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 2023– 2025)

R2023

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 Objectives

The M.Com Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with in-depth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations. This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

Programme Outcomes

PO1: Problem Solving Skill

Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.

PO2: Decision Making Skill

Foster analytical and critical thinking abilities for data-based decision-making.

PO3: Ethical Value

Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.

PO4: Communication Skill

Ability to develop communication, managerial and interpersonal skills.

PO5: Individual and Team Leadership Skill

Capability to lead themselves and the team to achieve organizational goals.

PO6: Employability Skill

Inculcate contemporary business practices to enhance employability skills in the competitive environment.

PO7: Entrepreneurial Skill

Equip with skills and competencies to become an entrepreneur.

PO8: Contribution to Society

Succeed in career endeavors and contribute significantly to society.

PO 9 Multicultural competence

Possess knowledge of the values and beliefs of multiple cultures and a global perspective.

PO 10: Moral and ethical awareness/reasoning

Ability to embrace moral/ethical values in conducting one's life.

Programme Specific Outcomes:

PSO1 – Placement

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

PSO 2 - Entrepreneur

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.

PSO3 – Research and Development

Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development.

PSO4 – Contribution to Business World

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

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 than 90 working days 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							
23PCOM101	DSC I : Business Finance	6	3	25	75	100	5
23PCOM102	DSC II : Digital Marketing	6	3	25	75	100	5
23PCOM103	DSC III : Banking and Insurance	6	3	25	75	100	4
23PCOM104	DSC IV :Labour Laws	6	3	25	75	100	3
	DSE I	6	3	25	75	100	3
	Total	**30**	**-**	**-**	**-**	**500**	**20**
Second Semester							
Part A							
23PCOM201	DSC V : Strategic Cost Management	5	3	25	75	100	3
23PCOM202	DSC VI : Corporate Accounting	5	3	25	75	100	5
23PCOM203	DSC VII : Setting up of Business Entities	4	3	25	75	100	3
23PCOM204	DSC VIII : Audit and Due Diligence	5	3	25	75	100	4
	DSE II	4	3	25	75	100	3
23PMACOI201	GEC I: Advanced Business Statistics	4	3	25	75	100	4
Part B							
23PVE201	Value Education: Human Rights	2	3	25	75	100	2
21PLS201	CCS -I	1	-	-	-	-	-
	Total	**30**				**700**	**24**

Third Semester							
Subject Code	**Subject**	**Hrs of Instruction**	**Exam Duration (Hrs)**	**Max Marks**			**Credit Points**
				CA	**CE**	**Total**	
Part A							
23PCOM301	DSC IX: Income Tax and Tax Planning	5	3	25	75	100	5
23PCOM302	DSC X: Research Methodology	5	3	25	75	100	4
23PCOM303	DSC XI: Company Law	5	3	25	75	100	4
23PCOM304	DSC XII: Intellectual Property Rights	5	3	25	75	100	4
23PCOM305	DSC XIII: Logistics and Supply Chain Management	5	3	25	75	100	4
23PBACOI301	GEC II: Global Business Environment	4	3	25	75	100	4
Non-Credit							
23PCOI301	Internship (Internal Evaluation)	-	-	-	-	-	-
23PLS301	CCS -II	1	-	-	-	-	-
	Total	**30**				**600**	**25**
Fourth Semester							
Part A							
23PCOM401	DSC XIV: Accounting for Managerial Decision	6	3	25	75	100	5
23PCOM402	DSC XV: Financial Markets and Institutions	6	3	25	75	100	4
23PCOM403	DSC XVI: GST and Customs Law	6	3	25	75	100	4
23PCOM404	DSC XVII: Modern Banking	6	3	25	75	100	4
23PCOPR401	Project and Viva- Voce	6	-	50	150	200	4
	Total	**30**				**600**	**21**
Grand Total						**2400**	**90**

Discipline Specific Elective Courses (DSE) I

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:

S.No	Course Code	Semester	Name of the Course
1.	23PCOEL101	I	Security Analysis and Portfolio Management
2.	23PCOEL102	I	Operations Research

Discipline Specific Elective Courses (DSE) II

S.No	Course Code	Semester	Name of the Course
1.	23PCOEL201	II	Business Ethics and Corporate Sustainability
2.	23PCOEL202	II	Strategic Human Resource Management

ABBREVIATION

DSC – Discipline Specific Courses

DSE - Discipline Specific Elective Courses

GEC – Generic Elective Courses

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 I and II 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	DSC	5 X 100	500	5 x 5 Credits	25
		9 x 100	900	9 x 4 Credits	36
		3 x 100	300	3 x 3 Credits	9
	DSE	2 X 100	200	2 x 3 Credits	6
	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	-	-	-	-
	CCS	2	-	-	-
	Total	**25**	**2400**		**90**

23PCOM101	DSC I: BUSINESS FINANCE	SEMESTER - I

COURSE OBJECTIVES:

The course aims

- To outline the fundamental concepts in finance
- To estimate and evaluate risk in investment proposals
- To evaluate leasing as a source of finance and determine the sources of start-up financing
- To examine cash and inventory management techniques
- To appraise capital budgeting techniques for MNCs

Credit: 5 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Introduction to Business Finance and Time Value of Money**: Business Finance: Meaning, Objectives and Scope - Time Value of Money: Meaning, Causes – Compounding – Discounting – Multiple Compounding – Effective Rate of Interest – Doubling Period (Rule of 69 and Rule of 72) – Practical Problems.	**10**	**CO1**
II	**Risk Management:** Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General Pattern of Risk and Return – Criteria for Evaluating Proposals to Minimise Risk (Single Asset and Portfolio) – Methods of Risk Management .	**10**	**CO2**
III	**Leasing:** Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial Evaluation from the Perspective of Lessor and Lessee.	**10**	**CO3**
IV	**Cash, Receivable and Inventory Management:** Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety Level of Cash – Optimum Cash Balance – Receivable Management: Meaning – Credit Policy – Controlling Receivables: Debt Collection Period – Inventory Management: Meaning and Objectives – EOQ with Price Breaks – ABC Analysis.	**10**	**CO4**
V	**Capital Budgeting:** Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital Rationing -Techniques of Risk Analysis in Capital Budgeting.	**10**	**CO5**

Theory 40%; Problems: 60%

Textbooks	
1.	*Maheshwari S.N.,* (2019), **"Financial Management Principles and Practices",** 15th Edition, Sultan Chand & Sons, New Delhi.
2.	*Khan M.Y &Jain P.K,* (2011), **"Financial Management: Text, Problems and Cases"**, 8 th Edition, McGraw Hill Education, New Delhi.
3.	*Prasanna Chandra,* (2019), **"Financial Management, Theory and Practice"**, 10th Edition, McGraw Hill Education, New Delhi.
4.	*Apte P.G,* (2020), **"International Financial Management"** 8th Edition, Tata McGraw Hill, New Delhi.
Reference Books	
1.	*Pandey I. M.,* (2021), **"Financial Management",** 12th Edition, Pearson India Education Services Pvt. Ltd, Noida
2.	*Kulkarni P. V. & Satyaprasad B. G.,* (2015), **"Financial Management",** 14th Edition Himalaya Publishing House Pvt Ltd, Mumbai.
3.	*Rustagi R. P.,* (2022), **"Financial Management, Theory, Concept, Problems",** 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4.	*Arokiamary Geetha Rufus, Ramani N. & Others,* (2017), **"Financial Management",** 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1.	https://resource.cdn.icai.org/66674bos53808-cp8.pdf
2.	https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf
3.	https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf
4.	https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf

COURSE OUTCOMES (CO)

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

CO1	Explain important finance concepts
CO2	Estimate risk and determine its impact on return
CO3	Explore leasing and other sources of finance for startups
CO4	Summarise cash receivable and inventory management techniques
CO5	Evaluate techniques of long term investment decision incorporating risk factor

Mapping of Course Outcomes with POs and PSOs

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

High - H Medium – M Low - L

23PCOM102	DSC II: DIGITAL MARKETING	SEMESTER – I

COURSE OBJECTIVES:

