**ANNAMALAI**  **UNIVERSITY**

**Affiliated Colleges**

**307 - M.Com. (General)**

Programme Structure and Scheme of Examination for affiliated Colleges (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

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| **Part** | **Course Code** | **Study Components & Course Title** | **Credit** | **Hours/ Week** | **Maximum Marks** |
| **CIA** | **ESE** | **Total** |
|  |  | **SEMESTER – I** |  |  |  |  |  |
| Part A | 23PCOMC11 | Core 1: Business Finance | 5 | 7 | 25 | 75 | 100 |
| 23PCOMC12 | Core 2: Digital Marketing | 5 | 7 | 25 | 75 | 100 |
| 23PCOMC13 | Core 3: Banking and Insurance | 4 | 6 | 25 | 75 | 100 |
| 23PCOME14-123PCOME14-2 | Elective 1: Security Analysis and Portfolio ManagementOperations Research | 3 | 5 | 25 | 75 | 100 |
| 23PCOME15-123PCOME15-2 | Elective 2: Labour LawsAdvanced Financial Accounting | 3 | 5 | 25 | 75 | 100 |
|  |  | **Total** | **20** | **30** |  |  | **500** |
|  |  | **SEMESTER – II** |  |  |  |  |  |
| Part A | 23PCOMC21 | Core 4: Strategic Cost Management | 5 | 6 | 25 | 75 | 100 |
| 23PCOMC22 | Core 5: Corporate Accounting | 5 | 6 | 25 | 75 | 100 |
| 23PCOMC23 | Core 6: Setting up of Business Entities | 4 | 6 | 25 | 75 | 100 |
| 23PCOME24-123PCOME24-2 | Elective 3: Business Ethics and Corporate SustainabilityLogistics & Supply Chain Management | 3 | 4 | 25 | 75 | 100 |
| 23PCOME25-123PCOME25-2 | Elective 4: Project Finance and Management/Organisational Behaviour | 3 | 4 | 25 | 75 | 100 |
| Part B | 23PCOMS26 | **Skill Enhancement Course SEC 1:** **GOODS AND SERVICES TAX**  | 2 | 4 | 25 | 75 | 100 |
|  |  | **Total** | **22** | **30** |  |  | **600** |

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| **23PCOMC11** | **CORE COURSE - I****23PCOMC11 - BUSINESS FINANCE** | **L** | **P** | **C** |
| **Semester-1** | **7** |  | **5** |

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| Learning Objectives: |
| LO1:  | To outline the fundamental concepts in finance |
| LO2: | To estimate and evaluate risk in investment proposals |
| LO3:  | To evaluate leasing as a source of finance and determine the sources of startup financing |
| LO4 | To examine cash and inventory management techniques |
| LO5 | To appraise capital budgeting techniques for MNCs |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain important finance concepts |
| CO2: | Estimate risk and determine its impact on return |
| CO3: | Explore leasing and other sources of finance for startups  |
| CO4: | Summarise cash receivable and inventory management techniques |
| CO5: | Evaluate techniques of long term investment decision incorporating risk factor |

Unit I:**Introduction to Business Finance and Time vale of money**

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

Unit II:**Risk Management**

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

Unit III:**Startup Financing and Leasing**

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

**Unit IV:Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

**Unit V:Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

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| **Recent Trends in Business Finance** |
| Faculty member will impart the knowledge on recent trends in Business Finance to the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi. |
| 3. | Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi. |
| 4 | Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi. |

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| Supplementary Readings: |
| 1. | Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida. |
| 2. | Kulkarni P. V. &Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 3. | Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th  Edition, Taxmann Publications Pvt. Ltd, New Delhi. |
| 4 | Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |

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| Web Reference: |
| 1. | https://resource.cdn.icai.org/66674bos53808-cp8.pdf |
| 2. | https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf |
| 3. | https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf |
| 4 | https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf |

Note: Latest edition of the books may be used

## Outcome Mapping

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 1 | 3 | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |

**\*3**– Strong, **2**- Medium, **1**- Low

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

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| **23PCOMC12** | **CORE COURSE - 2****23PCOMC12 - DIGITAL MARKETING** | **L** | **P** | **C** |
| **Semester-1** | **7** |  | **5** |

