational Behavior, Disciplines involved in the study of Organizational Behavior, -Contributing disciplines to Organizational Behaviour. Application of Organizational Behavior in Business.

# UNIT II INDIVIDUAL BEHAVIOUR

**(18 Hours)** 

Individual Behaviour – Personality, Perception, Learning, Attitudes Inter-Personal Behaviour – Group and Inter-Group Behaviour.

### **UNIT III GROUP DYNAMICS**

**(18 Hours)** 

Group Dynamics – Formal and Informal Group, Group Norms, Group Cohesiveness, Group Behaviour and Group Decision – making.

#### UNIT IV MOTIVATION AND LEADERSHIP

**(17 Hours)** 

Motivation and morale, leadership-nature, styles and approaches, development of leadership including laboratory training. Power and Authority – Definition of Power – Types of Power.

# UNIT V MANAGEMENT OF CHANGES

(17 Hours)

Management of change-conflict Management- Organisation Health, Development and Effectiveness.

Management of culture, Cross Cultural Management.

#### **UNIT-VI**

**(02 Hours)** 

Latest Learning's (For CIA Purpose only)

# Latest development related to the course during the semester concerned

#### **TEXT BOOKS:**

- 1. Organizational Behaviour, India Edition, Nelson & Quick, Cengage learning, 7<sup>th</sup> Edition 2021.
- 2. Fundamentals Organisational Behaviour, India Edition Slocum and Hell Riegel by Cengage learning. 2. Culture and organisational Behaviour Jai B.P. Sinha, 11<sup>th</sup> Edition 2022.

- 3. Organizational Behaviour, Special Indian Edition by Steven L Mcshane, Mary Ann Von Glinow and Radha R. Sharma, Tata Mcgraw hill co, 8<sup>th</sup> Edition 2017.
- 4. Management of Organizational Behaviour Indian Edition, By Paul Hersey Kenneth. H. Blanchard and Dewey PHI learning PVT Ltd, 2020.

# **BOOKS FOR REFERENCE:**

- 1. Organisational Behaviour, S. Fayyaz Ahamed and others, Atlantic publisher, 2008.
- 2.Organisation Behaviour, A modern approach Arun Kumar & N. Meenakshi Vikas publishing House PVT Ltd, 2009.
- 3.Behaviour in organizations, Indian Edition, Jerald Green Berg and Robert A. Baron PHI Learning PVT Ltd, 2021.
- 4.Organisational Behaviour, UMA Sekaran, Tata Mcgraw Hill, 5<sup>th</sup> Edition 2014.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Understanding of organizational structure, design and culture	К3
CO2	Understanding of the impact of technology on organizational	K4
	behaviour	
CO3	To analyse individual and group behaviour in organizational	K4
	settings	
CO4	Develop leadership skills, including vision, strategy, and execution	K5
CO5	To apply organizational development and change management	K5
	principles	

Semester	Course c	ode		Title of the Course  CC-XI: ORGANISATIONAL BEHAVIOUR						Hours	Credits
III	24PCC	3C11	C							5	4
Couse	Pro	gramme	outcom	nes (POs	s)	Progr	Programme Specific Outcomes				Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	3	3	2	3	2	2	2.7
CO-2	3	3	3	3	2	2	3	2	3	2	2.6
CO-3	3	3	3	2	1	3	2	3	3	2	2.5
CO-4	3	2	3	3	3	2	3	2	3	2	2.6
CO-5	3	3	3	1	2	2	3	3	2	2	2.4
	•	•		Mean o	verall so	core	·	·	·		2.56 (High)

Prepared by	Verified by	HOD

#### **CORE COURSE - XII**

#### CORPORATE & ECONOMIC LAWS

Semester: III Max. Marks: 75

Course Code: 24PCO3C12 Credit: 4

Total Hours: 90 Instruction Hours: 5

# **Objective:**

- To make the students understand the legal framework with reference to Companies in India.
- To acquaint the knowledge relating to different corporate laws and its importance.
- To familiarize with concepts of IPR, Corporate governance.
- To contribute the ethical development and application of corporate law.
- To construct logical and compelling corporate law discourse.

#### **UNIT I Introduction to Companies Act 2013**

(18 Hours)

Companies Act 2013 relating to Incorporation of Companies, Kinds of Companies, Company Administration – Key Managerial Personnel – Appointment – Remuneration.

#### UNIT II Industries (Development and Regulation) Act, 1951 (18 Hours)

Industries (Development and Regulation) Act, 1951 - object – Definitions – Central Advisory Council – Development Council – Regulation of Scheduled Industries – Registration and Licensing – Investigation and takeover of Management of Industrial undertakings of Central Government – Effect of Central Government's order – Management and control of undertakings owned by companies in liquidation – Power to provide reliefmeasures –power to exempt special cases – penalties.

