

## Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3<sup>rd</sup> Cycle-3.64 CGPA)  
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India  
Web: [www.drngpasc.ac.in](http://www.drngpasc.ac.in) | Email: [info@drngpasc.ac.in](mailto:info@drngpasc.ac.in) | Phone: +91-422-2369100

### REGULATIONS 2024-25 for Post Graduate Programme (Outcome Based Education model with Choice Based Credit System)

#### M.Com. Degree

(For the students admitted during the academic year 2024-25)

**Programme: M. Com.**

#### Eligibility

A candidate who has passed any UG Degree is eligible B.Com./ B.Com.(CA)/ BCS / B.Com (C.S) / BBM / BBA / B.Com. (C.S and C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, course to such conditions as may be prescribed there to are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a programme of study of two academic years.

#### Programme Educational Objectives

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To occupy the leading positions in Manufacturing and Service Sectors.
2. To sparkle as professionals with cerebral associations and governing capacities in Accounting, Banking, Insurance and Taxation.
3. To unfold the challenges being versatile in managing finance and human resources in order to contribute to the national economy.





### PROGRAMME OUTCOMES

On the successful completion of the program, the following are the expected outcomes.

| PO Number | PO Statement  |
|-----------|---|
| P01       | Learn up to date concepts in accounting.                                  |
| P02       | Handle business unit with better utilization of resources.                |
| P03       | Become as entrepreneurs and intrapreneurs in global business environment. |
| P04       | Understand the methodologies for research and development in industries.  |
| P05       | Act as certified consultants and professionals.                           |





*Guidelines for Programmes offering Part I& Part II for Two Semesters*

| Part                 | Subjects                           | No. of Papers | Credit                         | Semester No. |
|----------------------|------------------------------------|---------------|--------------------------------|--------------|
| III                  | Core (Credits 2,3,4)               | 15            | (12x4 = 48<br>3 x 3 = 9)<br>57 | I to IV      |
|                      | Core Practical (Credits 2,3)       | 02            | 5                              | II to III    |
|                      | Extra Departmental Course (EDC)    | 1             | 4                              | II           |
|                      | Discipline Specific Elective (DSE) | 4             | 16                             | I to IV      |
|                      | Project                            | 1             | 8                              | IV           |
|                      | Industrial Training                | 1             | 2                              | III          |
| <b>TOTAL CREDITS</b> |                                    |               | <b>92</b>                      |              |

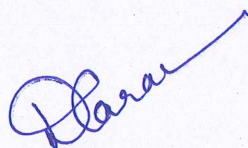




## PG CURRICULUM

PROGRAMME NAME – M.Com.  
AY 24-25

| Course Code    | Course Category | Course Name                         | L  | T | P | Duration |       | Exam (h) | Max Marks |     |       | Credits |
|----------------|-----------------|-------------------------------------|----|---|---|----------|-------|----------|-----------|-----|-------|---------|
|                |                 |                                     |    |   |   | Week     | Total |          | CIA       | ESE | Total |         |
|                |                 |                                     |    |   |   |          |       |          |           |     |       |         |
| First Semester |                 |                                     |    |   |   |          |       |          |           |     |       |         |
| 24IBP1CA       | Core – I        | Strategic Human Resource Management | 5  | - | - | 5        | 60    | 3        | 25        | 75  | 100   | 4       |
| 24COP1CA       | Core – II       | Managerial Economics                | 5  | - | - | 5        | 60    | 3        | 25        | 75  | 100   | 4       |
| 24CRP1CB       | Core –III       | Advanced Corporate Accounting       | 5  | 1 | - | 6        | 72    | 3        | 25        | 75  | 100   | 4       |
| 24CRP1CC       | Core –IV        | Corporate Governance                | 5  | - | - | 5        | 60    | 3        | 25        | 75  | 100   | 4       |
| 24COP1CB       | Core –V         | International Business              | 5  | - | - | 5        | 60    | 3        | 25        | 75  | 100   | 3       |
| 24COP1DA       | DSE - I         | Consumer Behaviour                  | 4  | - | - | 4        | 48    | 3        | 25        | 75  | 100   | 4       |
| 24COP1DB       |                 | Strategic Management                |    |   |   |          |       |          |           |     |       |         |
| 24CMP1DB       |                 | Financial Markets and Services      |    |   |   |          |       |          |           |     |       |         |
| Total          |                 |                                     | 29 | 1 | - | 30       | 360   | -        | -         | -   | 600   | 23      |



