



# **K.M.G. COLLEGE OF ARTS AND SCIENCE** **(AUTONOMOUS)**

Approved by the Government of Tamil Nadu  
Permanently Affiliated to Thiruvalluvar University, Vellore.  
Recognized under Section 2(f) and 12(B) of the UGC Act 1956  
Accredited by NAAC (2<sup>nd</sup> Cycle) with (CGPA of 3.24/4) 'A' Grade

**P.G. & RESEARCH DEPARTMENT OF COMMERCE**

**M.Com – GENERAL**

**SYLLABUS**  
**(CHOICE BASED CREDIT SYSTEM)**

**Under**

**LEARNING OUTCOMES-BASED CURRICULUM**  
**FRAMEWORK (LOCF)**

**(Effective for the Batch of Students Admitted from 2024-2025)**

## PREFACE

The curriculum of postgraduate commerce has been designed to explain the concepts in various fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organizational behavior, computer applications, research etc. The purpose of the outcome-based education is meant to provide an exposure to the fundamental aspects of commerce and business environment, keeping in mind the growing needs for higher education, employability, entrepreneurship and social responsibility. The periodical restructuring of the syllabi is carried out to fulfill the requirements of graduate attributes, qualification descriptors, programme learning outcomes and course outcomes. The outcome-based education enriches the curriculum to deliver the basic principles, synthetic strategies, mechanisms and application-oriented learning for the benefit of students. It also includes self-learning module, minor projects and industrial internship to enable students to get equipped for higher studies and employment. The programme also includes training to students for seminar presentation, preparation of internship reports, hands-on training in lab courses, skills to handle instruments, synthesis and its analysis, developing leadership qualities, organization and participation in the interdepartmental academic competitions. The allied papers provide a platform to strengthen the understanding of the core subjects. The non-major elective courses offer chances to learn and augment interest in other related fields. The outcome-based curriculum is intended to enrich the learning pedagogy to global standards. The seminars periodically delivered by industrialists, subject experts and former professors would certainly help the students to update with latest technology/trends in different fields of commerce. The exposure to the industrial internship and MoUs with industries can open an avenue for a start-up and its progress would be followed regularly. The OBE based evaluation methods will reflect the true cognitive levels of the students as the curriculum is designed with course outcomes and cognitive level correlations as per BLOOM's Taxonomy.

In pursuit of the Higher Education Department Policy Note 2022-23 Demand 20, Section 1.4, Tamil Nādu State Council for Higher Education took initiative to revamp the curriculum. On 27 July 2022, a meeting was convened by the Member-Secretary Dr. S. Krishnasamy enlightening the need of the hour to restructure the curriculum of both Undergraduate and Post-graduate programmes based on the speeches at the Tamil Nādu Legislative Assembly Budget meeting by the Honourable Higher Education Minister Dr K. Ponmudy and Honourable Finance Minister Dr. P. Thiagarajan. At present there are three different modes of imparting education in most of the educational institutions throughout the globe. Outcome Based Education, Problem Based Education, and Project Based Education.

Now our Honourable Higher Education Minister announced Industry Aligned Education. During discussion, Member Secretary announced the importance of question papers and evaluation as envisaged by the Honourable Chief Secretary to Government Dr, V. IraiAnbu. This is very well imbedded in Revised Bloom's Taxonomy forms three learning domains: the cognitive (knowledge), affective(attitude), and psychomotor (skill). This classification enables to estimate the learning capabilities of students.

Briefly, it is aimed to restructure the curriculum as student-oriented, skill-based, and institution industry- interaction curriculum with the various courses under "Outcome Based Education with Problem Based Courses, Project Based Courses, and Industry Aligned Programmes" having revised Bloom's Taxonomy for evaluating students skills. Three domains:

(i)Cognitive Domain

(Lower levels: K1: Remembering ; K2: Understanding ; K3: Applying; Higher levels: K4: Analysing ; K5: Evaluating; K6: Creating)

(ii) Affective Domain

(iii) Psychomotor Domain

## **ABOUT THE COLLEGE**

The College was founded in the new millennium 2000 by the vision of late Shri.K.M.Govindarajan fondly known as Iyah, with a mission to offer higher education in the fields of Arts and Science to the needy and the poor middle class students of this area and make them fully employable and economically self-reliant. With a humble beginning of launching an elementary school named Thiruvalluvar Elementary School in the year 1952, Iyah groomed it into a Higher Secondary School and later into a college. Education was his soul and breath. The college has grown into a full-fledged educational hub offering 12 under graduate programmes, 8 post graduate programmes, 5 M.Phil research programmes and 4 Ph.D programmes. The college has been accredited with ‘A’ grade by NAAC in 2<sup>nd</sup> cycle and recognized under section 2(f)&12(B) of the UGC act 1956. The College is permanently affiliated to Thiruvalluvar University. The College is also acquired the status of Autonomous from the academic year 2024-2025. The College is an associate member of ICT Academy and registered member of NPTEL and Spoken Tutorials of IIT Bombay. The college is also a member of INFLIBNET and NDL.

## **VISION OF THE COLLEGE**

Empower young men and women by educating them in the pursuit of excellence, character building and responsible citizen.

## **MISSION OF THE COLLEGE**

Offer higher education in the fields of Arts, Science & Management to the needy and make them fully self-dependent.

## **QUALITY POLICY OF THE COLLEGE**

KMG Students achieve the best learning results and personal growth with modern education that equip them for working life and a changing society to become deserving citizens.

## ABOUT THE DEPARTMENT

The Department is an ever-green favourite of students in the blazing effulgence of job prospects. Among the seven staff members, four are Ph.D holders and three are M.Phil. Two of them have been qualified in SET. The department has programmes at UG, PG and Research (M.Phil & Ph.D) levels which are the foremost choice of vast majority of students.

The department has lighted its beacon lamp of scholarly guidance to illuminate the research world of 55 M.Phil Scholars (since the inception of the course in 2010-2011) who have successfully accomplished the task by helping the commerce banner fly far high on the mast of glory.

The scholar- inmates are regularly presenting papers at several national seminars and conferences, symposia and workshops. Two staff members are recognized as Guide supervisors for Ph.D course and two research scholars completed their degree and 15 research scholars pursuing their research course in the department.

The department maintains its own library to focus students studious attention on learning more through book reading.

The year of establishment of various courses of our department are as follows:

S.No	Courses	Establishment year
1	B.Com (General)	2000
2	M.Com - General	2003
3	Master of Philosophy	2010
4	Doctor of Philosophy	2016

## VISION OF THE DEPARTMENT

To train the students to handle accounts in business firms through quality commerce education that enhance their self-confidence meet the challenges of the contemporary business environment.

## MISSION OF THE DEPARTMENT

To nurture commerce professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity

## PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

- 1. Professional Excellence:** Graduates will demonstrate competency and excellence in their chosen fields of study, applying theoretical knowledge to practical situations effectively.
- 2. Character Development:** Graduates will exhibit strong moral and ethical character, upholding values of integrity, honesty, and respect for others in both personal and professional endeavors.
- 3. Leadership and Citizenship:** Graduates will emerge as responsible leaders and active citizens, contributing positively to their communities and society at large through their actions and initiatives.
- 4. Continuous Learning:** Graduates will engage in lifelong learning and professional development activities, adapting to evolving technologies, methodologies, and societal needs.
- 5. Self-Dependency and Entrepreneurship:** Graduates will possess the skills and mindset necessary to be self-reliant and entrepreneurial, capable of creating opportunities for themselves and others through innovation and initiative.
- 6. Effective Communication and Collaboration:** Graduates will demonstrate proficiency in communication skills, both verbal and written, and exhibit the ability to collaborate effectively with diverse teams and stakeholders.
- 7. Global Perspective:** Graduates will have a broad understanding of global issues and perspectives, demonstrating cultural sensitivity and adaptability in multicultural environments.