#### UNIT III Foreign Exchange Management Act 1999 (17 Hours)

Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized person – contravention and penalties – adjudication and penalties – Directorate of Enforcement.

#### **UNIT IV** Consumer Protection Act -2019

**(17 Hours)** 

Consumer Protection Act -2019 – Definitions, Objectives, Rights of Consumers, Online Consumerism, Consumer Grievance Redressal Forums, Remedies Available to Consumers.

#### **UNIT V** Pollution Act

(18 Hours)

Water (Prevention and Control of Pollution) Act, 1974 - Definition – functions and powers of various Boards - Compliance regarding discharges causing pollution, Penalties and Offences – Air (Prevention and Control ofPollution) Act, 1981 - Definition – Functions and powers of various Boards – Duties of occupier of specified industries to ensure adherence to standard offences by companies.

**(02 Hours)** 

Latest Learning's (For CIA Purpose only)

# Latest development related to the course during the semester concerned

#### **TEXT BOOKS**

- Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi. N.D.Kapoor, 31<sup>st</sup> Edition January 2020
- 2. S.S.Gulshan and G.K.Kapoor, Economic and other Legislations Sultan Chand & Sons, New Delhi, 2006.
- 3. Stephen M.Bainbridge- Corporation Law and economics.

#### REFERENCE BOOKS

- 1. Dr.G.K.Kapoor Corporate Laws and Secretarial Practice, PremierBook Company, New Delhi, 25th Edition September 2021.
- 2. TejpalSheth, Corporate Laws, Taxman Publication, Mumbai, 2022.
- 3. U.K.Chandhary, Economic Legislation Law & Practice, Sultan Chand & Sons, New Delhi, 2022

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Learning about raising of capital by companies in compliance with	К3
	SEBI regulations	
CO2	Comprehension of corporate management and governance	K4
CO3	Learning legal aspects of accounts and audit of companies with role	K4
	of auditors	
CO4	Understanding different restructuring methods for companies	K5
CO5	Understanding business rescue proceedings and compromises	K5

Semester	Course co	Course code Title of the Course									Credits
III	24PCO3	24PCO3C12 CC-XI: CORPORATE & ECONOMIC LAW								5	4
Couse	Pro	gramme	outcom	es (POs	3)	Progr	amme S	pecific O	utcomes	(PSOs)	Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	3	3	2	3	2	2	2.7
CO-2	3	3	2	1	2	3	2	3	2	3	2.4
CO-3	2	2	3	2	3	2	3	2	3	2	2.4
CO-4	3	3	2	3	3	3	2	2	3	2	2.6
CO-5	3	3	1	3	3	2	3	2	3	2	2.5
	Mean overall score										2.52 (High)

#### **CORE ELECTIVE - II**

#### A. MARKETING MANAGEMENT

Semester: III Max. Marks: 75

Course Code: 24PCO3E2A Credit: 4

Total Hours: 75 Instruction Hours: 5

**Objectives:** 

• Familiarize with the marketing activities for the product, ready for distribution.

- Comprehend the distribution system and the concepts of Logistics and Supply Chain.
- Develop knowledge to identify the promotional strategies in
- Marketing and the concept of consumer behavior.

# **UNIT - I: INTRODUCTION TO MARKETING**

**(15 hours)** 

Meaning of marketing- Nature of marketing- Importance of marketing- Scope of marketing- Modern marketing concept – Basics of e-Marketing Evaluation of marketing - concept- Features and importance of modern marketing- Recent innovations in modern marketing-Distinction between marketing and selling.

# UNIT – II : MARKET SEGMENTATION AND MARKETING MIX (15 hours)

Concept of market segmentation- Requirement of effective segmentation- Benefits of market segmentation- Methods of market segmentation- Meaning of marketing mix- Elements of marketing mix- Factors determining marketing mix- Importance of marketing mix- Meaning and nature of marketing research- Objective and functions of marketing research- Elements of marketing research- Process of marketing research- Advantages and limitations of marketing research.

#### UNIT – III : PRODUCT AND PRICING

(15 hours)

Concept of product- Levels of product- Product planning- Significance of product planning-Product mix- Factors affecting product mix- Product standardization and simplification-Product identification, Branding Packaging, Labelling, Positioning and after sales service. New product development- Product life cycle- Product management. Significance of price in marketing- Pricing objectives pricing policy pricing decisions- Problems in pricing.

# **UNIT - IV: DISTRIBUTION SYSTEM**

(14 hours)

Meaning of channel of distribution- Importance of distribution channel-Selection of distribution channel-Distribution policies and strategies- Wholesaler and retailer functions and services. Objectives of physical distribution- Concepts of logistics and supply chain- Functions and methods of transportation – Functions and types of warehousing- Inventory management.

