KS Rangasamy
College of Arts and Science

An Autonomous Institution
Accredited by NAAC with 'A' Grade
Affiliated to Periyar University, Salem
Approved by AICTE, New Delhi

Curriculum and Syllabi

For

PG & Research Department of Commerce

(For the batch admitted in 2021– 2023)

R2021

KSR Kalvi Nagar, Tiruchengode – 637 215.

Namakkal District, Tamil Nadu, India

MASTER OF COMMERCE

VISION

- To build mastermind professional in trade and commerce by exposing them to the global gateway of corporate sector.

MISSION

- To impart effectual, encouraging, accessible, and affordable knowledge skills education in commerce, trade, and management.
- To energies and empower the students with an intellectual education that

capitalizes on state-of-the-art technology to face the challenges of the world.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1 : To equip the students to occupy the important position in business, industries and organizations.

PEO 2 : To impart the knowledge and skills on various advanced concepts and its applications in the field of Commerce.

PEO 3 : To train the students in the applications of computers to carry out various business operations.

PROGRAMME OUTCOMES (PO)

After completion of the programme, the graduates will be able to

PO 1 : Develop independent logical thinking and facilitate personality development.

PO 2 : Provide conceptual knowledge and application skills in the accounting and finance domains.

PO 3 : Sharpen the students' analytical and decision making skills.

PO 4 : Solve the problems and challenges in the business field.

PO 5 : Equip the students to seek suitable careers in management and entrepreneurship.

PROGRAMME SPECIFIC OUTCOMES (PSO)

After completion of this programme, the graduates will be able to

PSO 1 : Impart a higher level of knowledge and understand the contemporary trends in commerce and business finance.

PSO 2 : Evaluate environmental factors that influence business operations with the conceptual requirements and skills in the preparation and interpretation of accounting and financial statements.

PSO 3 : Identify and analysis of investment, portfolio management, investment banking, risk mitigation and liquidation of investments.

PSO 4 : Enhance the computer literacy and its applicability in business and develop the decision making skill.

PSO 5 : Acquire the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory of law and practices.

REGULATIONS

ELIGIBILITY

Candidate seeking admission to the first year of the Master of commerce Degree shall possess B.Com, B.Com (CA), B.Com (E-Com), B.B.A., B.B.M., BBA/BBM (CA), B.Com., (Corporate Secretaryship), B.Com (Corporate Secretaryship) with CA, and any other UG degree with one subject as Accountancy.

DURATIONOF THE PROGRAMME

The course shall extend over a period of two years comprising of four semesters with two semesters in one academic year. There shall not be less than90workingdays for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

MAXIMUM DURATION FOR THE COMPLETION OF THE PG PROGRAMME

The maximum duration for completion of the PG Programme shall not exceed 8 semesters.

Scheme of Examination

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part A							
21PCOM101	DSC I: Advanced Cost Accounting	6	3	25	75	100	5
21PCOM102	DSC II: International Marketing Management	5	3	25	75	100	4
21PCOM103	DSC III: Financial Management	5	3	25	75	100	4
21PCOM104	DSC IV: Financial Markets and Institutions	5	3	25	75	100	3
21PCOM105	DSC V: Organizational Behaviour	4	3	25	75	100	3
21PCOM106	DSC VI: Global Business Environment	4	3	25	75	100	3
Non-Credit							
21PLS101	NCC: Career Competency Skills I	1					-
	Total	**30**	**-**	**-**	**-**	**600**	**22**
Second Semester							
Part A							
21PCOM201	DSC VII: Advanced Corporate Accounting	6	3	25	75	100	5
21PCOM202	DSC VIII: International Human Resource Management	4	3	25	75	100	3
21PCOM203	DSC IX: Investment analysis and Portfolio Management	5	3	25	75	100	3
21PCOM204	DSC X: E-Commerce	4	3	25	75	100	3
	DSE: I	4	3	25	75	100	4
21PMACOI201	GEC I: Advanced Business Statistics	4	3	25	75	100	4
Part B							
21PVE201	Human Rights	2	3	25	75	100	2
Non-Credit							
21PLS201	NCC: Career Competency Skills II	1		-	-	-	-
	Total	**30**				**700**	**24**

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
Third Semester							
Part A							
21PCOM301	DSC XI: Income Tax and Tax Planning	5	3	25	75	100	5
21PCOM302	DSC XII: Research Methodology	6	3	25	75	100	4
21PCOM303	DSC XIII: Company Law	5	3	25	75	100	3
21PCOM304	DSC XIV: Auditing and Assurance	6	3	25	75	100	4
	DSE II	4	3	25	75	100	4
21PMACOI301	GEC II: Resource Management Techniques	4	3	25	75	100	4
Non-Credit							
21PCOI301	Internship **(100% Internal Evaluation)**	-	-	-	-	-	-
	Total	**30**				**600**	**24**
Fourth Semester							
Part A							
21PCOM401	DSC XV: Accounting for Managerial Decision	6	3	25	75	100	5
21PCOM402	DSC XVI: International Trade Finance	6	3	25	75	100	3
21PCOM403	DSC XVII: Tax law (GST and Customs)	6	3	25	75	100	4
21PCOM404	DSC XVIII: Modern Banking	6	3	25	75	100	4
21PCOPR401	Project & Viva Voce	6	-	50	150	200	4
	Total	**30**				**600**	**20**
	Grand Total					**2500**	**90**

ABBREVIATION

DSC – Discipline Specific Courses

NCC – Non Credit Courses

DSE - Discipline Specific Elective Courses

GEC – Generic Elective Courses

DISCIPLINE SPECIFIC ELECTIVE SUBJECTS

Every student has to choose one specialization, which consist of two subjects spread over second and third semester. This specialization, once so chosen by the student, will not be changed under any circumstances. The details of the specialization along with prescribed subjects are given here under:

DSE I		
Subject Code	**Semester**	**Subject**
21PCOEL201	II	Retail Marketing
21PCOEL202	II	Export-import Management
DSE II		
Subject Code	**Semester**	**Subject**
21PCOEL301	III	Insurance and Risk Management
21PCOEL302	III	Strategic Management

FOR COURSE COMPLETION

Every student shall be deemed to have completed the course if he/she also undergoes the following subjects successfully.

- Generic Elective Courses (GEC) in II and III Semesters.
- Human Rights as Value Education Course in II Semester.
- Internship Training at the end of III semester.
- Chosen Discipline Specific Elective in II and III Semesters.
- Project report at the end of IV semester.

TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Course x Marks	Total Marks	Papers x Credits	Credits
Part A	Discipline Specific Courses (DSC)	18 X 100	1800	4 x 5 Credits 6 x 4 Credits 8 x 3 Credits	68
	Discipline Specific Elective Courses (DSE)	2 X 100	200	2 x 4 Credits	8
	Generic Elective Courses (GEC)	2 X100	200	2 x 4 Credits	8
	Project	1 x 200	200	1 x 4 Credits	4
Part B	Value Education	1 X 100	100	1 x 2 credits	2
	Internship Training	1	-	-	-
	Non Credit - CCS	2	-	-	-
	Total	**27**	**2500**		**90**

21PCOM101	**DSC I: ADVANCED COST ACCOUNTING**	**SEMESTER – I**
Note: Question paper shall cover 80% Problem and 20 % theory **Course Objectives:** The course aims • To equip the students to ascertain and control costs. • To facilitate the students to arrive at job costing and process costing.		
Credits: 5		**Total Hours: 50**

UNIT	**CONTENTS**	**Hrs**	**CO**
I	Cost Accounting – Meaning and Definition –Importance– Cost Concept– Differences between Financial Accounting and Cost Accounting –Installation of an Ideal Costing System – Elements of Cost – Classification of Cost - Preparation of Cost Sheet including Tender.	**10**	**CO1**
II	Material Cost Control – Fixation of Various Stock Levels– Economic Order Quantity– Purchase Procedure – Issue of Materials – Pricing of Material Issues – Inventory Control and Verification.	**10**	**CO2**
III	Labour Cost Control – Time Keeping –Wage Payment and Incentive Schemes –Idle Time and Overtime –Labour Turnover.	**10**	**CO3**
IV	Overheads – Meaning, Classification according to Functions and Variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine Hour Rate– Reconciliation of Cost and Financial Profits.	**10**	**CO4**
V	Job Costing – Contract Costing – Process Costing–Losses and Gains –Inter Process Transfer Pricing – Equivalent Production–Joint and By Products Costing.	**10**	**CO5**

Text Book	
1	*Reddy, T.S. and Hari prasad* Reddy, Y. 2017. **Cost Accounting.** [Fourth Edition]. Margham Publications, Chennai.
Reference Books	
1	*Maheshwari,* S.N. 2016. **Cost and Management Accounting**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
2	*Jain,S.P and Narang,* K. 2015. **Cost and Management Accounting.** [Fourteenth Edition]. Kalyani Publishers, Ludhiana.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Recognize the use of cost data for planning and control.
CO2	Plan material cost control for decision making through Economic order quantity
CO3	Evaluate for reducing labour costs.
CO4	Analysis of overheads expenses for control purpose.
CO5	Compare regarding job costing and process costing.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	H	H	M
CO2	L	L	H	H	M	H	L	L	M	H
CO3	H	L	M	H	M	M	L	M	M	M
CO4	H	H	H	L	H	H	H	H	H	L
CO5	M	H	M	H	M	M	H	H	M	M

H-High; M-Medium; L-Low

21PCOM102	DSC II:INTERNATIONALMARKETING MANAGEMENT		SEMESTER – I
Course Objectives: The course aims • To understand various marketing policies and strategies. • To provide insight into various marketing techniques.			
Credits:4	**Total Hours: 50**		
UNIT	**CONTENTS**	**Hrs**	**CO**
I	Introduction to International Marketing: Nature-Scope and different complexities of International Marketing-International Marketing Environment- Basis of International Trade- India and World Trade.	**10**	**CO1**
II	International Product: Product Designing- Product Standardization Vs. Adaptation- Managing Product Line- International Trade Product Life Cycle - New Product Development.	**10**	**CO2**
III	International Pricing: Exporter's Costs-Pricing Objectives- Factors Affecting Pricing-Pricing Methods – Approaches- Transfer Pricing – Dumping-Steps In Pricing-Export Price Structure.	**10**	**CO3**
IV	International Distribution: International Channel System-Types of Foreign Intermediaries -Marketing Environment and Internal Distribution - Export drop shipper - Export distributor- International Logistics - International Promotion -Marketing Environment and Promotion Strategies.	**10**	**CO4**
V	Advertising: Meaning and Definition - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement Copy - Qualities of a Good Copy - Elements of an Advertising Copy.	**10**	**CO5**
Text Book			
1	*Francis Cheunilam, V.* 2017. **International Marketing** [Fiftieth Revised Edition]. Himalaya Publishing House, Mumbai.		
2	*Sak Onkvisit and John J. Shaw*, 2016. International Marketing analysis and strategy [Fourth Edition]. Prentice – Hall, New Delhi.		
Reference Books			
1	*Gupta, C.B. and Rajan Nair, N.* **Marketing Management**. [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.		
2	*RajanSaxena*. 2014. **Marketing Management**. [Third Edition]. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.		

