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 2024– 2026)

R2024

KSR Kalvi Nagar, Tiruchengode – 637 215.

Namakkal District, Tamil Nadu, India

MASTER OF COMMERCE

VISION

- To empower students with comprehensive knowledge and skills in commerce, nurturing them to become adoptive professionals and leaders in the global business arena.

MISSION

- To provide high-quality education in commerce through innovative teaching and foster holistic development to excel in diverse career paths.
- To equip the students with professional competence to handle obstacles in the corporate world.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: To provide graduates with a comprehensive understanding and mastery of advanced concepts, skills, and competencies in the field of commerce.

PEO 2: To enhance graduates' critical thinking skills, enabling them to analyze intricate business problems and devise efficient solutions within different organizational settings.

PEO 3: To provide graduates with a deep understanding of ethical concepts, a dedication to social responsibility, and unshakable professional integrity in their business practices and decision-making.

PROGRAMME OUTCOMES (PO)

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

PO 1: Exhibit a high level of expertise in examining intricate business data and formulating well-informed decisions through thorough analysis.

PO 2: Comprehend the ethical implications of business decisions, and showcase a commitment to ethical behavior and corporate social responsibility.

PO 3: Effectively manage groups, projects, and companies in fast-paced work settings, cultivate your leadership skills.

PO 4: Demonstrate expertise in strategic thinking, formulating business plans, and adapting to changing market conditions to achieve organizational success.

PO 5: Gain a thorough understanding of international markets, cross-cultural communication, and global economic trends by developing your global business insight.

PROGRAMME SPECIFIC OUTCOMES (PSO)

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

PSO 1: Understand the fundamental theories and concepts in the field of commerce, finance, marketing, management, and accounting.

PSO 2: Examine complex business issues, apply analytical approaches, and provide solutions based on factual facts.

PSO 3: Develop strategic decisions in different business situations, taking into account economic, social, and environmental factors.

PSO 4: know financial management principles and practices, which enables them to successfully manage financial resources and improve financial performance.

PSO 5: Identify changing consumer expectations, conduct market analysis, precisely detect market trends, and build effective marketing strategies.

REGULATIONS

ELIGIBILITY

Candidate seeking admission to the first year of the Master of Commerce Degree shall possess pass in 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, BCS, BCS (CA), B.A (Corporate Secretaryship), B.A (Corporate Secretaryship) with CA, and B.Com (Co-operation), B.Com (Banking & Insurance), B.Com (Accounting & Finance), B.Com (Security Marketing Practices) B.Com (Financial Marketing Analytics) B.Com (Business Process Services) and B.COM. (Professional Accounting).

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							
24PCOM101	DSC I: Advanced Financial Management	5	3	25	75	100	4
24PCOM102	DSC II: Business Model for Startups	5	3	25	75	100	4
24PCOM103	DSC III: Financial Markets and Services	5	3	25	75	100	4
24PCOM104	DSC IV: Innovations in Banking and Technology	5	3	25	75	100	4
24PCOM105	DSC V: Digital Marketing	5	3	25	75	100	3
24PCOM106	DSC VI: Auditing and Assurance	5	3	25	75	100	4
	Total	**30**	**-**	**-**	**-**	**600**	**23**
Second Semester							
Part A							
24PCOM201	DSC VII: Advanced Cost Accounting	6	3	25	75	100	4
24PCOM202	DSC VIII: Corporate Governance and Ethics	6	3	25	75	100	4
24PCOM203	DSC IX: Strategic Human Resource Management	6	3	25	75	100	4
	DSE I	5	3	25	75	100	4
24PMACOI201	MDC I: Advanced Business Statistics	4	3	25	75	100	4
Part B							
24PVE201	VAC: Human Rights	2	3	25	75	100	2
24PLS201	AEC I: Career Competency Skills - I	1	-	100	-	100	1
	Total	**30**				**700**	**23**

Third Semester							
Subject Code	**Subject**	**Hrs of Instruction**	**Exam Duration (Hrs)**	**Max Marks**			**Credit Points**
				CA	**CE**	**Total**	
Part A							
24PCOM301	DSC X: Higher Corporate Accounting	5	3	25	75	100	4
24PCOM302	DSC XI: Direct Taxations	5	3	25	75	100	4
24PCOM303	DSC XII: Research Methodology	5	3	25	75	100	4
24PCOM304	DSC XIII: International Marketing Management	5	3	25	75	100	3
	DSE II	5	3	25	75	100	4
24PMACOI301	MDC II: Resource Management Techniques	4	3	25	75	100	4
24PCOI301	Summer Internship	-	-	100	-	100	2
Part B							
24PLS301	AEC II: Career Competency Skills - II	1	-	100	-	100	1
	Total	**30**				**800**	**26**
Fourth Semester							
Part A							
24PCOM401	DSC XIV: Accounting for Managerial Decisions	6	3	25	75	100	4
24PCOM402	DSC XV: Indirect Taxations	6	3	25	75	100	4
24PCOM403	DSC XVI: International Trade and Finance	6	3	25	75	100	4
24PCOM404	DSC XVII: Logistics and Supply Chain Management	6	3	25	75	100	4
24PCOPR401	Project and Viva-Voce	6	-	40	60	100	6
	Total	**30**				**500**	**22**
	Grand Total					**2600**	**94**

DISCIPLINE SPECIFIC ELECTIVE SUBJECTS

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

DSE I		
Subject Code	**Semester**	**Subject**
24PCOEL201	II	Legal Aspects of Business
24PCOEL202	II	Corporate Laws
24PCOEL203	II	Labour Laws
DSE II		
Subject Code	**Semester**	**Subject**
24PCOEL301	III	Security Analysis and Portfolio Management
24PCOEL302	III	Capital and Derivatives Market
24PCOEL303	III	Security Market Operations

ABBREVIATION

DSC – Discipline Specific Courses

DSE - Discipline Specific Elective Courses

MDC - Multi Disciplinary Course

AEC - Ability Enhancement Courses

VAC - Value Added Course

TOTAL CREDIT DISTRIBUTION

S.No.	Components	Marks	Credits	Cumulative Credits
1	**Part A**			
	DSC Theory	17 x 100 = 1700	15 x 4 = 60 2 x 3 = 6	90
	DSE	2 x 100 = 200	2 x 4 = 8	
	MDC	2 x 100 = 200	2 x 4 = 8	
	Project	1 x 100 = 100	1 x 6 = 6	
	Summer Internship	1 x 100 = 100	1 x 2 = 2	
2	**Part B**			4
	Value Education	1 x 100 = 100	1 x 2 = 2	
	AEC	2 x 100 = 200	2 x 1 = 2	
	Total (26 Courses)	**2600**	-	**94**

<table>
<tr><td colspan="2">24PCOM101</td><td colspan="2">DSC I: ADVANCED FINANCIAL MANAGEMENT</td><td>SEMESTER – I</td></tr>
<tr><td colspan="5">Course Objectives:
The course aims
• To equip students with the skills to manage financial resources, make informed decisions, and adapt to evolving financial technology.
• To provide valuable insights into the ways in which AI is influencing the financial sector</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">Financial Management – Scope – Objectives - Process - Financial Decisions - Functional Areas of Financial Management - Functions of Chief Finance Officer - Sources of Finance. Time Value of Money: Fundamental Valuation concepts - Time Value of Money – Compound Value, Present Value; Risk and Return – Concept, Risk in a Portfolio Context, Relationship between Risk and Return. (Theory Only)</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Capital Budgeting - Need and Significance of Capital Budgeting- Types of Investment Decisions - Capital Budgeting Methods: Payback Period-Accounting Rate of Return - Net Present Value - Internal Rate of Return - Profitability Index.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Approach. Cost of Capital - Determination of Cost of Capital - Cost of Debt, Preference Capital, Equity Capital and Retained Earnings - Computation of Weighted Cost of Capital.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Working Capital Management - Concept - Kinds - Importance - Forecasting Working Capital Requirements - Management of Cash - Receivable Management - Inventory Management. Dividend Policy - Determinants of Dividend Policy - MM Hypothesis - Gordon Model - Walter Model.</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Artificial Intelligence (AI) in Finance: Introduction - Objectives - Areas of AI used in Finance - Types of Financial Institutions using AI - Applications of AI in Financial Services - Key Stakeholders of AI in Finance - Governance of AI in Finance - Benefits of AI in Finance - Challenges of AI in Finance - Risks of</td><td>10</td><td>CO5</td></tr>
</table>

	Artificial Intelligence in Financial Services - AI Impact the Finance Industry - Future of AI in Financial Services.		
Note: Question paper shall cover 60 % Problem and 40 %theory.			
Text Book			
1	*Sharma, R.K* and *Shasi,K. Gupta*. 2022. **Financial Management**. [Eighth Edition]. Kalyani Publications, Ludhiana.		
Reference Books			
1	*Murthy, A*. 2021. **Financial Management**. [Third Edition]. Margham Publications, Chennai.		
2	*Maheswari, S.N*. 2021. **Financial Management**. [Fifteenth Edition]. Sultan Chand & Sons, New Delhi.		
3	*Pandey, I.M*. 2021. **Financial Management**. [Twelfth Edition]. Vikas Publishing House Pvt. Ltd., Noida.		