#### UNIT – V : PROMOTION AND CONSUMER BEHAVIOR

(14 hours)

Meaning, Objectives, Strategies, Approaches, Kinds and Methods of promotion-Promotion mix and factors affecting promotion mix. Advertising - Meaning- Objectives- Significances and kinds of advertising- Characteristics of effective advertisement- Different media of advertisement. Consumer behavior - Factors influencing consumer behavior. Social marketing, Direct marketing, green marketing and online marketing.

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

#### **TEXT BOOK:**

1. Philip Kotler, Kevin Lane Keller, Marketing Management, 15th edition (2017), Pearson India Education Services, Chennai, ISBN: 978-9332587403.

- 2. Gupta C.B & Nair Rajan, Marketing Management, (2016), Sultan Chand & sons ltd, New Delhi, ISBN-978-93-5161-083-0.
- 3. R.S.N. Pillai and Bagavathi, Marketing Mangement, 1st Edition (2010), Reprint 2014, S.Chand & Company Pvt.Ltd, New Delhi, ISBN 81-219-3244-0
- 4. Seema Gupta, Digital Marketing, 2nd edition 2020, McGraw Hill, Noida, ISBN: 978-9353169787
- 5. Marketing Management Dr.C.B.Gupta, Dr.N.Rajan Nair, Sultan Chand & Sons New Delhi **REFERENCE BOOKS:** 
  - Retailing Management Michael levy, Barton Weitz & Ajay Pandit (Mc Graw Hill Education) India Pvt.Ltd.
  - 2. Logistics and Supply G.Raghuram N.Rangaraj Macmillan Chain Management Publishers India Ltd.
  - 3. Ramaswamy V.S & Namakumari. S Marketing Management Global Perspective Indian Context, Om Books, Chennai, ISBN 9780230637290

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Apply the modern marketing concepts in the business scenario.	К3
CO2	Develop appropriate marketing mix for various market segments.	K5
CO3	Identify and develop the product required by the customers and fix	K4
	competitive price.	
CO4	Apply the distribution strategies and eliminate the place hindrance	K5
	of the customers.	
CO5	Identify the customer taste and preferences and adopt sales	K4
	promotion techniques to compete in the market	

Semester	Course co	ode	Title o	Title of the Course						Hours	Credits
I	24PCC	3E2A		CE-II: MARKETING MANAGEMENT						5	4
Couse	Pro	ogramme	outcom	es(POs)	)	Progr	Programme Specific Outcomes				Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	1	2	3	3	3	2	2.6
CO-2	3	3	3	3	2	3	3	2	3	2	2.7
CO-3	3	3	3	1	3	3	2	3	3	2	2.6
CO-4	3	2	3	3	3	2	3	2	3	3	2.7
CO-5	3	3	3	3	1	2	3	3	2	2	2.5
	Mean overall score										2.62 (High)

#### **CORE ELECTIVE-II**

#### **B. BRAND MANAGEMENT**

Semester: III Max. Marks: 75

Course Code: 24PCO3E2B Credit: 4

Total Hours: 75 \ Instruction Hours: 5

**Objectives:** 

• To understand concept of brand.

- To gain expert knowledge in the Brand positioning.
- To have the basic knowledge of Brand Image.
- To gain Knowledge about Brand valuation.
- To create awareness about Brand Portfolio Management.

### UNIT – I : <u>INTRODUCTION TO BRAND MANAGEMENT</u>

**(15 hours)** 

Brand- concept – Evolution, perspectives, anatomy, types of brand names, brand name associations, Brands Vs Products, Advantages of Brands to consumers & firms. Brand elements: Components & choosing brand elements, Branding challenges & opportunities.

# **UNIT – II : BRAND POSITIONING**

**(15 hours)** 

Brand positioning – Basic concepts – alternatives – risks – Brands & consumers – Strategies for positioning the brand for competitive advantage – Points of parity – Points of difference -Buying decision perspectives on consumer behavior, Building a strong brand – Method & implications.

# **UNIT - III : BRAND IMAGE**

**(15 hours)** 

Brand Image, image dimensions, brand associations & image, Brand identity – perspectives, levels, and prisms. Managing Brand image – stages – functional, symbolic & experiential brands. Brand Equity – Sources of Equity. Brand Equity models, Brand audits. Brand Loyalty & cult brands.

#### **UNIT - IV: BRAND VALUATION**

(14 hours)

Brand valuation – Methods of valuation, implications for buying & selling brands. Applications—Branding industrial products, services and Retailers – Building Brands online. Indianization of Foreign brands & taking Indian brands global – Issues & Challenges.

