

**DEPARTMENT OF
COMMERCE**



**PERIYAR
MANIAMMAI**
INSTITUTE OF SCIENCE & TECHNOLOGY
(Deemed to be University)
Established Under Sec. 3 of UGC Act, 1956 • NAAC Accredited
think • innovate • transform

CURRICULUM & SYLLABUS

FOR

M.Com

(Based on Outcome Based Education)

(I - IV Semester)

REGULATION – 2019

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PERIYAR MANIAMMAI INSTITUTE OF SCIENCE AND TECHNOLOGY

Our University is committed to the following Vision, Mission and core values, which guide us in carrying out our Commerce Department mission and realizing our vision:

INSTITUTION VISION	
To be a University of global dynamism with excellence in knowledge and innovation ensuring social responsibility for creating an egalitarian society.	
INSTITUTION MISSION	
UM1	Offering well balanced programmes with scholarly faculty and state-of-art facilities to impart high level of knowledge.
UM2	Providing student - centered education and foster their growth in critical thinking, creativity, entrepreneurship, problem solving and collaborative work.
UM3	Involving progressive and meaningful research with concern for sustainable development.
UM4	Enabling the students to acquire the skills for global competencies.
UM5	Inculcating Universal values, Self respect, Gender equality, Dignity and Ethics.
INSTITUTION CORE VALUES	
<ul style="list-style-type: none">• Student – centric vocation• Academic excellence• Social Justice, equity, equality, diversity, empowerment, sustainability• Skills and use of commerce for global competency.• Continual improvement• Leadership qualities.• Societal needs• Learning, a life – long process• Team work• Entrepreneurship for men and women• Rural development• Basic, Societal, and applied research on Energy, Environment, and Empowerment.	

DEPARTMENT OF COMMERCE

DEPARTMENT VISION	
To create knowledgeable professionals to face global competition and to serve the society for the growth of industry and commerce	
DEPARTMENT MISSION	
DM1	To effectively impart commerce education to the students
DM2	To undertake consultancy and sponsored research projects with involvement of faculty and students
DM3	To develop programmes of contemporary needs and establish global tie up to meet requirements of stakeholders
DM4	To enrich the practical knowledge and encourage students to become innovative entrepreneurs for the benefit of society

MEMBERS OF THE BOARD OF STUDIES

Sl.No.	Name	Designation	Membership
1.	Dr. D. Umamaheswari	HeadDept. of Commerce , PeriyarManiammai Institute of Science and Technology, Vallam, Thanjavur.	Chairperson
2.	Dr.A. Geroge,	DEAN FHSM PeriyarManiammai Institute of Science and Technology, Vallam, Thanjavur.	Member
3.	Ms.B.Nalini,	Assistant Professor Dept. of Commerce , PeriyarManiammai Institute of Science and Technology, Vallam, Thanjavur.	Member
4.	Ms.K.Suganthi,	Assistant Professor Dept. of Commerce PeriyarManiammai Institute of Science and Technology Vallam, Thanjavur.	Member
5.	Ms.T.Valli,	Assistant Professor Dept. of Commerce PeriyarManiammai Institute of Science and Technology, Vallam, Thanjavur.	Member
6.	Dr.N.Jayanthi	Assistant Professor Dept. of Commerce , PeriyarManiammai Institute of Science and Technology, Vallam, Thanjavur.	Member
7.	Ms.T.Chitradevi	Assistant Professor Dept. of Commerce , PeriyarManiammai Institute of Science and Technology, Vallam, Thanjavur.	Member
8.	Dr.R.Prakash	Assistant Professor Dept. of Commerce , PeriyarManiammai Institute of Science and Technology, Vallam, Thanjavur.	Member
9.	Dr.M.Raja	Assoc. Prof & Research Advisor P.G & Research Department of Commerce Bharathidasan University College, Trichy	Academic Representative
10	CA.Girish.G	Chartered Accountant Trichy	Industry Representative

The Master of Commerce Curriculum is undergoing its **First Board of studies on 26.04.2019** to tune the syllabus towards Outcome based Education and meet the UGC requirements and in turn the suggestions provided will be implemented in Regulation 2019-20.

It is thoroughly felt there is a need to change the present curriculum in order to produce post graduates in commerce who possess skills that are employable. Hence, appropriate modification in the curriculum will augment the manpower and skill requirement of our country. The quality of an educational system can be judged from at least three perspectives: the inputs to the system, what happens within the system and the outputs from the system. In order to refine the input to the system, BOS members redefined the curriculum with the focus towards outcome based education.

In this connection, it is felt to frame the department vision and attain the vision through a well-structured mission framed in consultation with the faculty members and other administrators of PMIST.

Department Vision and Mission Definition Process

The development of vision and mission of the department is carried out as per the following steps.

- Step: I Brainstorming carried out at different levels
 First level - Department faculty by the HOD
 Second level –Academic Experts
 Third level - Industry experts
- Step: II Benchmarking with other Universities: Understanding the Vision and Mission
- Step: III Validation by the Board of studies and then Academic Council
- Step: IV Wide publicity in the department and institution

The University Vision is split up into small elements and verifies its compliance with Department Vision

UNIVERSITY VISION	DEPARTMENT VISION
global dynamism	To face global competition
excellence in knowledge and innovation	create knowledgeable professionals
ensuring social responsibility	to serve the society for the growth of industry and commerce

UNIVERSITY MISSION	DEPARTEMNT MISSION
to impart high level of knowledge	impartcommerce education to the students
student - centered education and foster their growth in critical thinking, creativity, entrepreneurship, problem solving and collaborative work.	To enrich the practical knowledge and encourage students to become innovative entrepreneurs for the benefit of society
critical thinking and collaborative work	research projects with involvement of faculty and students.
to acquire the skill sets for global competencies	To develop programmes of contemporary needs to meet requirements of stakeholders
Inculcating social responsibilities and ethics along with imparting knowledge	To enrich the practical knowledge and encourage students to become innovative entrepreneurs for the benefit of society

Table: 1 Mapping of University Mission (UM) and Department Mission (DM)

	UM 1	UM 2	UM 3	UM 4	UM 5
DM 1	3	2	1	2	
DM 2	-	2	1	1	2
DM 3	2	2	2	2	1
DM 4	3	3	1	2	2
	8	9	5	7	5

1-Low 2- Medium 3 - High

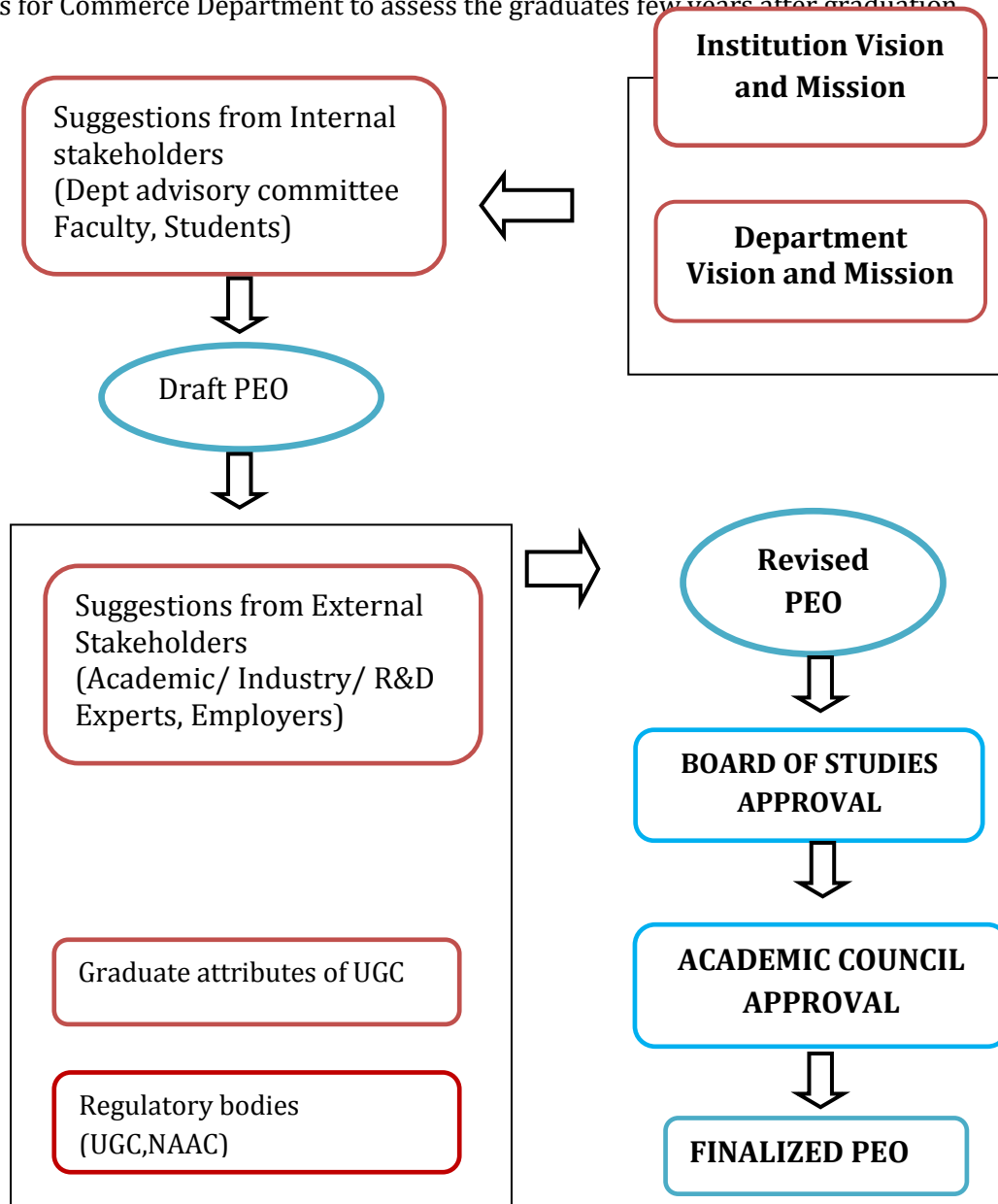
PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

Based on the mission of the department, the programme educational objectives is formulated as

PE01	To produce employable graduates in area of business, commerce and allied areas.
PE02	To pursue higher education namely, M.Phil, Ph D etc
PE03	To develop entrepreneurial skills to enable students to be self-employed/entrepreneur
PE04	To inculcate business ethics and social responsibility

PEO PROCESS ESTABLISHMENT

The faculty of the Commerce department at our institution met on different occasions for discussion and a final work session to complete the steps of the process in order to draft the set of PEOs for Commerce Department to assess the graduates few years after graduation.



The framework for the review and revision of the PEOs at the departmental level involving all the faculty members comprised the following broad stages.

1. Using the key words and phrases extracted from the Mission Statement of the institution and department to identify attributes to gauge graduates.
2. Capturing the distinction between the educational objective and the student outcomes.

3. Formulating each objective to be measurable.

The program educational objectives for the M.Com program describe accomplishments that the post graduates are expected to attain after one year of their post graduation. The Post Graduates will have applied their expertise to contemporary problem solving, be engaged professionally, and have continued to learn and adapt, and have contributed to their organizations through leadership and teamwork.

Mapping of Program Educational Objectives (PEOs) with Department Mission (DM)

	DM 1	DM 2	DM3	DM 4
PEO 1	3	1	2	2
PEO 2	3	2	1	2
PEO 3	1	2	1	3
PEO 4	1	1	1	1
	8	6	5	8

1- Low

2 - Medium

3-High

The development of vision, mission and programme educational objectives is tuned in line with the global and national standards and it is assured that the department vision and mission will facilitate in meeting the vision and mission of the University.

The Program Educational Objectives shall cover practical and professional aspects of the expected achievement in terms of practical knowledge required for the commerce professionals for which the program prepares students.

- Achievements in terms of professional, ethical, and Communicational aspects required by the profession for which the program prepares students (team work, ethical behavior, effective communication, etc.)
- Achievements in terms of management and leadership skills (managers, directors, CFOs, CEOs etc.)
- Achievements in terms of life-long learning and continuous education (certifications, conferences and workshops etc.)
- Achievements in terms of research and advanced professional courses pursuing (M.Phil, PhD, CA, CMA, CSetc.)
- Other aspects could be considered when defining educational objectives such as employability and engaged with entrepreneurial activities.

SUMMARY OF THE FEED BACK OBTAINED

Total number of feedbacks collected from existing and alumni

In that the following important observation was made,

- Introduce PG programme.

Based on the stakeholders input PG Programme is introduced.

PROGRAMME OUTCOME (PO)

At the time of graduation, competency of the student is measured through the attainment of programme outcomes. The quantification of programme outcomes attainment is measured through the assessment of established course outcomes for each subject.

PROGRAM OUTCOMES	
PO 1	Knowledge of Business and Commerce
PO 2	Knowledge and ability to pursue professional programmes, namely, M.Phil, Ph.Detc.,
PO 3	Ability to identify problems and collect relevant data
PO 4	Ability to understand and use modern tools and technologies
PO 5	Understanding the impact of commercial activities on environment and sustainability.
PO 6	Apply ethical principles in business and commerce
PO 7	Ability to effectively communicate in business environment
PO 8	Ability to perform effectively as a leader as well as a member of a team
PO 9	Ability to engage in lifelong learning

GRADUATE ATTRIBUTES

GA1	Knowledge: Possess a breadth and depth of knowledge within their disciplinary area(s).
GA2	Pursue Higher Education: pursue professional courses and higher education in commerce and management stream.
GA3	Analytical Skills: collect relevant data for identifying and analyzing the problems
GA4	Modern tools usage: Acquire, select and use modern technologies.
GA5	Environment and Sustainability: Adopting management tools for commercial activities on environment and sustainability.
GA6	Ethical and Morality: Consider and act upon the moral, ethical, social and global responsibilities.

GA7	Communication Skill: Communicate clearly and confidently and listen and negotiate effectively with others.
GA8	Leadership and team work: Perform as an individual and as a leader in diverse teams and in multi-disciplinary scenarios.
GA9	Life-long learners: Update the commerce knowledge in a challenging world in equipping themselves to maintain their competence.