COURSE OUTCOMES (CO)

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

CO1	Gain the necessary understanding of financial decisions, analytical skills, and the time value of money in relation to financial management.
CO2	Effectively manage the funds and make informed investing decisions in line with their unique financial goals.
CO3	Obtain the requisite knowledge and analytical skills to efficiently oversee the capital structure and ascertain the cost of capital in businesses.
CO4	Understand the key concepts and significance of dividend policy and efficient working capital management in businesses.
CO5	Comprehend the application of AI technology in the finance industry and how it will benefit upcoming finance professionals.

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOM102	**DSC II: BUSINESS MODEL FOR START-UPS**	**SEMESTER – I**

COURSE OBJECTIVES:

The course aims

- To provide students with a comprehensive understanding of start-ups, business plans, business models, and risk management practices
- To navigate the entrepreneurial landscape effectively and make informed decisions in their professional endeavours.

Credit:4 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Introduction to Startup:** Introduction, Meaning & Definition, Characteristics - Types - Objectives - Scope of Startups - Functions - Eligibility Criteria for Startups - Benefits to Startups by Indian Government - Challenges for Startups in India - List of Recent Successful Startups in India and their Stories.	**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 - Importance.	**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	**Institutional Financial Support:** Central level institutions, state level institutions, other agencies. DICs - IDC - SFCs - SSIDCs - KVIC - TCO - SISI - NSIC - SIDBI - NBFC's in India	**10**	**CO5**

Textbooks	
1.	*Adam J. Bock, Gerard George*, (2017) **"The Business Model Book",** (First Edition) **Pearson** Education Limited.
2.	*Alexander Chernev,* (2018) **"The Business Model: How to Develop New Products, Create Market Value and Make the Competition Irrelevant",** (Second edition) Cerebellum Press.
3.	*Kanagasabapathi.P,* (2020) **"Indian Models of Economy, Business & Management",** (Third edition) PHI Learning PVT Ltd.
References	
1.	https:/ / www.startupindia.gov.in/content/ sih/en/ government-schemes.html
2.	https:/ /timesnext.com/business-models-of-most-successful-startups-in-india/
3.	https:/ /www.marketingmind.in/ 10-biggest-challenges-faced-by-startups-in-india/Respective Business Models by Companies.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to	
CO1	To understand, navigate, and thrive in the dynamic startup ecosystem using government support schemes.
CO2	Remember the legal prerequisites for Section 8 Companies, trusts, and the tax exemption that non-governmental organizations are eligible for.
CO3	Examine the laws pertaining to joint ventures and LLP formation, as well as how they affect start-ups.
CO4	Analyse the registration and licensing procedure for start-ups.
CO5	Identify the institutions supporting business enterprise

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOM103	DSC III: FINANCIAL MARKETS AND SERVICES		SEMESTER – I
COURSE OBJECTIVES: The course aims • To understand the various aspects of the financial markets and services sector. • To know about thorough understanding of the various aspects of the financial markets, services, and regulatory frameworks.			
Credit: 4			**Hours: 50**
Unit	**Contents**	**Hrs**	**CO**
I	**Introduction to Primary Market:** Meaning – Functions - Methods of Floating New Issues - Parties Involved in the New Issue Market - Government and Statutory Agencies - Collection Centres. Pricing of New Issue and SEBI Guidelines - SEBI and Investor Protection in the Primary Market.	**10**	**CO1**
II	**Introduction to Secondary Market:** Meaning and Importance - Features - Functions - Listing of Securities in Stock Exchanges - Various Stock Markets in India – BSE – NSE – OTCEI – NCDEX - Procedure for Trading in Stock Market - Depository System - Objectives - Depository Process - Benefits of Depository System - Trading Mechanism	**10**	**CO2**
III	**Introduction to Financial Services:** Meaning – Definition – Nature - Scope and Characteristics – Classification - Importance of Financial Services for Economic Development - Fund Based & Fee Based Financial Services - New Financial Products and Services - Challenges Facing the Financial Service Sector.	**10**	**CO3**
IV	**Mutual Funds**: Meaning - Definition - Scope - Types - Importance - Risks - Net Asset Value - Mutual Fund in India & Abroad - Performance of Mutual Fund Industry in India. **Venture Capital**: Meaning - Definition - Scope - Importance - Methods of Venture Financing - SWOC of Venture Capital - Growth of Venture Capital in India.	**10**	**CO4**
V	**Introduction to SEBI:** History - Structure - Objectives - Powers - Functions - Guidelines on Primary and Secondary Market in India. **Introduction to Dematerialisation:** Demat Account - Meaning & Definition - Procedure - Importance of Demat Account - Stock Brokers in India - Functions of NSDL	**10**	**CO5**

	& CDSL. **Introduction to Credit Rating:** Meaning & Definition - Features - Need - Process - Agencies of Credit Rating - Rating Framework - Factors considered for Rating and Types of Rating - Pros & Cons - Credit Rating in India.		

Textbooks	
1.	*Gorden & Nataraj*, (2016), **Financial Markets and Services**, Himalaya Publishing House
2.	*Avadhani*, **Investment and securities markets in India** (2021), (12th Edition) Himalaya Publishing House
3.	*Preethi Singh*, (2015), **Investment Management,** (19th Edition) Himalaya Publishing house
Reference Books	
1.	*Machiraju H R*, (2019), **Working of Stock Exchanges in India**, New Age Publishers, Bengaluru.
2.	*Guruswamy, S, (2018),* **Financial Services,** (Third Edition) Vijay Nicole imprints, Chennai.

COURSE OUTCOMES (CO)

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

CO1	Understand the primary and secondary markets, enabling them to navigate the complex landscape of financial markets effectively.
CO2	Evaluate the secondary market and its role in the broader financial system and enabling them to make informed investment decisions.
CO3	Gain knowledge of financial services, their role in economic growth, and the difficulties facing the industry.
CO4	Comprehend the functions of venture capital and mutual funds in the world of investing, as well as how they affect economic growth.
CO5	Recognize the dematerialization of the capital market, the regulatory framework of SEBI, and the function of credit rating in assessing credit risk.

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOM104	**DSC IV: INNOVATIONS IN BANKING AND TECHNOLOGY**	**SEMESTER – I**

Course Objectives:
The course aims
- To recognize the various fraudulent activities that is common in the financial sector.
- To understand the regulatory framework governing the banking sector in India

Credit: 4 **Hours: 50**

Unit	**Contents**	**Hrs**	**CO**
I	**Introduction to Banks:** Bank - Banker - Banking - Evolution - Role of Banking System in India - Classification - Objectives - Functions - Schedule v/s Non-Schedule - Public v/s Private - Traditional v/s Modern Payment Banks - Banking System in India.	**10**	**CO1**
II	**Core Banking:** Introduction - Meaning & Definition - Characteristics - Pros and Cons - Evolution of Bank Management - Technological Impact in Banking Operations - Total Branch Computerization - Concept of Opportunities - Centralized Banking - Concept - Opportunities - Challenges & Implementation.	**10**	**CO2**
III	**Cognitive Banking:** Introduction - Meaning & Definition - Characteristics - Pros and Cons - Fintech Technologies in Banking - Industrialisation 4.0 - Artificial Intelligence - Cognitive Banking - Blockchain Technology and Cloud Computing: How it works? Cognitive Analytics - AI Tools in Banking Industry - Robotics in Banks.	**10**	**CO3**
IV	**Technology in Banking:** Technology at Banks - Plastic Card - Wireless / Wired Point of Sale Machines - Bar Code & OR Code Payment - E-KYC - Truncated Cheque - NFS - MICR - EFT - ECS - NEFT - RTGS - IMPS - AEPS - USSD - UPI - E-Wallet - Mobile Point of Sale - Recent developments in Payment Systems.	**10**	**CO4**
V	**Frauds in Banking Industry:** Introduction - Types of Frauds - Issues in online and offline Banking System - Financial Scams - Online Scams - Precautionary Measures to be taken by Banks and Customers - OTP - TTP - Security measures by Banks in India.	**10**	**CO5**

Textbooks	
1.	*Ramashish Purvey,* (2010), **New Dimensions of Indian Banking,** (First edition) Serials Publications.
2.	*M. Revathy Sriram, P. K. Ramanan, R. Chandrasekhar,* (2018) **"Core Banking Solution -Evaluation of Security and Controls",** PHI learning private limited.
3.	Indian Institute of Banking & Finance, (2015). **Advanced Bank Management,** Macmillan publication.
4.	Indian Institute of Banking & Finance, (2018). **Principles & Practices of Banking.** Macmillan Publication.
Reference Books	
1.	*Srivastava, & Divya, Nigam,* (2014). **Management of Indian Financial Institutions**, Himalaya Publishing House.
2.	*Vasant, Joshi &Vinay, Joshi,* (2009). **Managing Indian Banks- Challenges Ahead,** Sage Publications.
3.	*M. Y. Khan,* (2022) **Indian Financial System,** (Eleventh edition) Tata McGraw Hill.
4.	*O.P, Bhat & K. K, Saxena,* (2008) **Bank marketing**, Skylark Publications.