The course aims

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behaviour
- To interpret data from social media and to evaluate game based marketing

Credit: 5 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Introduction to Digital Marketing:** Digital Marketing – Transition from Traditional to Digital Marketing – Growth of E-Concepts – Growth of E-Business to Advanced E-Commerce – Emergence of Digital Marketing as a Tool – Digital Marketing Channels – Digital Marketing Applications, Benefits and Challenges – Factors for Success of Digital Marketing – Emerging Trends and Concepts.	**10**	**CO1**
II	**Online Marketing Mix:** Online Marketing Mix – E-Product – E-Promotion – E-Price – E-Place – Consumer Segmentation – Targeting – Positioning – Consumers and Online Shopping Issues – Website Characteristics Affecting Online Purchase Decisions – Distribution and Implication on Online Marketing Mix Decisions – Digitization and Implication on Online Marketing Mix Decisions.	**10**	**CO2**
III	**Digital Media Channels:** Digital Media Channels – Search Engine Marketing – EPR – Affiliate Marketing – Interactive Display Advertising – Opt-in-Email Marketing and Mobile Text Messaging, Social Media and Viral Marketing – Online Campaign Management Using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse Marketing - Advantages and Disadvantages of Digital Media Channels.	**10**	**CO3**
IV	**Online Consumer Behavior:** Online Consumer Behavior – Cultural Implications of Key Website Characteristics – Dynamics of Online Consumer Visit – Models of Website Visits – Web and Consumer Decision Making Process – Data Base Marketing – Electronic Consumer Relationship Management – Goals – Process – Benefits – Role .	**10**	**CO4**

V	**Analytics and Gamification:** Digital Analytics – Concept – Measurement Framework – Demystifying Web Data - Owned Social Metrics – Measurement Metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn–Digital Brand Analysis – Meaning – Benefits – Components–Gamification and Game Based Marketing – Benefits – Consumer Motivation for Playing Online Games.	**10**	**CO5**

Textbooks	
1.	*Puneet Singh Bhatia*, (2019) "**Fundamentals of Digital Marketing**", 2nd Edition, Pearson Education Pvt Ltd, Noida.
2.	*Dave Chaffey, Fiona Ellis-Chadwick*, (2019) "**Digital Marketing**", Pearson Education Pvt Ltd, Noida.
3.	*Chuck Hemann & Ken Burbary*, (2019) "**Digital Marketing Analytics**", Pearson Education Pvt Ltd, Noida.
4.	*Seema Gupta*, (2022) "**Digital Marketing**" 3rd Edition, McGraw Hill Publications Noida.
5.	*Kailash Chandra Upadhyay*, (2021) "D**igital Marketing: Complete Digital Marketing Tutorial**", Notion Press, Chennai.
6.	*Michael Branding*, (2021) "**Digital Marketing**", Empire Publications India Private Ltd, New Delhi.
Reference Books	
1.	*Vandana Ahuja,* (2016) **"Digital Marketing",** Oxford University Press. London.
2.	*Ryan Deiss & Russ Henneberry,* (2017) **"Digital Marketing",** John Wiley and Sons Inc. Hoboken.
3.	*Alan Charlesworth,* (2014), **"Digital Marketing - A Practical Approach",** Routledge, London.
4.	*Simon Kingsnorth,* (2022) **Digital Marketing Strategy, "An Integrated approach to Online Marketing",** Kogan Page Ltd. United Kingdom.
5.	*Maity Moutusy,* (2022) **"Digital Marketing"** 2nd Edition, Oxford University Press, London.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1.	https://www.digitalmarketer.com/digital-marketing/assets/pdf/ ultimate-guide-to- digital-marketing.pdf
2.	https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/ teaching-tips/educational-technologies/all/gamification-and-game-based-learning
3.	https://journals.ala.org/index.php/ltr/article/download/6143/7938

COURSE OUTCOMES (CO)

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

CO1	Explain the dynamics of digital marketing
CO2	Examine online marketing mix
CO3	Compare digital media channels
CO4	Explain online consumer behaviour
CO5	Analyze social media data

Mapping of Course Outcomes with POs and PSOs

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

High - H Medium – M Low - L

23PCOM103	**DSC III: BANKING AND INSURANCE**	**SEMESTER – I**

COURSE OBJECTIVES:

The course aims

- To understand the evolution of new era banking
- To explore the digital banking techniques
- To analyse the role of insurance sector
- To evaluate the mechanism of customer service in insurance and the relevant regulations
- To analyse risk and its impact in banking and insurance industry

Credit: 4 **Hours: 50**

Unit	**Contents**	**Hrs**	**CO**
I	**Introduction to Banking:** Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems – Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT – SFMS – SWIFT.	**10**	**CO1**
II	**Contemporary Developments in Banking**: Distributed Ledger Technology – Block Chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block Chain - Benefits of Block Chain and DLT - Unlocking the Potential of Block Chain – Crypto Currencies, Central Bank Digital Currency (CBDC) - Role of DLT in Financial Services - Cloud Banking - Meaning - Benefits in Switching to Cloud Banking.	**10**	**CO2**
III	**Indian Insurance Market:** History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organization – Insurance organisation Structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.	**10**	**CO3**
IV	**Customer Services in Insurance:** Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent's Communication and	**10**	**CO4**

	Customer Service – Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management System - Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.		
V	**Risk Management:** Risk Management and Control in Banking and Insurance Industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	**10**	**CO5**

Textbooks	
1.	*Indian Institute of Banking and Finance* (2021), **"Principles & Practices of Banking",** 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2.	*Mishra M N & Mishra S B*, (2016), **"Insurance Principles and Practice",** 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3.	*Emmett, Vaughan, Therese Vaughan M.*, (2013), **"Fundamentals of Risk and Insurance",** 11th Edition, Wiley & Sons, New Jersey, USA.
4.	*Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins* (2018), **"Disrupting Finance: FinTech and Strategy in the 21st Century",** (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US).
Reference Books	
1.	*Sundharam. KPM & Varshney P. N.*, (2020), **"Banking Theory, Law and Practice",** 20th Edition, Sultan Chand & Sons, New Delhi.
2.	*Gordon & Natarajan*, (2022), **"Banking Theory, Law and Practice",** 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3.	*Gupta P. K.* (2021), **"Insurance and Risk Management"**, 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4.	*Susanne Chishti., & Janos Barberis* (2016), "**The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries",** John Wiley & Sons.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1.	https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech -financial- technology
2.	https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20 PDF.pdf

3.	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page No108&flag=1

COURSE OUTCOMES (CO)

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

CO1	Relate the transformation in banking from traditional to new age
CO2	Apply modern techniques of digital banking
CO3	Evaluate the role of insurance sector
CO4	Examine the regulatory mechanism
CO5	Assess risk mitigation strategies

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	M	M	L	M	H	H	L	H	M
CO2	H	H	H	H	H	L	H	M	L
CO3	M	L	L	M	L	M	M	M	M
CO4	L	M	M	L	M	M	M	L	M
CO5	H	H	L	H	M	HH	L	H	H

High - H Medium – M Low - L

23PCOM104	**DSC IV : LABOUR LAWS**	**SEMESTER – I**

COURSE OBJECTIVES:

The course aims

- To Understand the provisions of Trade Unions Act
- To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
- To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
- To learn different provisions relating to payment of wages and minimum wages to employees
- To understand employee welfare measures with respect to provident fund, gratuity and bonus

Credit: 3 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Introduction and The Trade Unions Act, 1926:** Labour Legislations: Origin – Nature – Scope – Need – Objectives – Principles – Constitution as the Basis for Labour Legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of Trade Union – Cancellation of Registration and Appeal – Duties and Obligations – Rights and Privileges – Dissolution.	**10**	**CO1**
II	**The Factories Act, 1948 and Equal Remuneration Act, 1976:** The Factories Act, 1948: Objects – Definition – Licensing and Registration of Factories – Inspecting Staff – Health, Safety and Welfare Measures – Provisions Relating to Hazardous Processes – Working Hours – Holidays – Annual Leave - Employment of Women and Young Persons. **Equal Remuneration Act** – Payment of Remuneration at Equal Rates to Men and Women Workers – Advisory Committee – Offences and Penalties.	**10**	**CO2**
III	**The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948:** The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's Liability for Compensation – Amount of Compensation – Disbursement of Compensation – Notice and Claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions –Administration of	**10**	**CO3**