Table :3 Mapping of Program Educational Objectives (PEOs) with Program Outcomes (POs)

PO →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	Total
PEO1	3	2	1	2	1	2	2	1	2	16
PEO2	3	3	2	2	1	1	2	0	2	16
PEO3	2	0	2	1	3	1	3	2	1	15
PEO4	2	0	0	0	1	3	2	2	1	11
	10	5	5	5	6	7	9	5	6	58

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

Table :4 Mapping of Program Outcomes (POs) with Graduate Attributes (GAs)

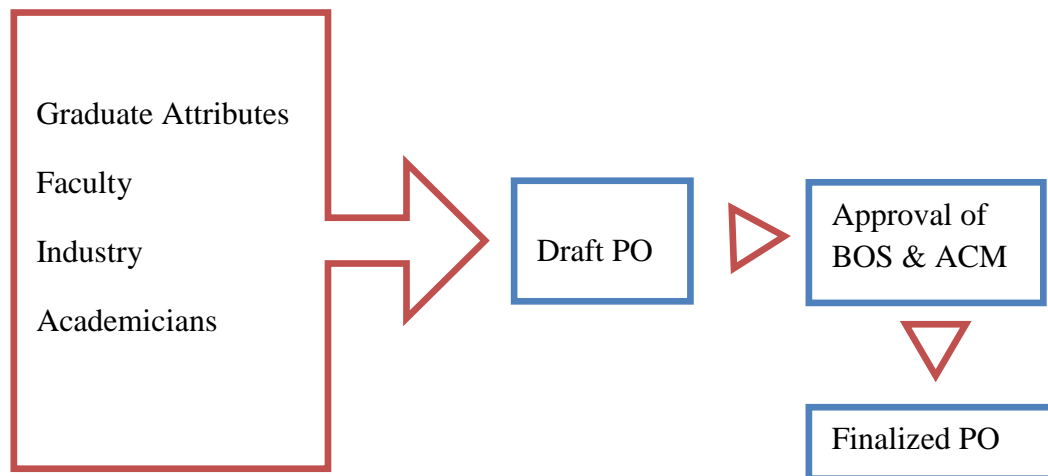
	GA1	GA2	GA3	GA4	GA5	GA6	GA7	GA8	GA9
PO1	3	2	1	1	1	1	1	1	1
PO2	2	3	1	1	1	1	1	1	1
PO3	1	1	3	2	1	1	1	1	1
PO4	2	1	2	3	1	1	1	1	1
PO5	1	1	2	1	3	1	1	1	1
PO6	1	1	1	1	1	3	1	1	2
PO7	2	1	1	1	1	1	3	1	1
PO8	1	2	1	1	1	2	1	3	1
PO9	1	1	1	1	1	2	1	1	3

1- Slightly

2 – Supportive

3 - Highly related

PO PROCESS ESTABLISHMENT



CURRICULUM DEVELOPMENT

The M.Com curriculum is drawn to define the role of accountant to meet the global challenges and equip them in implementing advanced managerial strategies and techniques to provide justifiable solutions for prerequisite problems of the society. In addition to their competencies, students must possess engagement skills, sustained learning and adapting, leadership, teamwork with good command in the communication skills.

The faculty members have been allotted for developing the courses and its outcomes as given below. The course contents have been developed and updated after dynamic and frequent discussions with each other, field experts and also with students.

The curriculum development is ensured that students receive integrated, comprehensible learning experiences that contribute towards their personal, academic and professional learning and development.

Courses and topics were designed and developed within a framework which consists of specified curriculum, assessment provisions, and identified educational aims and learning outcomes.

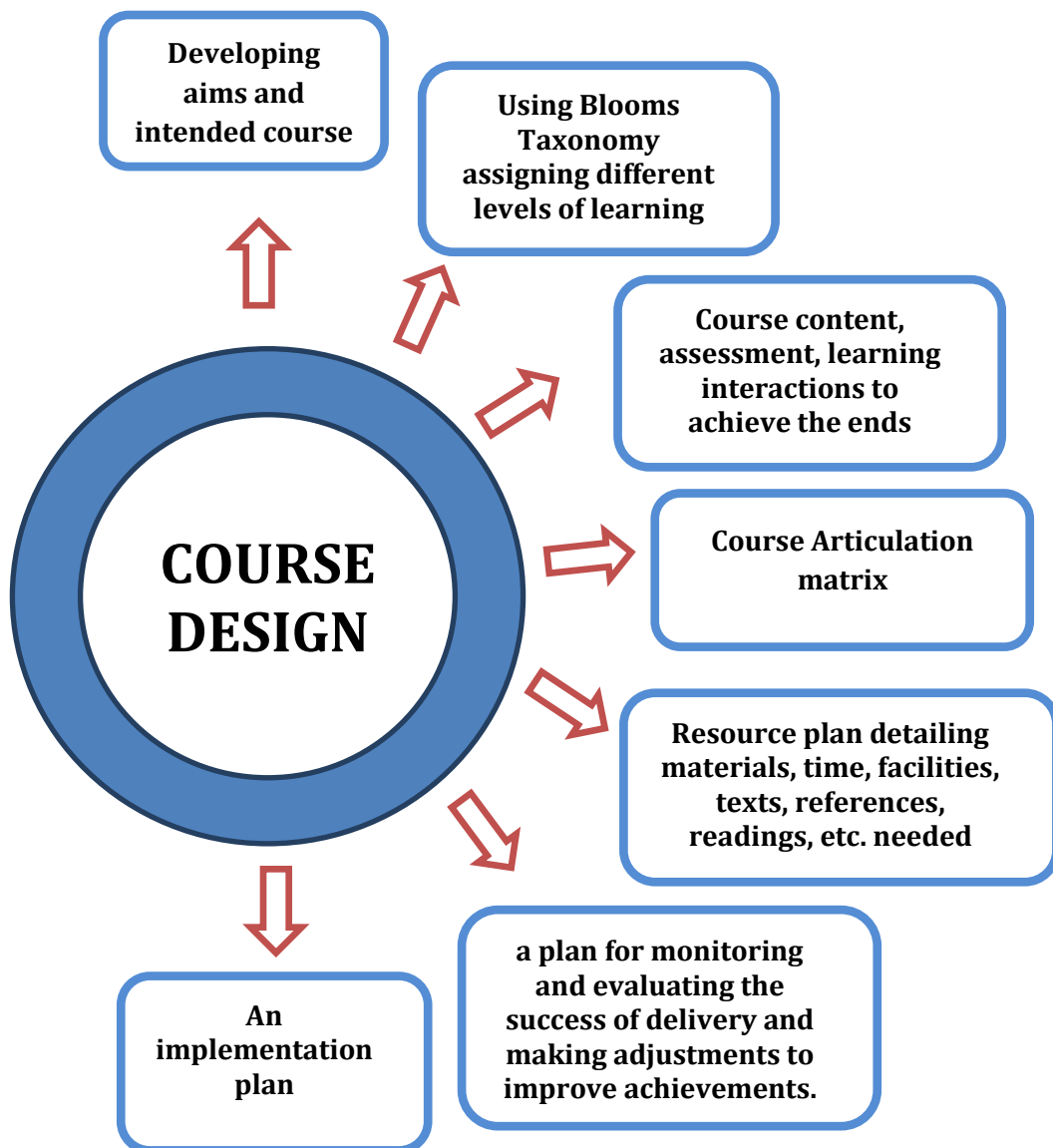
Faculty members assigned for course development

S.No	Course Name	Staff In-charge
1.	Managerial Economics	Dr.N.Jayanthi AP-Commerce
2.	Business Ethics, Corporate Social Responsibility and Governance	Ms.K.Suganthi AP-Commerce
3.	Operations Management	Dr.D.Umamaheswari HOD-Commerce
4.	Advanced Corporate Accounting	Dr.R.Parakash AP-Commerce
5.	Financial Management and Policy	Ms.B.Nalini AP-Commerce
	Option – I:	
6.	Insurance Management	Ms.T.Chitradevi AP-Commerce
7.	Indian Financial System in modern banking	Ms.T.Valli AP-Commerce
8.	Strategic Management	Ms.B.Nalini AP-Commerce
9.	Corporate Laws	Ms.K.Suganthi AP-Commerce
10.	Advertisement and Sales Promotion	Ms.T.Chitradevi AP-Commerce
11.	Advanced Cost and Management Accounting	Dr.D.Umamaheswari HOD-Commerce
12.	Income Tax Theory Law & Practice	Dr.R.Parakash AP-Commerce
	Option – II	
13.	Organizational Behaviour	Ms.B.Nalini AP-Commerce
14.	Advanced Managerial Communication	Dr.D.Umamaheswari HOD-Commerce

15.	Indirect Taxes	Ms.T.Valli AP-Commerce
16.	Research Methodology	Dr.N.Jayanthi AP-Commerce
17.	Service Marketing	Ms.B.Nalini AP-Commerce
18.	Quantitative Techniques for Business Decisions	Dr.D.Umamaheswari HOD-Commerce
	Option – III	
19.	Brand Management	Ms.K.Suganthi AP-Commerce
20.	Export and Import Business	Ms.B.Nalini AP-Commerce
	Option – IV	
21.	Information System Control & Audit	Ms.T.Valli AP-Commerce
22.	Enterprise Resource Planning	Dr.D.Umamaheswari HOD-Commerce
23.	Security Analysis and Portfolio Management	Ms.K.Suganthi AP-Commerce
24.	Human Resource Development	Dr.N.Jayanthi AP-Commerce
25.	Total Quality Management	Dr.R.Prakash AP-Commerce
	Option – V	
26.	Accounting Theory and Financial Reporting	Ms.T.Chitradevi AP-Commerce
27.	Entrepreneurial Development Programme	Ms.B.Nalini AP-Commerce
28.	Project	All Faculty

COURSE DEVELOPMENT

The following elements were developed by the faculty involved after interaction and discussions.



In aligning programme outcome and graduate attributes, course offered to the post graduate programme are finalized based on the standard template finalized by the university.

Distribution of Subjects to be included as per UGC and NAAC

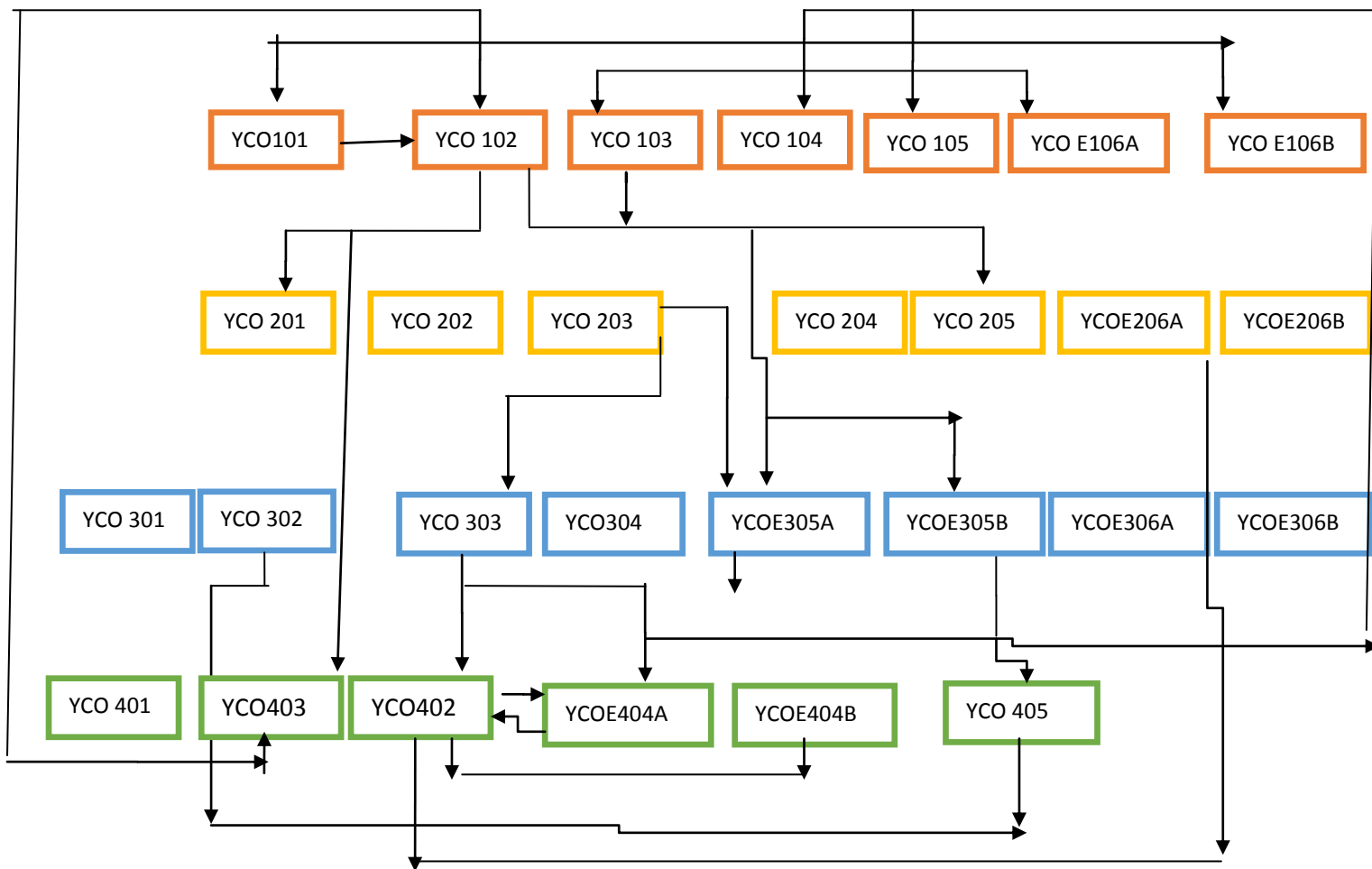
S.No	Category	Symbol
1.	Core major subjects in Commerce	CC
2.	Course Elective	CE
3.	Project Work	Project

SUMMARY OF CREDITS

Category	I	II	III	IV	Total	Benchmark with other universities Model curriculum
Core Course	20	20	16	12	68	66
Core Elective	3	3	6	3	15	20
Project				7	7	4
Total	23	23	22	22	90	90

* flexibility of +/- 20%

PRE REQUISITE MAPPING M.Com



Curriculum – M. Com

Semester – I

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC -1	YCO101	Managerial Economics	4	0	0	4	4	0	0	4
CC -2	YCO102	Business Ethics, Corporate Social Responsibility and Governance	4	0	0	4	4	0	0	4
CC- 3	YCO103	Logistic and Supply Chain Management	4	0	0	4	4	0	0	4
CC- 4	YCO104	Advanced Corporate Accounting	4	0	0	4	4	0	0	4
CC-5	YCO105	Financial Management and Policy	4	0	0	4	4	0	0	4
CE-1		Option – I	3	0	0	3	3	0	0	3
		Total	23	0	0	23	23	0	0	23

Semester – II

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC -1	YCO201	Strategic Management	4	0	0	4	4	0	0	4
CC -2	YCO202	Corporate Laws	4	0	0	4	4	0	0	4
CC- 3	YCO203	Advertisement and Sales Promotion	4	0	0	4	4	0	0	4
CC- 4	YCO204	Advanced Cost and Management Accounting	4	0	0	4	4	0	0	4
CC-5	YCO205	Income Tax Theory Law & Practice	4	0	0	4	4	0	0	4
CE-2		Option – II	3	0	0	3	3	0	0	3
		Total	23	0	0	23	23	0	0	23