**PROGRAM OUTCOMES (POs)**

On successful completion of the programme, the students will be able to:

POs	Graduate Attributes	Statements
PO1	Problem Solving skill	Apply knowledge of Management theories and Human Resource Practices to solve business problems through research in Global Context.
PO2	Decision Making Skills	Foster analytical and critical thinking abilities for data based decision-making.
PO3	Ethical Value	Ability to incorporate quality, ethical and legal value – based perspectives to all organizational activities.
PO4	Communication Skill	Ability to develop communication, managerial and interpersonal skills.
PO5	Individual and Team Leadership skill	Capability to lead themselves and the team to achieve organizational goals and contribute significantly to society.
PO6	Employability Skill	Inculcate contemporary business practices to enhance employability skills in the competitive environment.
PO7	Entrepreneurial Skill	.Equip with skills and competencies to become an entrepreneur.
PO8	Contribution to Society	Succeed in career endeavors and contribute significantly to society.
PO 9	Multicultural competence	. Possess knowledge of the values and beliefs of multiple cultures and a global perspective.
PO10	Moral and ethical awareness /reasoning	Ability to embrace moral/ethical values in conducting one's life.

**PROGRAM SPECIFIC OUTCOMES (PSOs)**

On successful completion of the M.Com - COMMERCE, the students will be able to:

PSOs	Statements
PSO1	To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO2	Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development.
PSO3	To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

**Correlation Rubrics:**

High	Moderate	Low	No Correlation
3	2	1	-

**Mapping of PSOs with POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
PSO1	3	3	-	2	-	2	3	-	-	-
PSO2	3	3	2	2	3	2	2	3	-	-
PSO3	3	2	3	2	-	3	2	-	2	3



# K.M.G. COLLEGE OF ARTS AND SCIENCE

## (AUTONOMOUS)

### Subject and Credit System- M.Com

(Effective for the Batch of Students Admitted from 2024-2025)

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - I	Part I	Core -I	APCCM11	Business Finance	7	5	25	75	100
		Core -II	APCCM12	Digital Marketing	7	5	25	75	100
		Core -III	APCCM13	Banking and Insurance	6	4	25	75	100
		Elective-I (Choose any One)	APECM14A	Security analysis and portfolio Management	5	3	25	75	100
			APECM14B	Operation research					
		Elective-II (Choose any One)	APECM15A	Labour laws	5	3	25	75	100
			APECM15B	Strategic Human Resource Management					
		Semester Total			30	20			
SEMESTER - II	Part I	Core IV	APCCM21	Strategic Cost Management	6	5	25	75	100
		Core V	APCCM22	Corporate Accounting	6	5	25	75	100
		Core VI	APCCM23	Setting up of Business Entities	6	4	25	75	100
		Elective-III (Choose any One)	APECM24A	Business Ethics and Corporate Sustainability	3	3	25	75	100
			APECM24B	Audit and Due Diligence					
		Elective IV (Choose any One)	APECM25A	Rural and Agricultural Marketing	3	3	25	75	100
			APECM25B	Logistics and Supply Chain Management					
		Skill Enhancement management	APSCM26	Advertising and Media management	4	2	25	75	100
	Part II	Compulsory	APHR20	Human Rights	2	2	25	75	100
		Compulsory	APMOOC20	MOOC Course	-	2	-	100	100
	Semester Total				30	26			

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - III	Part I	CORE- VII	APCCM31	Taxation	6	5	25	75	100
		CORE – VIII	APCCM32	Research Methodology	6	5	25	75	100
		CORE – IX	APCCM33	Computer Applications in Business	6	5	25	75	100
		CORE – X	APCCM34	International Business	6	4	25	75	100
		ELECTIVE V (Choose any One)	APECM35A	Strategic Management	3	3	25	75	100
			APECM35B	International Financial Management					
		SKILL	APSCM36	Stock Market Operations	3	2	25	75	100
		Compulsory	APICM37	Internship/Industrial activity (Credits)	-	2	100	-	100
	Semester Total				30	26			
SEMESTER - IV	Part I	CORE – XI	APCCM41	Corporate and Economic laws	6	5	25	75	100
		CORE – XII	APCCM42	Human Resource Analytics	6	5	25	75	100
		CORE - XIII	APPCM43	Project with viva	10	7	-	100	100
		ELECTIVE VI (Choose any One)	APECM44A	Organisational Behaviour	4	3	25	75	100
			APECM44B	Insolvency law and practice					
		SKILL	APSCM45	Consumer Behaviour	4	2	25	75	100
	Part II	Compulsory	APEA40	Extension activity	-	1	100	-	100
	Semester Total				30	23			

### Consolidated Semester wise and Component wise Credit distribution

<b>Parts</b>	<b>Semester-I</b>	<b>Semester-II</b>	<b>Semester-III</b>	<b>Semester-IV</b>	<b>Total Credits</b>
<b>Part-A</b>	20	22	26	22	90
<b>Part-B</b>	-	04	-	1	05
<b>Total</b>	20	26	26	23	<b>95</b>

\*Part I and Part II components will be separately taken into account for CGPA calculation and classification for the post graduate programme and has to be completed during the duration of the programme as per the norms, to be eligible for obtaining the PG degree.

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Business Finance	<b>Hours/Week</b>	07
<b>Course Code</b>	APCCM11	<b>Credits</b>	05
<b>Category</b>	Core-1	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

### Objectives of the course:

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

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>UNIT I (18 hrs)</b> <b>Introduction to Business Finance and Time value of money</b> 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.	CO1	K1 K2
<b>UNIT-II</b>	<b>UNIT II (18 hrs)</b> <b>Risk Management</b> 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.	CO1 CO2	K1 K2 K3 K4 K5
<b>UNIT-III</b>	<b>UNIT III (18 hrs)</b> <b>Startup Financing and Leasing</b> 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.	CO1 CO3	K1 K2 K3 K4

<b>UNIT-IV</b>	<b>UNIT IV (18 hrs)</b> <b>Cash, Receivable and Inventory Management</b> 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.	CO1 CO4	K1 K2 K3
<b>UNIT-V</b>	<b>UNIT V (18 hrs)</b> <b>Multi National Capital Budgeting</b> 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.	CO1 CO2 CO5	K1 K2 K3 K4 K5

**Recommended Text Books**

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

**Reference Books**

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

**Website and e-learning source**

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

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Explain the various scope of finance and the importance of time value of money	K1 K2
CO2	Estimate risk and determine its impact on return.	K1,K2 K3,K4,K5
CO3	Examine leasing and other sources of finance for startups	K1,K2 K3,K4
CO4	Summarize cash, receivable and inventory management techniques	K1,K2,K3
CO5	Evaluate techniques of long term investment decision Incorporating risk factor.	K1,K2 K3,K4,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	2	2	-	-	-	-	2	-	-
CO2	3	3	-	2	2	2	2	-	-	-	3	3	3
CO3	1	1	3	2	2	3	3	2	2	2	3	3	3
CO4	1	2	1	2	2	2	1	2	2	1	3	3	3
CO5	1	3	1	2	2	2	1	2	2	2	3	3	3

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Digital Marketing	<b>Hours/Week</b>	07
<b>Course Code</b>	APCCM12	<b>Credits</b>	05
<b>Category</b>	Core II	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

### Objectives of the course:

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

UNITS	Contents	COs	Cognitive Levels
<b>NIT-I</b>	<b>UNIT I (18 hrs)</b> <b>Introduction to Digital Marketing</b> 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 challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - Opportunities for digital marketing professionals.	CO1	KI K2 K3 K4
<b>UNIT-II</b>	<b>UNIT II (18 hrs)</b> <b>Online marketing mix</b> Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.	CO1 CO2	K1 K2 K3 K4

<b>UNIT-III</b>	<b>UNIT III (18 hrs)</b> <b>Digital media channels</b> Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.	CO1 CO2 CO3	K1 K2 K3 K4
<b>UNIT-IV</b>	<b>UNIT IV (18 hrs)</b> <b>Online consumer behavior</b> 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.	CO3 CO4	K1 K2 K3 K4
<b>UNIT-V</b>	<b>. UNIT V (18 hrs)</b> <b>Analytics and Gamification</b> 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.	CO3 CO4 CO5	K1 K2 K3 K4 K5

**Recommended Text Books**

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2ndEdition,Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick,(2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta,(2022) “Digital Marketing” 3rdEdition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay,(2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.



**Reference Books**

- Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. MaityMoutusy,(2022) “Digital Marketing” 2ndEdition, Oxford University Press, London.