3	*PhilipKotler, Kevin Lane Keller, Abraham Koshy &MithileshwarJha*.2014. **Marketing Management**. [Fourteenth Edition]. Pearson Education, New Delhi.
4	*Pillai, R.S.N and Bagavathi, V*. 2014. **Marketing Management**. [First Edition]. S.Chand Co. Ltd., New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Identify the nature and scope of services.
CO2	Comprehend the characteristics and marketing mix of services.
CO3	Compile channel of distribution with proper merchandise planning.
CO4	Evaluate the basic concepts of sales promotion
CO5	Analysis the economic level and recent trends for advertising.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	H	M	H	M	H	M	H
CO2	H	H	H	L	H	L	M	L	M	H
CO3	L	L	H	H	M	L	L	L	L	L
CO4	H	H	M	M	H	M	L	L	M	M
CO5	M	L	H	M	M	H	L	M	H	H

H-High; M-Medium; L-Low

21PCOM103	DSC III: FINANCIAL MANAGEMENT	SEMESTER – I

Note: Question paper shall cover 60 % Problem and 40 %theory.

Course Objectives:

The course aims

- To provide knowledge on application of financial management techniques in business.
- To develop skills in financial analysis and decision making.

Credits: 4	**Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Financial Management – Evolution- Scope – Objectives - Process- Financial Decisions - Functional Areas of Financial Management - Functions of Chief Finance Officer - Sources of Finance. Time value of Money. (Theory Only)	**10**	**CO1**
II	Capital Budgeting - Need and Significance of Capital Budgeting- Types of Investment Decisions - Capital Budgeting Methods: Payback Period-Accounting Rate of Return - Net Present Value - Internal Rate of Return - Profitability Index.	**10**	**CO2**
III	Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Approach. Cost of Capital - Determination of Cost of Capital - Cost of Debt, Preference Capital, Equity Capital and Retained Earnings - Computation of Weighted Cost of Capital.	**10**	**CO3**
IV	Working Capital Management - Concept - Kinds - Importance - Forecasting Working Capital Requirements - Management of Cash - Receivable Management - Inventory Management.	**10**	**CO4**
V	Leverages - Financial, Operating and Composite Leverages. Dividend Policy -Determinants of Dividend Policy - MM Hypothesis - Gordon Model - Walter Model.	**10**	**CO5**

Text Book

1	*Sharma, R.K* and *Shasi,K. Gupta*. 2014. **Financial Management**. [Seventh Edition]. Kalyani Publications, Ludhiana.

Reference Books

1	*Murthy, A*. 2014. **Financial Management**. [Second Edition]. Margham Publications, Chennai.
2	*Maheswari, S.N*. 2014. **Financial Management**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3	*Pandey, I.M*. 2013. **Financial Management**.[Ninth Edition]. Vikas Publishing House Pvt. Ltd., Noida.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Know the concepts of Financial Management and its nature scope, functions and time value of money.
CO2	Understand the nature of Capital budgeting and its techniques.
CO3	Understand the concepts of capital structure, Theories of capital structure and Designing capital Structure
CO4	Understand importance of principles and concepts of working capital, Operating Cycle, Determinants of working capital.
CO5	Acquire knowledge in Financial Leverages and Operating Leverages and its function.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	L	M	H	M	L	H
CO2	M	H	L	L	H	H	H	M	H	H
CO3	M	H	M	L	M	M	M	L	M	M
CO4	H	M	M	H	L	L	M	M	L	L
CO5	M	M	H	L	L	H	M	H	M	M

H-High; M-Medium; L-Low

21PCOM104	DSC IV: FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER – I

Course Objectives:

The course aims

- To apply an economics perspective to the study of financial assets and institutions.
- To help form a coherent view of the disparate variables in financial activity, markets and their governance.

Credits:3 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Nature and Role of Financial System: An over view of the Indian Financial System – Financial Sector Reforms –RBI – Securities and Exchange Board of India.	**10**	**CO1**
II	Banking Institutions: Commercial Bank – Co- Operative Banks – Functions - Small Savings – Unit Trust of India Mutual Funds- Non Banking Financial Institutions: Role – Types-Loan Companies – Investment Companies – Hire Purchase Finance – Equipment Leasing Company – Housing Finance–Mutual Benefit Financial Company – Residuary –Non-Banking Company.	**10**	**CO2**
III	Merchant Banks – Venture Capital Funds – Credit Rating – Public Deposits with Non – Banking Companies – Non –bank Statutory Financial Organizations.	**10**	**CO3**
IV	Financial Markets – Call Money Market – Treasury Bills Market-Commercial Bills Market –Markets for Commercial paper and Certificates of Deposits – The Discount Market-Market for Financial Guarantee- Government (Gilt-edged) Securities Market.	**10**	**CO4**
V	Industrial Securities Market –International Dimensions of Financial Markets Foreign Exchange Market and Foreign Capital Market – Foreign Trade Investment - Advantages – Disadvantages - Indian's Policy Towards FDI.	**10**	**CO5**

Text Book

1	*Gordon. E, Natarajan, (2018),* **Financial Markets and Service,** (Eleventh Edition), Himalaya Publishing House. Mumbai.

Reference Books	
1	*Dr. Punithavathy Pandian, (2012),* **Financial Management and service.** Vikas Publishing House Private Limited., New Delhi.
2	*Bhole LM, Jithendra Mahakud* (2015) **Financial Institution and Markets**, Tata MC Graw Hill Education Private Limited, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Demonstrate an awareness of the current structure and regulation of the Indian financial markets
CO2	Evaluate and create strategies to promote mutual funds.
CO3	Familiarize the concept of lease financing venture Capital and Mutual Fund
CO4	Aiming to enable the students to get the Know-how of Government (Gilt-edged) Securities Market in its wide aspects
CO5	Gain knowledge on foreign collaboration and multinational corporate

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	L	H	M	M	H	H	H	M	L	L
CO2	M	M	H	L	M	H	M	M	L	M
CO3	H	H	M	L	M	H	M	H	M	M
CO4	L	M	M	H	M	M	M	H	L	L
CO5	H	H	L	M	M	M	M	M	L	L

H-High; M-Medium; L-Low

21PCOM105	DSC V: ORGANISATIONAL BEHAVIOUR	SEMESTER – I

Course Objectives:
The course aims
- To familiarize the basic concepts of organizational behaviour
- To enhance the contemporary knowledge in the field of organizational behaviour.

Credits: 3	**Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Introduction – Concept of Organisation –Characteristics of Organization – Types of Organization–Importance of Organisation – Organisational Behavior –Definitions, Nature and Scope – Evolution of Organizational Behavior, Hawthorne Studies.	**10**	**CO1**
II	Personality- Meaning and Nature – Determinates of Personality Measurement of Personality – Theories of Personality – Personality Facts Influencing Behavior at Work.	**10**	**CO2**
III	Motivation – Concept of Motivation – Nature of Motivation – Importance of Motivation in an Organization–Tools and Techniques of Motivation or Incentives. Theories of Motivation - Maslow's Need Priority Model –Theory X and Y and its Assumptions.	**10**	**CO3**
IV	Group Behaviour – Concepts of Group – Definition of Group, Characteristics of Group – Types of Groups – Reasons for Formation of Group –Stages of Group Information – Group Behavior– Group Cohesiveness – Factor Affecting Group Cohesiveness.	**10**	**CO4**
V	Interpersonal Behaviour and Influencing Relationships– Introduction– Approaches Explaining Inter Personal Attraction – Basic Principles of Inter Personal Attraction – Developing Inter Personal Relational ships different ways of Influencing Behaviour.	**10**	**CO5**

Text Book

1	*Jayasankar .J.* 2013. **Organisational Behaviour.** Margham Publications, Chennai

Reference Books

1	*Stephen P. Robbins* and *Timothy* A. Judge, *S.P and Narang,K.* **Organisational Behaviour.** [Thirteenth Edition]. Prentice Hall India, New Delhi.
2	*Varma, M. M. and Agrawal, R. K.* 2002. **Organisational Behaviour** [First Edition**].** King books, New Delhi

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Acquire basic knowledge and ideas about organizational behavior.
CO2	Recognize the concepts of perception, attitude, personality and values which help in shaping the individual behaviour.
CO3	Evaluate the theories relating to organizational behaviours
CO4	Apply group cohesiveness and group decision making process.
CO5	Know the organizational change and Interpersonal relations which has impact on working relationships within organizations.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	L	H	M	M	H	L	L	M
CO2	H	H	M	L	L	L	L	L	M	L
CO3	M	H	L	L	H	M	M	M	L	M
CO4	H	M	M	M	L	M	M	M	L	L
CO5	M	H	L	L	H	L	L	L	M	L

H-High; M-Medium; L-Low

21PCOM106	DSC VI: GLOBALBUSINESS ENVIRONMENT	SEMESTER – I

Course Objectives:

The course aims

- To provide knowledge on investment avenues.
- To facilitate construction of sound investment portfolio.