Semester – III

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC -1	YCO301	Indirect Taxes	4	-	0	4	4	-	0	4
CC -2	YCO302	Research Methodology	4	0	0	4	4	0	0	4
CC- 3	YCO303	Service Marketing	4	0	0	4	4	0	0	4
CC-4	YCO304	Operations Research	4	0	0	4	4	0	0	4
CE-3		Option – III	3	0	0	3	3	0	0	3
CE- 4		Option – IV	3	0	0	3	3	0	0	3
		MOOC – NPTL	0	0	0	0	0	0	0	0
		Total	22	0	0	22	22	0	0	22

Semester - IV

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC -1	YCO401	Security Analysis and Portfolio Management	4	0	0	4	4	0	0	4
CC -2	YCO402	Human Resource Development	4	0	0	4	4	0	0	4
CC-3	YCO403	Total Quality Management	4	0	0	4	4	0	0	4
CE-5		Option - V	3	0	0	3	3	0	0	3
CC - 4	YCO405	Project	7	0	0	7	7	0	0	7
		Total	20	0	0	20	20	0	0	20

CORE ELECTIVES

Option -I (Any one of the following) – Semester I

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CE1A	YCOE106A	Insurance Management	3	0	0	3	3	0	0	3
CE1B	YCOE106B	Indian Financial System in modern banking	3	0	0	3	3	0	0	3

Option - II (Any one of the following) – Semester II

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CE2A	YCOE206A	Organizational Behaviour	3	0	0	3	3	0	0	3
CE2B	YCOE206B	Advanced Managerial Communication	3	0	0	3	3	0	0	3

Option - III (Any one of the following) – Semester III

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CE3A	YCOE305A	Brand Management	3	0	0	3	3	0	0	3
CE3B	YCOE305B	Export and Import Business	3	0	0	3	3	0	0	3

Option - IV (Any one of the following) - **Semester III**

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CE4A	YCOE306A	Information System Control and Audit	3	0	0	3	3	0	0	3
CE4B	YCOE306B	ERP	3	0	0	3	3	0	0	3

Option - V (Any one of the following) - **Semester IV**

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CE5A	YCOE404A	Accounting Theory and Financial Reporting	3	0	0	3	3	0	0	3
CE5B	YCOE404B	Entrepreneurial Development Programme	3	0	0	3	3	0	0	3

MANAGERIAL ECONOMICS

LEARNING OBJECTIVE:

To facilitate a clear understanding of the economic concepts and theory which have significant managerial relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCO101	MANAGERIAL ECONOMICS	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the concepts of Managerial Economics	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> price elasticity of demand and forecasting for new products	Cognitive Affective	Understanding Receiving
CO3	<i>Classify</i> the cost and compare the output relationship in the Short and long run-Learning	Cognitive Affective	Understanding Receiving
CO4	<i>Difference</i> between perfect and monopolistic competition	Cognitive Affective	Understanding Receiving
CO5	<i>Discuss</i> about National Income and Business Cycle	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Managerial Economics – definition- Nature and scope- difference between economics theory and managerial economics- Basic economic tools in managerial economics- role of Managerial Economics	10+0+0
II	Demand Analysis & Forecasting: Demand determinants- price and demand- Managerial utility analysis and indifference curve analysis- price elasticity of demand and business decisions- demand distinctions- demand forecasting- factors, types and purpose -criteria for good forecasting-forecasting for new product.Profit planning and forecasting, Profit policies, Business cycle - Causes and Control.	15+0+0
III	Cost and Production analysis: Cost concepts- classifications- Criteria of classifying costs- cost determinants- cost and output relationship in the short and long run - learning and cost-Economies of scale production function with one variable input and all variable inputs- optimal input combination- managerial uses of production function.	10+0+0
IV	Competitive conditions and Price determination: Price and output Decision under perfect competition-Fixed cost &	15+0+0

	shutdown decision Monopoly-Price discrimination-objectives & techniques- Monopolistic competition Difference between perfect and monopolistic competition- Oligopoly- kinked demand curve and price leadership - Meaning of Monopsony and Duopoly.							
V	Managerial Decision making & Macro economic factors: Classifications of managerial decisions -Linear programming -Meaning-definition-characteristics-National Income- concepts- measuring National Income - Business cycle-characteristics phases- Inflation- Objectives of monetary and fiscal policies	10+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
(Weightage of Marks theory 100%)								

Text Books

1. Dominick Salvatore, Managerial Economics: Principles and Worldwide Applications, Oxford University Press; Eighth edition.
2. D.N. Dwivedi, Managerial Economics, Vikas Publishing House; Eighth edition.

Reference Books:

1. Ahuja A.L, Modern Micro Economics S. Chand.& Co. New Delhi.
2. Craig H Peterson, Cris Lewis and Sudhir Jain, Managerial Economics, Pearson , New Delhi.
3. Sankaran .S ,Managerial Economics Margham Publications, Chennai.
4. Varshney R.L & Maheswari K.L, Managerial Economics, Sultan chand and sons, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	2	0	1	0	1	1	1	1	1	1	0
C02	1	0	0	0	0	0	1	1	1	1	1
C03	1	1	0	2	2	0	0	0	0	0	1
C04	1	1	0	0	0	0	0	0	1	0	0
C05	3	0	1	1	1	1	0	0	1	1	1
Total	8	2	2	3	4	2	2	2	4	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE

LEARNING OBJECTIVE:

To facilitate a clear understanding of the economic concepts, theory of managerial relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YC0102	BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE	3	0	0	3
PREREQUISITES	YCOE305A	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> the factors affecting business ethics and corporate moral excellence.	Cognitive Affective	Understanding Receiving
CO2	<i>Discuss</i> the Ethical issues in Operation and Purchase Management.	Cognitive Affective	Understanding Receiving
CO3	<i>Examine</i> the Ethical issues in Marketing Strategy and consumerism.	Cognitive Affective	Understanding Receiving
CO4	<i>Describe</i> the Ethical issues in Accounting Professional conduct of accountants; ethics and financial statements.	Cognitive Affective	Understanding Receiving
CO5	<i>Elaborate</i> Corporate Social Responsibility (CSR).	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	Introduction: Business Ethics-Definition-Meaning nature and objectives of ethics; Meaning and nature of business ethics; Factors affecting business ethics – Ethical Organization – characteristics of an ethical organization ; Corporate Moral Excellence – Corporate Citizenship Theories of Ethics – Utilitarian, Separatist and integrative view of ethics; Stage of ethical consciousness in business; Relationship between law and moral standards.	10+0+0
II	Ethical issues in Human Resource Management: The Principle of ethical Hiring – Equality of opportunity – ethics and remuneration – ethics in retirement Ethical issues in Operation and Purchase Management – Quality Control; Ethical Problems and dilemmas in Operations Management; Role of Purchase Manager – Code of ethics for purchases ; Ethical issues in Global buyer –Supplier relationships.	8+0+0
III	Ethical issues in Marketing Strategy: Ethical issues in Marketing Mix – Product – Price – Promotion – Place – Process –People – Physical evidence; Ethical issues and Consumerism – Consumer Protection – Consumer Welfare – Consumer delight –	8+0+0

	Consumer Rights .							
IV	Ethical issues in Finance: Ethical issues in mergers and acquisitions – hostile takeovers – insider trading – money laundering; Ethical issues in Accounting Professional conduct of accountants; ethics and financial statements – fictitious revenues – Fraudulent timing differences – Concealed liabilities and expenses – fraudulent-disclosures and omissions – Fraudulent valuation of assets – ethical auditing.	9+0+0						
V	Corporate Social Responsibility: Meaning– Definition-Methods – Evaluation; Internal Stakeholders – Share holders –employees – management; External Stakeholders – Consumers – Suppliers – Creditors – Competitors – Community; Global and Local issues in Management – Black money – Poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs; - Environmental ethics – environmental issues in India – Greening and green initiatives – Sustainable Development – Waste Management .	10+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
(Weightage of Marks, theory 100%)								

Text Books

1. Shailendra Kumar Business Ethics First Edition, Cengage Learning India Pvt. Ltd.
2. Niraj Kumar Mr. Paras Tripathi, Business Ethics, Himalaya Publishing House.

References Books:

1. John R Boatright,(2005), Ethics and the conduct of Business, Pearson Education(Singapore) Pvt.Ltd, Indian Branch, Delhi.
2. Fr.Cyriac K, (1998), Managerial Ethics and Social issues, XLRI, Jamshedpur
3. Fr.McGrarth, (1989), SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi.
4. Davis Keith and Blomstorm, (1987), Business, Society and Environment, Tata McGraw – Hill Ltd, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
C01	1	0	1	0	1	0	3	1	1	1	0
C02	1	1	1	1	0	1	1	0	1	1	1
C03	1	1	0	1	1	1	1	1	0	0	1
C04	1	1	1	1	0	1	1	0	1	0	1
C05	1	1	1	1	1	0	1	1	1	1	0
Total	5	4	4	4	3	3	7	3	4	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

LOGISITIC AND SUPPLY CHAIN MANAGEMENT

LEARNING OBJECTIVE:

- To gain the knowledge of possibilities of efficient optimization and management of operation in Logistics Management and also the ability to apply them in the enterprise reality.

COURSE CODE	COURSE NAME	L	T	P	C
YCO103	LOGISITIC AND SUPPLY CHAIN MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
C01	<i>Explain</i> the Logistic operations in the business.	Cognitive Affective	Understanding Receiving
C02	<i>Describe</i> the Transportation Economics and Pricing in logistic.	Cognitive Affective	Understanding Receiving
C03	<i>Explain</i> the international logistic and supply chain management.	Cognitive Affective	Understanding Receiving
C04	<i>Explain</i> the international insurance in logistic management.	Cognitive Affective	Understanding Receiving
C05	<i>Explain</i> the air transportation and international customs.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	The Logistics of Business – The Logistical Value Proposition – The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization.	10+0+0
II	Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing – Transport Administration – Documentation.	12+0+0
III	International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy, Characteristics of global supply chains,; Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling international trade and its impact on Logistics and Supply Chain.	13+0+0
IV	International Insurance – Cargo movements – water damage – Theft – Privacy – pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage A,B,C classes – Elements of air freight Policy – Commercial Credit Insurance – Size of Vessels, Tonnage, Types of vessels- Container, Combination ships	12+0+0

	- Non vessel operating carriers.			
V	International Air transportation - Types of aircrafts - Air cargo Regulations - Truck and Rail Transportation - Inter model - pipe lines - Packaging objectives - TCL, LCC - Refrigerator - goods - customs duty - Non Traffic barriers - customs cleaning process - International logistics Infrastructure.			13+0+0
		Lecture	Tutorial	Total
		60	-	60
	(Weightage of Marks, theory 100%)			
Text Books:				
1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.				
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.				
Reference Books:				
1. Donald J Bowersox, David J Closs, Logistical Management, TMH				
2. Pierre David, "International Logistics", Biztantra.				
3. Sunil Chopra, Peter Meindl, Supply Chain Management ,Pearson Education, India.				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	1	0	0	0	1	0	0	0	1	1	0
C02	1	0	0	0	0	1	0	0	0	0	0
C03	1	0	0	0	1	1	1	0	1	0	0
C04	1	0	0	1	1	1	0	0	0	0	0
C05	2	0	0	1	1	1	1	0	0	0	0
Total	6	0	0	2	4	4	2	0	2	1	0

0 - No relation

1- Low relation

2- Medium relation

3 - High relation

ADVANCED CORPORATE ACCOUNTING

LEARNING OBJECTIVE

To enable the students to have working knowledge in corporate and special accounts and importance of Human Resources Accounting and Machine based accounting

COURSE CODE	COURSE NAME	L	T	P	C
YC0104	ADVANCED CORPORATE ACCOUNTING	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the Accounting treatment as per AS 14	Cognitive Affective	Understanding Receiving
CO2	<i>Compute</i> Consolidated Balance Sheet As per AS 21	Cognitive Affective	Apply Receiving
CO3	<i>Ascertain</i> the final accounts and balance sheet for insurance and banking companies	Cognitive Affective	Apply Receiving
CO4	<i>Prepare</i> Hotel and Hospital Accounting	Cognitive Affective	Apply Receiving
CO5	<i>Summaries</i> the Human Resource Accounting and International Accounting Standards	Cognitive Affective	Understanding Receiving

syllabus

Units	Content	Hours allotted
I	Amalgamation as per AS 14 : Amalgamation as merger & Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of transferor company - Accounting treatment as per AS 14 in the books of transferee company.	13+0+0
II	Consolidated financial statementsAs per AS 21: Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings.	12+0+0
III	Accounts of Insurance and banking companies: Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses- Accounts of Banking Companies-Final accounts and Balance Sheet – Provisions for NPA.	12+0+0
IV	Special Accounting: Farm Accounting, Hotel accounting, and Hospital accounting.	10+0+0
V	Emerging Accounting Practices: Inflation Accounting and Human Resource Accounting - Summaries of	13+0+0

	International Accounting Standards (IAS) 1, 2,7, and 8 - Introduction to IFRS.			
	Lecture	Tutorial	Total	
	60	-	60	
(Weight age of Marks Problem 80% and theory 20%)				
Text Books:				
1. Shukla M C, Agrewal T S & Gupta S C, 19th Edition, 'Advanced Accounts' Volume II, S. Chand and Company Ltd., New Delhi.				
2. R. LGupta and Radhasamy, Advanced Accountancy Volume I & II - Sultan Chand and Sons, New Delhi.				
Reference Books:				
1. Jain S. P. and Narang K. L, (2014), Advanced Accountancy Vol. 1 & 2, Kalyani Publishers, New Delhi .				
2. T.S. Reddy & A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai.				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	2	0	1	0	0	1	1	0	0	1	0
C02	1	2	0	1	1	0	0	1	0	0	1
C03	2	1	1	1	1	1	0	0	1	0	1
C04	2	1	0	0	0	0	1	1	0	0	1
C05	1	0	1	1	0	1	0	0	1	0	1
Total	8	4	3	3	2	3	2	2	2	1	4

0 - No relation

1- Low relation

2- Medium relation

3 - High relation

FINANCIAL MANAGEMENT AND POLICY

LEARNING OBJECTIVE:

To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies.