**Website and e-learning source**

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

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Define Digital Marketing and Summaries the E-Concepts	KI,K2,K3,K4
CO2	Classify the Online Marketing Mix and Customer segmentation and construct website characteristics affecting online purchase.	K1,K2,K3,K4
CO3	Discuss about the digital media channels.	K1,K2,K3,K4
CO4	Demonstrate the online consumer behaviour	K1,K2,K3,K4
CO5	Examine Analytics and Gamisifying the web data and analyze the digital brand	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	3	2	1	3	2	2
CO2	3	3	2	3	1	2	-	-	1	2	3	2	2
CO3	3	2	2	3	-	3	2	2	2	2	3	3	2
CO4	3	3	3	3	-	2	-	2	2	3	3	3	1
CO5	3	3	3	3	1	2	2	2	1	2	3	3	2

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Banking and Insurance	<b>Hours/Week</b>	06
<b>Course Code</b>	APCCM13	<b>Credits</b>	04
<b>Category</b>	Core III	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

### Objectives of the course:

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

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>UNIT I (18 hrs)</b> <b>Introduction to Banking</b> <b>Banking:</b> 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.	CO1	K1 K2
<b>UNIT-II</b>	<b>UNIT II (18 hrs)</b> <b>Contemporary Developments in Banking</b> Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –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 re imagined with AI. Cloud banking - Meaning - Benefits in switching to cloud banking.	CO1 CO2	K1 K2 K3

<b>UNIT-III</b>	<b>UNIT III (18 hrs)</b> <b>Indian Insurance Market</b> History of Insurance in India – Definition and Functions of Insurance– Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors- Third Party Administrators (HealthServices) – Procedures-Code of Conduct.	CO3	K1 K2 K3 K4
<b>UNIT-IV</b>	<b>UNIT IV (18 hrs)</b> <b>Customer Services in Insurance</b> 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.	CO3 CO4	K1 K2 K3 K4
<b>UNIT-V</b>	<b>UNIT V (18 hrs)</b> <b>Risk Management</b> Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	CO1 CO2 CO3 Co4 CO5	K1 K2 K3

**Recommended Text Books**

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

**Reference Books**

1. SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

**Website and e-learning source**

- <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](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

Note: Latest edition of the books may be used

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Relate the transformation in banking from traditional to new age	K1,K2
CO2	Apply modern techniques of digital banking and crypto currencies	K1,K2,K3
CO3	Evaluate the role of insurance sector	K1,K2,K3,K4
CO4	Examine the regulatory mechanism of insurance services	K1,K2,K3,K4
CO5	Assess risk mitigation strategies of banking and insurance	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	2	2	2	-	2	-	1	3	3	3
CO2	2	2	-	-	-	2	2	-	-	1	3	3	3
CO3	3	3	-	2	2	3	-	2	-	2	3	3	3
CO4	3	3	-	-	2	2	-	-	-	1	3	3	3
CO5	3	3	2	2	2	3	-	-	-	2	3	3	3

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Security Analysis and Portfolio Management	<b>Hours/Week</b>	05
<b>Course Code</b>	APECM14A	<b>Credits</b>	03
<b>Category</b>	Elective IA	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

### Objectives of the course:

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

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>UNIT I (12 hrs)</b> <b>Investment and Portfolio Management</b> 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.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>UNIT II (12hrs)</b> <b>Valuation of Securities</b> 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.	CO2	K1 K2 K3 K4 K5

<b>UNIT-III</b>	<b>UNIT III (12 hrs)</b> <b>Fundamental Analysis and Technical Analysis</b> Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences betweenfundamental 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.	CO3	K1 K2 K3 K4
<b>UNIT-IV</b>	<b>UNIT IV (12hrs)</b> <b>Efficient Market Hypothesis</b> Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).	CO4	K1K2 K3K4 K5
<b>UNIT-V</b>	<b>UNIT V (12hrs)</b> <b>Portfolio Performance Evaluation</b> 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.	CO5	K1K2 K3K4 K5

**Recommended 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

**Reference Books**

- Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7thEdition, PearsonPublication Pvt.Ltd., India, Noida
- 2. AvadhaniV.A. (2016), “Securities Analysis and Portfolio Management”, 12thEdition, Himalaya Publishing House, Mumbai
- 3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”,2ndEdition., Pearson Education India Pvt Ltd, Noida
- 4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
- 5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi

**Website and e-learning source**

[https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)

2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>

3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Examine investment options and structure a portfolio	K1,K2,K3
CO2	Assess the value of Equity Shares, Preference Shares and Bonds	K1,K2,K3,K4,K5
CO3	Examine stock performance through fundamental and technical analysis	K1,K2,K3,K4
CO4	Examine the various Investment & Portfolio Theories.	K1,K2,K3,K4,K5
CO5	Evaluate the portfolio performance.	K1,K2,K3,K4,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	2	2	2	-	2	3	3	3
CO2	3	3	1	1	2	-	-	-	-	2	3	3	3
CO3	3	3	-	1	-	-	-	2	-	2	3	3	-
CO4	3	3	-	2	-	-	-	-	-	-	-	1	1
CO5	3	3	-	1	-	-	-	-	-	-	-	1	1

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Operation Research	<b>Hours/Week</b>	05
<b>Course Code</b>	APECM13B	<b>Credits</b>	03
<b>Category</b>	Elective I B	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

### Objectives of the course:

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

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>UNIT I (12 hrs)</b> <b>Introduction and Linear Programming Problem</b> Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>UNIT II (12 hrs)</b> <b>Transportation and Assignment Problems</b> 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.	CO2	K1 K2 K3 K4



<b>UNIT-III</b>	<b>UNIT III (12 hrs)</b> <b>Sequencing and Game Theory</b> 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).	CO3	K1 K2 K3 K4 K5
<b>UNIT-IV</b>	<b>UNIT IV (12 hrs)</b> <b>Replacement and Network Analysis</b> Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	CO4	K1 K2 K3
<b>UNIT-V</b>	<b>UNIT V (12 hrs)</b> <b>Decision Tree Analysis and Queuing Theory</b> 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.	CO5	K1 K2 K3

**Recommended 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)

**Reference Books**

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

**Website and e-learning source**

[https://www.bbau.ac.in/dept/UIET/EMER-](https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf)

[601%20Operation%20Research%20Queuing%20theory.pdf](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-](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)

[34\\_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](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

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Apply Linear Programming method	K1,K2,K3
CO2	Identify models for problem solving	K1,K2,K3,K4
CO3	Apply sequencing and game theory	K1,K2,K3,K4,K5
CO4	Apply network analysis to enhance effectiveness	K1,K2,K3
CO5	Examine the models for decision making	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	1	2	-	-	1	-	-	3	2	-
CO2	3	3	-	-	2	2	-	2	-	2	3	3	3
CO3	3	3	-	-	2	2	-	2	-	2	3	3	2
CO4	3	3	-	-	2	1	-	-	-	2	3	3	2
CO5	3	3	-	2	2	2	-	2	-	2	3	3	3

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Labour Laws	<b>Hours/Week</b>	05
<b>Course Code</b>	APECM15A	<b>Credits</b>	03
<b>Category</b>	Elective –II A	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

### Objectives of the course:

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

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>UNIT I (12 hrs)</b> <b>Introduction and The Trade Unions Act, 1926</b> 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.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>UNIT II (12 hrs)</b> <b>The Factories Act, 1948 and Equal Remuneration Act, 1976</b> 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	CO2	K1 K2 K3 K4

<b>UNIT-III</b>	<b>UNIT III (12 hrs)</b> <b>The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948</b> 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.	CO3	K1 K2 K3 K4 K5
<b>UNIT-IV</b>	<b>UNIT IV (12 hrs)</b> <b>The Payment of Wages Act,1936 and The Minimum Wages Act, 1948</b> The Payment of Wages Act, 1936: Object and Scope –Definition – Procedure regarding payment ofwages – 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.	CO4	K1 K2 K3
<b>UNIT-V</b>	<b>UNIT V (12 hrs)</b> <b>The Provident Fund and Miscellaneous Provision Act,1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965</b> 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.	CO5	K1 K2 K3
<b>Recommended Text Books</b> 1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29thEdition, Central Law Publications, Classic Edition, Allahabad, UP. 2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8thEdition., Vikas Publishing, New Delhi 3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6thEdition., Sultan Chand & Sons, New Delhi			