Credits: 3 | **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Concept of Business Environment- Significance-Types of Environment-External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions – Culture and business-Social Responsibilities of Business.	**10**	**CO1**
II	Legal environment- Bases for legal system- International legal dispute – International dispute resolution crime- corruption and law-Impact on international law on business of human rights.	**10**	**CO2**
III	Economic Systems – Meaning–Characteristics – Types of economic systems - Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.	**10**	**CO3**
IV	Technological environment – Factors - Governing-Technological Environment - Management of Technology - Patents and Trademarks- Financial Institution in India – IFCI - ICICI – IDBI - IIBI – SIDBI - SFC's.	**10**	**CO4**
V	Globalisation - Meaning and Dimensions - Features of Current Globalisation – Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants - India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's – MNC in India.	**10**	**CO5**

Text Book

1	*Gupta, C.B.* 2011. **Business Environment**.[Sixth Edition]. Sultan Chand & Sons, New Delhi.

Reference Books

1	*Francis Cherunilam.* 2009. **Business Environment**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2	*Aswathappa, K.* 2007. **Essentials of Business Environment.** [Second Edition]. Himalaya Publishers, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Familiarize with global business environment
CO2	Discriminate the different trade policies on export and import
CO3	Develop the knowledge about international business
CO4	Create an awareness about various international trade institutions (IMF, IBRD, IFC,IDA)
CO5	Acquire knowledge about different marketing strategies

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	M	H	M	M	L	L	M
CO2	H	M	H	L	M	L	H	M	L	H
CO3	M	H	H	L	M	H	M	M	M	H
CO4	M	H	H	M	L	L	L	M	L	M
CO5	H	M	M	L	M	M	H	M	L	H

H-High; M-Medium; L-Low

21PLS101	NCC: CAREER COMPETENCY SKILLS – I	SEMESTER – I

Course Objectives:

The course aims

- To impart knowledge on the Aptitude.
- To enhance employability skills and to develop career competency.

Total Hours: 15

UNIT	CONTENTS	Hrs	CO
I	Solving Simultaneous Equations Faster – Number System : HCF, LCM – Square roots and Cube roots – Averages	3	CO1
II	Problems on Numbers –Problems on Ages	3	CO2
III	Calendar – Clocks – Pipes and Cisterns	3	CO3
IV	Time and Work – Time and Distance	3	CO4
V	Ratio and Proportion – Partnership – Chain Rule	3	CO5

Text Book

1	*Aggarwal R.S. 2013.* **Quantitative Aptitude. [Seventh Revised Edition].** S. Chand & Co., New Delhi.

Reference Books

1	*Abhijith Guha,* **Quantitative Aptitude for Competitive Examinations**, 5th Edition, Tata McGraw Hill, 2015, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Carry out mathematical calculations using shortcuts.
CO2	Calculate Problems on Ages with shortcuts.
CO3	Understand the core concepts of Pipes & Cisterns, Calendar & Clocks.
CO4	Obtain knowledge on shortcuts to Time & Work and Time & Distance.
CO5	Calculate Ratio & Proportion, Partnership with shortcuts.

21PCOM201	DSC VII: ADVANCED CORPORATE ACCOUNTING	SEMESTER – II

Note: Question paper shall cover 80 % Problem and 20 %theory.

Course Objectives:

The course aims

- To impart the knowledge on accounting practices followed in service sector.
- To apply the accounting practices in services sector on real time basis.

Credits: 5 | **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Issue, Forfeiture and Re-Issue of Shares – Issue and Redemption of – Preference Shares – IFRS – Disclosure Norms – Segment reporting.	**10**	**CO1**
II	Debentures - Classifications - Differences between Debentures and Shares - Issue of Debentures - Redemption of Debentures - Methods of Redemption: On Specified Due Date, By Conversion, Sinking Fund Method and Insurance Policy Method.	**10**	**CO2**
III	Final Accounts of Joint - Stock Companies	**10**	**CO3**
IV	Absorption, Amalgamation and Reconstruction (Internal and external)	**10**	**CO4**
V	Liquidator's Final Statement of Accounts - Accounts of Banking Companies - Calculation of Rebate on Bills Discounted -Accounting Treatment of Non-performing Assets - Preparation of Profit and Loss Account and Balance Sheet. (New Format)	**10**	**CO5**

Text Book

1 *Jain, S.P* and *Narang, K.* 2014. **Advanced Accountancy** Vol. I & II [Eighteenth Edition]. Kalyani Publishers, Ludhiana.

Reference Books

1 *Reddy, T.S and Murthy,* A. 2014. **Corporate Accounting**. [Sixth Edition]. Margham Publications, Chennai.

2 *Gupta, R.L and Radhasamy*, M. 2013. **Advanced Accountancy** - Volume II. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.

3 *Shukla, M.C.* and *Grewal, T.S.* 2014. **Advanced Accountancy** - Volume II. [Seventh Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Analyze the issue of share and forfeiture of shares
CO2	Identify the joint stock companies
CO3	Create a knowledge of absorption and amalgamation
CO4	Prepare different Types of schedule in banking companies
CO5	Comprehend the use of insurance companies and solve the assurance fund

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	L	M	H	M	M	M	M
CO2	M	H	L	L	H	H	L	M	L	H
CO3	M	M	H	M	L	H	M	H	M	H
CO4	H	M	M	H	L	M	H	M	M	M
CO5	L	M	L	M	M	M	M	L	L	M

H-High; M-Medium; L-Low

21PCOM202	DSC VIII: INTERNATIONAL HUMAN RESOURCE MANAGEMENT			SEMESTER – II
Course Objectives: The course aims • To provide an exposure to human resource practices in organizations. • To provide knowledge on understanding and managing human resource in organizations.				
Credits: 3				**Total Hours: 50**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	Introduction to IHRM - Definition- Importance –Development of IHRM–Role and Structure of Personnel function in Organisations – Personnel Principles and Policies		**10**	**CO1**
II	International Workforce Planning and Staffing: International labour Market – Need of Planning – Recruitment function; cross-national advertising, e-recruitment; International staffing choice–Job Design–Job Description–Job Specification.		**10**	**CO2**
III	International Compensation and International Employment Laws: International compensation and International Assignees – Placement and Induction – Training and Development–Performance Appraisal.		**10**	**CO3**
IV	Developing Global Mindset: Global Leadership - Cross cultural context and International assignees–Acts of Indiscipline–Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance.		**10**	**CO4**
V	Performance Management: Performance Management and MNE, Constraints in goal attainment, performance management cycle – Organizational Conflict – Leadership –Leadership Theories.		**10**	**CO5**
Text Book				
1	*Subba Rao, P*. 2014**. International Human Resource Management** and **Industrial Relations**. [First Edition]. Himalaya Publishing House, Mumbai.			
Reference Books				
1 2 3 4	*Aswathappa,* K. and Sadhna Dash. 2013. **Human Resource Management.** [Second Edition]. Tata McGraw Hill Publishing Co. Ltd., New Delhi. *Rao, P. L.* 2013. **Human Resource Management.** [First Edition]. Excel Books, New Delhi. *Gupta, S.C.* 2013. **Human Resource Management.** [Second Edition]. Macmillan Publishers India, New Delhi. *Nilanjan Sengupta, Mousumi S Bhattacharya*, 2007.**International Human Resource Management,** [First Edition] **Excel Books.**			

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understanding the concepts of IHRM, IHRM Strategies and their barriers.
CO2	Understand the International recruitment function and using the techniques for interview in International selection.
CO3	Analyzing the International compensation issues and international employment laws.
CO4	Developing Cross cultural context and International assignees Design towards various Training and development schemes
CO5	Understanding Constraints in Goal, also issues and challenges in international performance Management. Identify the causes of industrial conflicts and its impact on organizational functioning.

MAPPING

PO/PSO / CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	H	M	H	M	L	L	M
CO2	H	H	H	H	L	M	M	L	M	M
CO3	L	L	H	H	M	H	H	L	M	L
CO4	H	H	M	M	H	L	L	M	H	H
CO5	L	H	H	M	M	M	M	M	L	M

H-High; M-Medium; L-Low

21PCOM203	DSC IX:INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER – II

Course Objectives:
The course aims
- To provide knowledge on investment avenues.
- To facilitate construction of sound investment portfolio.

Credits: 3	Total Hours: 50

UNIT	CONTENTS	Hrs	CO
I	Investment - Importance - Investment and Speculation - Investment and Gambling -Factors Favourable for Investment - Investment Media - Features of Investment Programme - Investment Process - Investment Alternatives – Alternative For of Investment. Financial System - Structure of Financial Markets- Financial Institutions.	10	CO1
II	Risk - Concept - Systematic Risk - Unsystematic Risk - Quantitative Analysis of Risk. Concept of Return - Measurement of Return. Security Valuation - Approaches to Investment - Valuation of Shares and Bonds.	10	CO2
III	Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis. Technical Analysis - Assumptions - Dow Theory - Efficient Market Theory.	10	CO3
IV	Portfolio Analysis - Traditional Vs. Portfolio Analysis - Markowitz Theory - Sharpe Index Model. Techniques of Portfolio Revision - Formula Plans - Constant Rupee Value Plan - Ratio Plan - Modifications of Formula Plans - Capital Asset Pricing Model - Arbitrage Pricing Theory.	10	CO4
V	Portfolio Performance Evaluation - Performance Index of Sharpe, Treynor and Jensen. Derivatives - Options - Black Scholes Model - Forwards - Futures - Swaps- Buyback of Shares.	10	CO5

Text Book

1	*Preeti Singh*.2014. **Investment Management.** [Eighteenth Edition]. Himalaya Publications, Mumbai.

Reference Books

1	*Punithavathy Pandian*. 2013. **Security Analysis and Portfolio Management.** [Second Edition]. Vikas Publishing House Private Ltd., Mumbai.
2	*Bhalla, V.K.* 2013. **Investment Management**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
3	*Rustagi, R.P.*2013. **Investment Management:** Theory and Practice. [Fourth Edition]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Identify the basic of investing process
CO2	Acquire knowledge about Risk concept
CO3	Comprehend the concepts of Industry analysis and Technical analysis.
CO4	Develop knowledge about portfolio analysis Vs Traditional analysis
CO5	Create the nature and scope of portfolio performance evaluation

MAPPING

PO/PSO / CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	L	M	H	H	M	H
CO2	M	H	L	L	H	H	M	M	M	H
CO3	M	H	M	L	M	M	H	M	H	L
CO4	H	M	M	H	L	L	M	H	L	M
CO5	M	M	H	L	L	H	L	M	M	H

H-High; M-Medium; L-Low

21PCOM204	DSC X: E-COMMERCE	SEMESTER – II

Course Objectives:

The course aims

- To obtain knowledge on the concepts of E-Commerce and Web Technologies.
- It helps in buying and selling of goods and services through wireless handheld devices.