**BoS Chairman/HoD**  
**Department of Commerce**  
**Dr. N. G. P. Arts and Science College**  
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| Course Code     | Course Category   | Course Name                      | L  | T | P | Duration |       | Exam (h) | Max Marks |     |       | Credits |
|-----------------|-------------------|----------------------------------|----|---|---|----------|-------|----------|-----------|-----|-------|---------|
|                 |                   |                                  |    |   |   | Week     | Total |          | CIA       | ESE | Total |         |
|                 |                   |                                  |    |   |   |          |       |          |           |     |       |         |
| Second Semester |                   |                                  |    |   |   |          |       |          |           |     |       |         |
| 24CMP2CA        | Core –VI          | Business Finance                 | 5  | - | - | 5        | 60    | 3        | 25        | 75  | 100   | 4       |
| 24COP2CA        | Core– VII         | Direct Tax                       | 5  | 1 | - | 6        | 72    | 3        | 25        | 75  | 100   | 4       |
| 24COP2CB        | Core – VIII       | Organizational behavior          | 4  | - | - | 4        | 48    | 3        | 25        | 75  | 100   | 3       |
| 24COP2CP        | Core Practical: I | Computer Application in Business | -  | - | 6 | 6        | 72    | 3        | 40        | 60  | 100   | 3       |
| 24DAP2EA        | EDC               | Business Analytics               | 5  | - | - | 5        | 60    | 3        | 25        | 75  | 100   | 4       |
| 24IBP2DB        | DSE - II          | Digital Marketing                | 4  | - | - | 4        | 48    | 3        | 25        | 75  | 100   | 4       |
| 24COP2DA        |                   | Change Management                |    |   |   |          |       |          |           |     |       |         |
| 24CMP2DB        |                   | Banking Services                 |    |   |   |          |       |          |           |     |       |         |
| Total           |                   |                                  | 23 | 1 | 6 | 30       | 360   | -        | -         | -   | 600   | 22      |






| Course Code    | Course Category    | Course Name                    | L  | T | P | Duration |       | Exam (h) | Max Marks |     |       | Credits |
|----------------|--------------------|--------------------------------|----|---|---|----------|-------|----------|-----------|-----|-------|---------|
|                |                    |                                |    |   |   | Week     | Total |          | CIA       | ESE | Total |         |
|                |                    |                                |    |   |   |          |       |          |           |     |       |         |
| Third Semester |                    |                                |    |   |   |          |       |          |           |     |       |         |
| 24CMP3CA       | Core – IX          | Applied Cost Accounting        | 5  | 1 | - | 6        | 72    | 3        | 25        | 75  | 100   | 4       |
| 24CMP3CB       | Core – X           | Marketing Management           | 5  | 1 | - | 6        | 72    | 3        | 25        | 75  | 100   | 4       |
| 24COP3CA       | Core – XI          | Business Research Methods      | 5  | - | - | 5        | 60    | 3        | 25        | 75  | 100   | 4       |
| 24CRP3CD       | Core – XII         | Indirect Tax                   | 5  | - | - | 5        | 60    | 3        | 25        | 75  | 100   | 4       |
| 24COP3CP       | Core Practical: II | Statistical Tools for Research | -  | - | 4 | 4        | 48    | 3        | 40        | 60  | 100   | 2       |
| 24COP3CT       | IT                 | Internship                     | -  | - | - | -        | -     | 3        | 40        | 60  | 100   | 2       |
| 24COP3DA       | DSE - III          | Services Marketing             | 4  | - | - | 4        | 48    | 3        | 25        | 75  | 100   | 4       |
| 24COP3DB       |                    | Credit Management              |    |   |   |          |       |          |           |     |       |         |
| 24CMP3DB       |                    | Financial Derivatives          |    |   |   |          |       |          |           |     |       |         |
| Total          |                    |                                | 24 | 2 | 4 | 30       | 360   | -        | -         | -   | 700   | 24      |