	ESI Scheme – ESI Fund – ESI Corporation - Medical Benefit Council – Benefits under the Act – ESI Court.		
IV	**The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948:** The Payment of Wages Act, 1936: Object and Scope –Definition – Procedure Regarding Payment of Wages – Deduction from Wages – Mode of Payment of Wages. **The Minimum Wages Act, 1948**: Objects - Scope – Definition – Items to be Included in the Minimum Wages – Fixation and Revision of Minimum Wages – Norms to be Followed in the Payments of Minimum Wages.	**10**	**CO4**
V	**The Provident Fund and Miscellaneous Provision Act,1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965:** Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various Schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and Circumstances of Payment- Wages for Computing Gratuity – Maximum Gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and Rate of Bonus – Allocable Surplus and Available Surplus - Set and Set Off – Offences and Penalties.	**10**	**CO5**

Textbooks	
1.	*Mishra S.N.* (2018), **"Labour & Industrial Laws",** 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2.	*Srivastava S C* (2022), **"Industrial Relations and Labour Laws",** 8th Edition., Vikas Publishing, New Delhi
3.	*Tripathi PC, Gupta CB, Kapoor ND* (2020), **"Industrial Relations and Labour Laws",** 6th Edition., Sultan Chand & Sons, New Delhi
Reference Books	
1.	*Sinha P.R.N., SinhaIndu Bala, Shekhar Seema Priyadarshini* (2017), **"Industrial Relations, Trade Unions and Labour Legislation",** 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2.	*Piyali Ghosh, Shefali Nandan* (2017), **"Industrial Relations and Labour Laws",** 1st Edition, McGraw Hill, Noida
3.	*Sharma J.P.* (2018), **"Simplified Approach to Labour Laws",** 5th Edition., Bharat Law House Pvt. Ltd.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1.	https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf

2.	https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

COURSE OUTCOMES (CO)

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

CO1	Recall the basic labour legislations pertaining to Trade Unions
CO2	Explain various provisions of the Factories Act and Equal Remuneration Act
CO3	Assess provisions relating to the workmen's compensation and state insurance.
CO4	Examine provisions relating to payment of wages and minimum wages.
CO5	Explain the provisions of provident fund, gratuity and bonus schemes.

Mapping of Course Outcomes with POs and PSOs

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

High - H Medium – M Low - L

<table>
<tr><td colspan="2">23PCOEL101</td><td colspan="2">DSE I: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</td><td colspan="2">SEMESTER – I</td></tr>
<tr><td colspan="6">COURSE OBJECTIVES:
The course aims
• To become familiar with various Investment avenues and Portfolio Construction
• To understand the Equity Shares, Preference Shares and Bonds valuation models
• To learn about long-term and short-term investment analysis tools.
• To analyse with Portfolio theories.
• To gain knowledge in Portfolio performance methods.</td></tr>
<tr><td colspan="3">Credit: 3</td><td colspan="3">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">Investment and Portfolio Management: Investment – Meaning – Nature and Scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors Influencing the Investment Choice – Portfolio Management: Meaning and Significance, - Strategic Vs. Tactical Asset Allocation - Factors Affecting Investment Decisions in Portfolio Management.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="3">Valuation of Securities: Bond: Introduction – Reasons for Issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond Safety – Measuring Price Volatility of Bonds –Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="3">Fundamental Analysis and Technical Analysis: Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and Cons of technical analysis – Differences between Fundamental Analysis and Technical Analysis – Dow Theory – Types of Charts – Chart Patterns .</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="3">Efficient Market Hypothesis: Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single Index Portfolio Selection Method – Capital Asset Pricing Model (CAPM).</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="3">Portfolio Performance Evaluation: Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.</td><td>10</td><td>CO5</td></tr>
</table>

Textbooks	
1.	*Prasanna Chandra* (2021), **"Investment Analysis and Portfolio Management",** 6th Edition, McGraw Hill, Noida, UP
2.	*Rustagi RP* (2022), **"Investment Analysis and Portfolio Management",** 5th Edition, Sultan Chand & Sons, New Delhi
3.	*Bhalla V.K.* (2019), **"Investment Management",** 19th Edition, S.Chand & Co. Ltd., New Delhi
Reference Books	
1.	*Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan* (2018), **"Security Analysis Portfolio Management",** 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2.	*Avadhani.V.A.* (2016), **"Securities Analysis and Portfolio Management",** 12thEdition, Himalaya Publishing House, Mumbai
3.	*Ranganathan M. and Madhumathi R* (2012), **"Security Analysis and Portfolio Management",** 2nd Edition., Pearson Education India Pvt Ltd, Noida
4.	*Punithavathy Pandian* (2019), **"Securities Analysis and Portfolio Management",** Himalaya Publishing House, Mumbai
5.	*Subrata Mukherjee* (2021), **"Security Analysis and Portfolio Management",** S.Chand & Co. Ltd, New Delhi
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1.	https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_ Lecture_Notes.pdf
2.	https://www.studocu.com/in/document/galgotias-university/equity-portfolio- management/portfolio-management-lecture-notes-1-10/17701348
3.	https://www.educba.com/fundamental-analysis-vs-technical-analysis

COURSE OUTCOMES (CO)

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

CO1	Examine investment options and structure a portfolio
CO2	Assess the value of Equity Shares, Preference Shares and Bonds
CO3	Examine stock performance through fundamental and technical analysis
CO4	Examine the various Portfolio Theories.
CO5	Evaluate the portfolio performance.

Mapping of Course Outcomes with POs and PSOs

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

High – H Medium – M Low - L

23PCOEL102	DSE I: OPERATIONS RESEARCH	SEMESTER – I

COURSE OBJECTIVES:

The course aims

- To outline the fundamentals of Operations Research
- To use OR models for problem solving
- To examine the role of sequencing and game theory
- To design and apply network analysis
- To apply modelling techniques

Credit: 3 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Introduction and Linear Programming Problem:** Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big - M Method.	**10**	**CO1**
II	**Transportation and Assignment Problems:** Transportation Problem: Introduction – Assumptions – Formulation of Transportation Models – Basic Feasible Solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal Solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation Problem. Assignment Problem: Introduction – Comparison with the Transportation Problem – Formulation of Assignment Problems - The Hungarian Method of Solution.	**10**	**CO2**
III	**Sequencing and Game Theory:** Sequencing Problem: Introduction – Assumptions – Processing of n Jobs Through One Machine – Processing n Jobs Through Two Machines – Processing of n Jobs Through Three Machines. Game Theory: Introduction – Rules for Games Theory – Two Person Zero Sum Game Without Saddle Point – Mixed Strategies (2xn games, mx2 games) – Graphical Method (2xn, mx2 games).	**10**	**CO3**
IV	**Replacement and Network Analysis:** Replacement: Introduction Individual Replacement Problems – Group Replacement Problems. Network Analysis: PERT and CPM.	**10**	**CO4**
V	**Decision Tree Analysis and Queuing Theory:** Decision Tree Analysis – Queuing: Introduction – Applications of Queuing Models, Waiting Time and Idle Time Costs – Single Channel Poisson Arrivals with Exponential Service, Infinite Population Model.	**10**	**CO5**