COURSE OUTCOMES (CO)

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

CO1	Understanding of banking fundamentals, core banking concepts, and technological advancements in the banking sector.
CO2	Analyze the impact of technology on banking operations.
CO3	Explore banking fintechs like Industrialization 4.0, AI, cognitive banking, blockchain, and cloud computing.
CO4	Understand how banking technology like plastic cards, digital payments, and EFT is used.
CO5	Identify types of frauds in the banking industry, including online scams and financial frauds.

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOM105	DSC V: DIGITAL MARKETING		SEMESTER – I
COURSE OBJECTIVES: The course aims • To assess the components of the online marketing mix and the development of digital marketing • To interpret data from social media and to evaluate game-based marketing			
Credit: 3			**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 –	**10**	**CO5**

	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.		

Textbooks	
1.	*Puneet Singh Bhatia,* (2019) **"Fundamentals of Digital Marketing",** 2nd Edition, Pearson Education Pvt Ltd, Noida.
2.	*Dave Chaffey, Fiona Ellis-Chadwick,* (2022) **"Digital Marketing",** (Eighth edition) Pearson Education Pvt Ltd, Noida.
3.	*Seema Gupta,* (2022) **"Digital Marketing"** 3rdEdition, McGraw Hill Publications Noida.
4.	*Michael Branding,* (2021) **"Digital Marketing",** (first edition) 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.	*Simon Kingsnorth,* (2022) **Digital Marketing Strategy - An Integrated approach to Online Marketing",** Kogan Page Ltd. United Kingdom.
4.	*Maity Moutusy,* (2022) **"Digital Marketing"** 2nd Edition, Oxford University Press, London.

COURSE OUTCOMES (CO)

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

CO1	Demonstrate a comprehensive understanding of digital marketing concepts, strategies, channels, and tools.
CO2	Analyze the components of the online marketing mix, including e-product, e-promotion, e-price, and e-place.
CO3	Understand social media platforms like Facebook, Twitter, Instagram, Snapchat, Pinterest, and their role in online campaign management.
CO4	Explore online consumer behavior, cultural implications, models of website visits, and the consumer decision-making process in the digital realm.
CO5	Understand digital analytics concepts, measurement frameworks, web data analytics, and metrics for owned social media platforms.

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOM106	**DSC VI: AUDITING AND ASSURANCE**	**SEMESTER – I**	
COURSE OBJECTIVES: The course aims • To introduce students with auditing standards and the methods and procedures used in financial statement audits. • To emphasize the importance of clear and concise audit documentation to support audit findings and conclusions.			
Credit: 4		**Hours: 50**	
Unit	**Contents**	**Hrs**	**CO**
I	**Introduction to Auditing:** Meaning - Definitions and Objectives of Auditing - Accounting v/s Auditing - Advantages and Limitations of Auditing - Classification of Audit - Audit Programme - Appointment - Qualifications and Removal of Company Auditor - Powers - Duties and Liabilities of Company Auditor.	**10**	**CO1**
II	**Internal Control and Audit:** Meaning - Objectives and Significance of Internal Control - Elements of Internal Control - Review and Documentation - Evaluation of Internal Control System - Internal Control Questionnaires - Internal Control Check List - Tests of Control - Application of Concept of Materiality and Audit Risk - Concept of Internal Audit – Meaning - Nature - Scope and Purpose of Internal Audit - Areas of Internal Audit.	**10**	**CO2**
III	**Vouchers and Verification:** Meaning of Voucher and Vouching - Vouching v/s Auditing - Audit of Receipts – Cash Sales - Receipts from Debtors - Payments – Cash and Credit Purchases - Payment to Creditors - Wages - Expenses - Capital Expenditures - Bank Payments - Audit of Assets and Liabilities.	**10**	**CO3**
IV	**Auditing and Assurance Standards:** Overview - Standard Setting Process - Statements and Guidance Notes on Auditing Issued by the ICAI - Significant Differences between Auditing and Assurance Standards - Role of International Auditing and Assurance Standards Boards.	**10**	**CO4**
V	**Audit Report:** Meaning - Nature - Scope and Importance of Auditor's Report - Types of Auditor's Report - Report v/s	**10**	**CO5**

	Certificate - Contents of Audit Report - Disclaimers - Adverse Opinion - Audit Committee – Meaning - Objectives - Composition and Functions of audit Committee.		

Text Book	
1.	*Dinkar Pagare,* (2021) **Principles and Practice of Auditing,** Sultan Chand, New Delhi
2.	*B N Tandon* (2023) **Practical Auditing,** S Chand & Company, New Delhi.
3.	*T R Sharma,* (2021) **Auditing**, Sahitya Bhawan Publications, Agra
4.	*S K Basu,* (2024) **Auditing: Principles and Techniques,** Pearson Education, New Delhi.
Reference Books	
1.	*Arun Kumar and Rachana Sharma, (*2022) **Auditing Theory and Practice,** Atlantic Publishers, New Delhi.
2.	*Saxena and Saravanvel,* (2020.) **Practical Auditing,** Himalaya Publishing House, Mumbai.
3.	*Minaxi Rachcha, Siddeshwar Gadadeand Rachcha,* (2015) **Introduction to Auditing,** Vikas Publications

COURSE OUTCOMES (CO)

After completion the course the students will be able to

CO1	Understand the concept of auditing and its comparison with accounting
CO2	Examine the process of auditing a business enterprise
CO3	Explain the value and relevance of internal auditing
CO4	Verify the books of registers with vouchers created for recording
CO5	Perform of internal audit of assets, incomes, expense, etc vouchers

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOM201	**DSC VII: ADVANCED COST ACCOUNTING**	**SEMESTER – II**

Course Objectives:
The course aims
- To equip the students to ascertain and control costs.
- To facilitate the students to arrive at job costing and process costing.

Credit: 4 **Hours: 50**

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

Note: Theory: 20%; Problems: 80%

Textbooks

1. *Reddy, T.S. and Hari prasad* Reddy, Y. (2017), **Cost Accounting.** [Fourth Edition]. Margham Publications, Chennai.

Reference Books

1. *Maheshwari,* S.N. (2016), **Cost and Management Accounting**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
2. *Jain,S.P and Narang,* K. (2015), **Cost and Management Accounting.** [Fourteenth Edition]. Kalyani Publishers, Ludhiana.