**Reference Books**

1. Sinha P.R.N., Sinha InduBala, 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 LawHouse Pvt. Ltd.

**Website and e-learning source**

1. [https://www.icsi.edu/media/webmodules/Labour\\_Laws\\_&\\_Practice.pdf](https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf)
2. [https://www.icsi.edu/media/webmodules/LabourLaws&Practice\\_June\\_2020.pdf](https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf)

Note: Latest edition of the books may be used

COs	CO Description	Cognitive Level
CO1	Recall the basic labour legislations pertaining to Trade Unions	K1,K2
CO2	Explain various provisions of the Factories Act and Equal Remuneration Act	K1,K2,K3
CO3	Assess provisions relating to the workmen’s compensation Act and state insurance. Act	K1,K2,K3
CO4	Examine provisions relating to payment of wages and minimum Wages Employee	K1,K2,K3
CO5	Explain the provisions of provident fund, gratuity and bonus Schemes of employee	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	-	2	-	2	3	-	3
CO2	3	3	3	2	3	2	-	2	-	2	3	-	3
CO3	3	3	3	3	3	2	-	3	-	2	3	-	3
CO4	3	3	3	3	2	-	-	2	-	2	3	-	3
CO5	3	3	3	3	2	-	-	2	-	2	3	-	3

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Strategic Human Resource Management	<b>Hours/Week</b>	05
<b>Course Code</b>	APECM15B	<b>Credits</b>	03
<b>Category</b>	Elective –II B	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

### Objectives of the course:

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

UNITS	Contents	COs	Cognitive Levels
<b>NIT-I</b>	<b>UNIT I (12 hrs)</b> <b>Introduction to SHRM</b> SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front- line Management, HR - Changing Role of HR Professionals.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>UNIT II (12 hrs)</b> <b>Models of SHRM</b> Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.	CO1 CO2	K1 K2 K3 K4

<b>UNIT-III</b>	<b>UNIT III (12 hrs)</b> Strategic Planning and Compensation Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.	CO1 CO2 CO3	K1 K2 K3
<b>UNIT-IV</b>	<b>UNIT IV (12 hrs)</b> <b>Human Resource Policies</b> Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	CO1 CO2 CO3 CO4	K1 K2 K3
<b>UNIT-V</b>	<b>UNIT V (12 hrs)</b> <b>Latest trends in Strategic HRM</b> Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4

**Recommended Text Books**

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

**Reference Books**

Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.

2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge

**Website and e-learning source**

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>

2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>

3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>

4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the fundamentals of strategic Human Resource Management	K1,K2,K3
CO2	Examine the conceptual framework of strategic Human Resource Management Models	K1,K2,K3,K4
CO3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	K1,K2,K3
CO4	Illustrate drafting of HR policies	K1,K2,K3
CO5	Analyze the latest trend in the strategic Human Resource Management	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	-	2	-	2	3	3	3
CO3	3	3	2	2	3	3	2	2	-	2	3	3	3
CO4	3	3	2	3	2	2	1	1	-	2	3	3	3
CO5	3	3	1	2	-	1	2	3	2	1	3	3	3



**COURSE DESCRIPTORS**

<b>Title of the Course</b>	Strategic Cost Management	<b>Hours/Week</b>	06
<b>Course Code</b>	APCCM21	<b>Credits</b>	05
<b>Category</b>	Core IV	<b>Year &amp; Semester</b>	I & II
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

- To analyse the aspects of strategic and quality control management
- To analyse and select cost control techniques
- To analyse decision making techniques
- To utilise transfer pricing methods in cost determination
- To apply activity based costing and JIT for decision making

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	UNIT I (18 hrs) 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 – Kaizen Costing. – Theory only	CO1	K1 K2 K3 K4
<b>UNIT-II</b>	UNIT II (18 hrs) 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 – Theory only	CO1 CO2	K1 K2 K3 K4
<b>UNIT-III</b>	UNIT III (18 hrs) Decision Involving Alternative Choices – Pricing Decisions and Strategies – Relevant Cost Analysis - Target Costing - Product Life Cycle Costing – Asset Life Cycle Costing – Simple Problems.	CO3	K1 K2 K3 K4 K5

UNIT-IV	UNIT IV (18 hrs) Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price as transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	CO4	K1, K2 K3, K4 K5
UNIT-V	UNIT V (18 hrs) Activity Based Cost Management and Just in Time (JIT) Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting - Just in Time - Introduction, Benefits, Use of JIT in Measuring the Performance – Practical problems.	CO5	K1, K2 K3, K4 K5

Note: Theory 40% & Problems 60%

#### Recommended 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.

#### Reference Books

- 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.

**Website and e-learning source**

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-ManagementTechniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Explain strategic cost management and Quality Control	K1, K2, K3, K4
CO2	Choose the appropriate technique for cost control	K1, K2, K3, K4
CO3	Choose different methods of decision making techniques	K1, K2, K3, K4, K5
CO4	Choose transfer pricing methods to solve problems	K1, K2, K3, K4, K5
CO5	Make use of activity based costing in practice	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	-	-	-	-	-	2	-	2	3	2	1
CO2	3	2	-	-	-	-	-	2	-	2	3	2	1
CO3	3	2	-	3	2	2	2	2	-	2	3	2	1
CO4	3	2	-	2	2	-	-	2	-	2	3	3	1
CO5	3	2	1	-	-	-	-	2	-	-	3	2	1

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	Corporate Accounting	<b>Hours/Week</b>	06
<b>Course Code</b>	APCCM22	<b>Credits</b>	05
<b>Category</b>	CORE V	<b>Year&amp; Semester</b>	I & II
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To understand the accounting treatment for issue of shares
2. To determine profits for fire and marine insurance
3. To prepare consolidated financial statements
4. To account for price level changes
5. To adopt financial reporting standards

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	UNIT 1 (18 hrs) 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.	CO1	K1 K2 K3 K4
<b>UNIT-II</b>	UNIT II (18 hrs) 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.	CO2	K1 K2 K3 K4
<b>UNIT-III</b>	Unit III (18 hrs) 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.	CO3	K1 K2 K3 K4
<b>UNIT-IV</b>	UNIT IV (18 hrs) Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting.	CO4	K1 K2 K3 K4

UNIT-V	UNIT V	(18 hrs)		
	Financial reporting	Financial reporting: Meaning, Objectives,		K1
	Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)		CO5	K2
	– Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.			K3
				K4

#### Recommended Text Books

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

#### Reference Books

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

#### Website and e-learning source

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K1,K2,K3,K4
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K1,K2,K3,K4
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K1,K2,K3,K4
CO4	Analyze contemporary accounting methods	K1,K2,K3,K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	-	-	-	-	-	-	3	2	-
CO2	3	3	-	-	-	-	-	-	-	-	3	2	-
CO3	3	3	-	3	2	2	-	-	-	-	3	2	1
CO4	3	3	-	3	2	2	-	-	-	-	3	2	1
CO5	3	3	-	3	2	2	-	-	-	-	3	2	1

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	SETTING UP OF BUSINESS ENTITIES	<b>Hours/Week</b>	06
<b>Course Code</b>	APCCM23	<b>Credits</b>	04
<b>Category</b>	CORE COURSE VI	<b>Year&amp; Semester</b>	I & II
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To understand the start-up landscape and its financing
2. To analyze the formation and registration of Section 8 company
3. To outline the concept of LLP and business collaboration
4. To understand the procedure for obtaining registration and license
5. To create awareness about the legal compliances governing business entities

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	Start-ups in India Start-ups – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-ups – Life cycle of a Start-up – Important points for Start-ups – Financing options available for Start-ups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	CO1	K1 K2 K3
<b>UNIT-II</b>	Non-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.	CO2	K1 K2 K3