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| Learning Objectives: |
| LO1: | To assess the evolution of digital marketing |
| LO2: | To appraise the dimensions of online marketing mix |
| LO3: | To infer the techniques of digital marketing |
| LO4: | To analyse online consumer behaviour |
| LO5: | To interpret data from social media and to evaluate game based marketing |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Explain the dynamics of digital marketing |
| CO2: | Examine online marketing mix |
| CO3: | Compare digital media channels |
| CO4: | Interpret online consumer behavior |
| CO5: | Analyse social media data |

Unit I: **Introduction to Digital Marketing**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

Unit II: **Online Marketing Mix**

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

Unit III:**DigitalMediaChannels**

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

Unit IV: **Online Consumer Behavior**

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

Unit V:**Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

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| **Recent Trends in Digital Marketing** |
| Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.  |
| 2. | Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi. |
| 3. | Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida. |
| 4 | Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida. |

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| Supplementary Readings: |
| 1. | MaityMoutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| 2. | Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom |
| 3. | Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. |
| 4 | Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. |
| Supplementary Readings: |
| 1. | MaityMoutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London. |
| 2. | Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom |
| 3. | Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London. |
| 4 | Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London. |

Note: Latest edition of the books may be used

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| Web Reference: |
| 1. | https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf |
| 2. | https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning |
| 3. | https://journals.ala.org/index.php/ltr/article/download/6143/7938**Outcome Mapping**

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| --- | --- | --- |
|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMC13** | **CORE COURSE - 3****23PCOMC13 - BANKING AND INSURANCE**  | **L** | **P** | **C** |
| **Semester-1** | **6** |  | **4** |

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| Learning Objectives: |
| LO1:  | To understand the evolution of new era banking |
| LO2: | To explore the digital banking techniques |
| LO3:  | To analyse the role of insurance sector |
| LO4: | To evaluate the mechanism of customer service in insurance and the relevant regulations |
| LO5: | To analsye risk and its impact in banking and insurance industry |

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| Course Outcomes: |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Relate the transformation in banking from traditional to new age  |
| CO2: | Apply modern techniques of digital banking |
| CO3: | Evaluate the role of insurance sector |
| CO4: | Examine the regulatory mechanism |
| CO5: | Assess risk mitigation strategies |

Unit I: **Introduction to Banking**

Banking:Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

Unit II: **Contemporary Developments in Banking**

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

Unit III: **Indian Insurance Market**

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduc

# **Unit IV:** Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines

Unit V: **Risk Management**

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

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|  **Recent Trends in Banking and Insurance** |
| Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. |
| 2. | Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. |
| 3. | Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA. |
| 4 | Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US) |

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| Supplementary Readings: |
| 1. | Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.  |
| 3. | Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| Web Reference: |
| 1. | https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology |
| 2. | https://mrcet.com/downloads/digital\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf

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| **23PCOME14-1** | Elective Course - I :23PCOME14-1- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: |
| LO1: | To become familiar with various Investment avenues and Portfolio Construction  |
| LO2: | To understand the Equity Shares, Preference Shares and Bonds valuation models |
| LO3: | To learn about long-term and short-term investment analysis tools. |
| LO4: | To analyse with Portfolio theories. |
| LO5: | To gain knowledge in Portfolio performance methods. |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Examine investment options and structure a portfolio |
| CO2: | Assess the value of Equity Shares, Preference Shares and Bonds  |
| CO3: | Forecast stock performance through fundamental and technical analysis |
| CO4: | Examine the various Portfolio Theories. |
| CO5: | Evaluate the portfolio performance. |

Unit I:**Investment and Portfolio Management**Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management. Unit II:**Valuation of Securities**Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.Unit III:**Fundamental Analysis and Technical Analysis**Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.Unit IV:**Efficient Market Hypothesis** Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).Unit V:**Portfolio Performance Evaluation**Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

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|  **Recent Trends in Security Analysis and Portfolio Management** |
| Faculty member will impart the knowledge on recent trends in Security Analysis and Portfolio Management to the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Prasanna Chandra 2021, “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP |
| 2. | Rustagi RP 2022, “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi |
| 3. | Bhalla V.K. 2019, “Investment Management”, 19th Edition, S.Chand& Co. Ltd., New Delhi |
| 4 | Avadhani V.A. 2016, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai. |

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| Supplementary Readings: |
| 1. | Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan 2018, “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida |
| 2. | Ranganathan M. and Madhumathi R 2012, “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida  |
| 3. | Punithavathy Pandian 2019, “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai |
| 4. | Subrata Mukherjee 2021, “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi |

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| Web Reference: |
| 1. | https://www.iare.ac.in/sites/default/files/lecture\_notes/IARE\_SAPM\_Lecture\_Notes.pdf |
| 2. | https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348 |
| 3. | https://www.educba.com/fundamental-analysis-vs-technical-analysis |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 |
| **CO4** | 2 | 3 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 3 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 3 | 2 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME14-2** | **Elective Course - 1****23PCOME14-2-** **OPERATIONS RESEARCH** | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: |
| LO1:  | To outline the fundamentals of Operations Research |
| LO2: | To use OR models for problem solving |
| LO3:  | To examine the role of sequencing and game theory |
| LO4: | To design and apply network analysis  |
| LO5: | To apply modelling techniques |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Demonstrate knowledge of OR fundamentals |
| CO2: | Identify models for problem solving |
| CO3: | Apply sequencing and game theory |
| CO4: | Apply network analysis to enhance effectiveness |
| CO5: | Examine the models for decision making |

**Unit I:** **Introduction and Linear Programming Problem**Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.**Unit II:Transportation and Assignment Problems**Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel’s Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution. **Unit III:Sequencing and Game Theory**Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games). **Unit IV:Replacement and Network Analysis**Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.**Unit V:Decision Tree Analysis and Queuing Theory**Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

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| **Recent Trends in Operations Research** |
| Faculty member will impart the knowledge on recent trends in Operations Research Management to the students and these components will not cover in the examination. |
| Text Books: |
| 1. | Gupta P.K and Hira D.S., 2022 “Operations Research”, 7th Edition, S.Chand, Noida (UP). |
| 2. | Kapoor V.K., 2014 “Operations Research”, 9th Edition, Sultan Chand, New Delhi. |
| 3. | Natarajan, Balasubramani and Tamilarasi, 2014 “Operations Research”, 2nd Edition, Pearson Education India, Noida. |
| 4. | Kothari C.R., 2022 “An Introduction to Operational Research”, 3rd Edition, S. Chand, Noida (UP) |

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| Supplementary Readings: |
| 1. | Tulsian P.C. and Bharat Tulsian, 2022 “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP). |
| 2. | Sharma J.K., 2016 “Operations Research”, 6th Edition, Lakshmi Publications, Chennai. |
| 3. | Nagarajan N., 2017 “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai. |
| 4. | Rina Rani Rath, 2021 “Operations Research”, 2nd Edition, Bhavya Books, New Delhi. |

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| Web Reference: |
| 1. | https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf |
| 2. | https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4\_06-11-2021\_16-06-34\_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf |
| 3. | https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3 |
| 4. | https://hbr.org/1964/07/decision-trees-for-decision-making |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 2 |
| **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME15-1** | **Elective Course - 2****23PCOME15-1- LABOUR LAWS** | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: |
| LO1:  | To Understand the provisions of Trade Unions Act |
| LO2: | To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act |
| LO3:  | To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act |
| LO4: | To learn different provisions relating to payment of wages and minimum wages to employees |
| LO5:  | To understand employee welfare measures with respect to provident fund, gratuity and bonus |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Recall the basic labour legislations pertaining to Trade Unions |
| CO2: | Discuss on various provisions of the Factory’s Act and Equal Remuneration Act |
| CO3: | Assess provisions relating to the workmen’s compensations and state insurance. |
| CO4: | Examine provisions relating to payment of wages and minimum wages. |
| CO5: | Identify the provisions of provident fund, gratuity and bonus schemes.  |

Unit I:**Introduction and The Trade Unions Act, 1926**Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.UnitII:**The Factories Act, 1948 and Equal Remuneration Act, 1976**The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.UnitIII**:The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948**The Workmen’s Compensation Act, 1923: Definitions – Objectives – Disablement – Employer’s liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees’ State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.UnitIV:**The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948**The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.UnitV:**The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965**Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

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| **Recent Trends in Labour Laws** |
| Faculty member will impart the knowledge on recent trends in Labour Laws to the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Mishra S.N. (2018), “Labour& Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP. |
| 2. | Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi |
| 3. | Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi |
| 4. | Sathish Kumar Saha, Anju Agarwal (2020) “Industrial Relations and Labour Laws” SBPD Publications New Delhi |

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| Supplementary Readings: |
| 1. | Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida |
| 2. | Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida  |
| 3. | Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Pvt. Ltd. |
| 4. | P.K Padhi (2017) “Labour and Industrial Laws” Prentice Hall India Ltd,New Delhi |