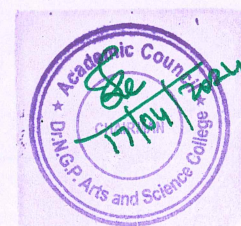




| Course Code     | Course Category | Course Name                                   | L  | T | P  | Duration |       | Exam (h) | Max Marks |     |       | Credits |  |
|-----------------|-----------------|---|----|---|----|----------|-------|----------|-----------|-----|-------|---------|--|
|                 |                 |   |    |   |    | Week     | Total |          | CIA       | ESE | Total |         |  |
|                 |                 |   |    |   |    |          |       |          |           |     |       |         |  |
| Fourth Semester |                 |   |    |   |    |          |       |          |           |     |       |         |  |
| 24CMP4CA        | Core -XIII      | Accounting for Management                     | 5  | - | -  | 5        | 60    | 3        | 25        | 75  | 100   | 4       |  |
| 24COP4CA        | Core -XIV       | Security Analysis and Portfolio Management    | 4  | - | -  | 4        | 48    | 3        | 25        | 75  | 100   | 4       |  |
| 24COP4CB        | Core -XV        | Industrial Relations and Personnel Management | 5  | - | -  | 5        | 60    | 3        | 25        | 75  | 100   | 3       |  |
| 24COP4CV        | Core- XVI       | Project and Viva-Voce                         | -  | - | 12 | 12       | 144   | -        | 80        | 120 | 200   | 8       |  |
| 24COP4DA        | DSE - IV        | International Marketing                       | 4  | - | -  | 4        | 48    | 3        | 25        | 75  | 100   | 4       |  |
| 24COP4DB        |                 | Project Management                            |    |   |    |          |       |          |           |     |       |         |  |
| 24CMP4DB        |                 | Fintech Services                              |    |   |    |          |       |          |           |     |       |         |  |
| Total           |                 |   | 18 | - | 12 | 30       | 360   | -        | -         | -   | 600   | 23      |  |
|                 |                 |   |    |   |    |          |       |          |           |     | 2500  | 92      |  |

  
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|   |                      |      |
|---|----------------------|------|
|  <b>Dr.N.G.P. Arts and Science College</b> |                      |      |
| <b>APPROVED</b>   |                      |      |
| BoS - 17/4<br>5.4.24  | AC - 17/4<br>17.4.24 | GB - |



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### DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters I&IV

#### Semester I (Elective I)

##### List of Elective Courses

| S.No. | Course Code | Name of the Course             |
|-------|-------------|--------------------------------|
| 1     | 24COP1DA    | Consumer Behaviour             |
| 2     | 24COP1DB    | Strategic Management           |
| 3     | 24CMP1DB    | Financial Markets and Services |

#### Semester II (Elective II)

##### List of Elective Courses

| S.No. | Course Code | Name of the Course |
|-------|-------------|--------------------|
| 1     | 24IBP2DB    | Digital Marketing  |
| 2     | 24COP2DA    | Change Management  |
| 3     | 24CMP2DB    | Banking Services   |

#### Semester III (Elective III)

##### List of Elective Courses

| S.No. | Course Code | Name of the Course    |
|-------|-------------|-----------------------|
| 1     | 24COP3DA    | Services Marketing    |
| 2     | 24COP3DB    | Credit Management     |
| 3     | 24CMP3DB    | Financial Derivatives |

#### Semester IV (Elective IV)

##### List of Elective Courses

| S.No. | Course Code | Name of the Course      |
|-------|-------------|-------------------------|
| 1     | 24COP4DA    | International Marketing |
| 2     | 24COP4DB    | Project Management      |
| 3     | 24CMP4DB    | Fintech Services        |



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## EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

### Semester III

| S.No. | Course Code | Course Name             |
|-------|-------------|-------------------------|
| 1     | 24COPSSA    | Innovation and IPR      |
| 2     | 24COPSSB    | Supply Chain Management |





**SEMESTER I**  
**Strategic Human Resource Management**

| Semester | Course Code | Course Name  | Category    | L         | T | P | Credits  |
|----------|-------------|--|-------------|-----------|---|---|----------|
| I        | 24IBP1CA    | <b>STRATEGIC HUMAN<br/>RESOURCE<br/>MANAGEMENT</b> | <b>Core</b> | <b>60</b> | - | - | <b>4</b> |

**Preamble** This course has been designed for students to learn and understand

- the relationship between strategic human resource management and corporate strategy.
- the importance of effective human resource strategy and how to manage the workforce diversity.
- various strategic human resource management issues.

**Prerequisite** Knowledge on basic human resource management concepts and process.

| Course Outcomes (COs) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the importance of Strategic Human resource management in an organization. | K2                               |
| CO2                   | Explain the concept of workforce diversity and changing employment relationship      | K2                               |
| CO3                   | Interpret the importance of competency mapping and talent management                 | K3                               |
| CO4                   | Analyse the challenges in strategic human resource management                        | K4                               |
| CO5                   | Argue the global dimension in adoption of strategic Human resource management .      | K4                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| COs / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   |     | ✓   | ✓   |
| CO2                            | ✓   | ✓   |     |     | ✓   |
| CO3                            | ✓   | ✓   | ✓   | ✓   |     |
| CO4                            | ✓   | ✓   |     | ✓   | ✓   |
| CO5                            | ✓   | ✓   | ✓   |     |     |