Credits: 3 | **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	E-Commerce – Meaning and concept – E-Commerce Vs Traditional Commerce – Features of E-Commerce – Need for E-Commerce – Channels of E-commerce - Internet – concepts and Technologies – Web Technologies – Global Publishing Concept – Universal Reader Concept – Client Server – Concept – Hyper Text Concept – Commercial Uses of Hyper Text – URLs, HTTP, HTML, HTML Forms And CGI Gateway Services.	**10**	**CO1**
II	E-Commerce Models - Infrastructure for E-Commerce Models - Supply Chain Management - Remote Servicing-Digitalization of Prospect us and Servicing- Online Advertising and Marketing. E-Commerce – Electronic Cataloguing – Order Generation – Cost Estimation – Pricing – Accounting – Order Selection – Order Prioritization – Order Scheduling – Order Fulfilling – Delivery Order – Receipt Management – Past Sale Services.	**10**	**CO2**
III	Web Site Meaning – Web Site Design Principles –Technologies of Web Site – Various Methods of Customer Communication through Web Site. Electronic Payment Systems–Features–Types of E-Payment – Use of Various E – Cards for Business Payments – Implications – Probable Risks in Using E –Cards –Managing The Risks- Recent Trends In Electronic Payment And Receipt.	**10**	**CO3**
IV	Business To Business Contract Through E-Commerce – Need – Technologies – Paperless Trading – Concept EDI – Standards – VANS – EDI Service – Internet Based EDI –FTP Based Messaging. Using E-commerce – Work flow Management – Product Differentiation – Organization – Re-Structuring – Logistics Management – Knowledge Management – Mass Customerization.	**10**	**CO4**
V	Features of IT Act 2000 – Security Risks – Risk Management Approaches – Legal Framework of E-commerce - Multi Media and – E-commerce – Multimedia Technologies – Desk Top Video Conferencing – Broad Band Networks – Related Concepts–ATM and Cell relay –Visa Cards.	**10**	**CO5**

Text Book	
1	*Kamalesh. K. Bajaj, Debjani Nage,* (2011) **E-Commerce the Cutting edge of Business,** Tata MC Graw Hill - Mumbai
Reference Books	
1	*Josepth. P.T.* (2015) **E-Commerce an Indian Perspective** [Fifth Edition], Asoke. K. Ghosh, PHI Learning Private Limited.,
2	*Gary. P. Schneider*, (2011) **E-Commerce, Strategy, Technology and Implementation**, Engage Learning Indian Private Ltd.,

COURSE OUTCOMES (CO)

After completion the course the students will be able to

CO1	Recognize the basic concepts and benefits of E-Commerce Technology.
CO2	Identify the Digitalization of Prospectus and Servicing.
CO3	Learn the basic elements of Mobile Commerce and payment methods.
CO4	Gain knowledge on Website designing principles and types of E-payment.
CO5	Acquire skill on Security Risk Management approaches.

MAPPING

PO/PSO / **CO**	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	L	M	L	M	H	L	L	H	L
CO2	M	H	L	L	H	M	M	L	H	H
CO3	M	M	H	M	L	H	L	M	H	H
CO4	H	M	M	H	L	L	L	L	H	L
CO5	L	M	L	M	M	L	L	L	H	L

H-High; M-Medium; L-Low

21PCOEL201	DSE I: RETAIL MARKETING	SEMESTER – II

Course Objectives:
The course aims

- Understanding of retailing and critically analyze the retailing process, the environment within which it operates.
- Gaining knowledge about the retail globalization, and Customer Relationship Management in retail sector.

Credits: 4 | **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Retail marketing – Introduction, definition and significance – Characteristics of retailing – Traditional and Non-traditional retailing –Global trends in retailing – Retailing in Indian scenario–New trends in Indian retailing–Future prospective of retailing in India.	**10**	**CO1**
II	Retail Environment – Micro and Macro environmental influences - Changing retail environment in India –Retail consumers–retail consumer buying process, factors affecting consumer decision process.	**10**	**CO2**
III	Retail Formats – different types of retail stores–ownership based, store based, non – store based, web based. Retail location – choice of location, store layout and designs – Positioning of retail shops, retail store image–retail service quality management.	**10**	**CO3**
IV	Retail Pricing – factors influencing retail pricing – retail pricing policies. Retail Merchandising – phases in developing a merchandise plan – Key areas in merchandise management – Service Retailing vs. Product Retailing – Retail Branding and strategies –Retail Marketing Mix.	**10**	**CO4**
V	Retail Channel Management – Retail sales promotion techniques –Retail advertising – e – retailing in India – role of information technology in retailing.	**10**	**CO5**

Text Book

1	*David Allbert* (2006), **Retail Marketing Management**. [Second Edition] Pearson India Education Ltd.,

Reference Book

1	*Swapna Pradhan,* (2011) **Retail Merchandising,** Tata McGraw-Hill, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Develop an idea about retail marketing and its functions.
CO2	Enhance the students on consumer decision process and retail environment.
CO3	Demonstrate an understanding of how retailers develop a service quality to build a sustainable competitive advantage.
CO4	Make them understand pricing policies and retail mixing.
CO5	Summarize different retail channel of management and its application in business situation.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	L	H	L	M	M	H
CO2	M	H	L	L	H	M	M	H	H	M
CO3	M	H	M	L	M	L	H	M	M	H
CO4	H	M	M	H	L	H	M	L	H	M
CO5	M	M	H	L	L	M	H	M	H	L

H-High; M-Medium; L-Low

<table>
<tr><td>21PCOEL202</td><td colspan="2">DSE I: EXPORT-IMPORT MANAGEMENT</td><td colspan="2">SEMESTER – II</td></tr>
<tr><td colspan="5">Course Objectives:
The course aims
• Understanding to prepare export and getting into the international markets practices and practical procedure of exports and imports.
• Gaining knowledge about theoretical and practical capabilities in various aspects of export and import activities.</td></tr>
<tr><td colspan="2">Credits: 4</td><td colspan="3">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Meaning and Definition of Export – Classification – Strategy and preparation of Export marketing – Export Marketing organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets–Methods of Exporting – Pricing Quotations –Payment Terms – Letter of Credit.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Export import Documentation – Aligned Documentation system – Commercial invoice – Shipping Bill –Certificate of origin – consular invoice – Mate's Receipt – Bill of lading –GR form – ISO9000 – Procedures for obtaining ISO9000 –BIS14000 Certification – Types of marine Insurance Policies. Import Documents – Transport Documents _ bill to Entry – Certificate of inspection – certificate of Measurements–Freight Declaration.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Export Procedure – Export contract – forward Cover–Export finance –Institutional framework for Export Finance – Excise Clearance – Pre-shipment inspection – Methods of pre - shipment inspection – Marine insurance – Role of clearing and Forwarding Agents – Shipping and customs formalities – Customs EDI system – Negotiation of Documents–Realization of Exports proceeds.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Import procedure – Pre-import procedure – steps in import Procedure – Legal Dimensions of import procedure –customs formalities for imports – Warehousing of imported goods – Exchange control provisions for imports – Retirement of Export Documents.</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – Star Exports Houses – EPCG Scheme – Incentive for Exporters – Export promotion Councils – Commodity boards – ECGC – EXIM Bank.</td><td>10</td><td>CO5</td></tr>
</table>

Text Book	
1	*Usha Kiran Rai* (2015). **Export-Import and Logistics management.** Prentice –Hall of India Private Limited, New Delhi.
Reference Book	
1	*Mumtaz* (2015). **International Trade Finance.** [First Edition]. ARS Publications, Chennai.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Appling payment methods and financing in the areas of exports.
CO2	Understanding concepts of export-import documentation and certificate of origin.
CO3	Developing commercial negotiation of document skills.
CO4	Develop knowledge about Pre-Shipment Vs Post shipment analysis.
CO5	Comprehend the concepts of Foreign trade policy and EXIM bank.

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	H	L	M	L	H	M	L	L	H
CO2	H	M	M	L	H	H	L	M	L	M
CO3	M	H	M	L	M	L	M	M	M	M
CO4	H	M	L	L	L	M	L	L	L	L
CO5	H	M	H	L	L	H	M	H	M	M

H-High; M-Medium; L-Low

21PMACOI201	GEC I: ADVANCED BUSINESS STATISTICS	SEMESTER – II

Course Objective:

The Course aims

- To provide a sound knowledge about various Distributions
- To create knowledge of analyzing the data based on sample information and making interpretation about the population.

Credits: 4 **Total Hours: 40**

UNIT	CONTENTS	Hrs.	CO
I	**Statistics:** Definition – Functions and limitations of statistics – Collection of Data – Classification and Tabulation of Data - Diagrammatic and Graphical Presentation of Data - Measures of Central Value: Mean - Median and Mode. Measures of Dispersion: Standard Deviation - Coefficient of variation.	8	CO 1
II	**Probability:** Introduction-Definition - Calculation of Probability - Theorems of Probability - Conditional Probability - Baye's theorem - Problems.	8	CO 2
III	**Theoretical Distribution**: Binomial distribution (properties and simple problems) - Poisson distribution (properties and simple problems) - Normal distribution (properties and simple problems).	8	CO 3
IV	**Testing of Hypothesis:** Procedure of testing hypothesis – Standard error and sampling distribution – Test of Significance for attributes Large samples(Z-test) –Test of significance for small samples (t-test).	8	CO 4
V	**Test of Significance**: Chi-Square Test - Uses of Chi-Square Test - ANOVA - One Way Classification - Two Way Classification.	8	CO 5

Text Books

1.	*Gupta, S.P.* **Statistical Methods.** 2007.[Thirty fifth edition]Sultan Chand and Sons, New Delhi.