<b>UNIT-III</b>	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.	CO3	K1 K2 K3
<b>UNIT-IV</b>	Registration and License Registration and License: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhaar –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.	CO4	K1 K2 K3
<b>UNIT-V</b>	Environmental Legislations in India Water (Prevention and Control of Pollution) Act, 1974 – Air (Prevention and Control of Pollution) Act, 1981 – Environment Protection Act, 1986 – National Green Tribunal Act, 2010.	CO5	K1 K2 K3

**Recommended 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 DivyaBajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & RachitDhingra (2022) “Setting Up Of Business Entities & Closure”, 6 th Edition, Bharath Law House, New Delhi



**Reference Books**

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 (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

**Website and e-learning source**

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2C1986.pdf](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf)

Note: Latest edition of the books may be used

**Course Learning Out comes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Compare the various avenues of acquiring finance to setup a business entity	K1, K2, K3
CO2	Recall the legal requirements for Section 8 Company	K1, K2, K3
CO3	Examine the provisions for LLP and joint venture	K1, K2, K3
CO4	Analyse the registration and licensing procedure	K1, K2, K3
CO5	Examine the compliance of regulatory framework regarding environment	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	-	2	2	2	2	2	-	2	3	3	2
<b>CO2</b>	3	3	3	-	2	2	2	2	-	2	3	3	2
<b>CO3</b>	3	3	3	-	2	2	2	2	-	2	3	3	2
<b>CO4</b>	3	3	-	2	2	2	2	2	-	2	3	3	2
<b>CO5</b>	3	3	-	2	2	2	2	2	-	2	3	3	2

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	<b>Hours/Week</b>	03
<b>Course Code</b>	APECM24A	<b>Credits</b>	03
<b>Category</b>	ELECTIVE - III	<b>Year &amp; Semester</b>	I & II
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

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

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	Introduction to Business Ethics Business Ethics-Meaning and Definition of Business Ethics – Nature of Business Ethics Role and importance of Business Ethics and values in Business -Causes of unethical behavior- Ethical issues.	CO1	K1 K2 K3
<b>UNIT-II</b>	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.	CO1 CO2	K1 K2 K3
<b>UNIT-III</b>	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.	CO1 CO2 CO3	K1 K2 K3

<b>UNIT-IV</b>	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.	CO4	K1 K2 K3
<b>UNIT-V</b>	Sustainability Reporting Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information– report and website - Transparency and Accountability - One Report movement – Sustainability Reporting: Flavour of GRI, BRR, BRSR.	CO5	K1 K2 K3

**Recommended 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

**Reference Books**

1. ICSI Study Material, “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

**Website and e-learning source:**

1. [https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT% 20ETHICS%20&%20ENTREPRENEURSHIP.pdf](https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf)
2. <https://ddceutkal.ac.in/Syllabus/BECCG-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](https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf)
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Apply the concepts of business ethics in practice	K1,K2,K3
CO2	Demonstrate ethical decision making by applying various theories	K1,K2,K3
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K1,K2,K3
CO4	Explain the concepts of corporate sustainability	K1,K2,K3
CO5	Construct reports disclosing sustainability information	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	-	-	3	1	-	-	-	3	-	3	-	-	3
CO2	3	2	3	2	2	-	-	2	-	3	3	-	3
CO3	3	3	3	2	1	2	2	2	-	3	2	2	2
CO4	3	3	3	2	1	2	2	2	2	2	3	2	3
CO5	3	3	3	2	1	3	2	2	2	2	3	3	3

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	AUDIT AND DUE DILIGENCE	<b>Hours/Week</b>	03
<b>Course Code</b>	APECM24B	<b>Credits</b>	03
<b>Category</b>	ELECTIVE - III	<b>Year &amp; Semester</b>	I & II
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

- 1 To understand different types of audit
- 2 To gain knowledge on secretarial audit
- 3 To understand the basics of due diligence
- 4 To analyse different types of due diligence
- 5 To understand due diligence for take overs and due diligence report

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	Introduction to Audit - Audit: Meaning – Types of Audit- Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Social Audit: Meaning and implications – Introduction to Takeover Audit.	CO1	K1 K2 K3 K4
<b>UNIT-II</b>	Secretarial Audit - Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	CO2	K1 K2 K3

<b>UNIT-III</b>	Introduction to Due Diligence - Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.	CO3	K1 K2 K3 K4
<b>UNIT-IV</b>	Types of Due Diligence - Types of Due Diligence: Operational, Strategic, Financial, Legal, Management, Technical, Environmental, Human Resource.	CO4	K1 K2 K3
<b>UNIT-V</b>	Due Diligence for Take overs and Due Diligence Report - Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.	CO5	K1 K2 K3

**Recommended Text Books**

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.

**Reference Books**

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI”, Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.

**Website and e-learning source**

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20OOK-PPDD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Note: Latest edition of the books may be used

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Compare different types of audit	K1, K2, K3, K4
CO2	Assess the provisions relating to secretarial audit	K1, K2, K3
CO3	Recall the basics of due diligence	K1, K2, K3, K4
CO4	Explain the various types of due diligence	K1, K2, K3
CO5	Examine due diligence for take overs and prepare due diligence report	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	-	2	-	2	3	2	1
CO2	3	3	2	3	2	2	-	2	-	2	3	2	1
CO3	3	3	2	3	2	2	-	2	-	2	3	2	1
CO4	3	3	2	3	2	2	-	2	-	2	3	2	1
CO5	3	3	2	3	2	2	-	2	-	2	3	2	1



**COURSE DESCRIPTORS**

<b>Title of the Course</b>	RURAL AND AGRICULTURAL MARKETING	<b>Hours/Week</b>	03
<b>Course Code</b>	APECM25A	<b>Credits</b>	03
<b>Category</b>	ELECTIVE - IV	<b>Year &amp; Semester</b>	I & II
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To understand the concepts of Rural marketing and its environments.
2. To understand the buying behaviour of rural consumers
3. To gain knowledge on strategies relating to rural product, branding, packaging, etc.
4. To analyse the functioning of food processing industry including distribution and promotion in the rural market.
5. To understand the principles and functioning of cooperative marketing

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	Introduction to Rural marketing Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	CO1	K1 K2 K3
<b>UNIT-II</b>	Rural buyer behaviour Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption.	CO2	K1 K2 K3

<b>UNIT-III</b>	Rural product strategy and pricing Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP).	CO3	K1 K2 K3
<b>UNIT-IV</b>	Food processing industry infrastructure in India Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of Cold Chains - Rural distribution and logistics – Direct vs Indirect marketing – Rural supply chain management – Marketing communication challenge in rural markets.	CO4	K1 K2 K3
<b>UNIT-V</b>	Cooperative marketing Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – eNAM – Tamil Nadu State Agricultural Marketing Board.	CO5	K1 K2 K3

**Recommended Text Books**

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. DebarunChakrabaorty, SoumyaKantiDhara, AdrinilSantra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

**Reference Books**

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Dogra Balram and Karminder Ghuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

**Website and learning source**

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_RM\\_NOTES\\_2.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf)
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Note: Latest edition of the books may be used

COs	CO Description	Cognitive Level
CO1	Recall the concepts of rural marketing	K1, K2
CO2	Analyse the buying behaviour of rural consumers	K1, K2, K3
CO3	Develop the strategies relating to rural product, branding, packaging, etc.	K1, K2, K3
CO4	Construct distribution and promotional mix in the rural market relating to food processing industry	K1, K2, K3
CO5	Explain the principles and functioning of cooperative marketing	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	2	2	2	-	2	3	3	2
CO2	3	3	3	3	2	2	2	2	-	2	3	3	2
CO3	3	3	3	3	2	2	2	2	-	2	3	3	2
CO4	3	3	3	3	2	2	2	2	-	2	3	3	2
CO5	3	3	3	3	2	2	2	2	-	2	3	3	2

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	<b>Hours/Week</b>	03
<b>Course Code</b>	APECM25B	<b>Credits</b>	03
<b>Category</b>	ELECTIVE – IV	<b>Year &amp; Semester</b>	I & II
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To identify the primary differences between logistics and supply chain management
2. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3. To evaluate the management components of supply chain management
4. To analyse the tools and techniques applied in implementing supply chain management.
5. To create awareness about information technology in supply management.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	Supply Chain Management Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles of Supply Chain Strategies – 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.	CO1	K1 K2 K3
<b>UNIT-II</b>	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.	CO1 CO2	K1 K2 K3 K4