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| Web Reference: |
| 1. | https://www.icsi.edu/media/webmodules/Labour\_Laws\_&\_Practice.pdf |
| 2. | https://www.icsi.edu/media/webmodules/LabourLaws&Practice\_June\_2020.pdf |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 |
| **CO2** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 |
| **CO3** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 3 | 2 |
| **CO4** | 1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 3 | 3 |
| **CO5** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 3 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME15-2** | **Elective Course - 2****23PCOME15-2 - ADVANCED FINANCIAL ACCOUNTING**  | **L** | **P** | **C** |
| **Semester-1** | **5** |  | **3** |

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| Learning Objectives: |
| LO1: | To provide in-depth knowledge on partnership, admission, retirement, and death of a partner. |
| LO2: | To comprehend the accounting procedure in partnership, dissolution, and sale of the partnership firm.  |
| LO3: | To become familiarized with long-term and short-term investment analysis tools. |
| LO4: | To encourage students' analytical thinking in accounting-related topics such as branch and departmental accounting. |
| LO5: | To educate students on current developments in specialist accounting. |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Resolve partnership accounting issues related to partner admission |
| CO2: | Resolve partnership account issues related to partnership dissolution and sale |
| CO3: | Practice accounting problems involving Branch and Departmental Accounts. |
| CO4: | Solve the accounting problems relating to Hire Purchase and InstallmentSystem |
| CO5: | Recognize developing areas of Specialized Accounting |

Unit I: **Partnership Accounts – Admission, Retirement and Death of Partner**Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment. Unit II:**Partnership Accounts -Dissolution and Sale of Partnership** Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company. Unit III: **Hire Purchase and Installment system** Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system Unit IV: **Branch and Departmental Accounts** Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit.Unit V:**ResponsibilityAccounting and Financial Reporting** Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

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| **Recent Trends in Financial Accounting** |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. |

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| Text Books: |
| 1. | Gupta R.L and Radhasamy, 2015, Advanced Accounting, S.Chand and Sons Publishers, New Delhi.  |
| 2. | Shukla M.C Grewal T.S 2015 Advanced Accounts 2015 .Chand and Sons Publishers, New Delhi. |
| 3. | JainS.P Narang KL 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana |
| Supplementary Readings: |
| 1. | Charumathi, B Vinayagam 2015 Financial Accounting S.Chand and Sons Publishers, New Delhi. |
| 2. | Battacharyya SK 2015 Accounting for Management Vikas Publications New Delhi |
| 3. | Jawarhar Lal and Seema Srivastava, 2016 Financial Accounting (Principles and Practices)S.Chand and Sons Publishers, New Delhi. |
| 4. | PillaiR.S.NBagavathi and UmaS., 2015, Fundamentals of Advanced Accounting, S.Chand and Sons Publishers, New Delhi. |
| 5. | ReddyT.SandMurthy A2016, Financial Accounting, Margham Publications Chennai. |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 |
| **CO2** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 |
| **CO3** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 3 | 2 |
| **CO4** | 1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 3 | 3 |
| **CO5** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 3 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low |

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| **23PCOMC21** | **CORE COURSE - 4****23PCOMC21- STRATEGIC COST MANAGEMENT** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **5** |

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| Learning Objectives: |
| LO1:  | To analyse the aspects of strategic and quality control management |
| LO2: | To analyse and select cost control techniques |
| LO3:  | To apply activity-based costing for decision making |
| LO4: | To utilise transfer pricing methods in cost determination |
| LO5:  | To apply cost management techniques in various sectors |

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| Course Outcomes: |
|  | After the successful completion of the course, the students willbe able to: |
| CO1: | Discuss strategic cost management and QC |
| CO2: | Choose the appropriate technique for cost control |
| CO3: | Utiliseactivity based costing in practice |
| CO4: | Adopt transfer pricing methods |
| CO5: | Build cost structure for Agriculture and IT sector |

Unit I: **Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

Unit II: **Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

Unit III: **Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

Unit IV: **Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

Unit V: **Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

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| Recent Trends inStrategic Cost Management |
| Faculty member will impart the knowledge on recent trends in Strategic Cost Management to the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi. |
| 2. | Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.  |
| 3. | Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi. |
| 4. | Jain S.P. and Narang KL 2016,Cost Accounting, Kalyani Publishers, Ludhiana  |
| Supplementary Readings: |
| 1. | John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK |
| 2. | Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) |
| 3. | Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| 4. | Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,. |