Reference Books

1.	*Sancheti, D.C and Kapoor V.K. 2005.* **Statistics.***[Seventh Edition].* Sultan Chand and Sons, New Delhi.
2.	*Kapoor, V.K and Gupta, S.C.* **Fundamentals of Mathematical Statistics.** [Eleventh Edition]. Sultan Chand and Sons, New Delhi.
3.	*Kapoor, V.K and Gupta, S.P.* **Elements of Mathematical Statistics.** Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO 1	Learn the importance of statistics and understand the concepts of Measures of Central Tendency.
CO 2	Find the probability values.
CO 3	Know about various distributions.
CO 4	Test the Large samples and Small samples.
CO 5	Test the research statements through ANOVA

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	L	M	L	M	M	M	H	L	L
CO2	M	H	L	L	H	H	M	L	M	L
CO3	M	M	H	M	L	H	H	M	L	M
CO4	H	M	M	H	L	L	H	M	H	H
CO5	L	M	L	M	M	M	M	L	M	M

H-High; M-Medium; L-Low

<table>
<tr><td colspan="2">21PVE201</td><td>HUMAN RIGHTS</td><td colspan="2">SEMESTER - II</td></tr>
<tr><td colspan="5">Course Objectives
The Course aims
• To make the students to understand the concepts of human rights.</td></tr>
<tr><td colspan="3">Credits: 2</td><td colspan="2">Total Hours: 25</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Human Rights: Definition - Historical Evolution - Classification of Rights - Universal Declaration of Human Rights - International Covenants on Economic and Social Rights - Constitutional Provision for Human Rights - Fundamental Rights - Directive Principles of the State Policy - Indian Constitution.</td><td>5</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Civil and Political Rights: Right to Work - Right to Personal Freedom - Right to Freedom of Expression - Right to Property - Right to Education - Right to Equality-Right to Religion - Right to Form Associations and Unions - Right to Movement-Right to Family - Right to Contract - Right to Constitutional Remedies-Right to Vote and Contest in Elections - Right to Hold Public Offices-Right to Petition-Right to Information - Right to Criticise the Government-Right to Democratic Governance.</td><td>5</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Economic Rights: Right to Work - Right to Adequate Wages - Right to Reasonable Hours of Work - Right to Fair Working Conditions - Right to Self Government in Industry - Customer Rights - Social and Cultural Rights - Right to Life - Right to Clean Environment.</td><td>5</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Women's Rights: Right to Inheritance - Right to Marriage - Divorce and Remarry -Right to Adoption - Right to Education - Right to Employment and Career. Advancement - Rights Relating to Dowry - Right for Equality - Right for Safe Working Conditions - Children's Rights - Right to Protection and Care – Right to Education - Issues Related with Infanticide - Street Children – Child Labour-Bonded Labour - Refugees Rights - Minority Rights - Dalit Rights-Tribal Rights-Nomads Rights.</td><td>5</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Human Rights Violation: International, National, Regional Level Organizations to Protect Human Rights - UNO - National Commission for Human Rights - State Commissions - Non</td><td>5</td><td>CO5</td></tr>
</table>

	Governmental Organizations and Human Rights - Amnesty Terrorism and Human Rights - Emergency and Human Rights - Judiciary and Human Rights - Media and Human Rights - Police and Human Rights.		

Reference Book	
1	*Paul Singh.* **Human Rights and Legal System.** Himalaya Publishing House, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understand the core principles of human rights philosophy
CO2	Know the importance and functions of human rights commission
CO3	Apply their rights for democracy, human rights and gender equality
CO4	Know the rights from the Governance, economic and social development through various Acts
CO5	Understand the right to information Act, rights for women, children, Nomads, refugees and various sector of people in our country

21PLS201	NCC: CAREER COMPETENCY SKILLS – II		SEMESTER – II
Course Objectives: The course aims • To enhance employability skills and to develop career competency.			
			Total Hours: 15
UNIT	**CONTENTS**	**Hrs**	**CO**
I	Interview Skills – Types of Interview – Groundwork before Interview – Abide by the dress code – Importance of Body language in Interviews – Tell Us about yourself – Do's and Don'ts of an interview – Concluding an Interview – A Mock Interview.	3	CO1
II	Resume Preparation – Difference between a Resume and CV – The main body of Resume – The Career objective in Resume – A Fresher's Resume – Antiquity of Soft Skills – Classification of Soft Skills – Personality Analysis – Interpersonal Skills.	3	CO2
III	Body Language – Emotion displayed by Body Language – Group Discussion – Group Discussion types – Guidelines Do's and Don'ts during a Group Discussion – Concluding the Discussion – The technique of Summing Up.	3	CO3
IV	Speaking Skills – Effective Speaking Guidelines – Reading Skills – Types of Reading Skills – Barriers to Speed Reading – Listening Skills – Stages of Listening – Types of Listening – Barriers to Listening – Beware of Pitfalls – Avoid Errors : Indian isms in English – Most common errors in the world – Similar but not Quite the same – Words that are Singular or Couple.	3	CO4
V	Avoid Pitfalls: of Beware Self-improvement - Facilitating Laboratory: Language Techniques and Concepts E-learning	3	CO5
Text Book:			
1	*Barun K. Mitra. 2011.* **Personality Development and Soft skills**. [Second Edition]. Oxford University Press, New Delhi.		
Reference Book:			
1	*S.P. Dhanavel. 2015,* **English and Soft Skills**. [Second Edition]. Orient Black Swan Publishers, New Delhi.		

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understand the types of Interviews, Dress Code and Styles
CO2	Develop Resume content and structures.
CO3	Improve body language skills.
CO4	Know how to represent self through communication.
CO5	Attain the different level of Learning Skills.

<table>
<tr><td>21PCOM301</td><td colspan="2">DSC XI: INCOME TAX AND TAX PLANNING</td><td colspan="2">SEMESTER – III</td></tr>
<tr><td colspan="5">Note: Question paper shall cover 80% Problem and 20 %theory
Course Objectives:
The course aims
• To guide in effective tax planning.
• To understand the basic concepts of tax evasion and tax avoidance.</td></tr>
<tr><td>Credits: 5</td><td colspan="4" align="right">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Income Tax - Basic Concepts - Previous Year - Assessment Year - Income Assessee– Person- Residential Status - Exempted Incomes.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Salary - Basis of Charge - Allowances - Perquisites - Provident Fund - Profits in Lieu of Salary. Income from House Property - Determination of Annual Value - Allowable Deductions.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Profits and Gains from Business or Profession - Expenses Allowed and Disallowed -Depreciation Allowance. Capital Gains - Types of Capital Assets - Transfer of Capital Assets - Short-term and Long-term Capital Gains - Exempted Capital Gains.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Income from Other Sources - Clubbing of Income - Set off and Carry Forward of Losses - Deductions from Gross Total Income.</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Tax Planning - Objectives - Importance - Essentials - Types - Areas of Tax Planning -Tax Avoidance - Tax Evasion.</td><td>10</td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1

2</td><td colspan="4">Gaur, V.P and Narang, D.B. Income Tax Law and Practice. Kalyani Publishers, Ludhiana.
Reddy, T.S. and Hari Prasad Reddy, Y. Business Taxation. [Fifth Edition]. Margam Publications, Chennai.</td></tr>
<tr><td colspan="5">Reference Books</td></tr>
<tr><td>1
2

3</td><td colspan="4">Singhania, V.K. Income Tax Law and Practice. Taxmann Publications, New Delhi.
Monoharan, T.N. Income Tax Law and Practice. Snow White Publications, Mumbai.
Reddy, T.S and Murthy, A. Income Tax Law and Practice. Margham Publications, Chennai.</td></tr>
</table>

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Compile the basic concepts of previous year and assessment year
CO2	Identify the different types of salary with allowance
CO3	Recognize the different methods of capital assets in capital investment
CO4	Know the meaning of income from other sources and set off carry forward of losses
CO5	Plan the concept of area of tax planning in India

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	M	H	M	L	M
CO2	L	L	H	H	M	H	H	M	M	M
CO3	H	L	M	H	M	M	M	H	M	M
CO4	H	H	H	L	H	L	M	M	L	L
CO5	M	H	M	H	M	H	M	M	M	M

H-High; M-Medium; L-Low

21PCOM302	**DSC XII: RESEARCH METHODOLOGY**	**SEMESTER – III**

Note: Question paper shall cover 100% theory

Course Objectives:

The course aims

- To understand the concept and process of research in business environment and realize its applications in various spheres of business research.
- To utilize the skills in application of research techniques for solving business problems.

Credits: 3	**Total Hours: 50**

UNIT	**CONTENTS**	**Hrs**	**CO**
I	Research - Meaning - Objectives - Types - Research Process - Significance - Research Methods Vs. Methodology - Scientific Method - Criteria for Good Research - Problems Encountered by the Researchers. Defining the Research Problem - Sources - Techniques Involved in Defining a Problem.	**10**	**CO1**
II	Research Design - Need - Features - Contents - Types - Factors affecting Research Design. Formulation of Hypothesis - Sources - Types - Procedure for Hypothesis Testing.	**10**	**CO2**
III	Sampling Design - Steps - Need - Criteria for Selection of Sampling Procedure - Characteristics of Good Sample - Types of Sample Design. Measurement - Measurement Scales - Sources of Error in Measurement - Tests of Sound Measurement - Techniques of Developing Measurement Tools. Scaling - Scale Classification Bases - Important Scaling Techniques.	**10**	**CO3**
IV	Methods of Data Collection - Collection of Primary Data - Observation, Interview, Questionnaire and Schedules - Collection of Secondary Data - Case Study Method - Pre-Testing and Pilot Study. Data Processing - Coding, Editing and Tabulation of Data.	**10**	**CO4**
V	Interpretation of Data - Need - Techniques - Precautions. Report Writing - Kinds of Reports - Steps in Report Writing - Layout of Research Report - Mechanics of Writing a Research Report - Precautions for Writing Research Report.	**10**	**CO5**

Text Book

1	*Kothari, C.R.* and *Gaurav Garg*. 2014. **Research Methodology.** [Third Edition]. New Age International Publishers, New Delhi.