COURSE OUTCOMES (CO)

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

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

MAPPING

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

H-High; M-Medium; L-Low

Prepared By **Course Coordinator**	**Approved By** **Chairman - BoS**

24PCOM202	**DSC VIII: CORPORATE GOVERNANCE AND ETHICS**	**SEMESTER – II**

COURSE OBJECTIVES:

The course aims

- To understanding Corporate Governance Concepts and the role and composition of boards of directors
- To apply knowledge of major expert committees' reports

Credit: 4 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Corporate Governance:** Introduction - Evolution of Corporate Governance – Concept - Importance - Need for Good Corporate Governance - Principles of Corporate Governance - Benefits and Issues of Corporate Governance - Theories of Corporate Governance - Models of Corporate Governance Around the World	**10**	**CO1**
II	**Corporate and Board Management:** Corporate Business Ownership Structure - Board of Directors – Role - Composition - Systems and Procedures - Fiduciary Relationship - Types of Directors- Rights - Duties and Responsibilities of Directors - Harmony between Directors and Executives - Executive Management Process - Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.	**10**	**CO2**
III	**Board Committees and Role of Professionals:** Board Committees - Types - Need - Functions and Advantages of Committee Management -Constitution and Scope of Board Committees - Independence of Members of Board Committees - Disclosures in Annual Report - Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in Compliance of Corporate Governance.	**10**	**CO3**
IV	**Corporate Social Responsibility:** Definition – Nature – Levels – Phases and Approaches - Principles - Indian Models – Dimensions. Corporate Social Reporting - Objectives of Corporate Social Reporting and Case Studies.	**10**	**CO4**
V	**Business Ethics:** Meaning - Significance - Scope – Factors Responsible for Ethical and Unethical Business Decision. Unethical Practices in Business – Business Ethics in India – Ethics Training Programme.	**10**	**CO5**

Textbooks	
1.	*Subhash Chandra Das,* (2020) **Corporate Governance in India – An Evaluation** (Fifth Edition), PHI Learning Private Limited
2.	*Dr. Neeru Vasishth and Dr. Namita Rajput* (2022) **Corporate Governance Values and Ethics,** Taxmann Publications Pvt Ltd, New Delhi
Reference Books	
1.	*Khanka S.S.,* (2014) **Business Ethics and Corporate Governance (Principles and Practices),** S Chand & Company
2.	*B.N. Ghosh,* **Business Ethics and Corporate Governance,** (2017) McGraw Hill Education.
3.	*Dr. Y. Hariprasad Reddy,* (2015) **Corporate Governance & Ethics** Margham Publications.

COURSE OUTCOMES (CO)

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

CO1	Identify the importance of corporate governance
CO2	Know the rights, duties and responsibilities of Directors.
CO3	Analyse the legal & regulatory framework of corporate governance
CO4	Outline the importance and principles of corporate social responsibility.
CO5	Understand the significance of business ethics and ethical practices in India.

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOM203	DSC IX: STRATEGIC HUMAN RESOURCE MANAGEMENT		SEMESTER – II
COURSE OBJECTIVES: The course aims • To understand the implication of HRM on Government regulations and corporate decisions • To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.			
Credit: 4			**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 Implementation of HR Policies and Ways to Overcome these Barriers.	**10**	**CO4**
V	**Latest Trends in Strategic HRM:** Mentoring - Employee Engagement – Meaning - Factors Influencing Employee Engagement - Strategies for Enhancing Employee Engagement -	**10**	**CO5**

	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.		

Text books	
1.	*Mathur, S.P.* 2015 **Strategic Human Resource Management** 1st Edition, New Age International (P) Ltd Publishers, New Delhi.
2.	*Catherine Truss, David Mankin & Clare Kelliher* (2014), **"Strategic Human Resource Management",** Oxford University Press, India.
3.	*Anuradha Sharma and Aradhana Khandekar* (2006), **"Strategic Human Resource Management: An Indian Perspective",** Sage Publications Pvt. Ltd, New Delhi.
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

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOEL201	**DSE I: LEGAL ASPECTS OF BUSINESS**	**SEMESTER – II**

COURSE OBJECTIVES:

The course aims

- To provide an overview of important laws that has a bearing on the conduct of business in India.
- To explain the nature and structure of legal aspects of business

Credit: 4 | **Hours: 50**

Unit	Contents	Hrs	CO
I	**Indian Contract Act, 1872:** Introduction – Definition of Contract - Essentials of Valid Contract - Offer and Acceptance - Consideration - Contractual Capacity - Free Consent - Classification of Contract - Discharge of a Contract - Breach of Contract and Remedies to Breach of Contract.	**10**	**CO1**
II	**The Sale of Goods Act, 1930:** Introduction - Definition of Contract of Sale - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Ownership in Goods including Sale by a Non- Owner and Exceptions- Performance of Contract of Sale - Unpaid Seller - Rights of an Unpaid Seller Against the Goods and Against the Buyer.	**10**	**CO2**
III	**Foreign Exchange Management Act, 1999:** Objectives of FEMA - Salient Features of FEMA - Definition of Important Terms – Authorized Dealer - Currency - Foreign Currency - Foreign Exchange - Foreign Security.	**10**	**CO3**
IV	**The Consumer Protection Act, 1986** – Definition – Consumer Protection Council (State and Central) – Consumer Disputes Redressal Agencies – Consumer Disputes Redressal Forum – District Redressal Forum - State Consumer Disputes Redressal Commission – National Consumer Disputes Redressal Commission.	**10**	**CO4**
V	**Cyber Law and the Information Technology Act, 2000** – Objectives – Definitions – Digital Signatures (Sec 3) – Electronic Governance – Attribution - Receipt and Despatch of Electronic Records – Regulations Regarding Certifying Authorities – Digital Signature Certification – Duties of Subscribers – Penalties – Cyber Regulations Appellate Tribunal – Cyber Regulations – Advisory Committee.	**10**	**CO5**

Textbooks	
1.	*N.D. Kapoor, (2020)* **Elements of Mercantile Law,** 38th Revised Edition, Sultan Chand & Sons
2.	*P. Saravanavel & G. Kavitha,* (2018) **Legal Aspects of Business,** Himalaya Publishing House, New Delhi
3.	*Krishnakumar,* (2011) **Cyber Laws: Intellectual Property & E – Commerce Security,** Dominant Publishers & Distributors
Reference Books	
1.	*SN Maheshwari and SK Maheshwari,* (2018) **Business Law,** Himalaya Publishing House, New Delhi
2.	*M.C. Kuchhal, and Vivek Kuchhal,* (2018) **Business Law,** 7th Edition, Vikas Publishing House, NewDelhi
3.	*Akhileshwar Pathak,* (2022) **Legal Aspects of Business,** 8th Edition, Tata McGraw Hill Education

COURSE OUTCOMES (CO)

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

CO1	Recognize the laws relating to Contracts and its application in business activities
CO2	Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
CO3	Define relevant legal terms in FEMA
CO4	Understand the procedures involved in filing complaints and seeking redressal through the appropriate consumer disputes redressal agencies.
CO5	Rephrase the cyber law in the present context

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOEL202	**DSE I: CORPORATE LAWS**	**SEMESTER – II**

COURSE OBJECTIVES:

The course aims

- To identify the various concepts of companies, act 2013.
- To enlightening and understanding the basic concepts Intellectual Property Rights.

Credit: 4 **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 – Misstatement in Prospectus – Liability for Misstatement – Investor's Right – Statement in Lieu of Prospectus - Ministry of Corporate Affairs (MCA) - Role and Roles and Responsibilities of MCA.	**10**	**CO2**
III	**Company Directors:** Appointment - Legal Position - Disqualification - Powers - Duties - Liabilities - Meetings - General Meetings of Shareholders - Requisites of a Valid Meeting - Proxies - Voting - Resolutions. **Winding Up of a Company** – Meaning - Modes of Winding up.	**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	**Introduction to IPR:** Meaning - Need - Types - **Patents**: Definition - Kinds - Legal Requirement for Patent - Filing of Patent. **Trademarks:** Definition – Meaning - Purpose - Requirements - Types - - Trademark Registration – Trademark Registration - **Copyrights**: Introduction - Meaning - Rights and Protection Covered by Copyrights -	**10**	**CO5**

	Why the Copyrights Need Protection? - Fundamental of Copyrights - Obtaining the Copyright Registration - Registration Process of Copy rights.		

Textbooks	
1.	*Kapoor, N.D.* 2018. **Elements of Mercantile Law.** [Thirty Second Edition]. Sultan Chand & Sons, New Delhi.
2.	*Rachna Singh Puri, Arvind Viswanathan* (2009) **Practical Approach to intellectual Property Rights** published by I.K. International Publishing House Pvt. Ltd
Reference Books	
1.	*Shukla, M.C.* 2010. **A Manual of Mercantile Law.** [Eight Edition]. S. Chand Co. Ltd., New Delhi.
2.	*Kapoor, G.K.* 2012. **Corporate Laws**. [Second Edition]. Sultan Chand & Sons, New Delhi.
3.	*Khushdeep Dharni and Neeraj Pandey* (2014) **Intellectual Property Rights,** PHI Learning PVT Ltd.

COURSE OUTCOMES (CO)

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

CO1	Understand the basic concepts and kinds of companies
CO2	Examine the MCA's role and its responsibilities.
CO3	Recognize the directors' role in the business and the methods of winding up
CO4	Evaluate the role of the auditors in the everyday affairs of the company.
CO5	Apply the fundamental knowledge of intellectual property rights and the effective management of those rights.