COURSE CODE	COURSE NAME	L	T	P	C
YCO105	FINANCIAL MANAGEMENT AND POLICY	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
C01	<i>Explain</i> objectives Financial decision making and types of financial decisions.	Cognitive Affective	Understanding Receiving
C02	<i>Make use of</i> Capital budgeting techniques to solve problems	Cognitive Affective	Apply Receiving
C03	<i>Compute</i> Optimal capital structure and cost of capital using various theories.	Cognitive Affective	Apply Receiving
C04	<i>Explain</i> various theories of dividend policy	Cognitive Affective	Understanding Receiving
C05	<i>Estimate</i> of working capital requirement.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	Introduction to Financial Management: Nature, scope and objectives of financial management. Financial decision making and types of financial decisions. Finance as a strategic function. Role of finance manager. Agency problem. Stock price maximization and agency costs. Alternatives to stock price maximization. Stakeholders' wealth maximization. Risk-return framework for financial decision making.	8+0+0
II	Capital Budgeting: Nature, significance and kinds of capital budgeting decisions. Cash flow estimation. Capital budgeting techniques- ARR, Payback period, Discounted payback period, NPV, Equivalent annual NPV, IRR, Incremental IRR and Modified IRR- Capital rationing. Capital budgeting decision under inflation. Capital budgeting decision under uncertainty.	12+0+0
III	Capital Structure: An overview of cost of capital- Specific and WACC. Financial leverage and evaluation of financial plans (EBIT-EPS analysis). Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice.	13+0+0

IV	Dividend Policy: Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory). Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy. Types of dividend policies in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy etc.) Determinants of dividend policy. Lintner's Model on corporate dividend behavior.	12+0+0						
V	Working Capital Planning and Management: Concept and types of working capital. Operating and cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baumol's Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management.	15+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table> <p>(Weightage of Marks, Problem 80% theory 20%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						

Text Books:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India.
2. Pandey, I. M., *Financial Management*, Vikas Publishing.

Reference Books:

1. Chandra, P. *Financial Management*, Tata McGraw Hill.
2. Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
3. Ehrhardt, M. C. & Brigham E. F, *Corporate Finance*, Indian Edition, Cengage Learning
4. Srivastava, Rajiv and Misra. Anil, *Financial Management*, Oxford University Press.
5. Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, *Financial Management: Principles & Application*, Pearson.

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	0	1	0	1	0	1	0	0	1	0	1
C02	1	0	0	0	1	0	0	0	0	0	0
C03	1	0	0	0	1	0	0	0	0	0	0
C04	0	0	0	0	0	0	1	0	1	0	0
C05	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER-II
STRATEGIC MANAGEMENT

LEARNING OBJECTIVE

To learn how firms formulate, implement and evaluate corporate business strategies.

COURSE CODE	COURSE NAME	L	T	P	C
YCO201	STRATEGIC MANAGEMENT	4	0	0	4
PREREQUISITES	YCO102	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the internal and external business environment.	Cognitive Affective	Understanding Receiving Phenomena
CO2	<i>Explain, Outline</i> the fundamentals of strategic management.	Cognitive Affective	Understanding Receiving Phenomena
CO3	<i>Explain, Describe and identify</i> the strategic management process and formulating, implementing and evaluating strategic planning in practice	Cognitive Affective	Understanding Receiving Phenomena
CO4	<i>Discuss</i> corporate strategy implementation and functional strategies and <i>describe</i> Horizontal and vertical integrations.	Cognitive Affective	Understanding Receiving Phenomena
CO5	<i>Explain</i> respond to shifts in competitive advantages and <i>Analyze</i> change management.	Cognitive Affective	Understanding Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external - Economic Environment - Political and Legal Environment - Socio-Cultural Environment - International and Technological Environment.	10+0+0
II	Strategic Management: Strategic Management: Definition and meaning, Strategic Management Process - Forming Vision, setting objectives, Crafting a Strategy, Characteristics, Benefits of strategic management - Strategic Planning in practice	13+0+0
III	Strategy Formulation, Implementation & Evaluation: Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic Business Units (SBUs) – Strategic Evaluation – Objectives - Standards – Performance measures.	12+0+0

IV	Corporate Strategy: Strategy and competitive advantage - Low Cost Leadership strategies, differentiation Strategies and Focus strategies. Merger and acquisition - Vertical integration strategies. First-Mover advantages and disadvantages. Balanced Score Card – McKinsey 7s framework as Horizontal and vertical integrations.			13+0+0
V	Change Management: Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighbouring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development and ability to adjust.			12+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks theory 100%)				
Text Book: 1. David, Strategic Management 15/e, Pearson Education India. 2. Varahan&Rinky (2014), Strategic Management Himalaya publication house Pvt. Ltd, New Delhi.				
References Books: 1. Arthur A. Thompson, Jr. and A.J Strickland 111,(2003), Strategic Management - Concepts and cases, Tata McgrawHill Co., New Delhi. 2. John A.Pearce 11 and Richard B.Robinson,Jr, (2008), Strategic Management-Strategy Formulation and implementation, Tata Mcgraw Hill Co., New Delhi.				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
C01	2	1	2	1	0	0	0	1	1	1	0
C02	2	0	1	2	0	0	1	1	1	1	0
C03	3	0	2	1	0	0	0	1	1	1	0
C04	1	0	1	1	0	0	0	1	1	0	1
C05	1	0	1	0	1	0	1	0	0	1	1
Total	9	1	7	4	1	0	2	4	4	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

CORPORATE LAWS

LEARNING OBJECTIVE:

To make the students understand the legal framework with reference to Companies in India.

COURSE CODE	COURSE NAME	L	T	P	C
YCO202	CORPORATE LAWS	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the Difference between Companies Act, 2013 and Companies Act, 1956	Cognitive Affective	Understanding Applying
CO2	<i>Analyze</i> Regulation of Scheduled Industries, Registration and Licensing	Cognitive Affective	Understanding Receiving Phenomena
CO3	<i>Understand the</i> Regulation and Management of Foreign Exchange	Cognitive Affective	Understanding Receiving Phenomena
CO4	<i>Describe the</i> Provisions relating to Powers of Central Government to Control, effect, seizure and confiscation according to The Essential Commodities Act, 1955	Cognitive Affective	Understanding Applying
CO5	<i>Understand</i> the Compliance regarding discharges causing pollution, Penalties and Offences(Prevention and Control of Pollution) Act, 1981	Cognitive Affective	Understanding Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Companies Act 2013: Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Managing Director – Provisions relating to various types of meetings. Difference between Companies Act, 2013 and Companies Act, 1956 relating to company administration and governance.	12+0+0
II	IDRA: Industries (Development and Regulation) Act, 1951-Object- Definitions – Central Advisory Council – Development Council – Regulation of Scheduled Industries – Registration and Licensing- Management control of the liquidation company- Effect of Central Government’s order – Management and control of undertakings owned by companies in liquidation – Power to provide relief measures – power to exempt special cases – penalties.	13+0+0
III	FEMA: Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized person – contravention and penalties – adjudication and penalties – Directorate of Enforcement.	13+0+0
IV	Essential Commodities Act : The Essential Commodities Act, 1955 – Powers of Central Government to	12+0+0

	Control, effect, seizure and confiscation – Consumer Protection Act 1986 – Definition – Consumer Protection Disputes Redressal Agencies – District Council– Consumer Forum – State Commission– National Commission.			
V	Water (Prevention and Control of Pollution) Act : Water (Prevention and Control of Pollution) Act, 1974 - Definition – functions and powers of various Boards - Compliance regarding discharges causing pollution, Penalties and Offences (Prevention and Control of Pollution) Act, 1981 - Definition – Functions and powers of various Boards – Duties of occupier of specified industries to ensure adherence to standard offences by companies.			10+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks theory 100%)				
Text Books:				
1. Taxann, Corporate Laws-As Amended by Companies (Amdt.) Ordinance 2018, Taxmann Publisher; 39th Edition 2019 edition.				
2. Reena Chadha/Sumant Chadha, Corporate Laws (As Per New Companies Act 2103, Scholar Tech Press; 12th Revised and Enlarged edition.				
Reference Books:				
1. Bar Act of all relevant Legislations.				
2. Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi.				
3. N.D.Kapoor, Dr.G.K.Kapoor Corporate Laws and Secretarial Practice, Premier Book Company, New Delhi.				
4. Tejpal Sheth, Corporate Laws, Taxman Publication, Mumbai.				
5. U.K.Chandhary, Economic Legislation – Law & Practice, Sultan Chand & Sons, New Delhi.				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	2	0	1	1	0	0	1	1	1	1	0
C02	1	0	1	0	1	1	0	0	0	0	1
C03	0	1	1	1	0	0	0	0	0	0	1
C04	1	0	1	0	1	1	1	0	1	1	1
C05	1	0	1	0	1	0	0	1	1	1	0
Total	5	1	5	2	3	2	2	2	3	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVERTISEMENT AND SALES PROMOTION

LEARNING OBJECTIVE:

To identify and demonstrate the terms and concepts that are commonly used in promotion and advertising, as indicated by performance on tests, projects, and assignments.

COURSE CODE	COURSE NAME	L	T	P	C
YCO203	ADVERTISEMENT AND SALES PROMOTION	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
C01	Discuss the Role of Advertising in Marketing Mix and Positioning.	Cognitive Affective	Understanding Receiving Phenomena
C02	Describe the procedures for Selection of Advertising Agency and measure the effectiveness Advertising Agency	Cognitive Affective	Understanding Receiving Phenomena
C03	Explain the Criteria for Selection of apt Media and various Types of Media and Channels	Cognitive Affective	Understanding Receiving Phenomena
C04	Demonstration the Tools and Techniques of Consumer Sales Promotion	Cognitive Affective	Understanding Receiving Phenomena
C05	Explain the sales planning process, Forecasting, Determining sales territories, Sales quota and Sales Budget.	Cognitive Affective	Understanding Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Introduction to Advertisement: Advertising: Meaning and Framework of Advertising -Defining Advertising; Advertising to Persuade the Buyer- Importance of Advertising in Marketing- Role of Advertising in Marketing Mix and Positioning- Choosing an Advertising Agency- Advertising objective and advertising budgets: allocation of advertising budget and budget appropriation.	12+0+0
II	Advertising process and strategy: Measuring advertising effectiveness, Selection of Advertising Agency, Functions of Advertising Agency, Managing advertising agency and client relationship, Techniques for measuring advertising effectiveness and promotional scene in India, Agency Compensation.	10+0+0
III	Advertising Media: Advertising Media-Role of Media- Criteria for Selection of apt Media - Various Types of Media and Channels- Types of Advertisements- Appeals in Advertising- Reliability of Advertisement- Media Research- Media Selection- media planning and scheduling - Advertising Budget-Media Testing- Case	13+0+0

	Studies on Advertising.								
IV	Sales promotion: Sales Promotion: Introduction, Meaning and Importance of Sales Promotion; Strengths and Limitations of Sales Promotion; Difference between Sales Promotion and Advertising; Tools and Techniques of Consumer Sales Promotion; Trade Promotions; Organising Sales Promotion Campaigns- Estimating manpower requirements for sales department, Planning for manpower recruitment and selection, training and development, placement and induction, motivating sales force, leading the sales force, Compensation and promotion policies, Sales meeting and contest.			13+0+0					
V	Sales Planning: Sales Planning: Importance and Types of sales planning, Sales planning process, Forecasting, Determining sales territories, Sales quota and Sales Budget. Objectives, principles & uses of sales Budget. Analysis of sales volume, Costs and profitability, Managing expenses of sales personnel, Evaluating sales fore performance. Sales Analysis by territories, sales analysis by Sales representatives, sales analysis by product- line, sales analysis by customer			12+0+0					
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total							
60	-	60							
	(Weightage of Marks theory 100%)								
Text Books:									
1. Philip Kotler, Marketing Management, Pearson Education. New Delhi, 15th edition 2. P.Saravanavel, Advertisement and Salesmanship, Margham Publications. Chennai. 2 edition (2012)									
References Books:									
1. Mahendra Mohan, Advertising Management: Theory & Practice, Tata McGraw Hill Publishing Co. Ltd. New Delhi, 2017. 2. Dr. Mittal and Dr. Agarwal, Salesmanship and Advertisement, Sanjeev prakashan Publishers, 2019									

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS01	PS02
C01	1	0	1	1	0	0	2	1	1	1	0
C02	1	1	0	1	1	1	0	0	0	0	1
C03	0	1	1	1	0	1	0	0	0	0	1
C04	0	1	0	1	0	0	1	0	0	1	0
C05	0	0	0	1	1	0	0	1	1	1	1
Total	2	3	2	5	2	2	3	2	2	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED COST AND MANAGEMENT ACCOUNTING

LEARNING OBJECTIVE:

To create knowledge on various aspects of the branches of cost and management accounting techniques.

COURSE CODE	COURSE NAME	L	T	P	C
YCO204	ADVANCED COST AND MANAGEMENT ACCOUNTING	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> various elements of cost and costing techniques. <i>Analyze</i> the methods of inventory control and pricing	Cognitive Affective	Understanding Receiving Phenomena
CO2	<i>Outline</i> the procedure for purchase of material, storing and issue of materials and valuation of materials.	Cognitive Affective	Understanding Receiving Phenomena
CO3	<i>Calculate</i> Process costing .	Cognitive Affective	Apply Receiving Phenomena
CO4	<i>Understand</i> the Tools and Techniques of Ratio analysis. <i>Calculate</i> marginal costing and cost-volume profit analysis.	Cognitive Affective	Understanding Receiving Phenomena
CO5	<i>Application</i> Budget administration techniques	Cognitive Affective	Apply Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Cost Accounting – meaning – objectives – Nature and Scope – methods of costing – techniques of costing - classification and coding of costs – inventory control – stock levels – inventory systems - methods of pricing material issues.	10+0+0
II	Labour Costs: Labour costs – Direct and indirect – importance – Remuneration method – labour performance reports – labour turnover and stability – Overheads – Importance – allocation and apportionment of overheads - overhead cost control	10+0+0
III	Process Costing : Process costing - normal and abnormal loss and gains – equivalent production - joint product and by product - contract costing.	15+0+0
IV	Management Accounting : Management Accounting – Nature & Scope – Tools and Techniques - Ratio analysis – marginal costing– cost-volume profit analysis – Break-even analysis – utility and limitations of cost volume profit analysis – Financial and profit planning – objectives.	10+0+0

V	Budget Administration: Budget administration – types of budget – advantages – budgeting and budgetary control - Standard Costing, Material, Labour and Overhead variances.			15+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks, problems 80% and theory 20%)				
Text Books				
1. Rao M E, Advanced Cost and Management Accounting, New Age International (P) Limited, Publishers; First edition (2012)				
2. J.K. Mitra, Advanced Cost Accounting, New Age International Private Limited.				
3. Kaplan, Advanced Management Accounting, Pearson Education India; Third Edition (2015).				
Reference Books				
1. Varshney R.L & Maheswari K.L Managerial Economics, Sultan Chand and Sons, New Delhi				
2. Sankaran .S ,Managerial Economics Margham Publications, Chennai.				
3. Ahuja A.L Modern Micro Economics S. Chand.& Co. New Delhi.				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	1	1	0	1	1	0	0	1	1	1	0
C02	0	0	1	0	0	1	1	0	0	0	1
C03	1	1	1	0	1	0	0	1	0	1	0
C04	1	0	0	1	0	1	0	1	0	1	1
C05	1	2	2	0	1	1	0	1	1	0	1
Total	4	4	4	2	3	3	1	4	2	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INCOME TAX THEORY LAW & PRACTICE

LEARNING OBJECTIVE:

- To acquaint Students to know the latest Income Tax Law and enable them to file Income Tax Returns.