Textbooks	
1.	*Gupta P.KandHira D.S.,* (2022) **"Operations Research",** 7th Edition, S.Chand, Noida(UP).
2.	Kapoor V.K., (2014) "Operations Research", 9th Edition, Sultan Chand, New Delhi.
3.	*Natarajan, Balasubramani and Tamilarasi,* (2014) **"Operations Research",** 2ndEdition, Pearson Education India, Noida.
4.	*Kothari C.R.,* (2022) **"An Introduction to Operational Research",** 3rd Edition, S.Chand, Noida (UP)
Reference Books	
1.	*Tulsian. P.C. and Bharat Tulsian,* (2022) **"Fundamentals of Operations Research (Theory and Practice)"**, 3rd Edition, S. Chand, Noida (UP).
2.	*Sharma J.K.,* (2016) **"Operations Research",** 6th Edition, Lakshmi Publications, Chennai.
3.	*Nagarajan. N.,* (2017) **"Text Book of Operations Research: A Self Learning Approach",** New Age Publications, Chennai.
4.	*Rina Rani Rath*, (2021) **"Operations Research"**, 2nd Edition, Bhavya Books, NewDelhi.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1.	https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf
2.	https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf
3.	https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3
4.	https://hbr.org/1964/07/decision-trees-for-decision-making

COURSE OUTCOMES (CO)

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

CO1	Apply Linear Programming
CO2	Identify models for problem solving
CO3	Apply sequencing and game theory
CO4	Apply network analysis to enhance effectiveness
CO5	Examine the models for decision making

Mapping of Course Outcomes with POs and PSOs

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

High - H Medium – M Low – L

23PCOM201	DSC V: STRATEGIC COST MANAGEMENT	SEMESTER – II

COURSE OBJECTIVES:

The course aims

- Understanding the concepts of Strategic Cost Management in different stages of Value Chain
- Proficient knowledge on tools and techniques Marginal Costing, Transfer Pricing, Target Costing, Life Cycle Costing, etc.
- In depth knowledge relating to Activity Based Management, JIT, Throughput Accounting and Back flush Costing

Credit: 3 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Introduction to Strategic Cost Management**: Concepts of Strategic Cost Management in Different Stages of Value Chain - Cost Control and Cost Reduction – Contemporary Techniques - Value Chain Analysis and Value Engineering - Business Process Reengineering	**10**	**CO1**
II	**Quality Cost Management**: Managing Quality in Competitive Environment - Cost of Quality - Total Quality Management - Lean Accounting - Six Sigma	**10**	**CO2**
III	**Decision Making Techniques:** Decisions involving Alternative Choices - Pricing Decisions and Strategies - Transfer Pricing - Target Costing - Product Life Cycle Costing	**10**	**CO3**
IV	**Activity Based Management**: Activity Based Cost Management - Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting, Responsibility Accounting, Traditional Vs. ABC System – Comparative analysis	**10**	**CO4**
V	**Just in Time (JIT)**: JIT – Introduction, Benefits, Use of JIT in Measuring the Performance - Throughput Accounting - Back Flush Accounting - Benchmarking	**10**	**CO5**

Text books

1.	Study Notes, **"Strategic Cost Management",** The Institute of Cost Accountants of India, CMA Bhawan, 12, Sudder Street, Kolkata
2.	*Ravi M Kishore* (2018), **"Strategic Cost Management",** 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi
3.	*Bandgar P.K.,* (2017), **"Strategic Cost Management",** 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4.	*Sexena V. K.,* (2020), **"Strategic Cost Management and Performance Evaluation",** 1st Edition, Sultan Chand & Sons, New Delhi.

Reference Books	
1.	*John K Shank and Vijay Govindarajan* (2008), "**Strategic Cost Management",** Simon & Schuster; Latest edition, UK
2.	*Jawahar Lal,* (2015), **"Strategic Cost Management",** 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3.	*Arora M. N.,* (2021), **"A Text Book of Cost and Management Accounting",** 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P16.pdf
2	https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management- Techniques.pdf
3	https://resource.cdn.icai.org/66530bos53753-cp5.pdf

COURSE OUTCOMES (CO)

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

CO1	Explain strategic cost management and QC
CO2	Choose the appropriate technique for managing quality in competitive environment
CO3	Make use of activity based costing in practice
CO4	Apply the concept of JIT, Throughput Accounting and Back Flush Accounting
CO5	Construct the decision making techniques

Mapping of Course Outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	L	M	M	L	M	L	M	H	M
CO2	M	M	L	M	L	M	L	M	L
CO3	H	L	M	M	M	M	M	H	M
CO4	M	H	M	L	M	L	M	M	M
CO5	H	M	L	H	L	H	L	H	L

High - H Medium – M Low – L

23PCOM202	DSC VI: CORPORATE ACCOUNTING	SEMESTER – II

COURSE OBJECTIVES:

The course aims

- To understand the accounting treatment for issue of shares
- To determine profits for fire and marine insurance
- To prepare consolidated financial statements
- To account for price level changes
- To adopt financial reporting standards

Credit: 5 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Final Accounts of Companies:** Final Accounts of Companies as per Schedule III of the Companies Act, 2013 Introduction: Statement of Profit and Loss Account – Contents - Balance sheet – Contents - Managerial Remuneration.	**10**	**CO1**
II	**Insurance Company Accounts:** Insurance Company Accounts: Types of Insurance – Final Accounts of Life Assurance Companies - Ascertainment of Profit - Valuation Balance Sheet - Final Accounts of Fire, Marine and Miscellaneous Insurance Companies.	**10**	**CO2**
III	**Consolidated Financial Statements:** Consolidated Financial Statements as per AS21: Consolidated Profit and Loss Account – Minority Interest – Cost of Control – Capital Reserve – Inter-Company Holdings – Preparation of Consolidated Balance Sheet.	**10**	**CO3**
IV	**Contemporary Accounting Methods:** Accounting for Price Level Changes – Social Responsibility Accounting – Human Resource Accounting – Forensic Accounting.	**10**	**CO4**
V	**Financial Reporting:** Financial Reporting: Meaning - Objectives - Characteristics – Indian Accounting Standards (AS5, AS10, AS19, and AS20) - Corporate Social Responsibility: Meaning - Key Provisions of Companies Act, 2013 - Accounting for CSR Expenditure - Reporting of CSR - Presentation and Disclosure in the Financial Statements.	**10**	**CO5**

Theory: 30%; Problems: 70%

Text books	
1.	*Gupta R.L. & Radhaswamy M.* (2021), **"Corporate Accounting –Volume I & II",** 14th Edition, Sultan Chand & Sons, New Delhi.
2.	*Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari,* (2022), **"Advanced Accountancy – Volume I & II"**, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3.	*Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal* (2019), **"Advanced Accountancy - Corporate Accounting – Volume - II",** 22nd Edition, Kalyani Publishers, New Delhi.
4.	*Reddy T. S. & Murthy A.,* (2022), **"Corporate Accounting –Volume I & II",** 17th Edition, Margham Publications, Chennai.
Reference Books	
1.	*Arulanandam. M.A & Raman K.S.,* (2021), **"Advanced Accounting (Corporate Accounting–II)",** 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2.	*Shukla M C, Grewal T, Sand Gupta S C,* (2022), **"Advanced Accounts Volume II",** 19th Edition, Sultan Chand & Sons, New Delhi.
3.	*Gupta R.L.,* (2022), **"Problems and Solutions in Company Accounts"**, 2nd Edition, Sultan Chand & Sons, New Delhi.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf
2	https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf
3	https://resource.cdn.icai.org/66638bos53803-cp1.pdf
4	http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf

COURSE OUTCOMES (CO)

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

CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act,2013
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.
CO4	Analyse contemporary accounting methods
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

Mapping of Course Outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	M	L	M	L	M	M	H	M	M
CO2	M	M	L	M	L	L	M	L	L
CO3	L	M	M	H	M	M	H	M	M
CO4	H	L	L	M	M	M	M	M	M
CO5	M	H	H	H	L	L	H	L	L