#### **UNIT - V:** <u>LEVERAGING BRANDS</u>

(14 hours)

Leveraging Brands – Brand extensions, extendibility, merits & demerits, Line extensions, line trap – Co-branding & Licensing Brands. Reinforcing and Revitalizations of Brands – need, methods, Brand Architecture – product, line, range, umbrella & source endorsed brands. Brand Portfolio Management.

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

# **TEXT BOOK:** (Latest revised edition only):

- Anandan & Prasanna Mohan Raj Brand Management Vijay Nicole Imprints Pvt. Ltd., Chennai
- 2. Kapferer, Strategic Brand Management, Kogan Page, New Delhi.
- 3. Harsh Varma, Brand Management, Excel Books, New Delhi.
- 4. Sengupta, Brand Positioning, Tata McGraw Hill.

# **REFERENCE BOOKS:**

- 1. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson, New Delhi.
- 2. Majumdar, Product Management in India, PHI.
- 3. Chandrasekar, Product Management, Himalaya.
- 4. Rameshkumar, Managing Indian Brands, Vikas.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Branding challenges & opportunities.	К3
CO2	Strategies for positioning the brand for competitive advantage	K5
CO3	Managing Brand image	K4
CO4	Implications for buying & selling brands.	K5
CO5	Co-branding & Licensing Brands.	K4

# Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course c	ode	Title o	f the Co	Hours	Credits					
I	24PCO31	E2B	CE-II	CE-II: BRAND MANAGEMENT							4
Couse	Programme outcomes(POs)						ramme S	pecific C	Outcomes	s(PSOs)	Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	2	3	3	2	3	2	2.7
CO-2	3	3	3	3	2	3	3	2	3	2	2.7
CO-3	3	3	3	1	3	3	2	3	3	2	2.6
CO-4	3	2	3	3	3	2	3	2	3	3	2.7
CO-5	3	3	3	3	1	2	3	2	3	2	2.5
	Mean overall score										

#### **NON MAJOUR ELECTIVE -II-A**

#### PRINCIPLES OF MANAGEMENT

Semester: III Max.Marks:75

Course Code: 24PCO3N2A Credit: 2

Total Hours: 45 Instruction Hours: 3

# **Course Objectives**

- 1. To enhance the understanding of the Principles of Management.
- 2. To extent the knowledge of steps involved in the process of Planning and decision making.
- 3. To impact knowledge in Principles of Organization.
- 4. To provide the students the knowledge about the Authority to delegation.
- 5. To extend the knowledge on Need of Co-ordination and Control Process.

#### **Unit-1: - Introduction**

(9 Hours)

Management. Definition-Importance-Principles of Management-Functions of a Manager-Role of a Manager-Skills of a Manager.

# **Unit-2: -Planning and Decision-Making**

(9 Hours)

Planning Meaning-Nature-Objective-Steps in Planning-Limitation of Planning-Decision Making-Process of decision making-Types of decisions.

#### **Unit-3:- Organisation**

(9 Hours)

Organisation Meaning-Nature-Importance-Informal Organization-Principles of Organization.

#### **Unit-4: - Authority and Reasonability**

(8 Hours)

Authority Meaning-Responsibility-Difference between Authority & Responsibility Accountability. Delegation: Meaning-Advantages-Reasons of non-delegation-How to make Delegation effective.

#### **Unit-5: - Co-Ordination and Controlling**

(8 Hours)

Co-Ordination: Need of Co-ordination-Types-Techniques-Controlling-Meaning and Importance of Controlling-Control Process.

Unit-6: - Latest Learning's (For CIA Purpose Only

(02 Hours)

### **TEXT BOOK:**

- **1.** P.C. Tripathi & P.N. Reddy-Principles of Management Tata McGraw-Hill.
- **2.** Gupta C.B. Business Management.

#### **REFERENCE BOOK:**

- 1. Hanagan-Management Concepts & Practices-McMillan India Ltd.
- 2. Dr. N. Prema- Business Management.
- **3.** Massie-Essentials of Management-Prentice-Hall of India.
- **4.** J. Jayasankar-Principles of Management-Margham Publications.
- **5.** R.N. Gupta-Principles of Management-S. Chand Publications

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Student will be able to understand the Principles & Functions of Management.	К3
CO2	Student will be able to understand the Planning and its importance.	K5
CO3	Student will be able to understand the Organization and its importance.	K4
CO4	Student will be able to understand the Authority, Responsibility & Delegation.	K5
CO5	Student will be able to understand the Need for Co-ordination and importance of Control.	К4

Semester	Course co	ode				Hours	Credits				
III	24PCC	3N2A	C	E-II: P	3	2					
Couse	Pro	ogramme	outcom	es (POs	)	Progr	amme S	pecific O	utcomes	(PSOs)	Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	2	3	3	3	2	3	2	2	3	2.6
CO-2	3	3	2	3	2	3	2	3	2	3	2.6
CO-3	2	1	3	2	3	2	3	2	3	2	2.3
CO-4	3	2	3	1	2	3	3	2	3	2	2.4
CO-5	3	3	2	3	3	2	3	2	3	2	2.6
	1	1	ľ	Mean ov	erall sc	ore	1	I	1	I	2.5 (High)