COURSE CODE	COURSE NAME	L	T	P	C
YCO205	INCOME TAX THEORY LAW & PRACTICE	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
C01	<i>Determine</i> the Residential Status of an Individual.	Cognitive Affective	Understanding Receiving
C02	Make use of Section 15 to 17 and Section 23 to 27 of income tax Act Provisions relating to computation of Salary income of an Individual and income from house property.	Cognitive Affective	Apply Receiving
C03	<i>Compute</i> the taxable Profits and Gains of Business or Profession.	Cognitive Affective	Apply Receiving
C04	<i>Describe</i> deduction from Gross Total Income and <i>Calculate</i> Tax Liability.	Cognitive Affective	Apply Receiving
C05	<i>Explain</i> Assessment procedure and Tax Deducted at Source (TDS)	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Income Tax Act – Definition – Income – Agriculture Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.	5+0+0
II	Salaries and House Property: Computation of Income from Salaries (Section 15, 16 & 17 of Income Tax Act) and Income from House Property (Section 23 to 27 of Income Tax Act).	20+0+0
III	Profits and Gains of Business and Profession: Computation of Profits and Gains of Business or Profession – Computation of Capital Gain - Computation of Income from other sources.	15+0+0
IV	Set-off and Carry Forward of Losses: Deduction from Gross Total Income – Computation of Tax Liability.	10+0+0

V	Income Tax Authorities: Procedure for Assessment – Tax Deducted at Source (TDS) – Assessment of Individuals, Hindu Undivided Family, Partnership Firms and Companies.			10+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks, Problem 80% and theory 20%)				
Text Books:				
1. Gaur & Narang, "Income Tax Law & Practice", DP Kalyani Publishers, New Delhi.				
2. Dingar Pagare, "Tax Laws", S.Chand & Sons, New Delhi.				
Reference Books:				
1. T.S.Reddy & Hari Prasad Reddy, "Income Tax Theory, Law & Practice", Margham Publications, Chennai.				
2. Murthy, Income Tax- vijay Nicole, Chennai				
3. Government of India, Income Tax Manual				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	0	1	0	1	0	1	0	0	1	0	1
C02	1	0	0	0	1	0	0	0	0	0	0
C03	1	0	0	0	1	0	0	0	0	0	0
C04	0	0	0	0	0	0	1	0	1	0	0
C05	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER-III
INDIRECT TAXES

LEARNING OBJECTIVE:

To equip students with application of principles and provisions of GST and legal provisions.

COURSE CODE	COURSE NAME	L	T	P	C
YCO301	INDIRECT TAXES	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the basic concepts of GST.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain the input tax credit.</i>	Cognitive Affective	Understanding Receiving
CO3	<i>Apply</i> and <i>classify</i> the types of customs duty.	Cognitive Affective	Apply Receiving
CO4	<i>Explain</i> the valuation of import and export Procedure.	Cognitive Affective	Understanding Receiving
CO5	<i>Summarise</i> the other aspects of GST.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Goods and Service Tax: GST in India –An Introduction – Concept of GST – Need for GST in India – Dual GST Model - Functions of GSTN - GST Council - Functions of the GST Council - Levy and Collection of Tax - Time and Value of Supply.	13+0+0
II	Input tax credit: Eligibility and Conditions – Apportionment of Credit and Blocked credit – credit in special circumstances - Tax Invoice Credit and Debit Note: Tax invoice – Payment voucher – Delivery challan – credit note and debit note.	12+0+0
III	Customs: Circumstances of levy – Types of Duties - Basic customs duty – GST - Protective duties - Safeguard duty - Countervailing Duty - Anti-dumping duty- Role of central board of excise duty.	13+0+0
IV	Import and Export Procedure: Valuation of Imported Goods - Valuation of Export Goods - Import Procedure (including warehousing) - Export Procedures - Deemed Exports - Duty drawback	12+0+0
V	Assessment Procedure: Provisional Assessment of Duty- Penalties under Customs - Refund - Seizure of goods - Confiscation of goods - Redemption Fine - Compounding of offences - Integrated Declaration under Indian CustomsSingle Window Project. GST – Network.	10+0+0

		Lecture	Tutorial	Total		
		60	-	60		
(Weightage of Marks theory 100%)						

Text Book:

1. V.S.Datey, Indirect Taxes Law and Practice, Taxmann; 42nd Edition, 2018.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Indirect Taxes, Sahitya Bhawan Publications.

Books for references:

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Dinaker Pagere, Business Taxation
3. Dr.N.P.Srinivasan, Business Taxation
4. Hand Book on Excise Duty and Customs duty.
5. M.S.Lably&S.Markandaya, Tax Custome Act, 1962.
6. Prohit, M.C. Sales Taxation in India.
7. Sukumar Battacharya, Tax Law and Practice.
8. Mehrotra & Goyal. 2015. Indirect Taxes, Sahitya Bhavan Publications, Agra.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS01	PS02
C01	1	0	1	1	0	0	1	0	1	1	0
C02	1	1	0	0	1	1	0	1	1	0	1
C03	1	1	2	1	1	0	1	0	1	1	1
C04	1	0	1	1	0	1	0	1	1	1	0
C05	2	0	1	1	0	0	0	0	1	1	0
Total	6	2	4	4	2	2	2	2	5	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

RESEARCH METHODOLOGY

LEARNING OBJECTIVE:

To facilitate a clear understanding of the research concepts and methodologies which have significant research relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCO302	RESEARCH METHODOLOGY	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
C01	<i>Understand</i> the basic concepts of research.	Cognitive Affective	Understanding Receiving
C02	<i>Explain</i> and <i>Construct</i> the research design and hypothesis	Cognitive Affective	Understanding Receiving
C03	<i>Classify</i> the types of sampling techniques	Cognitive Affective	Understanding Receiving
C04	<i>Apply</i> statistical tools for analysis.	Cognitive Affective	Apply Receiving
C05	<i>Summarise, explain</i> the types of research report and analyse the layout of reports.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Meaning of research - Objectives of research - Reasons for doing research- Benefits, Importance and significance of research -Types of research -Research approaches - Research methods Versus methodologies - Research process - Criteria of a good research - Qualities of a good researcher - Opportunities and challenges for researchers from Indian perspective- Scope of research in commerce.	10+0+0
II	Research Problem, Design And Hypothesis: Research Problem - Meaning- Selecting the research problem - Necessity of defining the research problem - Techniques involved in defining a research problem - Research Design - Meaning - Need for Research design - Features of a good design - Important concepts of research design - Types of Research Designs -Hypothesis- Types of hypotheses - Framing of hypotheses.	13+0+0
III	Sampling And Data Collection: Population of the study -Census and sample surveys - Sample size- Criteria for determining sample size- Sampling-Types of sampling - Principles and characteristics of Sampling -Criteria for selecting sampling- factors influencing inference of data from sample - Source of data- Primary source and secondary source- Collection of primary data - Observation method Interview method - questionnaire method - Difference between questionnaire and schedule - other methods of data	13+0+0

	collection –Collection of secondary data.							
IV	Data Analysis: Data Editing - data validation -Tabulation - Types of Tables. Data processing, analysis and presentation - Testing of hypotheses - Statistical treatment - Descriptive, Z test, T-test, X2- test, ANOVA, Correlation and Regression - Use of Statistical Packages - Entering data using Spreadsheet - Functions and Formulae.	12+0+0						
V	Interpretation And Reporting: Interpretation & Report writing - Meaning of interpretation - Need for interpretation - techniques of interpretation - Precaution in interpretation -Significance of report writing - Different steps in writing report - Layout of the research report - Types of reports - Mechanics of writing a research report - Precautions while writing research reports.	12+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table> <p>(Weightage of Marks, problems 30% and theory 70%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
Text Book:								
<ol style="list-style-type: none"> 1. Kothari, C.R, and Gaurav Garg (2014), Research Methodology Methods and Techniques, New Age International, New Delhi. 2. Research Methodology: A Step by Step Guide for Beginners 2nd Edition, Pearson Publication. 								
Books for references:								
<ol style="list-style-type: none"> 1. Wilkinson and Bhandarkar, (1999), Methodology and Techniques of Social Research, Himalaya Publishing House, Mumbai. 2. M. Ranganatham& Dr. O.R. Krishnaswamy (2014), Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai. 3. Devendra Thakur, (Latest Edition), Research Methodology in Social Sciences, Deep and Deep, New Delhi. 4. Gopal Lal Jain, (Latest Edition), Research Methodology, Mangal Deep, Jaipur. 5. Bhome Sharadha (2014), Research Methodology, Himalaya publication house Pvt. Ltd, New Delhi. 								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
C01	1	1	0	1	0	1	0	1	0	0	1
C02	1	0	1	0	2	0	1	0	1	1	1
C03	0	1	1	0	1	0	0	1	0	1	0
C04	1	1	0	0	0	1	0	0	1	0	1
C05	1	0	0	1	1	0	0	0	0	0	1
Total	4	3	2	2	4	2	1	2	2	2	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SERVICE MARKETING

LEARNING OBJECTIVE:

To facilitate the students to gain expert knowledge on marketing of various services.

COURSE CODE	COURSE NAME	L	T	P	C
YCO303	SERVICE MARKETING	4	0	0	4
PREREQUISITES	YCO203	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
C01	<i>Understand</i> the significance of service marketing.	Cognitive Affective	Understanding Receiving
C02	<i>Classify</i> the different concepts of service marketing.	Cognitive Affective	Understanding Receiving
C03	<i>Explain</i> the service marketing mix.	Cognitive Affective	Understanding Receiving
C04	<i>Interpret</i> customer focused service marketing.	Cognitive Affective	Understanding Receiving
C05	<i>Apply</i> and <i>Summarise</i> , the other concepts of specific service marketing.	Cognitive Affective	Apply Receiving

Syllabus

Units	Content	Hours allotted
I	Introduction: Meaning of Services Marketing – Definitions – Its importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products. Concepts of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process of buyer.	12+0+0
II	Services Positioning & Differentiation: Evolution of positioning – Positioning and Services – Levels of positioning – Process of Positioning – Importance of Positioning in Service Offering - Considerations in Positioning – Re-positioning- Service Quality and Marketing – Intangibles in Intangibles- Improving Service Quality – Customer Retention - Relationship Marketing in Service Marketing.	12+0+0
III	Service Marketing Mix: Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategic during the P.L.C. – Product Planning Strategy – Development of new products – its simplification – Diversification and elimination.	12+0+0
IV	Customer-Focused Services: Tourism Service Marketing: Types of Tourism and Marketing Thereof – Hotel Service Marketing: Types and Marketing Methods -- Hospital Services Marketing: Specialty and Multi-Service Hospitals and Marketing Thereof- Education Service Marketing: Marketing Issues and Strategies	12+0+0

	at Lower and Higher Levels of Education- Entertainment/Recreational Service Marketing: Trend and Strategy.			
V	Specific Service Marketing: Bank Marketing: Strategies and Practices of Managing Competition and Retaining Customers- Insurance Marketing: Schemes and Strategies- Telecommunication Services Marketing: Novelties, Varieties and Technology Convergence – Consultancy Services Marketing – Passenger Transport Service Marketing- Logistics Service Marketing.			12+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks theory 100%)				
Text Book:				
1. Jain N C, Service Marketing, All India Publishers & Distributors, Wholesale & Retail Booksellers.				
2. Raj Kamal and Pankaj Agrawal Service Marketing, ShriyanshiPrakashan Publishers.				
Books for references:				
1. Sinha P.K and Sahoo S.C, Services Marketing, Himalaya Publications.				
2. Valaire Zeithamal et al, Services Marketing, McGraw Hill Publications.				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS01	PS02
C01	1	0	2	1	1	0	1	1	1	1	0
C02	1	0	1	0	0	1	0	1	0	0	1
C03	0	1	0	1	1	0	1	0	1	1	0
C04	1	0	1	0	0	1	0	0	0	1	0
C05	1	1	0	1	0	0	1	0	0	1	1
Total	4	2	4	3	2	2	3	2	2	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

OPERATIONS RESEARCH

LEARNING OBJECTIVE:

- To acquaint the students with the Statistical tools and techniques for managerial decisions.

COURSE CODE	COURSE NAME	L	T	P	C
YC0304	OPERATIONS RESEARCH	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

Course Outcomes		Domain	Level
C01	<i>Solve</i> Linear programming problems using simplex method	Cognitive Affective	Apply Receiving
C02	<i>Solve</i> transportation and assignment problems	Cognitive Affective	Apply Receiving
C03	<i>Construction</i> of Network and obtaining critical path	Cognitive Affective	Apply Receiving
C04	<i>Calculate</i> optimum safety stock and reorder level.	Cognitive Affective	Understanding Receiving
C05	<i>Solve</i> problems using Queuing models	Cognitive Affective	Apply Receiving

SYLLABUS

Units	Content	Hours allotted
I	Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; Use of artificial variables; Duality in linear programming – formulation and solution.	13+0+0
II	Transportation, Assignment and Trans-shipment: Formulation; Solving transportation and assignment problems; Dealing with exceptional cases of transportation and assignment problems.	12+0+0
III	PERT and CPM: Construction of Network – rules and precautions obtaining critical path- time estimates for activities – determination of floats- crashing of simple networks	13+0+0
IV	Inventory Management: Concepts of inventory management; Inventory models –classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- deciding optimum safety stock and reorder level, probabilistic model; Techniques of selective control.	12+0+0

V	Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services rates.			10+0+0
	Lecture	Tutorial	Total	
	60	-	60	
(Weightage of Marks, Problem 80% theory 20%)				
Text Books:				
1. P.Ramamoorthy, <i>Operations Research</i> –New Age International (P) ltd., Publishers, 2. S. Gurusamy, <i>Operations Research</i> , Vijay Nicole Imprints Pvt. Ltd, Chennai				
Reference Books:				
1. Ravindran , Phillips, Solberg, <i>Operations Research: Principles and Practice</i> , 2ed (Willy Student Edition) 2.Gupta and Khanna, <i>Quantitative Techniques for Decision Making</i> , Prentice Hall of India				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	0	1	0	1	0	1	0	0	1	0	1
C02	1	0	0	0	1	0	0	0	0	0	0
C03	1	0	0	0	1	0	0	0	0	0	0
C04	0	0	0	0	0	0	1	0	1	0	0
C05	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER-IV
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

LEARNING OBJECTIVE:

To facilitate a clear understanding of the process of security analysis and portfolio management.