<b>UNIT-III</b>	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 outbound logistics, Bull-whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure.	CO3	K1 K2 K3
<b>UNIT-IV</b>	SCM-Warehousing Warehousing - Logistics Challenge - Functions – Warehouse: Options – Site Selections – Layout Design – Decision Model – Costing – Warehousing Strategies – Virtual Warehouse – Warehouse Charter – Performance Parameter – Warehouse in India – Cold Chain Infrastructure	CO4	K1 K2 K3
<b>UNIT-V</b>	SCM-Information Technology and Supply Chain Role of IT in Supply Chain – Supply Chain IT Framework – CRM in SCM – Internal Supply Chain Management – Supplier Relationship Management – Future of IT in Supply Chain – Supply Chain in IT Practice – The Role of E-Business in SCM – E-Business Framework – EBusiness in Practice.	CO5	K1 K2 K3 K4

**Reference 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

**Books for reference:**

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

**Website and learning source**

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-management>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the concepts and features of SCM	K1,K2,K3
CO2	Summarise global and Indian perspectives of SCM	K1,K2,K3,
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K1,K2,K3
CO4	Explain strategic warehousing for SCM	K1,K2,K3
CO5	Outline the role of information technology in SCM	K1,K2,K3,

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	3	3	3	2
CO2	3	3	2	3	2	2	2	2	2	3	3	3	2
CO3	3	3	2	3	2	2	2	2	2	3	3	3	2
CO4	3	3	2	3	2	2	2	2	2	3	3	3	2
CO5	3	3	2	3	2	2	2	2	2	3	3	3	2

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	ADVERTISING AND MEDIA MANAGEMENT	<b>Hours/Week</b>	04
<b>Course Code</b>	APSCM26	<b>Credits</b>	02
<b>Category</b>	SKILL ENHANCEMENT COURSE	<b>Year &amp; Semester</b>	I & II
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To acquaint students with creative strategies in advertising
2. To educate students on the importance of media advertising
3. To assist students to create an Advertisement Copy
4. To acquaint students with creative strategies in advertising
5. To educate students on the importance of media advertising

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	Meaning, Definition and Evolution of Advertising – Role of Advertising – Advertising as a Promotional tool–Economic, Social and Ethical Aspects of Advertising – Advertising as a Communication Process	CO1	K1 K2 K3
<b>UNIT-II</b>	Creative Strategy Management Advertisement Copy and Advertisement Designing Meaning-Preparation and process – Types of Advertisement Copy – Elements of Advertisement Copy and advertisement Design Advertisement Layout Structure of an Advertisement Layout– Principles of Advertisement Layout	CO1 CO2	K1 K2 K3

<b>UNIT-III</b>	Advertising and Campaign Planning Marketing Strategy and Situational Analysis – Advertising Plan and Objectives– DAGMAR Approach– Preparation of Campaign - Stages in Campaign Process	CO3	K1 K2 K3
<b>UNIT-IV</b>	Advertising Media Strategy Role of Media, Types of Media Indoor, Outdoor, Electronic and Online Advantages and Disadvantages –Media Planning Selection and Scheduling	CO4	K1 K2 K3
<b>UNIT-V</b>	Media Management strategies Media Choice Criteria-Factors affecting Choice of Media –Choosing the right Agency Role, Types and Functions of Advertisement Agencies, Selection and Coordination of Advertising Agency- Advertisement Budgeting- Types- Affordable Rate Method, Percentage of Sales Method, Competitive Parity Method and Objective and Task Method	CO5	K1 K2 K3 K4

**Reference Books:**

1. Belch. Advertising and Promotion. New Delhi, Tata McGraw Hill, 2017
2. Kenneth, E. Clow & Donald E. Baack. Integrated Advertising Promotion & Marketing Communication. New Delhi: Prentice Hall, 2015.



Books for reference:

1. Bovee, John. Courtland. L. George, Dovel. Pand Wood, Marian Burk. Advertising Excellence, New Delhi, Tata McGraw Hill. 1994
2. Wells. Advertising Principles and Practice, New Delhi, Prentice Hall of India, 2016  
Christina Spurgeon. Advertising and New Media. USA Taylor & Francis, latest edition  
Appannai ah. H. Rand Ramnath, Advertising and Media Management, Himalaya Publisher, 2016

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Create their own Advertisement Copy	K1, K2, K3
CO2	Analyze individual media businesses and understand the economic drivers of the media economy	K1, K2, K3,
CO3	Gain a perspective on the facets of media	K1, K2, K3
CO4	Develop an integrated marketing plan using a wide variety of media	K1, K2, K3
CO5	Create their own Advertisement Copy	K1, K2, K3,

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	1	2	2	2	1	2	3	2	3
CO2	3	2	2	1	3	2	3	3	2	1	3	3	1
CO3	3	3	2	2	3	2	3	3	2	1	3	3	1
CO4	3	3	3	2	1	2	2	2	1	2	3	2	3
CO5	3	2	2	1	3	2	3	3	2	1	3	3	1

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	<b>Taxation</b>	<b>Hours/Week</b>	<b>06</b>
<b>Course Code</b>	<b>APCCM31</b>	<b>Credits</b>	<b>05</b>
<b>Category</b>	<b>CORE-VII</b>	<b>Year &amp; Semester</b>	<b>II &amp; III</b>
<b>Prerequisites</b>	<b>UG - Commerce</b>	<b>Regulation</b>	<b>2024</b>

**Objectives of the course:**

1. To identify deductions from gross total income of persons other than individual
2. To compute taxable income for different classes of persons other than individual
3. To understand the procedure for filing of returns and tax planning
4. To assess Goods and Services Tax and Assessment of GST
5. To compute customs duty as per Customs Act

<b>UNITS</b>	<b>Contents</b>	<b>COs</b>	<b>Cognitive Levels</b>
<b>UNIT-I</b>	<b>Deductions (other than Individual)</b> Deductions to be made in computing total income of persons other than individual - (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Theory and Problems	CO1	K1, K2, K3, K4
<b>UNIT-II</b>	<b>Assessment of persons (other than Individual)</b> Assessment of Firms, AOP, BOI, Company and Co-operative society - Problems	CO2	K1, K2, K3
<b>UNIT-III</b>	<b>Tax Returns and Tax planning</b> Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, updated return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax - Tax planning, Tax avoidance and Tax evasion – Theory only	CO2 CO3	K1, K2, K3, K4
<b>UNIT-IV</b>	<b>Goods and Services Tax</b> Goods and Services Tax: GST Act, 2017 – Important Definitions - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Input Tax Credit- Theory only	CO4	K1, K2, K3, K4

UNIT - V	<b>Customs Act</b> Customs Act: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty – Simple Problems and Theory	CO5	K1, K2, K3, K4
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**Problems: 60% and Theory: 40%**

### Recommended Text Books

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, "Direct Taxes" - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, "Comprehensive Guide to Taxation" (Vol.I and II), Aadhyaprakashan, Prayagraj (UP).
6. Gaur & Narang – Income Tax – Sultan Chand & Sons.