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOEL203	**DSE I: LABOUR LAWS**		**SEMESTER – II**
COURSE OBJECTIVES: The course aims • To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act • To learn different provisions relating to payment of wages and minimum wages to employees			
Credit: 4			**Hours: 50**
Unit	**Contents**	**Hrs**	**CO**
I	**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:** 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:** The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's Liability for Compensation – Amount of Compensation – Disbursement of Compensation – Notice and Claims – Penalties – **The Employees' State Insurance Act 1948:** Objects – Definitions –Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical Benefit Council – Benefits under the Act – ESI Court.	**10**	**CO3**
IV	**The Payment of Wages Act, 1936:** 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 –	**10**	**CO4**

	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.		
V	**The Provident Fund and Miscellaneous Provision Act, 1952:** 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, 1965:** 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.

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	Know the 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

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PMACOI201	**MDC I: ADVANCED BUSINESS STATISTICS**	**SEMESTER – II**

COURSE OBJECTIVES:

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.

Credit: 4 | **Hours: 50**

Unit	Contents	Hrs	CO
I	**Statistics:** Definition – Functions and Limitations of Statistics – Collection of Data – Classification and Tabulation of Data - Diagrammatic and Graphical Presentation of Data - Measures of Central Value: Mean - Median and Mode. Measures of Dispersion: Standard Deviation - Coefficient of Variation.	**10**	**CO1**
II	**Probability:** Introduction - Definition - Calculation of Probability - Theorems of Probability - Conditional Probability - Baye's theorem - Problems.	**10**	**CO2**
III	**Theoretical Distribution**: Binomial Distribution (Properties and Simple Problems) - Poisson Distribution (Properties and Simple Problems) - Normal Distribution (Properties and Simple Problems).	**10**	**CO3**
IV	**Testing of Hypothesis:** Procedure of Testing Hypothesis – Standard Error and Sampling Distribution – Test of Significance for Attributes Large Samples (Z-Test) –Test of Significance for Small Samples (T-Test).	**10**	**CO4**
V	**Test of Significance**: Chi-Square Test - Uses of Chi-Square Test - ANOVA - One Way Classification - Two Way Classification.	**10**	**CO5**

Textbooks

1.	*Gupta, S.P.* **Statistical Methods.** 2021. [46th Revised Edition] Sultan Chand and Sons, New Delhi.

Reference Books

1.	*Sancheti, D.C and Kapoor V.K.* 2010. **Statistics.** [7th Revised Edition]. Sultan Chand and Sons, New Delhi.
2.	*Kapoor, V.K and Gupta, S.C.* 2020. **Fundamentals of Mathematical Statistics.** [12th Revised Edition]. Sultan Chand and Sons, New Delhi.
3.	*Gupta SP (Dr), Gupta PK (Dr), Mohan Man,* 2022. **Business Mathematics and and Operations Research.** [6th Revised Edition]. Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Learn the importance of statistics and understand the concepts of Measures of Central Tendency.
CO2	Find the probability values.
CO3	Know about various distributions.
CO4	Test the Large samples and Small samples.
CO5	Test the research statements through ANOVA

MAPPING

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

H-High; M-Medium; L-Low

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PVE201	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 Criticize 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-	**5**	**CO5**

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

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

Web References	
1	https://idwfed.org/en/about-us-1/idwf-constitution
2	https://www.womenlawsindia.com/legal-awareness/women-rights-in-india/
3	https://projectworldimpact.com/cause/Human-Trafficking

COURSE OUTCOMES (CO)

After completing 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

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PLS201	**AEC I: CAREER COMPETENCY SKILLS - I**	**SEMESTER – II**

COURSE OBJECTIVES:

The course aims

- To enhance employability skills and to develop career competency.

Credit: 1 **Hours: 50**

Unit	Contents	Hrs	CO
I	**Interview Skills** 1.1Interview Skills: Opening & Closing Expressions-Dress Code-Dos and Don'ts in Interview 1.2Resume Preparation: Cover Letters-Types of resume. Practice: Mock Interview with basic and advanced Interview questions Practice: Draft updated version of resume & cover letter.	**3**	**CO1**
II	**Soft Skills:** Interpersonal Skills - SWOC analysis -Problem Solving Skills. Practice: Speaking on interpersonal skills. Activity on problem solving skills.	**3**	**CO2**
III	**Professional Skills**: Public Speaking-Group Discussion- Creative Thinking. Practice: Non-technical presentation & Group Discussion Assessment can be based on presentation in the class	**3**	**CO3**
IV	**Professional Writing Skills:** Report writing: Progress Report-Feasibility Memos and Circulars.	**3**	**CO4**
V	**Self-improvement** – Call-Language Techniques and Concepts, E-learning	**3**	**CO5**

Textbooks	
1.	Know Yourself & Know the World
Reference Books	
1.	*Alex,* K**. Soft Skills**, 2012. S. Chand & Company Ltd., 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

Prepared By
Course Coordinator

Approved By
Chairman - BoS

24PCOM301	**DSC X: HIGHER CORPORATE ACCOUNTING**	**SEMESTER – III**

Course Objectives:

The course aims

- To understand the accounts of companies as per companies act 2013.
- To determine profits and balance sheet of insurance company.
- To prepare consolidated financial statements of company holdings
- To account for price level changes in accounting methods
- To adopt financial reporting of Indian Accounting Standards.

Credit: 4 **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.	*Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal* (**2021**), **"Advanced Accountancy - Corporate Accounting – Volume - II",** 23rd Revised Edition, Kalyani Publishers, New Delhi.
Reference Books	
1.	*Arulanandam. M.A & Raman K.S.,* (2023), **"Advanced Accounting (Corporate Accounting–II)",** 7th 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.

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 CSR.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by **Approved by**
(Course Coordinator) **(Chairman-BoS)**

24PCOM302	DSC XI: DIRECT TAXATIONS		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: 4			**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.

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

Prepared by **Approved by**

(Course Coordinator) **(Chairman-BoS)**

24PCOM303	**DSC XII: RESEARCH METHODOLOGY**	**SEMESTER – III**

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.

Note: Question paper shall cover 100% theory

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Research** - Meaning - Objectives - Types - Research Process - Significance - Research Methods Vs. Methodology - Scientific Method - Criteria for Good Research - Problems Encountered by the Researchers. Defining the Research Problem - Sources - Techniques Involved in Defining a Problem.	**10**	**CO1**
II	**Research Design** - Need - Features - Contents - Types - Factors affecting Research Design. Formulation of Hypothesis - Sources - Types - Procedure for Hypothesis Testing.	**10**	**CO2**
III	**Sampling Design** - Steps - Need - Types - Criteria for Selection of Sampling Procedure - Characteristics of Good Sample. **Measurement** - Measurement Scales - Sources of Error in Measurement - Tests of Sound Measurement - Techniques of Developing Measurement Tools. Scaling - Scale Classification Bases - Important Scaling Techniques.	**10**	**CO3**
IV	**Collection and Analysis of Data** - 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 - SPSS Software: Features - Types - Advantages - Limitations- Method of Data Analysis.	**10**	**CO4**
V	**Interpretation of Data** - Need - Techniques - Precautions. **Report Writing** - Kinds of Reports - Steps in Report Writing - Layout of Research Report - Mechanics of Writing a Research Report - Precautions for Writing Research Report.	**10**	**CO5**

Text Book

1	*Kothari, C.R.* and *Gaurav Garg*. 2024. **Research Methodology: Methods and Techniques.** [5th Edition]. New Age International Publishers, New Delhi.