High - H Medium – M Low – L

23PCOM203	DSC VII: SETTING UP OF BUSINESS ENTITIES		SEMESTER – II
COURSE OBJECTIVES: The course aims • To understand the start-up landscape and its financing • To analyse the formation and registration of Section 8 company • To outline the concept of LLP and business collaboration • To understand the procedure for obtaining registration and license • To create awareness about the legal compliances governing business entities			
Credit: 3			**Hours: 50**
Unit	**Contents**	**Hrs**	**CO**
I	**Start-ups in India:** Types of Business Organisations – Factors Governing Selection of an Organisation - Start-ups – Evolution –Definition of a Start-up - Start-up India Policy – Funding Support and Incentives – Exemptions for Start-ups – Financing Options Available for Start-ups – Equity Financing – Debt Financing – Venture Capital Financing – IPO – Crowd Funding – Incubators - Mudra Banks – Successful Start-ups in India.	**10**	**CO1**
II	**Not - for - Profit Organisations:** Formation and Registration of NGOs – Section 8 Company – Definition – Features – Exemptions –Requirements of Section 8 Company – Application for Incorporation – Trust: Objectives of a Trust – Persons Who Can Create a Trust – Differences between a Public and Private Trust –Exemptions Available to Trusts – Formation of a Trust - Trust Deed – Tax Exemption to NGOs.	**10**	**CO2**
III	**Limited Liability Partnership and Joint Venture:** Limited Liability Partnership: Definition – Nature and Characteristics – Advantages and Disadvantages – Procedure for Incorporation – LLP Agreement – Annual Compliances of LLP - Business Collaboration: Definition – Types.	**10**	**CO3**
IV	**Registration and Licenses:** Registration and Licenses: Introduction – Business Entity Registration – Mandatory Registration – PAN – Significance – Application and Registration of PAN – Linking of PAN with Aadhar – TAN – Persons Liable to Apply for TAN – Relevance of TAN – Procedure to Apply for TAN – MSME Registration – Clearance from Pollution Control Board.	**10**	**CO4**

V	**Environmental Legislations in India: The Environmental Protection Act, 1986**: Definitions - Objectives - Powers of Central Government to take measures to Protect and Improve Environment - Powers of the Court - Prevention, Control and Abatement of Environmental Pollution - **The Water (Prevention And Control of Pollution) Act, 1974:** Definitions - Constitution of Central Boards - Constitution of State Board – Disqualifications - Functions of Central Board - Functions of State Board - Powers to give directions - Penalties and Procedure.	**10**	**CO5**

Text books	
1.	*Kailash Thakur,* (2007) **"Environment Protection Law and Policy in India",** 2nd Edition, Deep & Deep Publication Pvt. Ltd., NewDelhi.
2.	*Avtar Singh,* (2015), **"Intellectual Property Law",** Eastern Book Company, Bangalore
3.	*Zad N. Sand Divya Bajpai,* (2022) **"Setting up of Business Entities and Closure"** (SUBEC), Taxmann, Chennai
4.	*Amit Vohra & Rachit Dhingra* (2022) **"Setting Up of Business Entities & Closure",** 6th Edition, Bharath Law House, NewDelhi
Reference Books	
1.	**Setting up of Business Entities and Closure** (2021), Module1, Paper3, The Institute of Company Secretaries of India, MP Printers, Noida
2.	**The Air (Prevention and Control of Pollution) Act, 1981, Bare Act,** 2022 Edition, Universal/ Lexis Nexis, Noida
3.	**The Water (Prevention and Control of Pollution) Act, 1974, Bare Act,** 2022 Edition, Universal/ Lexis Nexis, Noida
4.	*Cliff Ennico,* (2005) **"Small Business Survival Guide Starting Protecting and Securing your Business for Long – Term Success",** Adams Media, USA
5.	*Daniel Sitarz,* (2011) **"Sole Proprietorship: Small Business Start – Up Kit",** 3rd Edition, Nova Publishing, USA
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2	https://www.mca.gov.in/MinistryV2/incorporation_company.html
3	https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf
4	https://legislative.gov.in/sites/default/files/A1999-48.pdf

5	https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

COURSE OUTCOMES (CO)

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

CO1	Compare the various avenues of acquiring finance to setup a business entity
CO2	Recall the legal requirements for Section 8 Company
CO3	Examine the provisions for LLP and joint venture
CO4	Analyse the registration and licensing procedure
CO5	Examine the compliance of regulatory framework regarding environment

Mapping of Course Outcomes with POs and PSOs

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

High - H Medium – M Low – L

23PCOM204	**DSC VIII: AUDIT AND DUE DILIGENCE**	**SEMESTER – II**

COURSE OBJECTIVES:

The course aims

- To understand different types of audit
- To gain knowledge on secretarial audit
- To understand the basics of due diligence
- To analyse different types of due diligence
- To understand due diligence for takeovers and due diligence report

Credit: 4 **Hours: 45**

Unit	Contents	Hrs	CO
I	**Introduction to Audit:** Audit: Meaning– Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits –Environment Audit: Meaning and Need – Social Audit: Meaning and implications.	**9**	**CO1**
II	**Secretarial Audit:** Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	**9**	**CO2**
III	**Introduction to Due Diligence**: Due Diligence: Meaning, Need, Objectives and Scope – Factors to be Considered While Conducting Due Diligence – Process of Due Diligence – Techniques of Due Diligence.	**9**	**CO3**
IV	**Types of Due Diligence**: Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	**9**	**CO4**
V	**Due Diligence for Takeovers and Due Diligence Report**: Due Diligence for Mergers and Amalgamation: Introduction and Process, Preparation of Scheme of Amalgamation – Due Diligence for Takeovers- Guidance on Diligence Reporting – Format of Diligence Report.	**9**	**CO5**

Text books	
1.	*Anoop Jain .C. S,* (2022), **“Secretarial Audit, Compliance Management and Due Diligence”,** 19^{th} Edition, AJ Publications Chennai, Tamilnadu.
2.	*William J Gole; Paul J Hilger* (2009), **“Due Diligence, An MA Value**

	Creation", John Wiley & Sons, Inc., New Jersey
3.	*Chatterjee B.D* (2020), **"A Practical Guide to Financial Due diligence"**, Blooms berry Publications, 1st Edition, NewDelhi
4.	*Anoop Jain. C. S* (2022), **"Governance, Risk Management, Compliance and Ethics"** 15th Edition, AJ Publications, Chennai, Tamilnadu.
Reference Books	
1.	*National Institute of Securities Market* (April 2022), **"Depository Operations, An educational initiative of SEBI"**, Taxmann Publications, NewDelhi
2.	*Peter Howson* (2003), **"Commercial Due Diligence",** Gower Publications, England
3.	*Justin J Camp* (2002), **"Venture Capital Due Diligence"**, Wiley & Sons, Incorporated, John, NewJersey.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://www.icsi.edu/media/portals/70/241120123.pdf
2	https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf
3	https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of- india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html
4	https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf

COURSE OUTCOMES (CO)

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

CO1	Compare different types of audit
CO2	Assess the provisions relating to secretarial audit
CO3	Recall the basics of due diligence
CO4	Explain the various types of due diligence
CO5	Examine due diligence for takeovers and prepare due diligence report

Mapping of Course Outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	M	H	M	L	H	M	M	H	M
CO2	H	M	L	H	M	M	H	L	H
CO3	M	H	L	M	L	L	M	H	L
CO4	L	M	M	H	H	H	L	M	H
CO5	M	L	L	M	L	M	H	M	M

High - H Medium – M Low – L

23PCOEL201	DSE II: BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	SEMESTER – II

COURSE OBJECTIVES:

The course aims

- To understand the concept and importance of business ethics
- To enable ethical decision making based on various theories
- To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
- To understand the concepts of corporate sustainability
- To analyse sustainability information and prepare reports