Reference Books	
1	*Panneerselvam, R.* 2014. **Research Methodology.** [Second Edition]. Prentice Hall of India Private Ltd., New Delhi.
2	*Krishnaswamy, O.R*. and Ranganatham, M. 2014. **Research Methodology for Social Sciences**. [Second Edition]. Himalaya Publishing House, Mumbai.
3	*Tripathi, P.C.* 2013. **Research Methodology in Social Sciences**. [Sixth Edition]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Compare distinguish between the different kinds of research.
CO2	Discriminate the types and purpose of research design.
CO3	Identify the sampling techniques and use of tools in scaling.
CO4	Analyze the case study, pilot study methods and methods of data collection.
CO5	Comprehend the steps involved in data preparation and interpretation

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	L	M	M
CO2	L	L	H	H	M	M	M	M	H	L
CO3	H	L	M	H	M	M	H	L	L	M
CO4	H	H	H	L	H	L	M	L	M	M
CO5	M	H	M	H	M	M	M	H	L	L

H-High; M-Medium; L-Low

21PCOM303	DSC XIII: COMPANY LAW			SEMESTER – III
Course Objectives: The course aims • To identify the various types of share capital. • To formulate the development of companies on healthy lines.				
Credits: 3				**Total Hours: 50**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**The Companies Act, 2013**: Nature of Company – Characteristics of Company-Lifting the corporate Veil. Kinds of Companies- Formation of company-Memorandum of Association- Articles of Association.		**10**	**CO1**
II	**Prospectus** Introduction – legal Requirements of prospectus – contents of prospectus – SEBI Guidelines. Misstatement in prospectus –Liability for Misstatement – Civil Liability – Criminal Liability – Investor's Right – Statement in Lieu of Prospectus. Ministry of Corporate Affairs (MCA). Role and Roles and Responsibilities of MCA.		**10**	**CO2**
III	**Members of a company** Introduction- Shareholder Vs member – eligibility – minor – company – partnership – insolvent – foreigner. **Company Directors** - Appointment - Legal Position - Disqualification - Powers - Duties - Liabilities - Loans to Directors - Manager - Managerial Remuneration. Meetings - General Meetings of Shareholders - Requisites of a Valid Meeting - Proxies - Voting - Resolutions.		**10**	**CO3**
IV	**Auditors** – Qualification and disqualification - Appointment - Rights, Powers and Duties - Special Audits - Audit of Cost Accounts. Majority Rule and Minority rights- Exceptions – Protection of minority investors and creditors. Prevention of Oppression and Mismanagement – Who may apply to the court of relief- power of company board and central government.		**10**	**CO4**
V	**Winding Up of a Company** Introduction – Winding up and Dissolution – Modes of Winding up - Winding up by Tribunal –		**10**	**CO5**

	Grounds of Winding up – Commencement of Winding up – Voluntary Winding up - Voluntary Winding up Subject to Court Supervision.		

Text Book	
1	Kapoor, N.D. 2013. **Elements of Mercantile Law.** [Thirty Second Edition]. Sultan Chand & Sons, New Delhi.
Reference Books	
1	*Pillai, R.S.N and Bagavathi, V.* 2021. **Legal Aspects of Business.** [First Edition]. S.Chand Co. Ltd., New Delhi.
2	*Shukla, M.C.* 2010. **A Manual of Mercantile Law.** [Eight Edition]. S. Chand Co. Ltd., New Delhi.
3	*Kapoor, G.K.* 2012. **Corporate Laws**. [Second Edition]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understand the basic concepts and kinds of companies
CO2	Analyze the Ministry of Corporate Affairs (MCA)
CO3	Design on Managerial Remuneration
CO4	Learn the basic elements of Prevention of Oppression and Mismanagement
CO5	Assess knowledge about Modes of Winding up

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	L	M	H	L	H	L	H
CO2	M	H	L	L	H	M	M	H	L	M
CO3	M	M	H	M	L	H	L	M	M	H
CO4	H	M	M	H	L	L	L	L	L	L
CO5	L	M	L	M	M	M	M	M	L	M

21PCOM304	DSC XIIV:AUDITING AND ASSURANCE	SEMESTER – III

Course Objectives:
The course aims
- To Impact Knowledge in Auditing and Assurance in the Profession.
- To guide in effective Auditing Standards.

Credits: 4	**Total Hours: 50**		
UNIT	**CONTENTS**	**Hrs**	**CO**
I	Audit and Assurance: Auditing and Assurance – Overview - Basic Principles Governing and Audit Standards - Setting Process, Role of International Auditing and Assurance Standards Board in India.	**10**	**CO1**
II	Audit Evidence and Audit Sampling: Audit Evidence - Sources of Evidence - Reliability of Audit Evidence - Audit Technique - Audit Sampling - Types of Risk - Factors Determining Scope of Sampling. Auditing Engagement - Auditing Planning, Audit Programme.	**10**	**CO2**
III	Investigation of Accounts: Investigation - Meaning and Definition - Nature of Investigation Approach to Investigation and Report - Classification of Investigation - Mode of Investigation - Specific Investigation - Admission of New Partner - Grant of Loans - Power of Inspector and his Report.	**10**	**CO3**
IV	Internal Control – Elements of Internal Control - Review and Documentation – Evaluation of Internal Control System – Internal Control Check List and Test of Control - Audit Working Papers, Audit Files: Permanent and Current Files - Ownership and Custody of Working Papers.	**10**	**CO4**
V	Audit Report: Audit Report - Meaning and Importance - Contents of Audit Report - Report Vs Certificate - Kinds Audit Report - Characteristics of Good Report - Form of Audit Report - Signature of Auditors Report - Distinction between Report and Certificate.	**10**	**CO5**

Text Book

1	*Varsha A Inapure & Mukund Ainapure* (2009). **Auditing and Assurance.** [Second Edition]. PHL Learning Private Limited, New Delhi.

Reference Books

1	*Tandon B.N.* (2015) **Auditing Practice,** Sultan Chand [Fourth Edition] New Delhi.
2	*Victor Z. Brink and Herbert Witt.* (2016). **Modern Internal Auditing,** John Eiley and Sons.
3	*Rawat D.F* (2010). **Auditing Standard.** Taxman Lied Service Private Limited.

COURSE OUTCOMES (CO)

CO1	Understand the basic concepts of auditing and assurance
CO2	Acquire knowledge on various techniques of audit sampling
CO3	Understand the different methods of investigation
CO4	Know the meaning of evaluation of internal control system
CO5	Prepare a good audit report and certificate

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	H	M	M	L	L
CO2	L	L	H	H	M	M	H	M	L	M
CO3	H	L	M	H	M	L	H	M	M	L
CO4	H	H	H	L	H	L	M	H	H	M
CO5	M	H	M	H	M	L	L	M	H	M

H-High; M-Medium; L-Low

<table>
<tr><td colspan="2">21PCOEL301</td><td colspan="2">DSE II: INSURANCE AND RISK MANAGEMENT</td><td colspan="2">SEMESTER – III</td></tr>
<tr><td colspan="6">Course Objectives:
The course aims
• The primary objective of this course is to predict the insurance sector and create the awareness to the students and society.
• To acquire knowledge on IRDA regulations.</td></tr>
<tr><td colspan="2">Credits: 4</td><td colspan="4">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="3">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="3">Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk – Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="3">Indian Insurance Industry – Reforms –Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders’ Interest. Actuary – Meaning – SOA.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="3">Introduction to Risk Management – Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management process – Objectives of Risk Management.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="3">Risk Management and Control – Methods of Risk Management –Risk Management by Individuals and Corporations – Tools for Controlling Risk</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="3">Introduction to Life – Fire – Marine – Insurance – Characteristics, Principles and Types of Life, Fire, Marine Insurance Policy – Risk Coverage in Life, Fire and Marine Insurance.</td><td>10</td><td>CO5</td></tr>
<tr><td colspan="6">Text Book</td></tr>
<tr><td>1</td><td colspan="5">Periyasamy, P. 2018. Principles and Practice of Insurance. [Second Edition]. Himalaya Publishing House, Mumbai</td></tr>
<tr><td colspan="6">Reference Books</td></tr>
<tr><td>1
2

3</td><td colspan="5">Mish, M N. 2009 Insurance.[Second Edition]. Sultan Chand & Sons, New Delhi
Inderjit Singh and RakeshKatyal. 2009. Fundamentals of Insurance. [First Edition]. Kalyani Publishers, Ludhiana.
Panda Ghanshyam. 2009. Principles and Practice of Insurance. [First Edition]. Kalyani Publishers, Ludhiana</td></tr>
</table>

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Acquire knowledge on principles of insurance, double insurance and IT insurance.
CO2	Learn the legal laws and provision of IRDA norm with respect to regulation and development of insurance industry.
CO3	Obtain knowledge of type of risk, risk identification, risk management process and implementation of risk management techniques.
CO4	Learn evolution of methods of risk in individual and corporation.
CO5	Understand the concept and functions of intermediaries.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	H	M	H	L	H	M	H
CO2	H	H	H	H	L	M	M	M	H	L
CO3	L	L	H	H	M	L	M	H	L	M
CO4	H	H	M	M	H	M	L	H	M	H
CO5	L	H	H	M	M	M	H	L	M	M

H-High; M-Medium; L-Low

21PCOEL302	DSE II: STRATEGIC MANAGEMENT	SEMESTER – III

Course Objectives:
The course aims

- To enable the students to understand formulation and execution of strategies at different levels and in different areas.
- To understand the strategy formulation and implementation

Credits:4	**Total Hours: 50**		
UNIT	**CONTENTS**	**Hrs**	**CO**
I	Strategic Management: Define Strategy – Mission and Purpose – Objective – Goals – Stages – Functional Level Strategies – Environment Analysis – Environmental Scanning and Industry Analysis.	**10**	**CO1**
II	Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joint Venture – Turn Around – Disinvestments and Liquidation Strategies – Process of Strategic Choice – Generic Competitive Strategies – Cost Leadership – Differentiation Focus – Value Chain Analysis – Bench Marketing.	**10**	**CO2**
III	Functional Strategies: Marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics– Human Resource Management– Information Systems Strategies.	**10**	**CO3**
IV	Strategy Implementation – Inter Relationship between Strategy Formulation and Implementation – Reengineering and Strategy Implementation –Issues in Strategy Implementation – Resource Allocation.	**10**	**CO4**
V	Evaluation and Control in Strategic Management–Measuring Performance – Type of Controls – Primary Measures of Divisional and Functional Performance – Strategic Information System – Guidelines for Proper Control.	**10**	**CO5**

Text Book

1	*Arthur A.ThompsonJr, A.J.Strickland III, John E.Gamble and Arun K. Jain. 2009*."**Crafting and Executing strategy: The quest for competitive advantage, concepts and cases**". [Fourteenth Edition]. Tata Mc-Graw hill Publishing Company Ltd, New Delhi.