Reference Books	
1	*Dr. B.N. Gupta & Nitin Gupta,* 2021. **Research Methodology.** [First Edition]. SBPD Publications.
2	*Deepa Gupta & Mukul Gupta,* 2023. **Research Methodology**. [Second Edition]. PHI Learning Pvt. Ltd..
3	*Pandian Sundara P (Dr), Muthulakshmi S (Dr), Vijayakumar T. (Dr)*. 2022. **Research Methodology & Applications of SPSS in Social Science Research**. [1st 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

Prepared by **Approved by**

(Course Coordinator) **(Chairman-BoS)**

<table>
<tr><td colspan="2">24PCOM304</td><td colspan="2">DSC XIII: INTERNATIONAL MARKETING MANAGEMENT</td><td>SEMESTER – III</td></tr>
<tr><td colspan="5">Course Objectives:
The course aims
• To explain the core concepts and the significance of international marketing in a globalized world.
• To gain knowledge of India’s foreign trade policies, including export-import procedures, certifications, and documentation.</td></tr>
<tr><td colspan="3">Credits: 3</td><td colspan="2">Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">International Marketing: Nature - Importance - Features - Scope - Comparison of Domestic and International Marketing - Environment and Sustainability - Opportunities and Challenges - - Stages of International Marketing Involvement - Motivating Factors of International Marketing - Reasons and Strategies of Internationalization.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">International Product and Pricing Strategies: Product Designing – Product Standardization Vs. Adaptation – Managing Product Line – New Product Development – Pricing for International Markets – Factors Affecting International Price Determination – Price Quotations and Terms of Sale.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Managing International Distribution and Promotion: Distribution Channel Strategy –Roles and Functions – Selection and Management of Overseas Agents – International Distribution Logistics – Planning for Trade Fairs and Exhibitions – International Promotion Mix – Advertising and other Modes of Communication.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">India's Foreign Trade Policy: Direction and Composition of India's Foreign Trade – Export – Import Policy of Current Year – Export procedures and documentation – Export import procedures –Certificate related to shipments – Documents related to payment – Documents related to Inspection – Documents related to excisable goods</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Emerging Trends in International Marketing: Digital Transformation and E-commerce - Sustainability and Green Marketing - Artificial Intelligence and Data-Driven - Regionalism vs. Multilateralism - Cultural Sensitivity and Customization -</td><td>10</td><td>CO5</td></tr>
</table>

	Blockchain Technology in International Trade - Emerging Markets and the Rise of New Consumer Bases - Influence of Social Media on Global Branding.		

Text Book	
1	*Varshney R. L. and Bhattacharyya B.*, (2020), **"International Marketing Management",** 26th Revised Edition, Sultan Chand & Sons.

Reference Books	
1	*Philip R. Cateora, John L. Graham, & Mary C. Gilly,* 2019. **"International Marketing"** 18th Edition, McGraw-Hill Education.
2	*Subba Rao.P,* 2023. **"International Business (Text and Cases)",** 5th Edition, Himalaya Publishing House.
3	*Ramaswamy V. S. & Namakumari S.* 2018. **"Marketing Management: Indian Context Global Perspective",** 6th Edition, Sage Publications India Pvt Ltd.

COURSE OUTCOMES (CO)

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

CO1	Define and discuss the key features, importance, and nature of international marketing.
CO2	Assess the factors influencing international product strategies, including product design, standardization vs. adaptation, and new product development.
CO3	Understand the role and functions of distribution channels in international markets and manage international logistics.
CO4	Critically assess India’s foreign trade policy and understand export-import procedures and the documentation required.
CO5	Ability to identify global e-commerce trends, analyze sustainable marketing’s impact, make data-driven decisions, and apply blockchain for transparency and security in international supply chains.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

24PCOEL301	DSE II: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER – III

Course Objectives:

The course aims

- The advanced models and theories of security analysis and portfolio management
- The risk and return framework for making sound investment decision
- The investment decision making and investment process

Credits: 4 **Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Securities** : Meaning-nature and types of securities –Investment environment – Investment process - Investment, Speculation and Gambling -Classification of Investors- Investment Avenues- Factors affecting Investment Decisions	10	CO1
II	**Risk and Return** : Risk – Meaning –types -Contemporary issues in Investment Management - Sources of Risk: Systematic and Unsystematic risk – managing the risk. Measurement of return - Computation of Risk and Return.	10	CO2
III	**Fundamental Analysis**: Economic Analysis, Forecasting Models, Techniques used in Industry Analysis, Factors affecting Industry Analysis, Industry Life Cycle and Industry Characteristics, Company Analysis- Tools for company analysis- Technical Analysis: General Principles and Techniques of Technical Analysis, Evaluation of Technical Analysis .	10	CO3
IV	**Portfolio Management**: Meaning and Significance of Portfolio Management, Phases of Portfolio Management: Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance.	10	CO4
V	**Portfolio Theories**: Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory, Markowitz Model, Arbitrage Pricing Theory, Efficient Frontier, Factor Models: Sharpe's Single index. portfolio selection method, Prospect Theory, Capital Asset Pricing Model (CAPM), Security Market Line (SML) and Capital Market Line (CML) .	10	CO5

Text Book	
1	*Bhalla V. K* , 2015. **Investment Management: Security Analysis and Portfolio Management** . (19th Edition), Sultan Chand & Sons., New Delhi.

Reference Books	
1	*Prasanna Chandra*,. 2021. **Investment Analysis and Portfolio Management**. (6th Edition) McGraw Hill, New Delhi.
2	*Dr.V.A.Avadhani*,. 2024. **Security Analysis and Portfolio Management**. (Twelfth Edition), Himalaya pub.
3	*Kevin S.* 2022. **Security Analysis And Portfolio Management.** (Third Edition), PHI Learning Pvt. Ltd.

COURSE OUTCOMES (CO)

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

CO1	Be explored to different avenues of investment
CO2	Provide insight about the relationship of the risk and return
CO3	Familiarize the students with the fundamental and technical analysis of the diverse investment avenues
CO4	Apply the concept of portfolio management for the better investment.
CO5	Learn the theories of Portfolio management and also the tools and techniques for efficient portfolio management

MAPPING

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

H-High; M-Medium; L-Low

Prepared by **Approved by**

(Course Coordinator) **(Chairman-BoS)**

<table>
<tr><td>24PCOEL302</td><td colspan="3">DSE II: CAPITAL AND DERIVATIVES MARKET</td><td>SEMESTER – III</td></tr>
<tr><td colspan="5">Course Objectives:
The course aims
Understand the various processes involved in Primary and Secondary Markets.
Understand the schemes and products in Mutual Funds and Derivatives Markets in India.
Give a right perspective of investment and approach the capital market and the derivates markets as the avenues of productive investments.</td></tr>
<tr><td colspan="3">Credits: 4</td><td colspan="2">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">Indian Capital Market - An Overview : Evolution of Capital Markets - Primary & Secondary Market in India – Meaning, Characteristics, Differences – Regulatory Framework of Securities Market – SEBI – Formation, Role & Power - Participants in Indian Capital Market.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Capital Market Operations – Types of Securities Issue in Indian Capital Market - IPOs, FPOs, Private Placement - Book building process – Overview of BSE, NSE, OTCEI – Indices in Indian Capital Market - Listing of Securities at Stock Exchanges – Trading System in Secondary Market – Clearing & Settlement Protocols – Margin Trading, Circuit Breakers, Insider Trading, Price Rigging – Bond Market & Money Market : An Overview.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Market Participants & Financial Instruments - Depository – role and functions – depository participants, issuers and registrars (RTs) – Role of FIIs, Investment Bankers, QIP& QIBs. Capital market instruments – Equity, Debentures, Preference Shares, New instruments of capital market – pure, hybrid, OFCD– Money market instruments; Treasury bills, Commercial papers; Certificate of deposits – Overseas market instruments - FCCBs, GDRs, ADRs, IDRs – Crux of Fundamental & Technical Analysis.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Derivatives Market – An Overview – Meaning, Characteristics, and Types of Derivatives – Uses of Derivatives – Participants in Derivatives Market - Understanding Interest Rates and Stock Indices - Trading of Derivatives contracts - Clearing and Settlement.</td><td>10</td><td>CO4</td></tr>
</table>

V	**Derivative Instruments –** Introduction to Futures & Options – Pricing & Mechanism - Options Trading Strategies – - Forward Contracts - Differences between Futures, Options & Forward Contracts - SWAP Contracts – ETFs – Credit Derivatives.	**10**	**CO5**

Text Book	
1	*Rustagi R.P,* 2022. **Investment Analysis & Portfolio Management**, (5th Revised Edition) Sultan Chand Publications.

Reference Books	
1	*Dr. N.R. Parasuraman,* 2021. **Derivatives and Risk Management,** (4th Edition), McGraw Hill Education
2	*T.V. Somanathan, V. Anantha Nageswaran, Harsh Gupta,* 2017. **Derivatives** (2nd Edition), Cambridge University Press
3	*R. Amuthan,* 2017. **Financial Derivatives,** (1st Edition), Himalaya Publishing House

COURSE OUTCOMES (CO)

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

CO1	Identify the basics of Derivatives and capital market to understand the factors determining the activities involved.
CO2	Give the conceptual understanding of theories of stock market and enables to obtain the rationalities of equity market and research.
CO3	Understand the schemes and products in Mutual Funds and Derivatives Markets in India and the participants of the market.
CO4	Comprehend the perspective of investment and the approaches of the capital market and the avenues of productive investments.
CO5	Assess the unforeseen situation and develop the application of investment strategies as per the contingencies.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by **Approved by**

(Course Coordinator) **(Chairman-BoS)**

24PCOEL303	DSE II: SECURITY MARKET OPERATIONS	SEMESTER – III

Course Objectives:

The course aims

- To know about the financial assets and stock markets operations.
- To learn the operations of secondary market and SEBI regulations.
- To analyze practical aspects of primary and secondary market operations it building career in stock market.