Note: Latest edition of the books may be used

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| Web Reference: |
| 1. | https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact. |
| 2. | https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf |
| 3. | https://resource.cdn.icai.org/66530bos53753-cp5.pdf**Note: Question Paper shall cover 40%Theory and 60% Problems.** |
|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMC22** | **CORE COURSE - 5****23PCOMC22- CORPORATE ACCOUNTING** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **5** |

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| Learning Objectives: |
| LO1:  | To understand the accounting treatment for issue of shares |
| LO2: | To determine profits for fire and marine insurance |
| LO3:  | To prepare consolidated financial statements |
| LO4: | To account for price level changes |
| LO5:  | To adopt financial reporting standards |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | PrepareFinancialStatementsofcompaniesasperscheduleIIIofCompaniesAct,2013 |
| CO2: | Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies. |
| CO3: | PrepareConsolidatedFinancialStatementsofHoldingCompaniesin accordancewithAS21. |
| CO4: | Assess contemporary accounting methods |
| CO5: | ExamineFinancialReporting based on appropriate AccountingStandardsand provisionsofCompaniesAct2013withrespecttoCorporateSocial Responsibility |

Unit I:**Issue of Shares and Final Accounts of Companies**

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

Unit II: **Insurance Company Accounts**

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III: **Consolidated Financial Statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

Unit IV:**Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

Unit V: **Financial Reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

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| Recent Trends in Corporate Accounting |
| Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi. |
| 2. | Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi. |
| 3. | Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi. |
| 4. | Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai. |

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| Supplementary Readings: |
| 1. | Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
| 2. | Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi. |
| 3. | 1. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.
 |
| 4. | 1. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi
 |

Note: Latest edition of the books may be used

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| --- |
| Web Reference: |
| 1 | https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf |
| 2 | https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf |
| 3 | https://resource.cdn.icai.org/66638bos53803-cp1.pdf |
|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMC23** | **CORE COURSE - 6****23PCOMC23 - SETTING UP OF BUSINESS ENTITIES** | **L** | **P** | **C** |
| **Semester-2** | **6** |  | **4** |

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| Learning Objectives: |
| LO1:  | To understand the startup landscape and its financing |
| LO2: | To analyse the formation and registration of Section 8 company |
| LO3:  | To outline the concept of LLP and business collaboration |
| LO4: | To understand the procedure for obtaining registration and license |
| LO5:  | To create awareness about the legal compliances governing business entities |

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| Course Outcomes: |
|  | Afterthe successful completion of the course, the students will be able to: |
| CO1: | Assess the various avenues of acquiring finance to setup a business entity |
| CO2: | Recall the legal requirements for Section 8 Company |
| CO3: | Examine the proceedings for LLP and joint venture |
| CO4: | Describe the registration and licensing procedure |
| CO5: | Examine the compliance of regulatory framework |

Unit I: **Startups in India**

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

Unit II: **Not-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

Unit III: **Limited Liability Partnership and Joint Venture**

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

Unit IV: **Registration and Licenses**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

Unit V:**Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

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| Recent Amendments in Setting up of Business Entities |
| Faculty member will impart the knowledge on recent Amendments in Setting up of new Business Entities to the students and these components will not cover in the examination. |
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| Text Books: |
| 1. | Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.  |
| 2. | Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore |
| 3. | Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai |
| 4. | Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi |

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| Supplementary Readings: |
| 1. | Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida |
| 2. | The Air/Water(Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida |
| 3. | Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA |
| 4. | 1. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, ‏Nova Publishing, USA
 |
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| Web Reference: |
| 1 | https://www.icsi.edu/media/webmodules/FINAL\_FULL\_BOOK\_of\_EP\_ SBEC\_2018.pdf |
| 2 | https://www.mca.gov.in/MinistryV2/incorporation\_company.html 3) |
| 3 | https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20 Partnership%20 Act,%202008.pdf |
| 4 | https://legislative.gov.in/sites/default/files/A1999-48.pdf |