COURSE CODE	COURSE NAME	L	T	P	C
YCO401	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5: 0 : 0.5	4	0	0	4

Course Outcomes		Domain	Level
CO1	<i>Understanding</i> various Classification of investment, Investment alternatives, Types of risk	Cognitive Affective	Understanding Receiving
CO2	<i>Outline</i> equity valuation and induce valuation techniques.	Cognitive Affective	Understanding Receiving
CO3	<i>Comprehend</i> the derivatives and strategies of future market.	Cognitive Affective	Understanding Receiving
CO4	<i>Apply</i> Portfolio management methods.	Cognitive Affective	Apply Receiving
CO5	<i>Explain</i> the fundamental analysis of portfolio management.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Investment Aspects: Investment- Classification of investment- Investment objectives – Investment process Distinction between investment, speculation and gambling- Investment alternatives --Risk – Types of risk.	8+0+0
II	Equity Valuation: Discounted Cash-flow techniques. Balance sheet valuation, Dividend discount models, Intrinsic value and market price, earnings multiplier approach, P/E ratio, Price/Book value, Price/sales ratio, Economic value added (EVA)	12+0+0
III	Derivatives: Option markets, option strategies and option valuation, Futures markets, strategies and pricing. Stock index futures, interest rate futures, Swaps using caps and floors in investment management.	15+0+0
IV	Portfolio Management: Meaning of Portfolio Management- Portfolio management process- Factors contributing to portfolio management- Principles of Portfolio management- Portfolio Revision –Portfolio Evaluation. Markowitz model –Sharpe’s Portfolio model- Capital Asset Pricing Model– Mutual Funds.	15+0+0
V	Fundamental Analysis: Technical analysis – Company analysis – Economic analysis –	10+0+0

	Industry analysis.			
	Lecture	Tutorial	Total	
	60Hours	--	60 Hours	
(Weightage of Marks, problems 50% and theory 50%)				
Text Books :				
1. Prasanna Chandra, Investment Analysis And Portfolio Management, (W/Cd) 4th Edition, Mcgraw Hill.				
2. Ranganatham M, Security Analysis and Portfolio Management, Pearson Publications.				
Reference Books:				
1.Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.				
2.Bhalla . V.K Investment Management, S.Chand&Co.New Delhi.				
3. Natarajan.L, Investment Management, Margham Publications, Chennai.				
4.Sulochana.M. Investment Management,Kalyani Publishers, New Delhi.				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	1	0	1	1	1	0	1	1	1	1	0
C02	2	0	1	1	0	0	0	0	0	0	0
C03	2	2	2	1	0	0	0	0	1	0	0
C04	2	1	1	0	0	0	0	0	0	0	0
C05	2	1	1	2	0	0	1	0	1	0	1
Total	9	4	6	5	1	0	2	1	3	1	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

HUMAN RESOURCE MANAGEMENT

LEARNING OBJECTIVE:

To impart specialized knowledge in the field of Human resource management

COURSE CODE	COURSE NAME	L	T	P	C
YCO402	HUMAN RESOURCE MANAGEMENT	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5: 0 : 0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> Functions HRM, HR Policies in organisations	Cognitive Affective	Understanding Remember
CO2	<i>Outline</i> the types of performances appraisal, Executive Compensation, Fringe benefits	Cognitive Affective	Understanding Remember
CO3	<i>Describe</i> training need and Career planning and development	Cognitive Affective	Understanding Apply
CO4	<i>Understanding</i> the importance of Performance appraisal system.	Cognitive Affective	Understanding Remember
CO5	<i>State</i> about Labour Turnover, significance of Quality of Work Life ,Stress Management	Cognitive Affective	Understanding Remember

SYLLABUS

Units	Content	Hours allotted						
I	Introduction: Human Resource Management – Objectives- Importance- Functions-Role of HR manager-HR Policies, Scope and formulation.	12+0+0						
II	Acquiring HR: HR Planning- Objectives- Importance- Process- Problems-Job analysis- Job design-Recruitment and Selection process	12+0+0						
III	Developing HR: Training- methods of training, evaluation - Executive Development-management development programme - Career planning - Principles of HRD- Employee Counselling- TQM- Kaizen	12+0+0						
IV	Performance and Compensation: Performance Appraisal- Objectives-Importance- Process – Problems-BARS-360 Degree appraisal Job evaluation-Executive Compensation- Fringe benefits-ESOP.	12+0+0						
V	Maintaining and Retaining HR: Transfer- Promotion- Absenteeism- Labour Turnover-Discipline-Grievance- Motivation Morale – Quality of Work Life (QWL)-Stress Management	12+0+0						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>0</td> <td>60 Hours</td> </tr> </tbody> </table> <p style="text-align: center;">(Weightage of Marks, Theory 100%)</p>	Lecture	Tutorial	Total	60 Hours	0	60 Hours	
Lecture	Tutorial	Total						
60 Hours	0	60 Hours						

Text Books:

1. Pravin Durai, Human Resource Management 2 Edition, Pearson Publications.
2. Gupta,C.B, Human Resource Management, Sultan Chand and Sons, New Delhi

Reference Books:

- 1.Prasad.L.M, Human Resource Management, Sultan Chand and Sons, New Delhi.

Table 1: Mapping of Cos with Pos

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	3		1	1	1	1	1	1	1	1	
C02	1	1		1			1		1		1
C03	1	1	1			1		1	1		1
C04	1	1	1		1	1	1				1
C05		1		1	1	1		1	1	1	1
Total	6	4	3	3	3	4	3	3	4	2	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

TOTAL QUALITY MANAGEMENT

LEARNING OBJECTIVE:

- To facilitate the understanding of Quality Management principles and process.

COURSE CODE	COURSE NAME	L	T	P	C
YCO403	TOTAL QUALITY MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Dimensions of product and service quality and <i>Describe</i> the Contributions of Deming, Juran and Crosby.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> TQM principles.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the TQM tools and techniques.	Cognitive Affective	Understanding Receiving
CO4	<i>Describe</i> Quality Function Development (QFD) and TPM	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the elements in 9001-2015 Quality System and 14001	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	INTRODUCTION: Introduction – Need for quality – Evolution of quality – Definitions of quality – Dimensions of product and service quality – Basic concepts of TQM – TQM Framework – Contributions of Deming, Juran and Crosby – Barriers to TQM – Quality statements – Customer focus – Customer orientation, Customer satisfaction, Customer complaints, Customer retention – Costs of quality.	12+0+0
II	TQM PRINCIPLES: Leadership – Strategic quality planning, Quality Councils – Employee involvement – Quality circles Recognition and Reward, Performance appraisal – Continuous process improvement – PDCA cycle, 5S, Kaizen – Supplier partnership – Partnering, Supplier selection, Supplier Rating.	13+0+0
III	TQM TOOLS AND TECHNIQUES I: The seven traditional tools of quality – New management tools – Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT – Bench marking – Reason to bench mark, Bench marking process – FMEA – Stages, Types.	10+0+0
IV	TQM TOOLS AND TECHNIQUES II: Control Charts – Process Capability – Quality Function Development (QFD) – Taguchi quality loss function – TPM – Concepts, improvement needs – Performance measures.	12+0+0

V	QUALITY SYSTEMS: Need for ISO 9000 – ISO 9001-2015 Quality System – Elements, Documentation, Quality Auditing – QS 9001 – ISO 14001 – Concepts, Requirements and Benefits – TQM Implementation in manufacturing and service sectors			13+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks, theory 100%)				
Text Books:				
1. Jain, “Quality Control And Total Quality Management”, Tata McGraw Hill				
2. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals of Total Quality Management”, Bross Chapman & Hall, London.				
Reference Books:				
1. George, Stephen and Weimerskirch, Arnold, “Total Quality Management - Strategies and Techniques Proven”, Mohit Publications				
2. Hakes, Chris (editor), “Total Quality Management: The Key to Business Success”, NY: Chapman and Hall				
4. Fox, Roy, “Making Quality Happen. Six Steps to Total Quality Management”, McGraw-Hill				
3. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints Pvt Ltd., Chennai				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PS01	PS02
C01	0	1	0	1	0	1	0	0	1	0	1
C02	1	0	0	0	1	0	0	0	0	0	0
C03	1	0	0	0	1	0	0	0	0	0	0
C04	0	0	0	0	0	0	1	0	1	0	0
C05	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

PROJECT

LEARNING OBJECTIVE:

To impart an experience on practical knowledge through the project work.

COURSE CODE	COURSE NAME	L	T	P	C
YCO405	PROJECT	7	0	0	7
PREREQUISITES	YCO302	L	T	P	H
C:P:A	5:1:1	7	0	0	7

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	Relate research applications in commerce with workplace practice	Cognitive Affective	Understanding Remember
CO2	Comply with organization discipline, management and business practices	Cognitive Affective	Understanding Remember Value
CO3	Demonstrates team work and time management, work culture	Cognitive Affective	Understanding Apply Respond
CO4	Describe and Display hands-on experience on practical skills obtained during the programme.	Cognitive Affective Psychomotor	Understanding Value Perception , Set
CO5	Summarize the tasks and activities done by technical documents and oral presentations.	Cognitive Affective	Understanding Value

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Table 1: Mapping of Cos with Pos

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
CO1	1	1	1	0	1	0	1	1	1	1	0
CO2	1	0	0	1	0	1	0	1	0	0	1
CO3	1	0	0	0	0	0	1	1	1	1	0
CO4	0	1	0	1	1	1	0	0	1	0	1
CO5	1	1	1	1	1	1	0	1	1	0	1
Total	4	3	2	3	3	3	2	4	4	2	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

CORE ELECTIVES

Option -I
INSURANCE MANAGEMENT

LEARNING OBJECTIVE:

To facilitate a theoretical base on fundamentals of Insurance Management.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE106A	INSURANCE MANAGEMENT	3	0	0	3
PREREQUISITES	YCO103	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the Principles of Insurance and new Amendment Act 2015.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> the nature of insurance contract.	Cognitive Affective	Understanding Receiving
CO3	<i>Classify</i> the Insurance and explain its features.	Cognitive Affective	Understanding Receiving
CO4	<i>Summarizes</i> the rural insurance schemes in India.	Cognitive Affective	Understanding Receiving
CO5	<i>Elaborate</i> the functions of IRDA.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Introduction: Insurance Act 1938: Meaning- Purpose and Need- Benefits of Insurance- Functions- Importance- Principles of Insurance- The insurance laws (Amendment) Act 2015	9+0+0						
II	Insurance Contract: Nature of Insurance Contract- Types of Insurance Contract- Insurance Contract Vs Wagering- Assurance Vs Insurance- Gambling Vs Insurance-	9+0+0						
III	Classification of Insurance: Classification of Insurance - Life Insurance- General Insurance- Fire Insurance-Marine Insurance - Health Insurance	9+0+0						
IV	Rural Insurance in India: Rural insurance scheme in India- Farmers package insurance in India - BimaKavach Yojana- Samajik Suraksha Yojana-Krishi SharmikSamajik Suraksha Yojana	9+0+0						
V	IRDA Act: Insurance Regulatory and Development Authority Act (IRDA) 1999: Functions of IRDA- Agent- Functions of Agent- License- Duration of License- Termination of Agent.	9+0+0						
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>--</td> <td>45 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45 Hours	--	45 Hours	
Lecture	Tutorial	Total						
45 Hours	--	45 Hours						

(Weightage of Marks, Theory 100%)
<p>Text Books :</p> <p>1. Naresh Mahipal, An Introduction to Insurance Laws, Central Law Publications. 2. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., NewDelhi)</p> <p>Reference Books:</p> <p>1. M.N. Mishra & S.B. Mishra, "Insurance Principles and Practices"- S.Chand& Company Ltd. New Delhi, (2011). 2. Dr. P. Perisamy, "Principles & Practice of Insurance" –Himalaya Publishing House Mumbai, (2011)</p>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
C01	2	1	0	0	0	0	1	1	1	1	0
C02	1	1	1	1	0	0	0	1	0	1	0
C03	1	1	1	0	1	1	0	0	0	1	1
C04	1	0	0	0	0	0	0	1	1	0	1
C05	0	0	0	1	1	1	1	0	0	1	0
Total	5	3	2	2	2	2	2	3	2	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INDIAN FINANCIAL SYSTEM IN MODERN BANKING

LEARNING OBJECTIVE:

To facilitate a clear understanding of the concepts of financial and banking system and significant of economic relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE106B	INDIAN FINANCIAL SYSTEM IN MODERN BANKING	3	0	0	3
PREREQUISITES	YCO101	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the role of Indian financial system.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> the concept of e- banking.	Cognitive Affective	Understanding Receiving
CO3	<i>Interpret</i> the mobile banking system.	Cognitive Affective	Apply Receiving
CO4	<i>Summarise</i> the features of ATM.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> and summarise the key features of Indian financial network.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Nature and Role of Financial System: An overview of the Indian Financial System – Financial Sector Reforms – RBI - Securities and Exchange Board of India.	9+0+0
II	E- Banking: E-Banking – meaning – E-Banking and Financial Services – Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking – Future outlook.	9+0+0
III	Mobile Banking: Mobile Banking – meaning – Services – Security Issues – Telephone Banking – Mechanism – Telephone Banking System – Call Centres.	9+0+0
IV	Electronic Payment System: ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Digital Money – Mode of Issue and Implications – E-Money and Monetary Policy – Policy issues of RBI – Electronic Funds Transfer System – Different e-payment methods - Significance and issue of e-payments in e-commerce,	9+0+0
V	Indian Financial Network: Introduction to Indian Financial Network – Features – Application –	9+0+0

	Recent trends in Indian Banking – Payment Banking. Small Banks - Mudra Banks - Digital Payments - Outsourcing of Non - Core Services - Financial Inclusion - RBI Measures.			
	Lecture	Tutorial	Total	
	45 Hours	--	45 Hours	
(Weightage of Marks, Theory 100%)				
Text Book:				
1. K.C. Shekhar and Lakshmy Shekhar, “Indian Banking System”, Vikas Publishing House Pvt Ltd, New Delhi.				
2. L.M.Bhole, “Financial Institutions and Markets”, Tata McGraw Hill Publishing Company Limited, Noida, UP.				
Books for references:				
1. Muraleedhran, “Modern Banking Theory and Practice”, PHI Learning Pvt Ltd, New Delhi.				
2. S. Nataraj and R. Parameswaran, “Indian Banking”, S.Chand& Sons Publisher, New Delhi.				
3. O.P.Agarwal, “Modern Banking of India”, Himalaya Publishing House, Mumbai				
4. P.N.Varshney, S.L.Gupta and T.D.Malhotra, “Principles of Banking”, S.Chand& Sons Publisher, New Delhi.				
5. P.Chellasamy, “Modern Banking Management”, Himalaya Publishing House, Mumbai.				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	2	0	1	0	1	0	1	1	1	1	0
C02	1	1	0	1	0	1	0	1	1	0	1
C03	1	1	1	1	0	1	0	0	0	0	1
C04	0	1	1	0	1	0	1	0	0	1	0
C05	1	1	1	1	0	0	0	1	1	1	1
Total	5	4	4	3	2	2	2	3	3	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