Credit: 3 **Hours: 45**

Unit	Contents	Hrs	CO
I	**Introduction to Business Ethics:** Business Ethics –Meaning and Definition of Business Ethics – Nature of Business Ethics –Role and Importance of Business Ethics and Values in Business –Causes of Unethical Behaviour- Ethical Issues.	**9**	**CO1**
II	**Ethical Theories:** Ethical Decision Making- Decision Making (Normal Dilemmas and Problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism – Ethics of Duties - Normative Theories of Business Ethics – Stakeholder Theory – Stockholder Theory –Lawrence Kohlberg's Theory Model Development.	**9**	**CO2**
III	**Moral Issues in Business:** Moral Issues in Business – Importance of Moral Issues and Reasoning – Whistle Blowing – Kinds of Whistle Blowing – Ethical Issues in Functional Areas of Business. **Marketing and Advertising** – Truth in Advertising –Manipulation – Coercion - Trade Secrets – Corporate Disclosure –Insider Trading. **Finance** - Fairness' and Efficiency in Financial Market –Green mail – Golden Parachute. **HR**: Workers Rights and Duties - Work Place Safety - Sexual Harassment - Equal Employment Opportunity – Preferential hiring.	**9**	**CO3**
IV	**Corporate Sustainability:** Corporate Sustainability- Concepts of sustainability - Social, Environmental and Economic Dimensions – Sustainability in a Business Context. **Principles of Sustainable Development**: History and Emergence of the Concept of Sustainable Development - Definitions, Environmental Issues and Crisis, Resource	**9**	**CO4**

	Degradation, Greenhouse Gases, Desertification, Social Insecurity, Industrialization, Globalization and Environment.		
V	**Sustainability Reporting:** Sustainability Reporting-Investors, Customers, Government and Media - Disclosing Sustainability Information – Report and Website – Transparency and Accountability - One Report Movement – Financial and Non-Financial Together – Triple Bottom Line Concept for Sustainable Business – Sustainability Reporting: Flavour of GRI, BRR, and BRSR.	**9**	**CO5**

Text books	
1.	*Muraleedharan. K PandSatheesh. E. K* (2021), **"Fernando's Business Ethics and Corporate Governance",** 3rd Edition, Pearson India Education Services Pvt. Ltd, Noida
2.	*John G.Cullen* (2022), **"Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations"**, Sage Publications Pvt. Ltd, NewDelhi
3.	*Khanka. S. S* (2013), **"Business Ethics and Corporate Governance (Principles and Practice)"**, 1st Edition, S.Chand & Co. Ltd., NewDelhi
Reference Books	
1.	ICSI Study Material, **"Governance, Risk Management, Compliances and Ethics",** NewDelhi
2.	*David Chandler* (2016), **"Strategic Corporate Social Responsibility: Sustainable Value Creation",** 4th Edition, Sage Publications Pvt. Ltd, NewDelhi
3.	*Mandal. SK* (2017), **"Ethics in Business and Corporate Governance"**, 2nd Edition, McGraw Hill Education, India
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf
2	https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf
3	https://sdgs.un.org/topics/desertification-land-degradation-and-drought
4	https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5	https://wedocs.unep.org/handle/20.500.11822/9435

COURSE OUTCOMES (CO)

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

CO1	Apply the concepts of business ethics in practice
CO2	Demonstrate ethical decision making by applying various theories
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO4	Explain the concepts of corporate sustainability
CO5	Construct reports disclosing sustainability information

Mapping of Course Outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	H	H	M	M	H	M	H	M	L
CO2	L	L	H	H	M	H	H	M	M
CO3	H	L	M	H	M	M	M	H	M
CO4	H	H	H	L	H	L	M	M	L
CO5	M	H	M	H	M	H	M	M	M

High - H Medium – M Low – L

23PCOEL202	**DSE –II: STRATEGIC HUMAN RESOURCE MANAGEMENT**	**SEMESTER – II**

COURSE OBJECTIVES:

The course aims

- To appreciate the importance of HRM as a field of study and as a central management function
- To understand the implication of HRM on Government regulations and corporate decisions
- To analyse the key elements of the HR functions
- To gain knowledge about the elements, key concepts and terminology of HRM
- To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.

Credit: 3 **Hours: 50**

Unit	**Contents**	**Hrs**	**CO**
I	**Introduction to SHRM**: SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front- line Management, HR - Changing Role of HR Professionals.	**10**	**CO1**
II	**Models of SHRM:** Models of SHRM–High Performance Working Model, High Commitment Management Model, High Involvement Management Model – HR Environment – Environmental Trends and HR Challenges – Linking SHRM and Business Performance	**10**	**CO2**
III	**Strategic Planning:** Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, **Strategic Recruitment and Selection:** Meaning and Need – **Strategic Human Resource Development:** Meaning, Advantages and Process –Strategic Compensation as a Competitive Advantage.	**10**	**CO3**
IV	**Human Resource Policies:** Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment - Barriers to Effective	**10**	**CO4**

	Implementation of HR Policies and Ways to Overcome these Barriers.		
V	**Latest Trends in Strategic HRM:** Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	**10**	**CO5**

Text books	
1.	*Mathur, SP* (2015). "**Strategic Human Resource Management**" 1st Edition, New Age International (P) Ltd Publishers, NewDelhi.
2.	*Catherine Truss, David Mankin & Clare Kelliher* (2014), **"Strategic Human Resource Management"**, Oxford University Press, India.
3.	*Anuradha Sharma and Aradhana Khandekar* (2006), **"Strategic Human Resource Management: An Indian Perspective"**, Sage Publications Pvt. Ltd, New Delhi.
Reference Books	
1.	*Jean M Phillips & Stan M Gully,* **"Strategic staffing",** Pearson International Edition, India.
2.	*Ananda Das Gupta* (2021), **"Strategic Human Resource Management – Formulating and Implementing HR Strategies for a Competitive Advantage",** Productivity Press; 1st edition, Routledge
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/
2	https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx
3	https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an- effective-hr-strategy-in-2021/
4	https://www.managementstudyhq.com/hrm-evaluation-approaches.

COURSE OUTCOMES (CO)

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

CO1	Recall the fundamentals of strategic Human Resource Management
CO2	Examine the conceptual framework of strategic Human Resource Management Models
CO3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena
CO4	Illustrate drafting of HR policies
CO5	Analyze the latest trend in the strategic Human Resource Management.

Mapping of Course Outcomes with POs and PSOs

	POs						PSOs		
	M	L	M	L	M	M	S	M	M
CO1	M	M	L	M	L	L	M	L	L
CO2	L	M	M	H	M	M	H	M	M
CO3	H	L	L	M	M	M	M	M	M
CO4	M	H	H	H	L	L	H	L	L
CO5	M	L	M	L	M	M	H	M	M

High - H Medium – M Low - L

<table>
<tr><td>23PMACOI201</td><td colspan="2">GEC I: ADVANCED BUSINESS STATISTICS</td><td>SEMESTER – II</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="2">Credits: 4</td><td colspan="2">Total Hours: 40</td></tr>
<tr><td>UNIT</td><td>CONTENTS</td><td>Hrs.</td><td>CO</td></tr>
<tr><td>I</td><td>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.</td><td>8</td><td>CO 1</td></tr>
<tr><td>II</td><td>Probability: Introduction-Definition-Calculation of Probability-Theorems of Probability-Conditional Probability-Baye's theorem-Problems.</td><td>8</td><td>CO 2</td></tr>
<tr><td>III</td><td>Theoretical Distribution: Binomial distribution (properties and simple problems) -Poisson distribution (properties and simple problems) - Normal distribution (properties and simple problems).</td><td>8</td><td>CO 3</td></tr>
<tr><td>IV</td><td>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).</td><td>8</td><td>CO 4</td></tr>
<tr><td>V</td><td>Test of Significance: Chi-Square Test - Uses of Chi-Square Test - ANOVA - One Way Classification - Two Way Classification.</td><td>8</td><td>CO 5</td></tr>
<tr><td colspan="4">Text Books</td></tr>
<tr><td>1.</td><td colspan="3">Gupta, S.P. Statistical Methods. 2007.[Thirty fifth edition]Sultan Chand and Sons, New Delhi.</td></tr>
<tr><td colspan="4">Reference Books</td></tr>
<tr><td>1.</td><td colspan="3">Sancheti, D.C and Kapoor V.K. 2005. Statistics.[Seventh Edition]. Sultan Chand and Sons, New Delhi.</td></tr>
<tr><td>2.</td><td colspan="3">Kapoor, V.K and Gupta, S.C. Fundamentals of Mathematical Statistics. [Eleventh Edition]. Sultan Chand and Sons, New Delhi.</td></tr>
<tr><td>3.</td><td colspan="3">Kapoor, V.K and Gupta, S.P. Elements of Mathematical Statistics. Sultan Chand and Sons, New Delhi.</td></tr>
</table>