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|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 2 | 2 | 1 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 |
| **CO2** | 2 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 2 | 3 | 3 |
| **CO3** | 2 | 2 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 |
| **CO5** | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 3 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME24-1** | **Elective Course - 3****23PCOME24-1 - BUSINESS ETHICS AND CORPORATE SUSTAINABILITY** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: |
| LO1:  | To understand the concept and importance of business ethics |
| LO2: | To enable ethical decision making based on various theories |
| LO3:  | To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| LO4: | To understand the concepts of corporate sustainability  |
| LO5:  | To analysesustainability information and prepare reports |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Apply the concepts of business ethics in practice |
| CO2: | Demonstrate and recommend ethical decision making by applying various theories |
| CO3: | Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| CO4: | Discuss the concepts of corporate sustainability  |
| CO5: | Construct reports disclosing sustainability information |

Unit I:**Introduction to Business Ethics**

Business Ethics - n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

Unit II:**Ethical Theories**

Ethical Decision Making **-** Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg’s Theory Model Development.

Unit III:**Moral Issues in Business**

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business.

Marketing and Advertising **-** Truth in Advertising - Manipulation – Coercion - Trade Secrets - Corporate disclosure - Insider trading.

Finance -Fairness’ and efficiency in Financial Market – Greenmail - Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies

Unit IV:**Corporate Sustainability**

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

Unit V: **Sustainability Reporting**

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR. Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet.

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| Recent Trends in Business Ethics and Corporate Sustainability |
| Faculty member will impart the knowledge on recent trends in Business Ethics and Corporate Sustainabilityto the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Muraleedharan K P and Satheesh E K 2021, “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida |
| 2. | John G. Cullen 2022, “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi |
| 3. | Khanka S S 2013, “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand& Co. Ltd., New Delhi |
| 4. | Sundar K 2016 Business Ethics and Values, Vijay Nicole Imprints (P) Ltd, Chennai |

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| Supplementary Readings: |
| 1. | ICSI Study Material,2021 “Governance, Risk Management, Compliances and Ethics”, New Delhi |
| 2. | David Chandler 2016, “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi  |
| 3. | Mandal S K 2017, “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India |
| 4. | 1. Peter Madsen and Jay M. Shafritz , 2016 Essential of Business Ethics McGraw Hill, New Delhi
 |
| Web Reference: |
| 1 | https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT% 20ETHICS%20& %20EN TREPRENEURSHIP.pdf |
| 2 | https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf |
| 3 | https://sdgs.un.org/topics/desertification-land-degradation-and-drought |
| 4 | https://sdgs.un.org/sites/default/files/documents/1387bp\_ccInNSDS.pdf |
| 5 | https://wedocs.unep.org/handle/20.500.11822/9435 |

Note: Latest edition of the books may be used

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|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 1 | 3 | 2 | 1 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 1 | 3 | 2 | 1 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 1 |
| **CO4** | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME24-2** | **Elective Course - 3****23PCOME24-2 - LOGISTICS AND SUPPLY CHAIN MANAGEMENT** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: |
| LO1:  | To identify the primary differences between logistics and supply chain management  |
| LO2: | To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain. |
| LO3:  | To evaluate the management components of supply chain management |
| LO4: | To analyse the tools and techniques applied in implementing supply chain management.  |
| LO5:  | To create awareness about the professional opportunities in supply chain management. |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Recall the concepts and features of SCM |
| CO2: | Assess global and Indian perspectives of SCM |
| CO3: | Examine changing logistics environment pertaining to materials management, warehousing and distribution |
| CO4: | Assess strategic warehousing for SCM including global level |
| CO5: | Assess the role of internet in SCM |

Unit I:**Supply Chain Management**

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

Unit II: **Global Perspectives**

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain **-**Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

Unit III:**Framework of Logistics**

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C’s, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

Unit IV:**SCM-Warehousing**

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

Unit V: **SCM-Plan**

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management – E- market places, E-procurement, E-logistics, E-fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto’s Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

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| Recent Trends in Logistics and Supply Chain Management |
| Faculty member will impart the knowledge on recent trends in Logistics and Supply Chain Managementto the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India |
| 2. | Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida |
| 3. | Natarajan L 2017, Logistics Supply Chain Management, Margham Publications, Chennai. |
| 4. | Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi |

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| Supplementary Readings: |
| 1. | Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India |
| 2. | Ballou, R.H. Business Logistics Management. Prentice-Hall Inc. |
| 3. | Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida |
| 4. | 1. Rahul V. Altekar, 2016, Supply Chain Management, PHI Learning, New Delhi
 |
| Web Reference: |
| 1 | http://www.wisdomjobs.com/e-universit/production-and-operations-management- tutorial-295/principles-of-material-handling-9576.html |
| 2 | http://www.marketing91.com/logistics-activitiesw/ |
| 3 | https://www.fcbco.com/services/warehouse-strategies. |
| 4 | https://cleartax.in/s/just-in-time-jit-inventory-managementNote: Latest edition of the books may be used |
|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 2 | 2 | 1 |
| **CO2** | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 1 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 1 |
| **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 1 | 3 | 3 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME25-1** | **Elective Course - 4****23PCOME25-1 - PROJECT FINANCE AND MANAGEMENT** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: |
| LO1:  | To help students realize the importance of creative projects |
| LO2: | To comprehend the feasibility analysis for the project |
| LO3:  | To teach students about network analysis using the PERT and CPM methodologies. |
| LO4: | To get specialist expertise in cost control monitoringAnalyze and assess project performance |
| LO5: | To Analyze and assess project performance |

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| **Course Outcomes**: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | Understand the function of the project manager in the creation of a new project. |
| CO2: | Evaluate the feasibility analysis of a new market initiative. |
| CO3: | Learn about the Network Analysis of PERT and CPM techniques |
| CO4: | Determine the project's cost-control techniques |
| CO5: | Conduct a performance evaluation of the project report. |

Unit I: **Introduction**

Meaning and Definition of Project - Features - Establishing a New Project - Organisation - Innovative Projects - Need for Project Management - Duties and Responsibilities of a Project Manager.

Unit II: Feasibility Study of a Project

Project Feasibility Study - Market or Demand Analysis -Technical and Financial Analysis of Projects.

Unit III:Network Analysis

Minimization of Cost and Time of Projects - Net Work Analysis - PERT - Techniques - CPM methods - Details.

Unit IV:Project Cost Management

Cost Control for Projects - Cost Forecasting - Cost Monitoring and Control - Estimation methods include factororial, man-hour, unit rate, and operational cost estimation.

Unit V:Project Results

Project performance - Indicators - Review of Project performance - Benefits -Project report - Project failures - Precautions and Practical suggestions.

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| Recent Trends in Project Management |
| .Faculty members will impart the knowledge on recent trends in Project Management to the students and these components will not cover in the examination  |
| Text Books: |
| 1. | Choudhury, S 2016, Project Management, Tata McGraw Hill Pub., New Delhi |
| 2. | KesavaRao,P.C 2017, Project Management and Control, Sultan Chand and Sons, New Delhi |
| 3. | PrasannaChandra 2017, Project Preparation, Appraisal, Implementation Tata McGraw Hill (P)., New Delhi. |
| Supplementary Readings: |
| 1. | Goel,BB 2017, Project Management: Principles and Techniques Deep and Deep Pub., New Delhi. |
| 2. | Harvey Maylor 2017, Project Management, MacMillan India Ltd., New Delhi. |
| 3. | John M.Nicholas- 2018,Project Management for Business Technology, Prentice Hall of India, New Delhi.Note: Latest edition of the books may be used |
|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 |
| **CO2** | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 1 | 1 | 3 | 3 | 3 |
| **CO3** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 3 | 2 |
| **CO4** | 1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 3 | 3 |
| **CO5** | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 3 | 3 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOME25-2** | **Elective Course - 4****23PCOME25-2- ORGANISATIONAL BEHAVIOUR** | **L** | **P** | **C** |
| **Semester-2** | **4** |  | **3** |

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| Learning Objectives: |
| LO1:  | To understand thevariousaspectsofhumanbehaviouratwork. |
| LO2: | Tounderstandtheroleofmotivationandjobsatisfactioninorganisational commitment |
| LO3:  | To analyse different forms of organizational structure and contemporary communication tools. |
| LO4: | Toanalyse the importance of transaction alanalysis in facilitatingnegotiationsandconflict management. |
| LO5: | Togain knowledge onrecenttrendsin organizational changeanddevelopment. |

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| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| CO1: | IdentifytheeffectofOBmodelsandorganizationallearningonhumanbehaviour. |
| CO2: | Assesstheoriesofmotivationandtheirimpactonjobsatisfaction. |
| CO3: | Examineeffective communication tools for better organisational climate. |
| CO4: | Analyse interpersonal transactions at workplace. |
| CO5: | Evaluate the variousOBmodelsforchange management and developmentinthe organization. |

Unit I: **Introduction to Organizational Behaviour and Learning**

Introduction to Organizational Behaviour – OB Models - Challenges facing management –Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning)Introductiontolearningorganisation.