Option - II

ORGANISATIONAL BEHAVIOUR

LEARNING OBJECTIVE:

To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE206A	ORGANISATIONAL BEHAVIOUR	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5: 0 : 0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	Understanding the organisational behaviour.	Cognitive Affective	Understanding Receiving
CO2	Outline Factors influencing perception and Theories of Learning.	Cognitive Affective	Understanding Remember
CO3	Describe the Theories of Personality, Causes and Effects of Stress.	Cognitive Affective	Understanding Apply
CO4	Understanding Leadership Theories and styles, Theories of Motivation.	Cognitive Affective	Understanding Remember
CO5	State about Organisation Development, OD Process and Techniques, Organisation Culture.	Cognitive Affective	Understanding Remember

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.	9+0+0
II	Perception: Process – Factors influencing perception - Distortion in Perception – Learning: Theories of Learning – Attitudes: Factors Influencing Attitude.	9+0+0
III	Personality: Theories of Personality – Determinants – Types - Emotional Intelligence – Features - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Stress Management: Causes and Effects of Stress – Coping strategies for stress.	9+0+0
IV	Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict	9+0+0

V	<p>Organisation change : Organisation change – Process – Causes of resistance to change and Overcoming resistance to change –Organisation Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.</p>	9+0+0						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45 Hours</td> <td>--</td> <td>45 Hours</td> </tr> </table> <p>(Weightage of Marks, Theory 100%)</p>	Lecture	Tutorial	Total	45 Hours	--	45 Hours	
Lecture	Tutorial	Total						
45 Hours	--	45 Hours						
<p>Text books</p> <p>1.Luthans, Organizational Behavior 12th Edition, Mcgrawhill. 2. L.M. Prasad – OrganisationalBehaviour – Sultan Chand &Sons, Delhi. 3.K. Aswathappa – Essentials of OrganisationalBehaviour, McGrawHill, Delhi.</p>								
<p>Reference Books</p> <p>1.Fred Luthans, OrganisationBehaviour, McGraw Hill, Delhi Hell Riegel, Slocum and Woodman, OrganisationBehaviour, South Western, Thomson Learning, 9th Edition, 2.R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition. P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House. 3.P.C. Tripathi, Personnel Management and Industrial Relations ,Sultan Chand & Sons.</p>								

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	1	0	1	1	0	1	0	0	1	1	0
C02	1	1	0	1	1	0	1	1	0	0	1
C03	1	0	0	1	0	1	0	0	1	0	1
C04	0	1	1	0	0	1	1	0	0	0	1
C05	1	0	1	0	1	0	0	1	0	1	0
Total	4	2	3	3	2	3	2	2	2	2	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED MANAGERIAL COMMUNICATIONS

LEARNING OBJECTIVE:

To help the students in developing communication skills, which leads to enhance the managerial skills.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE206B	ADVANCED MANAGERIAL COMMUNICATIONS	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
C01	Explain, Describe and identify the communication Process and Communication structure in organization	Cognitive Affective	Understanding Receiving Phenomena
C02	Explain, Outline Modes of Oral Communication, Principles of effective writing and Approaching the writing process systematically	Cognitive Affective	Understanding Receiving Phenomena
C03	Identify Letter about importing goods – Exporting with a letter of credit, Analyze Letter about documents against payment, against acceptance	Cognitive Affective	Understanding Receiving Phenomena
C04	Discuss, Describe and Explain Preparing reports, short and long reports Writing Proposals: Structure & preparation	Cognitive Affective	Understanding Receiving Phenomena
C05	Explain, Discuss and State Writing managerial documents	Cognitive Affective	Understanding Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Meaning & Definition, Role, Classification – Purpose of communication – Communication Process – Characteristics of successful communication – Importance of communication in management – Communication structure in organization – Communication in conflict resolution – Communication in crisis. Communication and negotiation –Communication in a cross-cultural setting.	9+0+0
II	Oral Communication: Meaning – Principles of successful oral communication – Barriers to communication – Conversation control –Reflection and Empathy: two sides of effective oral communication. Modes of Oral Communication – Listening as a Communication Skill, Nonverbal communication. Written Communication: Purpose of writing – Clarity in writing – Principles of effective writing –	10+0+0

	Approaching the writing process systematically: The 3X3 writing process for business communication: Pre writing – Writing – Revising – Specific writing features – Coherence – Electronic writing process.							
III	Import and export correspondence: Bills of exchange (B/E) , Drawing B/E – Import trade – Letter about importing goods – Exporting with a letter of credit – Letter about L/C – Importers request his bankers to open an irrevocable credit – Importers informs the exporter about the opening of credit – The bankers informing the exporter of the credit have been opened in his favour – Letter about documents against payment, against acceptance – Instructions to the bank – Correspondence about contracts of the carriage – Correspondence about carriage of goods.	9+0+0						
IV	Business Letters and Reports: Introduction to business letters – Types of Business Letters – Writing routine and persuasive letters – Positive and Negative messages Writing Reports: Purpose, Kinds and Objectives of reports – Organization & Preparing reports, short and long reports Writing Proposals: Structure & preparation – Writing memos Media Management: The press release – Press conference – Media interviews.	9+0+0						
V	Managerial communication: Writing managerial documents: memoranda; letters; e-mail; short formal special reports; executive summaries and informal notes to superiors, peers and subordinates. – Composing Application Messages – Writing CVs – Group discussions – Interview skills Impact of Technological Advancement on Business Communication– Technology-enabled Communication– Communication networks– Intranet–Internet–E-mails–SMS–teleconferencing – videoconferencing.	9+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>--</td> <td>45 Hours</td> </tr> </tbody> </table> <p>(Weightage of Marks, Theory 100%)</p>	Lecture	Tutorial	Total	45 Hours	--	45 Hours	
Lecture	Tutorial	Total						
45 Hours	--	45 Hours						

TEXT BOOK

1. Hynes Geraldine, Managerial Communication : Strategies & Applications, Mcgrawhill.
2. Munter, Guide to Managerial Communication 8th Edition, Pearson Publications.

REFERENCES BOOK:-

- 1.R.S.N. Pillai and Bagavathi, “Modern Commercial Correspondence” Sultan Chand and Company, New Delhi, 2016
- 2.R.C.Sharma& Krishna Mohan, “Business correspondence & report writing”: Prasanna publications.Chennai, 2012.
- 3.Kathiresan Radha, “Business Communication”: Prasanna Publications,Chennai, 2013.
R.K.madhukar,“Business Communication”, Vikas Publishing, 2015.
4. Rajendra Pal, J.S.Korlahalli,“ Essentials of Business Communication”, Sultan & Sons, 2016

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	1	1	1	1	0	1	0	1	1	0	1
C02	1	1	0	2	0	1	1	0	1	1	0
C03	1	0	1	1	1	1	0	1	0	1	1
C04	0	1	1	1	0	0	1	0	0	1	0
C05	1	0	1	1	0	1	0	1	1	1	0
Total	4	3	4	4	1	4	2	3	3	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

Option - III
BRAND MANAGEMENT

LEARNING OBJECTIVE:

The objective of this course is to impart in-depth knowledge to 'the students regarding the theory and practice of Brand Management.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE305A	BRAND MANAGEMENT	3	0	0	3
PREREQUISITES	YCO102, YCO203	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> the Brand Hierarchy, Brand Personality, Brand Image, Brand Identity.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Value addition from Branding and Brand-customer Relationships	Cognitive Affective	Understanding Receiving
CO3	<i>Discuss</i> Brand Portfolio and Brand Assessment through Research.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> Brand Identify, Position, Image and Personality Assessment.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the Branding in Different Sectors	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Understanding Brands - Brand Hierarchy, Brand Personality, Brand Image, Brand Identity.	8						
II	Brand Positioning; Brand Equity; Value addition from Branding - Brand-customer Relationships, Brand Loyalty and Customer Loyalty.	10						
III	Managing brands; Brand Creation, Brand Extensions, Brand-product Relationships, Brand Portfolio, Brand Assessment through Research.	9						
IV	Brand Identify, Position, Image, Personality Assessment and Change; Brand Revitalisation.	8						
V	Financial Aspects of Brands; Branding in Different Sectors: Customer, Industrial, Retail and Service Brands.	10						
	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
(Weightage of Marks, theory 100%)								

Text Books:

1. Keller, Strategic Brand Management 3 Edition, Pearson Publications.
2. Dutta Kirti, Brand Management: - Principles and Practices, OUP India

Reference Books

1. Aaker, David, A. Managing Brand Equity, New York, Free Press, 1991.
2. Cowley, Don. Understanding Brands. London, Kogan Page, 1991.

3. Czerniawski, Richard D. & Michael W. Maloney Creating Brand Royalty, AMACOM, NY, 1999.
 4. Kapferer, J N. Strategic Brand Management. New York, Free Press 1992.
 5. Murphy, John A. Brand Strategy. Cambridge, The Director Books, 1990.
 6. Steward, P. Building Brands Directly. London, MacMillan, 1996.
 7. Upshaw, Lyhh B. Building Board Identity: A Strategy for success in a hostile market place. New York, John. Wiley, 1995.

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	1	1	1	1	0	1	0	0	0	1	0
C02	1	2	0	1	1	0	1	1	1	0	1
C03	0	1	1	0	1	1	0	1	0	1	0
C04	1	0	1	1	0	0	1	0	1	0	1
C05	1	1	0	1	0	1	1	1	0	1	0
Total	4	5	3	4	2	3	3	3	2	3	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

EXPORT AND IMPORT BUSINESS

LEARNING OBJECTIVE:

To enhance the knowledge of technology and equipment's which may help in establishing new industrial enterprises like export and import business.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE305B	EXPORT AND IMPORT BUSINESS	3	0	0	3
PREREQUISITES	YCO102, YCO103	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
C01	<i>Explain</i> the Theories of foreign trade.	Cognitive Affective	Understanding Receiving
C02	<i>Summarises</i> the Commercial Policy Instruments.	Cognitive Affective	Understanding Receiving
C03	<i>Describe</i> the Export Promotion and Institutional set up.	Cognitive Affective	Understanding Receiving
C04	<i>Explain</i> the Role of different Export Promotion bodies.	Cognitive Affective	Understanding Receiving
C05	<i>Explain</i> the International institutions and agreement.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	Theories of foreign trade: Absolute and comparative advantage theories, modern theory of trade, terms of trade, theory of international trade in services, balance of payments and adjustment mechanism.	8+0+0
II	Commercial Policy Instruments: Tariffs, quotes, anti-dumping/countervailing duties, technical standards, exchange controls and other non-tariff measures.	8+0+0
III	India's Foreign trade and Policy: Direction and composition of India's Foreign Trade. Export - Import Policy, Export Promotion and Institutional set up. Deemed exports, Rupee convertibility	10+0+0
IV	Instruments of Export Promotion: Role of different Export Promotion bodies; Export assistance and promotion measures, including various export promotion scheme and assistance; Role of export houses, trading houses and state trading organization, EPZs and SEZs.	9+0+0
V	International Business Environment: World economic and trading situation, impact of globalization, International institutions and agreement; WTO/GATT/other international trade bodies, trading block, multilateral trade negotiation/agreement, bilateral trade agreement, GSP.	10+0+0

	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
<p>Text Books:</p> <ol style="list-style-type: none"> Justin Paul, Export Import Management, Oxford Publications 2 edition. Shonak Aniket, Export Import Procedures and Documentation, Straight Forward Publishers. 								
<p>Reference Books</p> <ol style="list-style-type: none"> Export Import Policy, Publisher: Ministry of Commerce, Government of India, New Delhi. Electronic Commerce by N. Janardhan, Publisher: Indian Institute of Foreign Trade, New Delhi. Nabhi's Exporters Manual and Documentation, Publisher: Nabhi Publication, New Delhi. Nabhi's New Import Export Policy, Publisher: Nabhi Publication, New Delhi. Export-What, Where, How by Ram Paras, Publisher: Anupam, Delhi. 								

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	1	1	2	0	1	0	1	0	1	1	0
C02	1	1	1	1	0	1	0	1	0	0	1
C03	1	1	1	0	1	1	0	1	1	1	0
C04	0	1	1	1	0	0	1	0	0	1	1
C05	1	0	1	1	1	1	1	0	1	0	1
Total	4	4	6	3	3	3	3	2	3	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INFORMATION SYSTEMS CONTROL AND AUDIT

LEARNING OBJECTIVE:

To analyze the business model of a firm and the role of Information, systems, Internet and related technologies can play to support and create relational databases.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE306A	INFORMATION SYSTEMS CONTROL AND AUDIT	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the role of information within business and various types of information systems	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Approaches of MIS Development	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the Systems Audit and Management Functions	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the Important terms under Information Technology Legislation	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the Applications of Internet and Internet Protocols	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Information Systems Concepts: General Systems Concepts – Nature and types of systems, nature and types of information, attributes of information - Role of information within business. Business information systems –various types of information systems – TPC, MIS, DSS, EIS, ES	8+0+0
II	Management Information Systems: Concept, Evolution and Elements – MIS Structure - Computerized MIS - Approaches of MIS Development - Pre-requisites of an Effective MIS(a) Statutory corporations - MIS and Decision Support Systems - MIS and Information Resource Management - Artificial Intelligence and Expert System.	10+0+0
III	Systems Audit: Nature, Significance and Scope of Systems Audit – Steps Involved in Conducting Systems Audit – Systems Audit and Management Functions – Systems Audit of Computerized Secretarial Functions – Norms and Procedure for Computerization, Computers Control and Security – Testing of Computer Systems – Documentation Standards, Policies and Procedures, Audit Approach.	10+0+0

IV	Information Technology Law: Information Technology Act - Definitions, Important terms under Information Technology Legislation - Digital Signatures - Electronic Records - Certifying Authority - Digital Signature Certificate - Cyber Regulation Appellate Tribunal - Offences and Penalties	9+0+0						
V	Internet and Other Technologies: Internet and World-Wide Web, Intranets, Extranets, Applications of Internet, Internet Protocols - E-Commerce - Nature, Types (B2B, B2C, C2C), Supply Chain Management, CRM, Electronic Data Interchange (EDI), Electronic Fund Transfers (EFT), Payment Portal, E-Commerce Security - Mobile Commerce, Bluetooth and Wi-Fi.	8+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
<p>1. NirupamaSekar G, Information Systems Control & Audit, Wolters Kluwer publications.</p> <p>2. Ron Weber, Information Systems Control and Audit, Pearson Education India.</p> <p>Reference Books:</p> <p>1. Manoj Agarwal, nformation Systems Control & Audit (ISCA), Bharat Law House Pvt. Ltd publications.</p> <p>2. V.Venkataraman, Internal Auditing & Information Systems Auditing, Wolter publications.</p> <p>3. Nyirongo Abraham, Auditing Information Systems, Trafford Publishing.</p>								