#### NON MAJOUR ELECTIVE-II-B

#### INTRODUCTION TO TALLY

Semester: III Max. Marks:75

Course Code: 24PCO3N2B Credit: 2

Total Hours: 45 Exam Hours: 3

# **Objective:**

- To enable the students to know the application of Tally in business.
- To make the students to understand about the manual accounting and computerized accounting
- To aware about the Tally software
- To familiar with final accounts in Tally
- To give theoretical as well as practical knowledge.

#### UNIT I: BASIC OF COMPUTERISED ACCOUNTING

(9 Hours)

Computers and Accounting – Role of Computers and Computing – Fundamentals of Computerized Accounting – Computerized Accounting – Seatures of Tally - Growth of Tally Software

#### **UNIT II: CHART OF ACCOUNTS**

(9 Hours)

Chart of Accounts – Account Groups – Account Group of Balance Sheet; Account group of Assets – Account Groups of Profit and Loss Account; Accounting Masters, Staff Masters & Inventor Masters – Accounts Info – Groups And Ledger – Display Alteration – Deletion – Display – Operation at display Screen – Bar Graphs

# **UNIT III: INTRODUCTION TO TALLY**

(9 Hours)

Tally Company Creation – Accounting Vouchers – Rule of Equality – Record of Transactions – Types of Vouchers; Voucher entry – Formats – Components – Copying Voucher Narration – Cheque number entry in voucher – Alteration, Deletion and Cancellation.

#### **UNIT IV: ACCOUNTING VOUCHERS**

(8 Hours)

Accounts Voucher List – Voucher Register – Daybook – Group Vouchers List – Ledger – Operations at Voucher list.

# **UNIT V: FINAL ACCOUNTS**

(8 Hours)

Statistics – Daybook Summaries – Account Group Summary – Monthly Summary – Ledger daily breakup – Cash / Bank Summery – Trail Balance – Bill wise outstanding, Age Staff Salary, Inventory Stock.

Unit – VI (02 Hours)

# **Latest Learning's (For CIA Purpose only)**

# **TEXT & REFERENCE BOOKS (Latest revised edition):**

- 1. Krishnan, N., Windows and MS office 2000 with database concepts, SciTech publications
- 2. Dr. S.V.Srinivasa Vallabhan, Computer Application in Business Sultan chand and sons.
- 3. Computer Application in Accounting software by P.Kasivairavan Friends publication.
- 4. List of Practical: Pay roll preparation in MS. Excel, Income Tax preparation in MS. Excel, Accounting package: Tally.
- 5. Computer Applications in Business Mohankumar K & Rajkumar S Vijay Nicole Imprints (P) Ltd

CO No.	CO-STATEMENTS  On the Successful completion of the course the student would be able to	Cognitive Levels (K-Levels)
CO1	Tally is an accounting package which is used for learning to maintain accounts.	К3
CO2	Students learn to create company vouchers	K5
CO3	To enter accounting voucher entries including advance voucher entries	K4
CO4	To do reconcile bank statement.do accrual adjustments and also print financial statements.	K5
CO5	To equip students to design computerized accounting system using Tally	K4

Semester	Course code Title of the Course								Hours	Credits	
III	24PCO3N	N2B	I	NME-II	: INTI	RODUC	TION TO	) TALL	Y	3	2
Couse	Pro	ogramme	outcomes (POs)			Progr	amme S	pecific O	utcomes	(PSOs)	Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	2	3	3	1	3	2	2	3	2	2.4
CO-2	2	3	2	3	2	2	3	2	3	2	2.4
CO-3	3	2	3	1	3	3	2	3	3	2	2.5
CO-4	3	2	2	2	2	2	3	2	2	3	2.3
CO-5	3	3	3	3	1	2	3	2	3	3	2.6
	Mean overall score										

#### **CORE COURSE - XIII**

#### COST AND MANAGEMENT ACCOUNTING

Semester: IV Max. Marks: 75

Course Code: 24PCO4C13 Credit: 5

Total Hours: 90 Instruction Hours: 6

#### **OBJECTIVES:**

- To understand the basic concept and procedures used to determine product cost.
- To be ae to interpret cost and management accounting statement.
- To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.
- To analyze and interpret financial and non-financial data for decision-making
- To evaluate and improve cost management system, including cost allocation,& cost apportionment

#### UNIT I INTRODUCTION TO COST ACCOUNTING

**(18 Hours)** 

Cost Accounting – meaning – objectives – Nature and Scope – methods of costing – techniques of costing – classification costs – inventory control – stock levels – inventory systems - methods of pricing material issues.