Reference Books	
1	*Fred R.David. 2008.* "**Strategic Management: Concepts and cases"** [Second Edition]. Pearson Education. New Delhi.
2	*Mathur.U.C. 2005.* "**Strategic Management".** [Fifth Edition]. Mac Millan India Ltd. Chennai.
3	*Charles W.L.Hill & Gareth R. Jones. 1998.*"**Strategic Management Theory: An Integrated approach".** [Second Edition]. All India Publisher and Distributors. Chennai

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Outline the strategy, vision and mission for the organization.
CO2	Evaluate the companies' external and internal environment through SWOT analysis.
CO3	Identify the competitive strategies for the companies/firms operations management.
CO4	Create strategy to fit specific industry and resource allocation.
CO5	Execute the strategy formulated with ethics and control empowers the Society.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	L	H	M	M	H	H
CO2	M	H	L	L	H	L	H	M	M	M
CO3	M	H	M	L	M	M	L	L	L	L
CO4	H	M	M	H	L	H	M	M	M	M
CO5	M	M	H	L	L	L	H	H	H	H

H-High; M-Medium; L-Low

<table>
<tr><td>21PMACOI301</td><td colspan="2">GEC II: RESOURCE MANAGEMENT TECHNIQUES</td><td>SEMESTER – III</td></tr>
<tr><td colspan="4">Course Objectives:
The course aims
• To know the concepts of mathematical formulation and solving.
• To find solution of Transportation and Assignment models.
• To learn the concepts in CPM and PERT.</td></tr>
<tr><td>Credits: 4</td><td colspan="3">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td>CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td>Basics of operations research:
Definition of operations research- Characteristics of operations research-Necessity of operations research in Industry-Scope of operation research- operations research and Decision making-Objectives of operations research-Phases of OR-Models in OR-Classification Schemes of Models - Characteristics of Good Model-Advantages of a Model-Limitation of a Model.
Chapter 1: Sections (1.2,1.3,1.5-1.7,1.11-1.17)</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td>Linear Programming:
Introduction-Requirement for a Linear Programming Problems-Formulation of Linear Programming Problems (Simple Exercises)-Graphical Method of Solution-Some Exceptional Cases (Simple Exercises)-The General Linear Programming Problem-Canonical and Standard Forms of Linear Programming Problem-Some Important Definitions-The Simples Method(Technique or Algorithm)-Artificial Variables Techniques(The Big-M Method)
Chapter 2: Sections (2.1,2.2,2.6,2.9-2.12,2.14,2.16,2.17,2.17-1)</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td>The Transportation Model:
Introduction to the Model-Assumptions in the Transportation Model-Definition of the Transportation Model-Formulation and Solution of Transportation Models-Variants in Transportation Problems
Chapter 3: Sections (3.1-3.3,3.5,3.6)
The Assignment Model:
Definition of the Assignment Model-Mathematical Representation of the Assignment Model-Comparison with the Transportation Model-Solution of the Assignment Models-The Hungarian Method for solution of the Assignment Problems-</td><td>10</td><td>CO3</td></tr>
</table>

	Formulation and solution of the Assignment Models-Variations of the Assignment Problem. **Chapter 4: Sections (4.1-4.7)**		
IV	**Decision Theory:** Steps in Decision Theory Approach- Decision Making Environments- Decision Making under conditions of certainty- Decision Making under conditions of Uncertainty- Decision Making under conditions of Risk **Chapter 9: Sections (9.1-9.5)**	**10**	**CO4**
V	**Network Analysis in Project Planning (PERT AND CPM):** Project- Project Planning- Project Scheduling- Project Controlling-Work Breakdown Structure(W.B.S)-Basic tools and Techniques of Project Management-Role of Network Techniques of Project Management-Network Logic (Network or Arrow Diagram)-Numbering the Events of (Fulkerson's Rule)-Activity on Node Diagram-Merits and Demerits of AON Diagrams-Critical Path Method-Programme Evaluation and Review Technique(PERT) **Chapter 14: Sections (14.1-14.13)**	**10**	**CO5**

Text Book	
1	*Gupta, P.K. and Hira D S* . 2021. **Operations Research**. S.Chand, New Delhi.
Reference Books	
1	*Sundaresan,V., Ganapathy Subramanian, K.S. and Ganesan, K.* 2014. **Resource Management Techniques**. [Eighth Edition]. AR Publication, Chennai.
2	*Sharma, J.K.* 2007. **Introduction to Operations Research Theory and Applications.** [Third Edition]. MacMillan India Ltd., New Delhi.
	Kanti Swarup, Gupta, P.K.and Man Mohan. 2014. **Operations Research**. Sultan Chand & Sons, New Delhi.

Course Outcomes (CO) On completion of this course, the students will be able to	
CO 1	Learn the Basics of operations research models and its Applications
CO 2	Formulate and solve real life problems through LPP
CO 3	Find the optimum transportation schedule and assignment model
CO 4	Know the concepts of decision theory
CO 5	Use the techniques for planning and scheduling of projects

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	L	H	M	M	M	H	L	L
CO2	H	H	M	L	L	H	M	L	M	L
CO3	M	H	L	L	H	H	H	M	L	M
CO4	H	M	M	M	L	L	H	M	H	H
CO5	M	H	L	L	H	M	M	L	M	M

H-High; M-Medium; L-Low

21PCOM401	DSC XV: ACCOUNTING FOR MANAGERIAL DECISION	SEMESTER – IV

Course Objectives:

The course aims

- To enlighten students on financial statement analysis with the emphasis on the preparation of fund flow and cash flow statement.
- To provide knowledge about budget control

Note: Question paper shall cover 80 % Problem and 20 %theory.

Credits: 5 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Nature and Scope of Management Accounting – Functions – Distinction between Financial Accounting and Management Accounting – Relationship between Cost and Management Accounting – Tools and Techniques of Management Accounting – Meaning and Process of Financial Statement Analysis and Interpretation.	**10**	**CO1**
II	Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-Term Financial Position.	**10**	**CO2**
III	Funds Flow Statement – Meaning and Concept of Funds and Flow of Funds – Importance of Funds Flow Statements – Limitations – Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement– Comparison between Funds Flow Statement and Cash Flow Statement – Uses of Cash Flow Statement – Limitations – Preparation of Cash Flow Statement.	**10**	**CO3**
IV	Budgeting and Budgetary Control – Meaning – Definition – Objectives of Budgetary Control – Essentials of Budgetary Control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget	**10**	**CO4**
V	Standard Costing and Variance Analysis (Material and Labour only) - Advantages and Limitations of Standard Costing.	**10**	**CO5**

Text Book

1	*T.S.Reddy & Y Hari Prasad Reddy* (2017). **Management Accounting**. [Fourth Edition] Margam Publication, Chennai.

Reference Books	
1	*Sharma, R.K.* and Shasi, *K. Gupta.* 2013. **Management Accounting.** [Seventh Edition]. Kalyani Publications, Ludhiana.
2	*Maheshwari,* S.N.2013. **Management Accounting**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3	*Jain,S.P and Narang,* K. 2014. **Management Accounting.** [Fourteenth Edition]. Kalyani Publishers, Ludhiana.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understand the concept of management accounting in terms of its relationship with management accounting and cost accounting system of a business firm.
CO2	Plan financial statements for decision making through ratio
CO3	Compare regarding inflow and out flow of cash
CO4	Understand the nature of various budgets in business activities
CO5	Recognize the use of money for planning and control.

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	L	M	H	H	H	M	H	H	M
CO2	L	M	H	L	M	H	L	L	M	H
CO3	M	L	H	H	M	M	L	M	M	M
CO4	M	H	L	M	M	H	H	H	H	L
CO5	M	L	M	H	L	M	H	H	M	M

H-High; M-Medium; L-Low

<table>
<tr><td>21PCOM402</td><td colspan="2">DSC XVI:
INTERNATIONAL TRADE FINANCE</td><td colspan="2">SEMESTER – IV</td></tr>
<tr><td colspan="5">Course Objectives:
The course aims
To provide an overview of the functioning of global business and foreign exchange transactions.
To develop the knowledge in international sources of finance and its operations.</td></tr>
<tr><td>Credits: 3</td><td colspan="4">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">International Trade - Definition - Benefits – Theories - Barriers - Major Current Trends in Foreign Trade - Most Influential Factors Affecting Foreign Trade - Limitation of Trade - Regulations in International Trade - Balance of Trade (BOT) - Features</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">World Trade Organisations (WTO) – Introduction - Objectives - Principles - Functions - Major Agreements of WTO - Impact of WTO Agreements - Export and Impact Policy of India - Objectives of Exim Policy - Exim Policy 1992 – 1997 - Exim Policy 1997 - 2002- Exim Policy 2002 - 2007- Exim Policy 2007-2009.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Letter of Credit – Introduction- Points to Consider when using Letter of Credit - Parties Involved - Step by Step Description of a Typical Letter -Types -Advantage and Disadvantage – Pre - Shipment and Post – Shipment Finance – Introduction - Stages in Export - Pre-Shipment Finance - Type of Pre - Shipment Finance - Different Stages for Pre - Shipment Finance - Post Shipment Finance.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Foreign Exchange Market – Functions - Tools for Hedging against Exchange Rate Variations - Exchange Control Currency - Techniques of Foreign Exchange Control - Important Methods of Exchange Control – Currency Risk and Currency Hedging - Exchange Rate. Export and Import Document - Procedure of Export – Import – Document – Settlement of Import Trade Transactions - Payment Methods in Export - Import Trade.</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Export Promotion Schemes – Introduction - Need for Export Promotion Scheme – Export and Import Incentives - Merchandise Exports from India – Service Exports from India Scheme – EPCG Scheme – Export Marketing Assistance - Free Trade Zone - SEZ - Export Processing Zones (EPZS)</td><td>10</td><td>CO5</td></tr>
</table>