### Reference Books

1. Sha R.G. and Usha Devi N., (2022) "Income Tax" (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. Datt V.S., "GST - Input Tax Credit", Taxmann Publishers, Chennai.
5. Anurag Pandey, "Law & Practices of GST and Service Tax" - Sumedha Publication House, New Delhi

Web references:

1. [https://www.icsi.edu/media/webmodules/16112021\\_Advance\\_Tax\\_Laws.pdf](https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf)
2. [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)
3. [https://www.icsi.edu/media/webmodules/TL\\_Final\\_pdf\\_25102021.pdf](https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf)

### Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Prepare and account for various entries to be passed in case of issue of shares	K1, K2, K3,
CO2	Understand the Underwriting of shares and Redemption of preference shares.	K1, K2, K3
CO3	Have thorough knowledge about issue and redemption of Debentures.	K1, K2, K3,
CO4	Construct Financial Statements applying relevant accounting treatments	K1, K2, K3,
CO5	Compute the value of goodwill and shares under different methods and assess its applicability	K1, K2,K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	2	3	2	2	3	3	2
CO2	3	3	3	3	3	3	2	3	2	3	3	3	3
CO3	3	3	3	3	3	3	2	3	2	3	3	3	3
CO4	3	3	3	3	3	3	2	3	2	1	3	2	3
CO5	3	3	3	3	3	3	2	3	2	3	3	3	2

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	<b>RESEARCH METHODOLOGY</b>	<b>Hours/Week</b>	<b>06</b>
<b>Course Code</b>	<b>APCCM32</b>	<b>Credits</b>	<b>05</b>
<b>Category</b>	<b>CORE VIII</b>	<b>Year &amp; Semester</b>	<b>II &amp; III</b>
<b>Prerequisites</b>	<b>UG - Commerce</b>	<b>Regulation</b>	<b>2024</b>

**Objectives of the course:**

1. To understand the fundamentals of research
2. To construct theoretical design and formulate hypotheses
3. To evaluate the data collection techniques
4. To perform parametric and non-parametric tests
5. To enhance report writing skills and develop ethical conduct in research

<b>UNITS</b>	<b>Contents</b>	<b>COs</b>	<b>Cognitive Levels</b>
<b>UNIT-I</b>	<b>Introduction to Research Methodology</b> Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.	CO1	K1, K2, K3, K4
<b>UNIT-II</b>	<b>Hypothesis Testing and Research Design</b> Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.	CO2	K1, K2, K3

<b>UNIT-III</b>	<b>Data Collection</b> Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.	CO2 CO3	K1, K2, K3, K4
<b>UNIT -IV</b>	<b>Data Analysis</b> Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA ( <b>Problems</b> ) Man- Whitney test – Wilcoxon signed rank test – Kruskal Wallis test . Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.( <b>Theory only</b> )	CO4	K3, K4, K5
<b>UNIT - V</b>	<b>Research Report</b> Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.	Co5	K3, K4, K5

**Theory 80% Problem 20%**

**Recommended Text Books**

1. Tripathi, (2014) "Research Methodology in Management and Social Sciences".Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods And Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences",Himalaya Publishing House, Mumbai.

**Reference Books**

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Guptha and ParneetRangi,(2018) "Research Methodology" , Kalyani Publisher, Ludhiana.
3. SharmaR D and Hardeep Chahal, (2004) "Research Methodology In Commerce and Management", Anmol Publications, New Delhi

**Website and e-learning source****Website and e-learning source**

- 1.[https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/In\\_research\\_method\\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/In_research_method_final.pdf)
- 2.<https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20N](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20N)

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the research concepts and recognise the research problem	K1, K2, K3, K4
CO2	Construct research hypothesis and determine the sample size	K1, K2, K3
CO3	Select appropriate method for data collection	K1, K2, K3,K4
CO4	Interpret the results of statistical tests	K3,K4,K5
CO5	Construct research report avoiding plagiarism	K3,K4,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	2	2	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	2	2	2	3	3	3

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	<b>COMPUTER APPLICATIONS IN BUSINESS</b>	<b>Hours/Week</b>	<b>06</b>
<b>Course Code</b>	<b>APCCM33</b>	<b>Credits</b>	<b>05</b>
<b>Category</b>	<b>CORE-IX</b>	<b>Year &amp; Semester</b>	<b>II &amp; III</b>
<b>Prerequisites</b>	<b>UG - Commerce</b>	<b>Regulation</b>	<b>2024</b>

**Objectives of the course:**

1. To understand the fundamentals of SPSS
2. To compare the values obtained in t-test and ANOVA
3. To perform regression and non-parametric tests
4. To create company, groups and ledgers and obtain financial statements using Tally Prime
5. To understand inventory management and account for goods and services tax

<b>UNITS</b>	<b>Contents</b>	<b>COs</b>	<b>Cognitive Levels</b>
<b>UNIT-I</b>	<b>Introduction to SPSS</b> Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.	CO1	K1, K2, K3, K4
<b>UNIT-II</b>	<b>Parametric Tests in SPSS</b> Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.	CO2	K1, K2, K3



<b>UNIT-III</b>	<b>Non-parametric Tests in SPSS</b> Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test– Wilcoxon signed rank test – Kruskal Wallis test	CO3	K1, K2, K3, K4
<b>UNIT-IV</b>	<b>Introduction to Tally Prime</b> Tally Prime: Introduction – Starting Tally Prime – Creation of a Company – Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow /Funds flow and ratio analysis – Practical problems.	CO4	K3, K4, K5
<b>UNIT - V</b>	<b>Inventory and GST in Tally Prime</b> Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.	CO5	K3, K4, K5

**PRACTICAL – 100%**

**Recommended Text Books**

1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi

**Reference Books**

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

## Website and e-learning source

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the research concepts and recognise the research problem	K1, K2, K3, K4
CO2	Construct research hypothesis and determine the sample size	K1, K2, K3
CO3	Select appropriate method for data collection	K1, K2, K3, K4
CO4	Interpret the results of statistical tests	K3, K4, K5
CO5	Construct research report avoiding plagiarism	K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	3	2	2	2	3	2	2	3	3	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	2	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	2	2	3	3	2	2	3	2	3	3	2
<b>CO5</b>	3	3	3	2	3	3	3	2	2	2	2	2	3

## COURSE DESCRIPTORS

<b>Title of the Course</b>	<b>INTERNATIONAL BUSINESS</b>	<b>Hours/Week</b>	06
<b>Course Code</b>	APCCM34	<b>Credits</b>	04
<b>Category</b>	CORE - X	<b>Year &amp; Semester</b>	II & III
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To understand the concepts of International Business and International Business Environment
2. To analyze the different theories of International Business.
3. To understand the legal procedures involved in International Business.
4. To evaluate the different types of economic integrations.
5. To analyse the operations of MNCs through real case assessment.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>Introduction to International business</b> International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions –Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>Theoretical Foundations of International business</b> Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage- Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production.	CO1 CO2	K1 K2 K3
<b>UNIT-III</b>	<b>Legal framework of International Business</b> Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.	CO1 CO2 CO3	K1 K2 K3

<b>UNIT-IV</b>	<b>Multi-Lateral Agreements and Institutions</b> Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS-OPEC.	CO4	K1 K2 K3
<b>UNIT-V</b>	<b>Multinational Companies (MNCs) and Host Countries</b> MNCs – Nature and characteristics. Decision Making - Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations - Management Practices- Host Country Government Policies - International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)- Challenges posed by MNCs.	CO5	K1 K2 K3

### Recommended Text Books

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press
4. Jeevanandham – International Business.
5. Francis cherunilam – International Business.

### Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, NewYork
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

### Website and e-learning source:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. [https://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM501\\_INTERNATIONAL\\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf)
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the concepts of International Business and International Business Environment	K1,K2,K3
CO2	Analyze different theories of International Business	K1,K2,K3
CO3	Explain the legal procedures involved in International business	K1,K2,K3
CO4	Explain the different types of economic integrations.	K1,K2,K3
CO5	Identify the operations of MNCs through real case assessment	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	2	1	3	1	3	3	3	3
CO3	3	3	3	3	3	2	2	3	2	3	3	3	3
CO4	3	3	3	3	3	3	2	3	2	3	3	3	3
CO5	3	3	3	3	3	2	2	2	2	3	3	3	3

## COURSE DESCRIPTORS

<b>Title of the Course</b>	<b>STRATEGIC MANAGEMENT</b>	<b>Hours/Week</b>	03
<b>Course Code</b>	APECM35A	<b>Credits</b>	03
<b>Category</b>	<b>Elective – V</b>	<b>Year &amp; Semester</b>	II & III
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To understand strategic management and its levels and phases
2. To analyze the dynamics of competitive strategic management techniques
3. To familiarize with the business and functional level strategies
4. To gain knowledge on organizational and strategic leadership
5. To analyze the operations of MNCs through real case assessment.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>Introduction to Strategic Management</b> Introduction to Strategic Management: Meaning and Nature of Strategic management, Frame work of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>Techniques for Strategic Management</b> Dynamics of Competitive Strategy: Corporate Governance - Role of Board of Directors and Top Management in Corporate Governance; Agency and Stewardship Theory, Situational Analysis-SWOT Analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL Matrix - Strategic Management Process: Strategic Planning – Corporate Level. Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level - Stability, Expansion, Turn around, Retrenchment and Retreat - Business Combinations – Mergers and Acquisitions, Strategic Alliances, Corporate Parenting.	CO1 CO2	K1 K2 K3