Credits: 4 **Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Security Markets** – Legal Environment: SEBI Act, 1992, Securities Contract Regulation Act 1956, Companies Act 1956 (various provisions relating to securities), RBI rules and guidelines for FII's (Foreign Institutional Investments In India).	10	CO1
II	**Primary Market** –Role and Functions – Methods of selling securities in primary market – New financial instruments – New Issues – SEBI guidelines for public issues – pricing of issue, promoters' contribution – appointment and role of merchant bankers, underwriters, brokers, registrars and managers, bankers etc – Underwriting of issues – Allotment of shares – Procedures for new issues – E-trading.	10	CO2
III	**Secondary Market** – Role, importance, an organization of stock exchanges – Listing of securities in stock exchanges – Trading mechanism – screen based system – DEMAT – REMAT - Internet-based trading	10	CO3
IV	**Depository**: Role and need – The Depositories Act, 1996, SEBI (Depositories and Participants Regulation) 1996 – SEBI (Custodian of Securities) Regulation 1996 – National Securities Depository Ltd. (NSDL) – Depository participant.	10	CO4
V	**Capital Market Instruments:** Equity, Secured Premium Shares, Debentures, Option Bonds, Floating Rate Bonds, Commodity Bonds, Mortgage Backed Securities, Capital Indexed Bonds, Debt for Equity Swap, Zero Coupon Convertible Notes, GDRs, Foreign Currency Convertible Bonds – New instruments of Capital Market – Pure, Hybrid and Derivatives; Money Market Instruments – Treasury bills, Commercial Bills, Commercial Paper, Participatory Notes.	10	CO5

Text Book	
1	*Alok Goyal and Mridula Goyal,* 2020. **Financial Market Operations.** (20th Edn.) Kalyani Publishers, New Delhi.

Reference Books	
1	*Dr.Gurusamy, S.* 2025. **Essential of Financial Services.** (4th Edn.), Vijay Nicole Imprints Pvt Ltd
2	*Dr. L. Natarajan*. 2019. **Securities Laws & Market Operations.** (6th Edition), Margham Publications, Chennai.
3	*Gordon.E and Nataraj.K* , 2016. **Financial Markets and Services**. (11th Edn.) Himalaya Publishing House, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Know the growth of security market and global trade.
CO2	Obtain the skills to reform the capital structure of an organization.
CO3	Acquire the knowledge pertaining to Secondary Market.
CO4	Govern the role of Depositories Act and SEBI Regulation.
CO5	Get along with Capital market and money market Instruments.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by **Approved by**

(Course Coordinator) **(Chairman-BoS)**

24PMACOI301	**MDC II: RESOURCE MANAGEMENT TECHNIQUES**	**SEMESTER – III**

Course Objectives:

The course aims

- To know the concepts of mathematical formulation and solving.
- To find solution of Transportation and Assignment models.
- To learn the concepts in CPM and PERT.

Credits: 4 **Total Hours: 40**

UNIT	CONTENTS	Hrs	CO
I	**Basics of operations research:** Definition of operations research- Characteristics of operations research-Necessity of operations research in Industry-Scope of operation research- operations research and Decision making-Objectives of operations research-Phases of OR-Models in OR-Classification Schemes of Models - Characteristics of Good Model-Advantages of a Model-Limitation of a Model. **Chapter 1: Sections (1.2,1.3,1.5-1.7,1.11-1.17)**	**08**	**CO1**
II	**Linear Programming:** Introduction-Requirement for a Linear Programming Problems-Formulation of Linear Programming Problems (Simple Exercises)-Graphical Method of Solution-Some Exceptional Cases (Simple Exercises)-The General Linear Programming Problem-Canonical and Standard Forms of Linear Programming Problem-Some Important Definitions-The Simples Method(Technique or Algorithm)-Artificial Variables Techniques(The Big-M Method) **Chapter 2: Sections (2.1,2.2,2.6,2.9-2.12,2.14,2.16,2.17,2.17-1)**	**08**	**CO2**
III	**The Transportation Model:** Introduction to the Model-Assumptions in the Transportation Model-Definition of the Transportation Model-Formulation and Solution of Transportation Models-Variants in Transportation Problems **Chapter 3: Sections (3.1-3.3,3.5,3.6)** **The Assignment Model:** Definition of the Assignment Model-Mathematical Representation of the Assignment Model-Comparison with the Transportation Model-Solution of the Assignment Models-The Hungarian	**08**	**CO3**

	Method for solution of the Assignment Problems-Formulation and solution of the Assignment Models-Variations of the Assignment Problem. **Chapter 4: Sections (4.1-4.7)**		
IV	**Decision Theory:** Steps in Decision Theory Approach- Decision Making Environments- Decision Making under conditions of certainty- Decision Making under conditions of Uncertainty- Decision Making under conditions of Risk **Chapter 9: Sections (9.1-9.5)**	**08**	**CO4**
V	**Network Analysis in Project Planning (PERT AND CPM):** Project- Project Planning- Project Scheduling- Project Controlling-Work Breakdown Structure(W.B.S)-Basic tools and Techniques of Project Management-Role of Network Techniques of Project Management-Network Logic (Network or Arrow Diagram)-Numbering the Events of (Fulkerson's Rule)-Activity on Node Diagram-Merits and Demerits of AON Diagrams-CPM-PERT. **Chapter 14: Sections (14.1-14.13)**	**08**	**CO5**

Text Book	
1	*Prof. Rina Rani Rath,* 2021. **Operations Research**, [Second Edition]. Bhavya Books.

Reference Books	
1	*Sundaresan,V., Ganapathy Subramanian, K.S. and Ganesan, K.* 2017. **Resource Management Techniques**. [Eighth Edition]. ARS Publication, Chennai.
2	*Sharma, J.K.* 2017. **Introduction to Operations Research Theory and Applications.** [Sixth Edition]. MacMillan India Ltd., New Delhi.
3	*Kanti Swarup, Gupta, P.K. and Man Mohan*. 2022. **Operations Research**. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Learn the Basics of operations research models and its Applications
CO2	Formulate and solve real life problems through LPP
CO3	Find the optimum transportation schedule and assignment model
CO4	Know the concepts of decision theory
CO5	Use the techniques for planning and scheduling of projects

MAPPING

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

H-High; M-Medium; L-Low

Prepared by **Approved by**
(Course Coordinator) **(Chairman-BoS)**

24PLS301	**AEC II: 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.

Credit: 1 — **Total Hours: 15**

UNIT	**CONTENTS**	**Hrs.**	**CO**
I	Solving Simultaneous Equations Faster – Number System - HCF, LCM – Square roots and Cube roots – Averages	**3**	**CO 1**
II	Problems on Numbers –Problems on Ages	**3**	**CO 2**
III	Calendar – Clocks – Pipes and Cisterns	**3**	**CO 3**
IV	Time and Work – Time and Distance	**3**	**CO 4**
V	Ratio and Proportion – Partnership – Chain Rule	**3**	**CO 5**

Text Books

1. *Aggarwal R.S.* 2022. **Quantitative Aptitude.** [Seventh Revised Edition]. S. Chand& Co., New Delhi.

Reference Books

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

COURSE OUTCOMES (CO)

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

CO 1	Understand the basic mathematical functions.
CO 2	Calculate Problems on Ages with shortcuts.
CO 3	Understand the core concepts of Pipes & Cisterns, Calendar & Clocks.
CO 4	Obtain knowledge on shortcuts to Time & Work and Time & Distance.
CO 5	Calculate Ratio & Proportion, Partnership with shortcuts.