#### UNIT II LABOUR COST & OVERHEADS

**(18 Hours)** 

Labour costs – Direct and indirect – importance –Remuneration method – labour performance reports – labour turnover and stability – Overheads – Importance – allocation and apportionment of overheads - overhead cost control

#### **UNIT III PROCESS COSTING**

**(18 Hours)** 

Process costing - normal and abnormal loss and gains - equivalent production - joint product and by product - contract costing.

#### UNIT IV MANAGEMENT ACCOUNTING

**(17 Hours)** 

Management Accounting – Nature & Scope – Tools and Techniques – Ratio analysis – marginal costing—cost-volume profit analysis – Break-even analysis – utility and limitations of cost volume profit analysis – Financial and profit planning – objectives.

UNIT V <u>BUDGET</u> (17 Hours)

Capital Budgeting – types – advantages – budgeting and budgetary control - Standard Costing, Material, Labour.

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

Note: Question Paper shall cover 40% Theory and 60% Problems.

#### **TEXT BOOK:**

1. S.P.Jain & R.L.Narang, "Advanced Cost Accounting", Kalyani Publishers, Ludhiana. 2013

2. P.C Tulsian, Cost Accounting S.Chand & Company Limited.20163.M.N. Arora, "Cost and Management Accounting (Theory and Problem)", Himalaya Publishing House, Mumbai. 2021

#### **REFERENCE BOOKS:**

- 1.B.M.Lall Nigam, "Cost Accounting Principles and Practices", Himalaya Publishing House, Mumbai.2000
- 2.Dr. S.N.Maheswari, "Cost and Management Accounting", Sultan Chand & Sons Publisher, New Delhi.2016
- 3. Murthy & Gurusamy, Management Accounting, Vijay Nichole Imprints (P) Limited, Chennai. 2009.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Understand the relationship between cost	К3
COI	accounting-financial accounting and managerial accounting	IX3
CO2	Understand Cost-Volume-Profit analysis	K4
	Break-even sales volume, the total contribution margin, the unit	
CO3	contribution margin, margin of safety, security ratio, profit margin	K4
	concepts	
CO4	Prepares budgets	K5
CO5	Understand standard cost concept	K5

Semester	Course co	ode			Title	e of the (	Course			Hours	Credits
IV	24PCC	04C13	CEC-	·II: CO	NTING	6	5				
Couse	Pro	ogramme	outcom	es (POs	)	Progr	amme S	pecific O	utcomes	(PSOs)	Mean
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	2	3	3	2	3	3	2	3	2.7
CO-2	3	3	2	3	1	3	3	2	3	2	2.5
CO-3	3	2	3	2	3	3	2	3	2	3	2.6
CO-4	3	2	1	2	3	3	2	2	3	3	2.4
CO-5	3	3	2	3	1	2	3	2	3	2	2.4
Mean overall score											

#### **ELECTIVE COURSE – IV**

#### CUSTOMER RELATIONSHIP MANAGEMENT

Semester : IV Max. Marks: 75

Course Code : 24PCO4C14 Credit: 5

Total Hours: 90 Instruction Hours: 6

**Objectives:** 

To implement CRM Technology

- To develop Customer Segmentation
- To create Personalized Marketing Campaigns
- To Establish Customer Feedback Mechanisms
- To develop Employee Training Programs

UNIT – I (18 Hours)

Introduction and Significance of Customer Relationship Management: CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers.

UNIT – II (18 Hours)

CRM Process: Introduction and Objectives of a CRM Process; an Insight into CRM and e- CRM/online CRM; The CRM cycle i.e. Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's (Elements) of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features..

UNIT – III (18 Hours)

CRM Architecture: IT Tools in CRM; Data Warehousing Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Date Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modeling Tools; Benefits of CRM Architecture in Sales Productivity; Relationship Marketing and Customer Care, CRM Over Internet.

UNIT – IV (17 Hours)

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step- by-Step Process: Five Phases of CRM Projects

UNIT – V (17 Hours)

Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centers using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

Latest development related to the course during the semester concerned

#### **TEXT BOOKS**

- 1. Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
- 2. Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill
- 3. Customer Relationship Management: The Foundation of Contemporary Marketing Strategy Book by Robert J. Galka and Roger Joseph Baran, 2010.

# REFERENCE BOOKS

- 1. Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
- 2. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.