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	0	1	0	1	0	1	0	0	1	0	1
C02	1	0	0	0	1	0	0	0	0	0	0
C03	1	0	0	0	1	0	0	0	0	0	0
C04	0	0	0	0	0	0	1	0	1	0	0
C05	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ENTRERPRISE RESOURCE PLANNING

LEARNING OBJECTIVE:

The objective of the ERP Business Transformation Strategy is to modernize and integrate business processes and systems.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE306B	ENTRERPRISE RESOURCE PLANNING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
C01	<i>Explain</i> the Enterprise an Overview.	Cognitive Affective	Understanding Receiving
C02	<i>Describe</i> the Risks of ERP.	Cognitive Affective	Understanding Receiving
C03	<i>Discuss</i> the ERP and Related Technologies.	Cognitive Affective	Understanding Receiving
C04	<i>Explain</i> the Functional Modules of ERP Software.	Cognitive Affective	Understanding Receiving
C05	<i>Explain</i> the implementation and Challenges of ERP.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Enterprise an Overview: Business Functions and Business Processes - Integrated Management Information - Business Modeling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths- A Brief History of ERP - Basic ERP Concepts - ERP Architectures - Reasons for the Growth of ERP Markets - Advantages of ERP.	8+0+0
II	Risks of ERP: People Issues - Process Risks - Technological Risks - Implementation Issues - Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.	10+0+0
III	ERP and Related Technologies: Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets.	10+0+0

	Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security							
IV	ERP Market Place: Market Overview - ERP Market Tiers. Business Modules of an ERP Package: Functional Modules of ERP Software: Financial Module - Manufacturing Module - HR Module - Material Management Module - Production Planning Module - Plant Maintenance Module - Purchasing Module - Marketing Module - Sales and Distribution Module.	9+0+0						
V	ERP Implementation: Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.	8+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						

Text Books

1. Leon, ERP - Enterprise Resource Planning, Mcgraw Hill Publications.
2. Garg Vinod Kumar, Enterprise Resource Planning, PHI

Reference Books:

1. Alexis Leon, "Enterprise Resource Planning", Third Edition, Tata Mcgraw Hill Publishing Company Limited, Noida, UP.
2. Rahul V Altekar, " Enterprise Wide Resource Planning- Theory And Practice", Prentice Hall Pvt Ltd, New Delhi.
3. Vinod Kumar Garg and N,K,Ventitakrishnan, " Enterprise Wide Resource ", Prentice Hall Pvt Ltd, New Delhi.
4. Dr. Subodh Kesharwani, "ERP Systems- Application, Experiences", Upsurge, Pragati Prakathan Publication, Meerut.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
C01	2	1	1	1	1	0	1	0	1	1	0
C02	1	1	0	1	1	1	0	1	0	0	1
C03	1	1	0	1	0	1	1	0	1	0	1
C04	0	0	1	1	0	0	1	1	0	1	0
C05	1	1	1	1	0	1	1	0	1	1	1
Total	5	4	3	5	2	3	4	2	3	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

Option - V

ACCOUNTING THEORY AND FINANCIAL REPORTING

LEARNING OBJECTIVE:

To enable the students to understand the conceptual and applied knowledge about different theory and financial reporting

COURSE CODE	COURSE NAME	L	T	P	C
YCOE404A	ACCOUNTING THEORY AND FINANCIAL REPORTING	3	0	0	3
PREREQUISITES	YCO402	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
C01	<i>Explain</i> the Indian Accounting Standards and GAAP	Cognitive Affective	Understanding Receiving
C02	<i>Compare</i> Standard Setting in India, USA and U.K.	Cognitive Affective	Understanding Receiving
C03	<i>Explain</i> the Nature and Objectives; Benefits of financial reporting.	Cognitive Affective	Understanding Receiving
C04	<i>Describe</i> the issues in Corporate Financial Reporting with reference to Accounting for Changing Prices.	Cognitive Affective	Understanding Receiving
C05	<i>Explain</i> the interim reporting. .	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Accounting Theory: Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles; AS-1 Disclosure of Accounting Policies; Indian Accounting Standards.	10+0+0
II	Income Concepts: Different Concepts of Income Measurement; Recipients of Net Income. Accounting Standard Setting: Benefits; Standard Setting By Whom; Comparison of Standard Setting in India, USA and U.K.	8+0+0
III	Financial Reporting: Nature and Objectives; Benefits; General purpose and Specific Purpose Report; Qualitative Characteristics of Accounting Information; Conceptual Framework- FASB and IASB.	8+0+0

IV	Issues in Corporate Financial Reporting: Accounting for Changing Prices; Segment Reporting.			9+0+0
V	Reporting: Interim Reporting; Foreign Currency Translation			10+0+0
	Lecture	Tutorial	Total	
	45	-	45	
(Weightage of Marks, theory 100%)				
Text Books:				
1. L.S. Porwal, <i>Accounting Theory</i> , McGraw Hill Education (India) Ltd.				
2. Jawahar Lal, <i>Accounting Theory and Practice</i> , Himalaya Publishing House, New Delhi				
Reference Books:				
1. E.S. Hendriksen, <i>Accounting Theory</i> , Richard D. Irwin.				
2. M.W.E. Glautier and B. Underdown, <i>Accounting Theory and Practice</i> .				

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	2	0	1	1	0	0	1	0	1		
C02	1	2	2	1	0	0	1	0	1		
C03	1	0	1	0	0	0	0	0	0		
C04	1	0	1	1	0	0	0	1	1		
C05	1	0	1	1	0	0	0	0	1		
Total	6	2	6	4	0	0	2	1	4		

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ENTREPRENEURIAL DEVELOPMENT PROGRAMME

LEARNING OBJECTIVE:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE404B	ENTREPRENEURIAL DEVELOPMENT PROGRAMME	3	0	0	3
PREREQUISITES	YCO402	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
C01	Explain the functions, types and phases of EDP.	Cognitive Affective	Understanding Receiving
C02	Discuss the project formulation and evaluation.	Cognitive Affective	Understanding Receiving
C03	Explain the Institutions in the development of entrepreneurs.	Cognitive Affective	Understanding Receiving
C04	Describe the Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT.	Cognitive Affective	Understanding Receiving
C05	Explain the Role of entrepreneur in export promotion and import substitution	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Entrepreneurship – Definition, Concept, Nature , Characteristics, functions, types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.	10+0+0
II	Project Process: The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.	8+0+0
III	Institutional Participation: Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.	8+0+0
IV	Financial aid: Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.	9+0+0
V	Incentives And Subsidies: Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.	10+0+0

		Lecture	Tutorial	Total		
		45	-	45		
(Weightage of Marks, theory 100%)						

Text Books:

1. Khanka S. S., Entrepreneurial Development, Schand Publications.
2. Vasant Desai, Entrepreneurial Development 1st Edition, Himalaya Publishing House Pvt. Ltd.

Reference Books:

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr. S.S. Khanka Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood – Kalyani Publishers, Chennai.

Table 1: Mapping of Cos with POs

Course Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02
C01	1	0	1	1	1	0	1	2	1	1	0
C02	1	1	1	1	1	1	1	1	1	1	1
C03	1	0	1	1	0	1	0	1	1	0	1
C04	0	1	1	0	1	1	1	1	0	1	1
C05	1	0	1	1	1	1	0	1	1	1	1
Total	4	2	5	4	4	4	3	6	4	4	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

Value added courses

VA-COM-04 INTRODUCTION TO SPSS

COURSECODE	VA-COM-04		
COURSE NAME	Introduction to SPSS		
PREREQUISITE	Basic knowledge on spreadsheet and statistics		
Total Hours	Lecture (L) - 5, Tutorial (T) - 0, Practical (P) - 25, Self Study (SS) - 0 . Total = 30		
COURSE OBJECTIVE			
<ol style="list-style-type: none"> 1. The student will be able to gain knowledge in main features of SPSS. 2. The student will be able to use the SPSS GUI effectively. 3. The students will able to perform descriptive analyses with SPSS. 4. The students will able to perform common parametric and non-parametric tests. 			
Unit	Content	LTPSS	
1.	Introduction to SPSS - Data analysis with SPSS: general aspects, workflow, critical issues - SPSS: general description, functions, menus, commands - SPSS file management	L-1 P-2	
2.	Input and data cleaning -Defining variables - Manual input of data - Automated input of data and file import Data manipulation - Data Transformation - Syntax files and scripts - Output management	L-2 P-5	
3.	Descriptive analysis of data - Frequencies - Descriptive - Explore - Crosstabs - Charts	L-1 P-8	
4.	Statistical tests - Means - T-test - One-way ANOVA - Non parametric tests - Normality tests - Correlation and regression - Linear correlation and regression - Multiple regression (linear)	L-1 P-10	
HOURS		LECTURE	PRACTICAL
		5	25
		TOTAL	
		30	
TEXT			
A Hand book of Statistical Analyses using SPSS, Sabine Landu and Brian S. Everit, Chapman Hall/CRC			
E books			
Quantitative data analysis using SPSS, Pete Greasley, Mc Graw Hill.			

VA-COM-05MUTUAL FUNDS: A BEGINNER'S MODULE

COURSECODE	VA-COM-05		
COURSE NAME	Mutual Funds: A Beginner's Module		
PREREQUISITE	Knowledge in Finance		
Total Hours	Lecture (L) – 0, Tutorial (T) – 0, Practical (P) – 0, Self Study (SS) – 30. Total = 30		
COURSE OBJECTIVE			
<ol style="list-style-type: none"> 1. The student will be able to understand the concept of mutual funds. 2. The student will be able to know about the roles of different players viz., custodians, asset management companies, sponsor etc. in the mutual fund industry. 3. The student will be able to learn about the tax and regulatory issues related to mutual funds. 4. The student will be able to understand the fundamentals of net asset value (NAV) computation and various investment plans. 			
Unit	Content	LTPSS	
1.	Mutual Funds: Concept and structure of mutual funds in India; Role of custodian; Registrar and transfer agent; AMC; New fund offer's & procedure for investing in NFO; Investors rights and obligations.	L-0	P-0-SS-5
2.	Mutual Fund Products and Features: Concept of open ended and close ended fund; Types of funds - equity, index, diversified large cap funds, midcap fund, sec or fund and other equity schemes; Concept of entry and exit load Expense ratio; Portfolio turnover; AUM; Analysis of cash level in portfolio.	L-0	P-0-SS-7
3.	Gold ETF's: Introduction of exchange traded funds, Market making by authorized Participants; Creation Units; Portfolio deposits and cash Component.	L-0	P-0-SS-4
4.	Debt Funds: Salient features of debt fund; Concept of interest rate and credit risk; Pricing of debt instrument	L-0	P-0-SS-4
5.	Liquid Funds: Salient features of liquid fund; Floating rate scheme and portfolio churning in liquid funds.	L-0	P-0-SS-3
6.	Taxation: Taxation of capital gains; Indexation benefit and FMP.	L-0	P-0-SS-3
7.	Regulation: Role and objectives of AMFI; Different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP); Dividend payout	L-0	P-0-SS-4
HOURS		LECTURE	Self study
		0	30
TOTAL			
30			
1. NCFM e notes will be available after registration of the module.			

	C	P	A	P01	P02	P03	P04	P05	P06	P07	P08	P09	L:T:P:C
Core Subjects													
YCO101	✓		✓	8	2	2	3	4	2	2	2	4	3.5:0:0.5
YCO102	✓		✓	5	4	4	4	3	3	7	3	4	3.5:0:0.5
YCO103	✓		✓	4	2	1	1	6	1	1	2	1	3.5:0:0.5
YCO104	✓		✓	8	4	3	3	2	3	2	2	2	4.5:0:0.5
YCO105	✓		✓	3	2	0	2	2	1	1	0	3	3.5:0:0.5
YCOE106A/B	✓		✓	5	4	4	3	2	2	2	3	3	2.5:0:0.5
YCO201	✓		✓	9	1	7	4	1	0	2	4	4	3.5:0:0.5
YCO202	✓		✓	5	1	5	2	3	2	2	2	3	3.5:0:0.5
YCO203	✓		✓	2	3	2	5	2	2	3	2	2	3.5:0:0.5
YCO204	✓		✓	4	4	4	2	3	3	1	4	2	3.5:0:0.5
YCO205	✓		✓	3	2	0	2	2	1	1	0	3	3.5:0:0.5
YCOE206A/B	✓		✓	4	2	3	3	2	3	2	2	2	2.5:0:0.5
YCO301	✓		✓	6	2	4	4	2	2	2	2	5	3.5:0:0.5
YCO302	✓		✓	4	3	2	2	4	2	1	2	2	3.5:0:0.5
YCO303	✓		✓	4	2	4	3	2	2	3	2	2	3.5:0:0.5
YCO304	✓		✓	3	2	0	2	2	1	1	0	3	3.5:0:0.5
YCOE305A/B	✓		✓	4	5	3	4	2	3	3	3	2	2.5:0:0.5
YCOE306A/B	✓		✓	3	2	0	2	2	1	1	0	3	2.5:0:0.5
YCO401	✓		✓	9	4	6	5	1	0	2	1	3	3.5:0:0.5
YCO402	✓		✓	6	4	3	3	3	4	3	3	4	3.5:0:0.5
YCO403	✓		✓	3	2	0	2	2	1	1	0	3	3.5:0:0.5
YCOE404A/B	✓		✓	6	2	6	4	0	0	2	1	4	2.5:0:0.5
YCO405	✓		✓	4	3	2	3	3	3	2	4	4	3:01:0:01
				112	62	65	68	55	42	47	44	68	

Guidelines for PG M.ComCurriculum 2019-20

**Curriculum Structure for M.Com(Full time) Post Graduate Degree Programme offered
by PMIST**

S. No.	Category	Benchmark with Other University	PMIST Credit	Deviation	Number of courses
1.	Core	66	68	+2	17
2.	Core Elective	20	15	-5	10
3.	Project	4	7	+3	1
4.	Total	90	90	Nil	28

Summary of the credits and hours

Semester	Total Credits	Total Hours / Week	No. of courses
I	23	23	6
II	23	23	6
III	22	22	6
IV	22	22	5
Total	90	90	23
I - IV	90 Credits		

The salient features of this curriculum are as follows.

1. For the M.com programme 90 credits is mandatory. In addition to 90 credits, students can register additional MOOC courses and Value added courses.
2. Assessment Pattern: CA1 – Real Time Evaluation for 20 %
CA2- seminar, assignment, quiz, case study, critique, debate, demonstration, drawing, sketch, essay, exhibition, interview, journal / literature review, model, oral examination, presentation, portfolio, practicum, problem solving, projects, reflection, reports, self assessment, etc. for 30%
CA3 – Written Examination – End Semester for 50%
3. The average load per semester is about 23 credits.
4. The individual project has 7 credits in the 4th semester, mandatory core course to each student.
5. Students are asked to learn NTPL, MOOC, Swayam platform courses. These skills are taught by the senior teachers of the department and also by external experts.