Text Book	
1	*Jaiswal, Bimal, Srivastava. (2017).* **International Trade.** (Second Edition)**.** New Age International (P) Ltd.,
Reference Books	
1	*Mumtaz. A,* (2018), **International Trade Finance,** (First Edition) A.R.S. Publication, Tamilnadu.
2	*Aswathappa, K.* 2019. **International Business**. [Third Edition]**.** Tata McGraw Hill Publishing Company Ltd., New Delhi.
3	*Anant, K.Sundaram*. 2018. **International Business Environment**. [Second Edition]**.** Prentice Hall of India, New Delhi.
4	*Bhalla, V.K. and Shiva Ramu, S*. 2019. **International Business**. [Second Edition]**.** Anmol Publishers, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Identify the core concepts of Current Trends in Foreign Trade
CO2	Analyze the various Impact of WTO agreements, Export and Impact Policy of India
CO3	Plan the Points to Consider when using letter of Credit
CO4	Understand the concept of Foreign Exchange Market and its functions
CO5	Know the concepts of Export processing Zones

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	L	M	L	M	H	M	M	H	H
CO2	M	H	L	L	H	H	L	H	L	H
CO3	M	M	H	M	L	M	H	M	H	L
CO4	H	M	M	H	L	L	M	H	L	M
CO5	L	M	L	M	M	H	M	L	M	H

H-High; M-Medium; L-Low

21PCOM403	DSC XVII: TAX LAW – (GST AND CUSTOMS)	SEMESTER – IV

Note: Question paper shall cover 100% theory

Course Objectives:

The course aims

- Imparting basic knowledge about major indirect taxes in India
- To apply theoretical background of GST in practical applications

Credits: 4	**Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Indirect Tax Laws: An Introduction – Meaning – Features - Difference between Direct Tax and Indirect Tax – Overview of GST – Challenges of Previous Tax Structure – History of GST – Evolution of GST in India – Features of GST – Benefits of GST – GST Council - Framework of GST.	**10**	**CO1**
II	CGST and IGST Act, 2017: Important Definitions – Levy of GST – Characteristic of Supply – Types of Supply – Composition Levy Scheme -Union Territory Goods and Service Tax Act, 2017 – Introduction to GST (Compensation to States) Act, 2017.	**10**	**CO2**
III	Input Tax Credit (ITC) – Eligibility and Condition for Taking Input Tax Credit- Input Tax Credit in case of Job Work – Tax Invoice - Credit Note - Debit Note – Payment Voucher- Receipt Voucher – E-Way Bills – HSN Code and SAC Code Reverse Charge Mechanism - Registration – Return – Payment.	**10**	**CO3**
IV	Customs Law: Introduction – Basic Concepts – Prohibition on Importation and Exportation – Valuation – Assessment of Imported and Exported Goods – Procedural Aspects – Clearance of Imported and Exported Goods.	**10**	**CO4**
V	Customs Law: Warehousing – Duty Drawback – Baggage – Powers of Customs Officer – Search and Seizure – Confiscation of Goods – Offences and Penalties.	**10**	**CO5**

Text Book

1	*Dr. R. Parameswaran*, 2019. **Indirect Taxes – GST and Customs Law** [First Edition], Kavin Publications, Coimbatore.
2	*Bansal K.M.* 2019. **GST and Customs Law** [First Edition], Taxmann.

Reference Books	
1	ICSI Study Material on **Advance Tax Law and Practice –Professional. Programme Supplement and Executive Programme Tax Law and Practice Supplement.**
2	ICSI Educational Series available at https://www.icsi.edu/GST Educational Series.aspx
3	*Niti Bhasin and Sameer Lama*, 2018. GST and Customs Law

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understand the basic concepts of indirect tax system in India
CO2	Know the basics of GST, CGST, IGST
CO3	Understand the concept of point of taxation
CO4	Understand the meaning of customs act and its procedures
CO5	Acquired knowledge about Duty Drawback, Confiscation of goods and Offences and Penalties.

MAPPING

PO/PSO **CO**	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	H	M	M	H	H	M	L	H	M
CO2	L	L	H	H	M	H	H	L	H	M
CO3	H	L	M	H	M	L	H	M	M	L
CO4	H	H	L	H	M	M	M	L	M	L
CO5	M	H	M	H	M	M	L	L	L	H

H-High; M-Medium; L-Low

21PCOM404	DSC XVIII: MODERN BANKING		SEMESTER – IV
Course Objectives: The course aims • To impart the knowledge on functions of E - banking system. • To understand the fundamental of banking in Indian banking system.			
Credits: 4	**Total Hours: 50**		
UNIT	**CONTENTS**	**Hrs**	**CO**
I	Banking – Definition – Banking System – Role of Banks in Economic Development – Central Bank – Functions – Credit Control Measures – Role of RBI in Regulatory and Controlling Banks.	**10**	**CO1**
II	E-Banking –Meaning – E-Banking and Financial Services –Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking – Future Outlook. Mobile Banking – Meaning – Services – Security Issues.	**10**	**CO2**
III	ATM – Features – Debit Card – Credit Card – Electronic Money – Mode of Issue and Implications – E-money and Monetary Policy – Policy Issues of RBI – Recent Trends in Funds Payment System - EFT - IMPS – RTGS – NEFT – SWIFT - UPI.	**10**	**CO3**
IV	Indian Financial Network – Features – Application – Recent Trends in Indian Banking – Payment Baking – Negotiable Instruments – Characteristics – Types – Paying Banker – Collecting Banker – Rights and Duties.	**10**	**CO4**
V	Magnitude of Non-Performing Assets - Factors Contributing to Non - Performing Assets - Yearly Warning Signals - Management of Non - Performing Assets - Remedies of Available - Recent Measures - Introduction to SARFAEST Amendments Act 2016 - Constitutional Validity of the Act.	**10**	**CO5**

Text Book

1	*Gordon, E. and Natarajan,* K. 2014. **Banking Theory, Law and Practice**.[Twenty-Fourth Edition]. Himalaya Publishing House, Mumbai.

Reference Books

1	*Natarajan, S. and Parameswaran*, R. 2014. **Banking Theory, Law and Practice.** [Second Edition]. S.Chand and Co. Ltd., New Delhi.
2	*Sundharam, K.P.M. and Varshney*, P.N. 2013. **Banking Theory, Law and Practice.** [Fourth Edition]. Sultan Chand & Sons, New Delhi.
3	*Maheswari, S.N.* 2012. **Banking Law and Practice**. [Fourth Edition]. Kalyani Publishers, Ludhiana.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Realize the role in managing a state's currency money supply and interest rates.
CO2	Identify to safeguard the stability of the e- payment financial system.
CO3	Impart products or electronic services provided by bank to its customers.
CO4	Understand the concept of Real Time Gross Settlement (RTGS) system.
CO5	Learn the SARFAEST Amendments Act 2016 and Constitutional Validity of the Act.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	L	M	H	M	M	L	H
CO2	M	H	L	L	H	H	L	M	H	L
CO3	M	M	H	M	L	L	M	L	M	M
CO4	H	M	H	M	L	M	H	M	M	H
CO5	L	M	L	M	M	M	M	H	L	M

H-High; M-Medium; L-Low

GUIDELINES

1) ASSESSMENT OF THEORY SUBJECTS

The Students shall be evaluated for 100 marks in each subject of study. (Theory) as detailed below:

Subject Nature	**Theory**
Continuous Assessment	25
Comprehensive Examination	75
Total	**100**

2) PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION

Theory

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 50 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 38 marks in External out of 75. The components of Continuous Assessment for 25 Marks are as follows:

Components	**Marks**
Attendance	5
Assignment	5
Seminar	5
Internal Tests	10
Total	**25**

3) INTERNSHIP TRAINING

To gain practical exposure, the students shall undergo internship training in any institution in the field of accounting, auditing, banking, insurance, share trading, and other fields of relevance for a minimum period of TWO WEEKS at the end of the second semester (during summer vacation). The students shall submit a detailed internship training report along with the certificate from the concerned institution during the commencement of third semester. Based on the student's performance, the results were declared as Commented and Highly Commented.

4) PROJECT WORK

- Every student shall undertake an independent project work in commerce domain.
- Project work commences from III semester and submission of report and Viva voce examination is conducted at the end of IV semester.
- Every student shall submit the design of the project work at the end of III semester.
- The department conducts Three Reviews of project work at regular intervals.
- A candidate failing to secure the prescribed passing minimum in the project shall be required to re-submit the project with the necessary modifications.
- The candidate shall be declared to have passed the Examination, if the candidate secure not less than 100 marks put together out of 200 in the Comprehensive Examination in each Project with a passing minimum of 75 marks in External out of 150.The marks for the project work shall be awarded in the following manner:

Components	Marks
Dissertation	50
Viva Voce	100
Internal Mark	50
Total	**200**

Internal Marks Distribution

Components	Marks
1st Review	15
2nd Review	15
3rd Review	15
Attendance	5
Total	**50**

5) METHODOLOGY OF ASSESSMENT - CAREER COMPETENCY SKILLS
Online Objective Examination (Multiple Choice Questions) - Semester I

- 100 questions - 100 minutes
- Twenty questions from each UNIT.
- Online examination will be conducted at the end of the I Semester.

Viva Voce - Semester II

- A Student has to come in proper dress code and he/she should bring 2 copies of Resume for the Viva Voce.

A student may be asked to:

- Give Self Introduction
- Submit the resume to the examiner(s) and answer the questions based on it.
- Speak on any given topic for at least two minutes.
- Give a presentation for 10 minutes on a topic of their choice.
- Sit with other students in a Group for a Discussion.

6) QUESTION PAPER PATTERN AND MARK DISTRIBUTION

Theory

i) Question Paper Pattern and Mark Distribution (For 75 Marks)

1. PART - A (5 x 5 = 25 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

2. PART - B (5 x 10 = 50 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

ii) Question Paper Pattern and Mark Distribution (For 100 Marks)

1. PART - A (5 x 5 = 25 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

2. PART - B (5 x 15 = 75 Marks) Answer ALL questions

One question from each UNIT with Internal Choice