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 of Course Outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	M	M	H	L	L	M	M	H	L
CO2	H	M	L	M	L	H	M	L	M
CO3	H	H	M	L	M	H	H	M	L
CO4	L	H	M	H	H	L	H	M	H
CO5	M	M	L	M	M	M	M	L	M

High- H Medium – M Low - L

21PVE201	**Value Education: HUMAN RIGHTS**		**SEMESTER - II**
Course Objectives The Course aims • To make the students to understand the concepts of human rights.			
Credits: 2			**Total Hours: 25**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**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.	**5**	**CO1**
II	**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.	**5**	**CO2**
III	**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.	**5**	**CO3**
IV	**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.	**5**	**CO4**

V	**Human Rights Violation:** International, National, Regional Level Organizations to Protect Human Rights - UNO - National Commission for Human Rights - State Commissions - Non 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.	**5**	**CO5**

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 - I**	**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 – Pre requisites of interview – Abide by the dress code – Importance of Body language & dress code in Interviews – opening & closing conversation during interview –A Mock Interview.	3	CO1
II	Resume Preparation – Difference between a Resume and CV –types of resuming– Antiquity of Soft Skills –Classification of Soft Skills – Personality Analysis – Interpersonal Skills-cover letter-email drafting.	3	CO2
III	Soft skills -Employability skills – Group Discussion – Group Discussion types – Etiquette in group discussion-telephonic conversation-Etiquette of telephonic conversation-A Mock GD.	3	CO3
IV	Listening Skills :Stages of Listening – Types of Listening – Barriers to Listening Speaking Skills :Situational conversation Reading Skills : Types of Reading Skills – Barriers in Speed Reading Writing Skills: Types of writing skills, Most common errors in the English –Words that are Singular or Couple.	3	CO4
V	Self-improvement – CALL - 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, interview skills
CO2	Developing Resume content and structures.
CO3	Improving soft skills & group discussion
CO4	Types of skills, Attain the different level of Learning Skills.
CO5	Self improvements and learning techniques

23PCOM301	DSC IX: INCOME TAX AND TAX PLANNING	SEMESTER – III

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.

Credits: 5	**Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Income Tax - Basic Concepts - Previous Year - Assessment Year - Income Assessee– Person- Residential Status - Exempted Incomes.	**10**	**CO1**
II	Salary - Basis of Charge - Allowances - Perquisites - Provident Fund - Profits in Lieu of Salary. Income from House Property - Determination of Annual Value - Allowable Deductions.	**10**	**CO2**
III	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.	**10**	**CO3**
IV	Income from Other Sources - Clubbing of Income - Set off and Carry Forward of Losses - Deductions from Gross Total Income.	**10**	**CO4**
V	Tax Planning - Objectives - Importance - Essentials - Types - Areas of Tax Planning -Tax Avoidance - Tax Evasion.	**10**	**CO5**

Text Book

1 *Gaur, V.P and Narang, D.B.* **Income Tax Law and Practic**e. Kalyani Publishers, Ludhiana.

2 *Reddy, T.S. and Hari Prasad Reddy*, Y. **Business Taxation**. [Fifth Edition]. Margam Publications, Chennai.

Reference Books

1 *Singhania, V.K.* **Income Tax Law and Practice.** Taxmann Publications, New Delhi.

2 *Monoharan, T.N.* **Income Tax Law and Pract**ice. Snow White Publications, Mumbai.

3 *Reddy, T.S and Murthy, A.* **Income Tax Law and Practice**. Margham Publications, Chennai.

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	PO6	PSO1	PSO2	PSO3
CO1	H	H	M	M	H	M	H	M	L
CO2	L	L	H	H	M	H	H	M	M
CO3	H	L	M	H	M	M	M	H	M
CO4	H	H	H	L	H	L	M	M	L
CO5	M	H	M	H	M	H	M	M	M

H-High; M-Medium; L-Low

<table>
<tr><td>23PCOM302</td><td colspan="3">DSC X: RESEARCH METHODOLOGY</td><td>SEMESTER – III</td></tr>
<tr><td colspan="5">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.</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">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.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Research Design - Need - Features - Contents - Types - Factors affecting Research Design. Formulation of Hypothesis - Sources - Types - Procedure for Hypothesis Testing.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">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.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">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.</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">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.</td><td>10</td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1</td><td colspan="4">Kothari, C.R. and Gaurav Garg. 2014. Research Methodology. [Third Edition]. New Age International Publishers, New Delhi.</td></tr>
</table>

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	PO6	PSO1	PSO2	PSO3
CO1	H	H	M	M	H	H	M	L	M
CO2	L	L	H	H	M	M	M	M	H
CO3	H	L	M	H	M	M	H	L	L
CO4	H	H	H	L	H	L	M	L	M
CO5	M	H	M	H	M	M	M	H	L

H-High; M-Medium; L-Low

23PCOM303	DSC XI: 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: 4	**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 – Grounds of Winding up – Commencement of Winding up – Voluntary Winding up - Voluntary Winding up Subject to Court Supervision.	**10**	**CO5**

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	PO6	PSO1	PSO2	PSO3
CO1	H	L	M	L	M	H	L	H	L
CO2	M	H	L	L	H	M	M	H	L
CO3	M	M	H	M	L	H	L	M	M
CO4	H	M	M	H	L	L	L	L	L
CO5	L	M	L	M	M	M	M	M	L

H-High; M-Medium; L-Low

23PCOM304	DSC XII: INTELLECTUAL PROPERTY RIGHTS	SEMESTER – III

Course Objectives:

The course aims

- To enlightening and understanding the basic concepts Intellectual Property Rights
- To educate the factors influence Intellectual Property Rights
- To make aware the IPR Process
- To enlighten the structure of IPR

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

UNIT	CONTENTS	Hrs	CO
I	**Introduction to IPR:** Meaning and Need of IPR - Types of IPR - Its Pros and Cons - Requirement of IPR - Rationale for Protection of IPR - Basics for Protection of IPR - Impact of IPR on development - Resources support IPR - Factors influence on the development of IPR - Intellectual property rights in India - Important elements of IPR - International organisation agencies - Treaties of International Organisation agencies.	**10**	**CO1**
II	**Patents**: Definition - Kind of inventions protected by patent - Patentable and Non-patentable Invention - Legal requirement for patent - Granting of Patent - Rights of Patent –Process of Patent - Drafting of Patent - Filing of Patent – Requirement of Patent Process - Types of Patent application – Patent documentation – Specification and claim - Commercial Exploitation of IP - Assignment –licensing – infringement - Different layers of the international system - National-regional Options - International Options.	**10**	**CO2**
III	**Trademarks:** Definition – Meaning - Rights - Requirement of Trademarks - Types of Trademarks - Purpose of Trademark - Functions of Trademark - Trademark protection - Process of Trademark protection - Trademark Registration – Phases of Registration - Acquisition of trademark rights – Procurement requirement - Protectable matter - Trademark protectable process - Selecting the trademark - Evaluating the trademark - Trademark Registration.	**10**	**CO3**
IV	**Copyrights**: Introduction - meaning - Rights and protection covered by copyrights - Why the copyrights need protection? - Law of Copyrights - Implementation of laws in	**10**	**CO4**

	copyrights - Fundamental of copyrights - Originality of material - Rights of reproduction - Rights to perform the work publicly - Copyrights Ownership issues – Obtaining the copyright registration - Registration process of Copy rights – Notice of copy rights - International Copy right law - Infringement of Copy rights under Copy Rights Act - meaning - Distinction between related rights and copy rights - Celebrity rights - Academic- integrity or plagiarism : Intellectual theft		
V	**Cyber law Issues:** Criminal laws – data safety – online privacy - Health Privacy –Freedom of expression and human rights - national security - Geographical Indication of goods - Meaning - Evolution of Geographical indication of good - Types of Geographical indication of goods - Why GI is need - Requirement of GI –Process – Phases of GI and its elements – GI Laws in India - Need for Protection - Industrial design – Protection requirement- Institutional Capacity – IP policy – Legislation - IPR administration and Institutions - TRIPS agreement - Assisting developing countries to implement TRIPS - Implementing TRIPS - IP in Bilateral and Regional Agreement.	**10**	**CO5**