Course Prepared by	**Course Approved by**
(Mr. A. Silambarasan)	(Mr. T. Rajendrakumar)
Assistant Professor	BOS Chairman

24PCOM401	**DSC XIV: ACCOUNTING FOR MANAGERIAL DECISIONS**	**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: 4 **Hours: 60**

UNIT	CONTENTS	Hrs	CO
I	**Management Accounting:** Nature and Scope – 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.	**12**	**CO1**
II	**Ratio Analysis:** Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turnover Ratios – Long-Term Financial Position.	**12**	**CO2**
III	**Cash Flow Statement:** Meaning - Comparison between Funds Flow Statement and Cash Flow Statement – Uses of Cash Flow Statement – Limitations –Preparation of Cash Flow Statement. **Marginal Costing** - Cost Volume and Profit Analysis - Application of Marginal Costing Technique - Key Factor, Make or Buy and Sales Mix Decisions.	**12**	**CO3**
IV	**Budgeting and Budgetary Control:** Meaning – Definition – Objectives of Budgetary Control – Essentials – Advantages – Limitations –Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget	**12**	**CO4**
V	**Standard Costing and Variance Analysis:** Meaning- Objectives - Types - Advantages and Limitations of Standard Costing - Material Variance-Labour Variance.	**12**	**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,* 2017. **Management Accounting.** [13th Revised Edition]. Kalyani Publications, Ludhiana.
2	*Maheshwari S.N, CA Sharad K. Maheshwari Dr Suneel K. Maheshwari,* 2021. **Principles of Management Accounting**. Sultan Chand & Sons, New Delhi.
3	*M Y Khan and P K Jain,* 2021. **Management Accounting.** [8th Edition]. McGraw Hill Publication.

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

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

24PCOM402	**DSC XV: INDIRECT TAXATIONS**		**SEMESTER – IV**
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			**Hours: 60**
Note: Question paper shall cover 100% theory			
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Introduction to GST:** Tax reforms and GST in India - GST-Meaning-Scope- features- Advantages of GST -Constitutional Background, GST Bills, Central and State Financial relations, Finance commissions, - Tax compliance, GST Administrative structure both central and state level –GST Council - Impact of GST on Economy.	**12**	**CO1**
II	**Levy and Exemptions** - Composition of Levy, Taxable person, Power to grant exemption and Remission of Tax – Time value of supply – Registration Process - GSTN, Amendment, Cancellation and revocation.	**12**	**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.	**12**	**CO3**
IV	**Payment of Tax and Returns:** Payment of tax, interest, penalty, and other amounts - Interest on delayed payment of tax - Tax deduction at source - Refund of tax - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund – Demands and Recovery. **Returns** - First Return - Claim of input tax credit and provisional acceptance - Matching, reversal and re- claim of input tax credit - Matching, reversal and reclaim of reduction in output tax liability - Final return – Late Fees - Scrutiny of returns.	**12**	**CO4**
V	**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 - Powers of Customs Officer –	**12**	**CO5**

	Search and Seizure – Confiscation of Goods – Offences and Penalties.		

Text Book	
1	*Dr. R. Parameswaran & CA P. Viswanathan,* 2020. **Indirect Taxes – GST and Customs Law** [First Edition], Kavin Publications, Coimbatore.

Reference Books	
1	*Dr. Sonal Babbar,* 2024. **GST & Customs Law**, [7th Revised Edition], Scholar Tech Press.
2	*Balachandran V,* 2023. **Textbook of GST & Customs Law**, [2nd Edition], Sultan Chand & Sons.
3	*Bansal K.M.* 2025. **GST and Customs Law** [12th Edition], Taxmann Publications.

COURSE OUTCOMES (CO)

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

CO1	Understand the concept of Goods and Service Tax and describe the administrative structure of GST Council and GSTN
CO2	Critically examine the provisions of levy and collection of GST
CO3	Demonstrate the importance and benefits of Input Tax Credit
CO4	Outline the provisions concerned with payment of Tax and returns
CO5	Understand the meaning of customs act and its procedures 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

Prepared by **Approved by**

(Course Coordinator) **(Chairman-BoS)**

24PCOM403	**DSC XVI: INTERNATIONAL TRADE AND FINANCE**		**SEMESTER – IV**
Course Objectives: The course aims • To familiarize the students with the basics of international trade. • To familiarise students with Forex management. • To make students understand the Export promotion schemes			
Credits: 4			**Hours: 60**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**International Trade**: Meaning and Benefits – Basis of International Trade – Foreign Trade and Economic Growth – Balance of Trade – Balance of Payment – Current Trends in India – Barriers to International Trade – WTO – Indian EXIM Policy.	**12**	**CO1**
II	**Export and Import Finance:** Special need for Finance in International Trade – INCO Terms (FOB, CIF, etc.,) – Payment Terms – Letters of Credit – Pre-Shipment and Post Shipment Finance – Forfeiting – Deferred Payment Terms – EXIM Bank – ECGC and its schemes Import Licensing – Financing methods for import of Capital goods.	**12**	**CO2**
III	**Forex Management:** Foreign Exchange Markets – Spot Prices and Forward Prices – Factors influencing Exchange rates – The effects of Exchange rates in Foreign Trade – Tools for hedging against Exchange rate variations – Forward, Futures and Currency options – FEMA – Determination of Foreign Exchange rate and Forecasting.	**12**	**CO3**
IV	**Documentation in International Trade:** Export Trade Documents – Financial Documents – Bill of Exchange – Type – Commercial Documents –Legalized Invoice, Certificate of Origin, Certificate of Analysis and Quality, Certificate of Inspection, Health certificate – Transport Documents – Bill of Lading, Airway Bill, Postal Receipt, Multimodal Transport Document – Risk Covering Document: Insurance Policy, Insurance Cover Note – Official Document – Export Declaration Forms, GR Form, PP Form, COD Form, Softer Forms, Export Certification, GSPS – UPCDC Norms.	**12**	**CO4**

V	**Export Promotion Schemes:** Government Organizations Promoting Exports – Export Incentives – Duty Exemption – IT Concession – Marketing Assistance – EPCG, DEPB – Advance License – Other efforts I Export Promotion – EPZ – EQU – SEZ and Export House.	**12**	**CO5**

Text Book	
1	*P G Apte and Sanjeevan Kapshe,* 2020. **International Financial Management**, (8th Edition), Tata McGraw Hill.

Reference Books	
1	*Thummuluri Siddaiah*, 2021. **International Financial Management**, (Third Edition), Pearson Publications.
2	*Alan C. Shapiro*, *Paul Hanouna*, 2019. **Multinational Financial Management**, (11th Edition), Wiley.
3	*Cheol S. Eun and Bruce G. Resnick*, 2017. **International Financial Management**, (7th Edition), Tata Mcgraw Hill.

COURSE OUTCOMES (CO)

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

CO1	Possess knowledge on international trade.
CO2	Understand the financing methods for import and export of capital goods.
CO3	Determine the foreign exchange rate and forecast it
CO4	Do international trade documentation.
CO5	Understand export promotion schemes and incentives

MAPPING

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

H-High; M-Medium; L-Low

Prepared by **Approved by**

(Course Coordinator) **(Chairman-BoS)**

24PCOM404	DSC XVII: LOGISTICS AND SUPPLY CHAIN MANAGEMENT		SEMESTER – IV
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			
Credits: 4			**Hours: 60**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**An overview about logistics management** - An overview about SCM - Objectives of Logistics - Types of Logistics - Concept of Logistics management - Concept of SCM - Layout of Logistics and SCM - Logistics in India - Role of Logistics in Economy - Distinction Between Logistics and SCM - Logistics and competitive advantage - Factors of Competitive Advantage - Logistics Mix – Product, People, Price.	**12**	**CO1**
II	**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.	**12**	**CO2**
III	**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.	**12**	**CO3**
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.	**12**	**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.	**12**	**CO5**
Text Book			
1	*Dr V. Saikumari, Prof S Purushothaman,* 2023. **Logistics And Supply Chain Management,** Sultan Chand and Sons.		
Reference Books			
1	*John Mangan, Chandra Lalwani, Agustina Calatayud, Ram Singh,* 2024. **Global Logistics and Supply Chain Management,** (4th Edition), Wiley Publication		
2	*S.P Shobha Devi, Dr. Bilal Ahmad Dar, Sharmila Fernandes, Dr. P. Mohan,* 2022. **Supply Chain & Logistics Management,** The Write Order Publications.		

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

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

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 secures 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/ Activities	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) AEC: CCS (100% Internal Evaluation)
CCS Internal Marks Distribution (CA - Total Marks: 100)

Attendance	: 10 Marks
Assignment/ Listening/ Speaking	: 50 Marks (Assignments Compulsory)
Class Test	: 40 Marks (2 Test Compulsory)
Total	: 100 Marks

The candidate shall be declared to have passed the examination if he / she secures at least 40 Marks for UG Programme and at least 50 Marks for PG Programme, out of a total of 100 Marks.

5) QUESTION PAPER PATTERN AND MARK DISTRIBUTION

Theory

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

PART – A (10 x 1 = 10 Marks) Answer ALL questions

Two questions from each UNIT

PART - B (5 x 5 = 25 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

PART – C (5 x 8 = 40 Marks) Answer ALL questions

Either or Type, One question from each UNIT