	CO-STATEMENTS	Cognitive									
CO No.	On the Successful completion of the course the student would be	Levels									
	able to										
CO1	Understand and describe a customer relationship management application,	К3									
CO2	Understand how it has been successfully implemented in various	K4									
	organizations and what does it take to ensure a successful										
	implementation										
CO3	Participate and interact meaningfully in a corporation where CRM	K4									
	has been implemented or to be able to participate in an										
	implementation of CRM										
CO4	To understanding the business case and importance of	K5									
	implementing such a system in an organization.										
CO5	To apply CRM concepts and strategies to real-world business	K5									
	scenarios										

# Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course co	ode			Title	e of the (	Course			Hours	Credits
IV	IV 24PCO4C14 CEC-II: CUSTOMER RELATIONSHIP MANAGEMENT										5
Couse	Pro	)	Progr	amme S	pecific O	utcomes	(PSOs)	Mean			
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	3	3	2	3	2	2	2.7
CO-2	3	3	3	3	2	2	3	2	3	2	2.6
CO-3	3	3	3	2	1	3	2	3	3	2	2.5
CO-4	3	2	3	3	3	2	3	2	3	2	2.6
CO-5	3	3	3	1	2	2	3	3	2	2	2.4
Mean overall score											2.56 (High)

#### **ELECTIVE-II-B**

#### EXPORT IMPORT MANAGEMENT

Semester: IV Max. Marks: 75

Course Code: 24PCO4E3A Credit:4

Total Hours: 90 Instruction Hours: 6

#### **Objectives:**

- To supply high-quality goods and services at an affordable cost.
- To Understanding International Trade
- To know about Export & Import Procedures
- To Understand Logistics and supply chain Management
- To Develop skills in market research

# UNIT: I INTRODUCTION OF EXPORT AND IMPORT

(18 Hours)

Meaning – Definition of Export and Import. Evolution of Export and Import. Foreign Trade – Institutional Framework and Basics. Multinational Organizations and Structure, International Business Scenario.

#### **UNIT: II EXIM DOCUMENTATION**

(18 Hours)

Documentation and Steps of Export and Import, Export – Import Strategies and Practice, Export Marketing, Export Incentive Schemes, Business Risk Management and Coverage.

#### **UNIT: III LOGISTICS**

(18 Hours)

Logistics and Characteristics of Modes of Transportation, Characteristics of Shipping Industry, World Shipping, Containerization and Leasing Practices.

# **UNIT: IV EXIM PROCEDURES**

(17 Hours)

Export Procedures and Documents, Customs Clearance of Import and Export Cargo, Methods and Instruments of Payment and Pricing Inco terms, Methods of Financing Exporters.

# **UNIT: V EXIM POLOCY OF INDIA**

(17 Hours)

EXIM Policy of India – Meaning – Objectives – Importance of EXIM Policy 1997-2000 and EXIM Policy 2002-2007.

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

# Latest development related to the course during the semester concerned

#### **TEXT BOOKS**

1. Justin Paul and Rajiv Aserkar Export Import Management Oxford University Press 2<sup>nd</sup> Edition 2013

#### **BOOKS FOR REFERENCE**

- 1.Balagopal TAS Export Marketing Himalaya Publishing House 22nd Edition 2016
- 2.Ushakiran Rai Export Import and Logistics Management PHI Learning Pvt Ltd 2<sup>nd</sup> Edition 2010
- 3. Rama Gopal C Export Import Procedure Documentation & Logistics New Age International 1st Edition 2014

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Display an understanding of the production, implementation, and	К3
	impacts of tourism development locally, nationally, and	
	internationally.	
CO2	Demonstrate cultural and environmental sensitivity through an	K4
	appreciation for various forms of diversity in our worlds.	
CO3	Conduct research ethically, as evidenced through effective research	K5
	design and implementation.	
CO4	Write clearly and concisely in the conventions of tourism studies.	K5
CO5	Possess skills and experience relating to the management and	K6
	production of tourism in a professional setting.	

Semester	Course co	ode		Title of the Course							Credits	
IV	24PCO4I	E3A		CEC-II: EXPORT AND IMPORT MANAGEMENT							4	
Couse	Pro	ogramme	outcom	es (POs	)	Progr	amme S	pecific O	utcomes	(PSOs)	Mean	
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs	
CO-1	3	3	3	3	3	3	2	3	2	2	2.7	
CO-2	3	3	2	1	2	3	2	3	2	3	2.4	
CO-3	2	2	3	2	3	2	3	2	3	2	2.4	
CO-4	3	3	2	3	3	3	2	2	3	2	2.6	
CO-5	3	3	1	3	3	2	3	2	3	2	2.5	
	Mean overall score											

#### **ELECTIVE COURSE -III B**

#### LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester: IV Max. Marks: 75

Course Code: 24PCO4E3B Credit: 4

Total Hours: 90 Instruction Hours: 6

#### **OBJECTIVE:**

- To Introduce the concept and impact of Logistics and Supply Chain Management
- To Understanding Supply Chain Concepts
- To Learn to Design and implement strategies that align with business objectives
- To gain knowledge of logistics operations
- To learn about Warehouse management Systems

# **UNIT - I INTRODUCTION TO LOGISTICS**

**(18 Hours)** 

Fundamentals of Logistics - Definition and Activities - Aims and importance - Progress in Logistics and Current trends - Organization and achieving integration.