Text Book	
1	*Khushdeep Dharni and Neeraj Pandey* (2014) **Intellectual Property Rights,** PHI Learning, New Delhi
Reference Books	
1	*Deborah, E. BoDcboux,* (2013) **Intellectual Property : The Law of Trademarks, Copyrights, Patents and Trade Secrets,** Cengage Learning
2	*Xuan Li, Carlos Maria Correa* (2013) **Intellectual Property Enforcement,** Edward Elgar Publishing

Course Outcomes (CO) On completion of this course, the students will be able to	
CO 1	Apply the basic concepts of understanding the Intellectual Property rights
CO 2	Efficient management of Intellectual Property Rights
CO 3	Known influence factors of IPR
CO 4	Know the structure of Intellectual Property Rights
CO 5	Develop the knowledge of Intellectual Property Rights

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	M	H	L	H	L	H	L	M	L
CO2	H	M	M	H	L	M	H	L	L
CO3	L	H	L	M	M	M	M	H	M
CO4	L	L	L	L	L	H	M	M	H
CO5	M	M	M	M	L	L	M	L	M

H-High; M-Medium; L-Low

<table>
<tr><td>23PCOM305</td><td colspan="2">DSC XIII: LOGISTICS AND SUPPLY CHAIN MANAGEMENT</td><td colspan="2">SEMESTER – III</td></tr>
<tr><td colspan="5">Course Objectives:
The course aims
• To aware the Role of Logistics in an Economy, Logistics and Competitive Advantage, Logistics Mix, Logistics in Organized Retail in India
• To have an idea on Logistics Information System, , Application of Information Technology in Logistics and Supply Chain Management
• To have an understanding about Functions and Contribution of Supply Chain Management, Framework for Supply Chain Solution, Supply Chain Relationships
• To gain better understanding about e-marketplaces, e-procurement, e-logistics, customer relationship management, ,ERP</td></tr>
<tr><td>Credits: 4</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">An overview about logistics management - An overview about Supply Chain Management - Objectives of Logistics - Types of Logistics - Concept of Logistics management - Concept of Supply chain management - Layout of Logistics and Supply chain management - Logistics in India - Role of Logistics in Economy - Distinction Between Logistics and Supply chain management - Logistics and competitive advantage - Factors of Competitive Advantage - Logistics Mix – Product, People, Price.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">An overview of logistics information system (LIS) - Salient features - Objectives - Importance - Design - Framework of LIS - Pros and Cons of LIS - Components of LIS - Framing own Logistics Information System - Sales information system - Purchases information system - Inventory Control System - Plant maintenance system - Quality management information system - Planning forecasting - Logistics information Library.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">An over view of Electronic commerce - E-commerce features - E-commerce objectives - Significance of E-commerce - Benefits of E-commerce - Framework of E-commerce - Components of E-commerce in brief - Business to Business - Consumer to Consumer -Business to Government - Government to Citizens -Requirements of Logistics in E-Commerce.</td><td>10</td><td>CO3</td></tr>
</table>

IV	**An Introduction of Supply Chain Management:** Nature and Scope of Supply Chain Management - Value chain - Seller, Buyer, Supplier and Value - Functions of SCM - Objectives of SCM - Value chain - Functions of Value chain - Creating value of Chain concept- Enlisting suppliers to innovation - Leveraging value chain partners - Supply Chain Effectiveness and Indian Infrastructure.	**10**	**CO4**
V	**Internet Basic Concept:** Applications of internet in business - Internet enabled supply chain concept - Electronic market places - E-procurement -Logistics Web - E-Logistics - E-Fulfillment - Customer relationship management - Enterprise resource management introduction.	**10**	**CO5**

Text Book	
1	*Martin Christoper* (2010) **Logistics And Supply Chain Management** (4th Edition)
Reference Books	
1	
2	*John Mangan* (2011) **Global Logistics and Supply Chain Management**
3	*Dr.Ramachandran* (2019) **Global Logistics and Supply Chain Management**

Course Outcomes (CO) On completion of this course, the students will be able to	
CO 1	Familiarize with Role of logistics in economy
CO 2	Awareness about Competitive advantage, Logistics in organized retail in India
CO 3	Knowledge about LIS, Applications of information technology in logistics and supply chain management
CO 4	Have practical knowledge about Logistic Resource Management
CO 5	Practical exposure of Supply Chain Relationship

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	H	L	M	L	M	L	H	L	H
CO2	M	M	H	H	L	L	H	L	M
CO3	H	L	L	M	H	M	M	M	M
CO4	L	L	L	M	M	H	L	L	H
CO5	M	M	M	M	L	M	M	L	L

H-High; M-Medium; L-Low

23PBACOI301	GEC II: GLOBAL BUSINESS ENVIRONMENT		SEMESTER – III
Course Objectives: The course aims • To provide knowledge on investment avenues. • To facilitate construction of sound investment portfolio.			
Credits: 4	**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**	**PO6**	**PSO1**	**PSO2**	**PSO3**
CO1	M	M	L	L	M	H	L	H	L
CO2	L	H	M	L	H	M	M	H	L
CO3	H	M	M	M	H	H	L	M	M
CO4	L	L	M	L	M	L	L	L	L
CO5	M	H	M	L	H	M	M	M	L

H-High; M-Medium; L-Low

23PLS301	**NCC: CAREER COMPETENCY SKILLS – II**	**SEMESTER – III**

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	Solve the problems involving the concepts HCF, LCM, Square roots and Cube roots.
CO2	Solve the problems on numbers and age.
CO3	Solve the problems involving the concepts Calendar-Clocks, Pipes and Cisterns
CO4	Solve the problems on Time & Work and Time & Distance.
CO5	Calculate Ratio & Proportion, Partnership with shortcuts.

23PCOM401	DSC XIV: 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	PO6	PSO1	PSO2	PSO3
CO1	H	L	M	H	H	H	M	H	H
CO2	L	M	H	L	M	H	L	L	M
CO3	M	L	H	H	M	M	L	M	M
CO4	M	H	L	M	M	H	H	H	H
CO5	M	L	M	H	L	M	H	H	M

H-High; M-Medium; L-Low

23PCOM402	DSC XV: FINANCIAL MARKETS AND INSTITUTIONS			SEMESTER – IV
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:4	**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	PO6	PSO1	PSO2	PSO3
CO1	L	H	M	M	H	H	H	M	L
CO2	M	M	H	L	M	H	M	M	L
CO3	H	H	M	L	M	H	M	H	M
CO4	L	M	M	H	M	M	M	H	L
CO5	H	H	L	M	M	M	M	M	L

H-High; M-Medium; L-Low

23PCOM403	DSC XVI: GST AND CUSTOMS LAW		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	PO6	PSO1	PSO2	PSO3
CO1	H	H	M	M	H	H	M	L	H
CO2	L	L	H	H	M	H	H	L	H
CO3	H	L	M	H	M	L	H	M	M
CO4	H	H	L	H	M	M	M	L	M
CO5	M	H	M	H	M	M	L	L	L

H-High; M-Medium; L-Low

23PCOM404	DSC XVII: 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	PO6	PSO1	PSO2	PSO3
CO1	M	H	M	L	M	H	M	M	L
CO2	M	H	L	L	H	H	L	M	H
CO3	M	M	H	M	L	L	M	L	M
CO4	H	M	H	M	L	M	H	M	M
CO5	L	M	L	M	M	M	M	H	L

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 AND VIVA- VOCE (Course Code: 23PCOPR401; Credits: 4)

- 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**

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