Unit II:**Motivation and Job Satisfaction**

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom,Porterand Lawler)– Job Satisfaction-Organisational commitment.

Unit III:**Organisational structure and Communication**

Organisational structure- Factors, Forms. Importance of virtual organisations -Organisationalcommunication- Importance,Forms, Functions.OrganisationalClimateand Culture. Businesscommunication:HarnessingBusinessEmailsandCorporateCommunicationtools.

Unit IV:**Transactional Analysis and Organizational Conflicts**

Transactionalanalysis:Meaning,Benefits,Levelsofself-awareness, Analysis oftransactions.Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types andProcess -Introduction toWorkplaceSpirituality.

Unit V:**Contemporary practices in Organisational Change and Development**

International OrganisationalBehaviour Practices - Organizational Change and ChangeManagement.OrganisationalDevelopment–Meaning,ModelsandInterventions.

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| Recent Trends OrganisationalBehaviour |
| Faculty member will impart the knowledge on recent Trends in OrgnaisationalBehaviourto the students and these components will not cover in the examination. |

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| Text Books: |
| 1. | Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Hmalaya Publication, Mumbai. |
| 2. | Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai. |
| 3. | S.S. Khanka, (2021) “Organizational Behaviour (Text and Cases)”, 4th Edition, S. Chand, Noida (UP). |
| 4. | L.M. Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi. |

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| Supplementary Readings: |
| 1. | Kavitha Singh, (2022) “Organizational Behaviour (Text and Cases)”, 3rd Edition, Sultan Chand, New Delhi. |
| 2. | Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA). |
| 3. | Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London. |
| 4. | Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP). |
| Web Reference: |
| 1 | http://www.nwlink.com/~donclark/leader/leadob.html |
| 2 | https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023\_Psychology/ 030300.scorl |
| 3 | https://www.workvivo.com/blog/corporate-communication/ |
| 4 | https://www.mbaknol.com/management-concepts/concept-of-workplace spirituality/ |
| 5 | http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/ Chapter%202.pdf |

**Note: Latest edition of the books may be used**

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|  | **Outcome Mapping**

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|  | **Programme Outcomes** | **Programme Specific Outcomes** |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** |
| **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 2 | 3 | 2 | 3 | 1 | 1 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 3 | 2 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 3 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 1 | 1 | 2 | 3 | 2 | 3 | 2 | 3 | 1 | 2 |

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**\***3– Strong, 2- Medium, 1- Low

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| **23PCOMS26** | **SKILL ENHANCEMENT COURSE SEC 1:****23PCOPS26:** **GOODS AND SERVICES TAX** | **L** | **P** | **C** |
| **Semester 2** | **3** |  | **2** |

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| **Learning Objectives:** |
| **LO1:**  | To enable the students to understand the basic concept of indirect tax  |
| **LO2:** | To provide the students to know the structure of GST |
| **LO3:**  | To educate the students with registration process of GST |
| **LO4:** | To educate the students for Input Tax Credit |
| **LO5:**  | To understand the filing of returns and payment procedure of GST and Refund process and assessment. |
| Course Outcomes: |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Comprehend the fundamentals of indirect tax and need for GST  |
| **CO2:** | Understand the structure of GST and their schemes in practice |
| **CO3:** | Disseminate various modes of registration of GST  |
| **CO4:** | Familiarize themselves with the adjustment of debit and credit notes |
| **CO5:** | Understand and apply the e-filling of GST in practice |

Unit I: **Introduction to Goods and Services Tax**

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: **Structure of GST**

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: **GST Registration Process**

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV:**Input Tax Credit**

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: **Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

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| **RecentAmendments in Goods and Services Tax** |
| Thefacultymember willimparttheknowledgeonrecent trends in Goods and Services Tax tothestudentsandthesecomponentswillnotcoverin theexamination. |

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| Text Books: |
| 1. | Bal Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi |
| 2. | SSar Sarangi 2024Goods and Services Tax Precept and Practice 2024,CentaxPublications, New Delhi |
| 3. | Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi |
| 4. | Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi |
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| Supplementary Readings: |
| 1. | Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi |
| 2. | Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi |
| 3. | Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi  |
| 4. | Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi |
| Web Reference: |
| 1 | https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html |
| 2 | https://cleartax.in/s/gst-book-online-pdf |