# UNIT- II PLANNING THE SUPPLY CHAINS

(18 Hours)

Logistics Strategy - Implementing the Strategy - Locating Facilities - Planning Resources - Controlling Material Flow.

#### **UNIT-III PROCUREMENT**

**(17 Hours)** 

Procurement - Inventory Management - Warehousing and Material Handling - Transport - Global Logistics

#### **UNIT- IV SUPPLY CHAIN MANAGEMENT**

**(17 Hours)** 

Basic Concepts of Supply Chain Management - Planning and Sourcing - Making and Delivering – Returns - IT and Supply Chain Management

# UNIT- V FINANCIAL SUPPLY CHAIN MANAGEMENT

**(18 Hours)** 

Financial Supply Chain - Elements of Financial Supply Chain Management - The Evolution of e-Financial Supply Chain - E-Financial Supply Chain' (Banks Perspective) - Legal Aspects of e-Financial Supply Chai

UNIT -VI (02 Hours)

Latest Learning's (For CIA Purpose only)

### Latest development related to the course during the semester concerned

#### **TEXT BOOKS:**

- 1. Waters Donald ,Logistics: Introduction to Supply Chain Management, Palgrave Macmillan, September 2012.
- 2. Dalmia Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt. Ltd, 200

# **REFERENCE BOOKS:**

1. Christopher Martin, Logistics and Supply Chain Management: Creating Value – Ading Networks, 2nd Editon, FT Prentice Hal, March 2016.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Explain the concepts, aims, and progress and current trends about	К3
	Logistics management states: discuss the contents about logistics	
	strategy, location planning and control of materials flow.	
CO2	Summarize the procurement, inventory warehouse and global logistic	K4
CO3	Recall the concepts of SCM, planning sourcing and information technology in SCM	К5
CO4	List the contents of financial SCM, Evolution and e FSCM	K5
	(banker's perspective)	
CO5	Develop the skill of efficient usage of resources	K6

# Relationship matrix for Course outcomes, Programme outcomes/ Programme specific outcomes Mapping with Programme Outcomes:

Semester	Course c	ode	Title of the Course							Hours 6	Credits
IV	24PCO4I	ЕЗВ	CEC-II: LOGISTICS AND SUPPLY CHAIN MANAGEMENT						4		
Couse	Pro	ogramme	outcom	itcomes (POs)			amme S	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	2	3	2	3	2	3	2.7
CO-2	3	1	3	3	2	2	3	2	3	2	2.4
CO-3	3	3	1	2	3	3	2	3	2	3	2.5
CO-4	3	2	3	3	3	3	2	2	3	3	2.7
CO-5	3	3	3	1	3	2	3	2	3	2	2.5
Mean overall score										2.56 (High)	

#### **PROJECT**

#### PROJECT (DISSERTATION AND VIVA-VOCE) 24PCO4PW

#### **OBJECTIVE:**

To facilitate the students to understand the Business enterprises systematically and present the research report as per the acceptable format.

The project topics are to be finalized to the students at the end of the second semester with a time schedule to carryout various stages of work. During the semester vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to various problems and issues pertaining to Commerce. Each candidate should submit two copies of dissertationas per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (ie. 80 marks for Dissertation work and 20 marks for Viva-Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 40 marks and viva voce examination are 10 marks.

	CO-STATEMENTS	Cognitive
CO No.	On the Successful completion of the course the student would be	Levels
	able to	(K-Levels)
CO1	Demonstrate a sound technical knowledge of their selected project topic.	К3
CO2	Undertake problem identification, formulation and solution.	K4
CO3	Conduct a business project	K4
CO4	Communicate with organization and the community at large in written an oral form.	K5
CO5	Demonstrate the knowledge, skills and attitudes of a business professional	K5

Semester	Course co	ode	Title of the Course							Hours	Credits
IV	24PCO4I	PW	PROJECT WORK							12	3
Couse	Pro	gramme	outcomes (POs)			Progr	amme S	(PSOs)	Mean		
outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	scores of COs
CO-1	3	3	3	3	2	3	2	3	3	2	2.7
CO-2	2	3	3	3	1	2	3	2	3	2	2.4
CO-3	3	3	3	2	3	3	2	3	2	3	2.7
CO-4	3	2	3	1	3	2	3	2	3	3	2.5
CO-5	3	3	3	3	3	2	3	2	3	2	2.7
Mean overall score										2.6 (High)	

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