<b>UNIT-III</b>	<b>Different Levels of Strategies</b> Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.	CO1 CO2 CO3	K1 K2 K3
<b>UNIT-IV</b>	<b>Organisation and Strategic Leadership</b> Organisation and Strategic Leadership: Organisation Structure, Types of Organisation Structure, Strategic Business Unit, Entrepreneurship and Intrapreneurship, Strategic Leadership, Strategic Leadership across organizations, Strategy Supportive Culture.	CO4	K1 K2 K3
<b>UNIT-V</b>	<b>Strategy Implementation and Control</b> Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Re-engineering, Benchmarking, Six Sigma and contemporary practices in strategic management.	CO5	K1 K2 K3

#### Recommended Text Books

1. Gupta C. B. (2022), "Strategic Management" Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.
2. Prasad L.M., (2018), "Strategic Management", 7<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
3. Cherunilam, Francis, (2021), "Strategic Management" 8<sup>th</sup> Edition, Himalaya Publishing House Pvt. Ltd, Mumbai.
4. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) "Strategic Management" 14<sup>th</sup> Edition, McGraw Hill Education, New Delhi.

#### Books for reference:

1. Jeyarathanam M., (2021), "Strategic Management" 7<sup>th</sup> Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), "Strategic Management", 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Chandan J.S. and Nitish Sen Gupta (2022), "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi
4. Fred R. David, (2017), "Strategic Management Concepts and Cases" 13<sup>th</sup> Edition, Prentice Hall, Pearson Education, London, England

**Website and e-learning source:**

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
4. <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
5. <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

**Course Learning Outcomes(for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Summaries strategic management principles at different levels and phases	K1,K2,K3
CO2	Explain the dynamics of competitive strategic management techniques	K1,K2,K3
CO3	Examine business and functional level strategies	K1,K2,K3
CO4	Identify strategic leadership and organizational skills	K1,K2,K3
CO5	Apply latest concepts in strategy implementation and control	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	1	2	2	3	3	3	2	2	2	1	2	3	2
CO2	2	3	2	3	3	3	2	1	2	1	2	3	3
CO3	3	3	3	3	3	3	2	3	3	2	3	3	3
CO4	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	2	2	2	3	3	3	3	2	3	2	3	3



**COURSE DESCRIPTORS**

<b>Title of the Course</b>	<b>INTERNATIONAL FINANCIAL MANAGEMENT</b>	<b>Hours/Week</b>	03
<b>Course Code</b>	APECM35B	<b>Credits</b>	03
<b>Category</b>	<b>Elective–V</b>	<b>Year &amp; Semester</b>	II & III
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To understand strategic management and its levels and phases
2. To analyze the dynamics of competitive strategic management techniques
3. To familiarize with the business and functional level strategies
4. To gain knowledge on organizational and strategic leadership
5. To apply latest concepts in strategy implementation and control.

<b>UNITS</b>	<b>Contents</b>	<b>COs</b>	<b>Cognitive Levels</b>
<b>UNIT-I</b>	<b>International Financial Management</b> International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>Foreign Exchange Market</b> Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	CO1 CO2	K1 K2 K3
<b>UNIT-III</b>	<b>International Investment Decision</b> Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	CO1 CO2 CO3	K1 K2 K3

<b>UNIT-IV</b>	<b>International Financial Decisions</b> Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	CO4	K1 K2 K3
<b>UNIT-V</b>	<b>International Financial Market and Instruments</b> Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	CO5	K1 K2 K3

**Recommended Text Books**

1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

**Books for reference:**

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2<sup>nd</sup> Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

**Website and e-learning source:**

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. [https://ebooks.lpude.in/management/mba/term\\_4/DMGT549\\_INTERNATIONAL\\_FINANCIAL\\_MANAGEMENT.pdf](https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTERNATIONAL_FINANCIAL_MANAGEMENT.pdf)

**Course Learning Outcomes(for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Explain the importance and nature of international flow of funds	K1,K2,K3, K4
CO2	Analyse the fluctuations in exchange rate and impact on exchange markets	K1,K2,K3
CO3	Analyse the techniques of international investment decisions for building a better portfolio	K1,K2,K3,K4
CO4	Explain the flow of funds in the international banks	K1,K2,K3
CO5	Examine various international financial market instruments	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	2	2	3	3	3	3	3
CO2	3	3	2	2	3	3	3	2	3	3	3	3	3
CO3	3	3	3	2	2	2	2	2	3	3	2	2	3
CO4	2	3	3	3	3	2	3	3	3	3	3	3	2
CO5	3	3	2	2	3	3	2	2	3	3	3	2	2

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	<b>STOCK MARKET OPERATIONS</b>	<b>Hours/Week</b>	03
<b>Course Code</b>	APSCM36	<b>Credits</b>	02
<b>Category</b>	<b>Skill Enhancement Course</b>	<b>Year &amp; Semester</b>	II & III
<b>Prerequisites</b>	UG Commerce	<b>Regulation</b>	2024

**Objectives of the course:**

1. To get students acquainted with the nature of stock market
2. To learn the pattern of trading and settlement in stock market
3. To understand the process of online trading and meaning of basic concepts
4. To know and categorize the option contracts and its strategies
5. To observe the psychology of trader in the stock market

<b>UNITS</b>	<b>Contents</b>	<b>COs</b>	<b>Cognitive Levels</b>
<b>UNIT-I</b>	<b>INTRODUCTION TO STOCK MARKET</b> Capital and Stock Market – Stock Exchanges – NSE & BSE – Index – Types of Index - Demat Account & Trading Accounting – Brokerage and Taxation – Intraday Trading.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>TRADING &amp; SETTLEMENT IN STOCK MARKET</b> Patterns of Trading & Settlement – Speculations and its types – Brokerage – Settlement Procedures – National Securities Depository Ltd. (NSDL), Central Securities Depository Ltd. (CDSL)	CO1 CO2	K1 K2 K3
<b>UNIT-III</b>	<b>ONLINE TRADING PROCESS</b> Trading – Types of trading – Risk, Reward, Target, Stop Loss – Walk through of online trading – Lot Sizes – Minimum Losses and Maximum Profits – Stop loss method to increase profits – Ledger Statement – Transaction History – Contract Notes	CO1 CO2 CO3	K1 K2 K3

UNIT-IV	<b>OPTIONS TRADING</b> Concepts of Options – Call Option – Put Option – In-the-money, At-the-money, Out-of the-money – Option Valuation – Basic Option trading strategies.	CO1	K1 K2 K3
		CO2	
		CO3	
		CO4	
UNIT-V	<b>TRADING PSYCHOLOGY</b> News and Social Media – Attitude of a Trader – Wealth Creation through Trading – Successful trading in various market movements – Trading Routine	CO1	K1 K2 K3
		CO2	
		CO3	
		CO4	
		CO5	

**Recommended Text Books**

1. Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3rd Edn., 2008.
2. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd., Chennai, 2021.
3. Securities Operations and Risk Management by National Institute of Securities Marker, 2023.

**Books for reference:**

1. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House, 10th edition, 2017.
2. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Law House, Delhi, 2017.
3. NCFM - Options Trading Strategies Module book, National Stock Exchange of India Ltd, 2009

**Course Learning Outcomes(for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	CognitiveLevel
CO1	Recall the Stock Markets	K1,K2,K3, K4
CO2	Analyze the trading and settlement of stock market operations	K1,K2,K3
CO3	To understand the process of online trading	K1,K2,K3,K4
CO4	Construct the option contracts and its strategies	K1,K2,K3,K4
CO5	To understand the psychology of trader in the stock market	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	2	3	3	2	2	3	3	3	2	3	3	2
CO2	3	3	3	2	3	2	3	3	2	2	2	2	2
CO3	3	3	3	3	3	3	3	2	2	3	3	3	3
CO4	2	2	2	3	3	3	2	2	3	3	3	3	2
CO5	2	2	2	3	3	3	3	2	2	3	2	3	3