## Syllabus

| Unit | Content   | Hours     | E-Contents / Resources                |
|------|---|-----------|---------------------------------------|
| I    | <b>Introduction to Strategic Human Resource Management</b><br>Meaning- Evolution - Need, importance and types of strategic human resource management - A shift from traditional HRM to strategic HRM- Relationship Between Strategic Human Resource Management and Corporate Strategy- Challenges of Strategic HRM- HR architecture. Case study on HR Strategy. | 12        | Text Book, e-Resource & Article       |
| II   | <b>Human Resource Strategy</b><br>Introduction- Components of a well-designed HR strategy- Key steps in formulating an HR strategy - Strategic approach to human resources, planning, training and development, reward and compensation- Managing workforce diversity. Case study on Managing workforce diversity.  | 12        | Text Book & e-Resource                |
| III  | <b>Competency and Potential Development</b><br>HR Competencies - Competency mapping. Potential development: The concept and importance of talent management- Talent acquisition- Attracting and retaining talent- Career Planning - Succession planning: Elements of succession planning- Challenges of succession planning. Case study on talent management.   | 12        | Reference Book & e-Resource & Article |
| IV   | <b>Strategic Human resource management issue:</b><br>Managing employee relations- Employee engagement- Investment in training and development- Learning organization- Skill based pay- Variable pay- HR outsourcing- Factors driving the need to outsource- Stages of outsourcing- Retrenchment and redundancy. Case study on HR outsourcing.                   | 12        | Text Book & e-Resource                |
| V    | <b>Global dimensions</b><br>Cross cultural management- Global competitive advantage- Employer branding and employee value proposition- Benchmarking and balanced scorecard- HR audit- Global ethical environment. Case study on HR audit.   | 12        | e-Resource                            |
|      | <b>Total</b>  | <b>60</b> |                                       |





**Note:** Case Studies related to the above topics to be discussed. Examined externally.  
(Section D : Compulsory question for case studies.)

|                        |    |   |
|------------------------|----|---|
| <b>Text Book</b>       | 1. | Ananda Das Gupta, 2020, "Strategic Human Resource Management", 1st edition, Taylor and Francis group, New York.                   |
|                        | 2. | Charles R. Greer, 2003, "Strategic Human Resource Management", 2nd edition, Pearson Education India.                              |
| <b>Reference Books</b> | 1. | Aswathappa K, 2017, "Human Resource Management: Text and Cases", 8th edition, Tata McGraw Hill Education, New York, United States |
|                        | 2. | Gary Rees, Paul Smith, 2021, "Strategic Human Resource Management", 3rd edition, SAGE Publications Ltd, New Delhi.                |
|                        | 3. | Jeffrey A. Mello, 2019, "Strategic Human Resource Management", 5th edition Cengage Learning, United States.                       |
|                        | 4. | Garry Dessler & Varkey, 2009, "Human Resource Management", 15th edition, Pearson, New Delhi                                       |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | <ol style="list-style-type: none"> <li>1. Strategic human resource management: Employee involvement, diversity, and international issues by Gary C. McMahan, Myrtle P. Bell, Meghna Virick, Human Resource Management Review Volume 8, Issue 3, Autumn 1998, Pages 193-214.</li> <li>2. McKinsey article on Winning-with-your-talent-management-strategy</li> <li>3. The Power of Strategic Human Resource Management: Building a Thriving Workforce by Praveen Putti ( Talent Acquisition Specialist )</li> </ol>   |
| <b>E-Resources and Website</b> | <ol style="list-style-type: none"> <li>1. <a href="https://ebooks.inflibnet.ac.in/mgmt01/chapter/history-and-environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-hrm/">https://ebooks.inflibnet.ac.in/mgmt01/chapter/history-and-environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-hrm/</a></li> <li>2. <a href="https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%20Human%20Resource%20Management%20MC-311(1).pdf">https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%20Human%20Resource%20Management%20MC-311(1).pdf</a></li> <li>3. <a href="https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-Chapter2SHRM.pdf">https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-Chapter2SHRM.pdf</a></li> <li>4. <a href="https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syllabus%20pdf%20files/Strategic%20Human%20Resource%20Management%20Special%20Paper%205.pdf">https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syllabus%20pdf%20files/Strategic%20Human%20Resource%20Management%20Special%20Paper%205.pdf</a></li> </ol> |

|                         |   |
|-------------------------|---|
| <b>Learning Methods</b> | Lecture method using PPT, Blended learning, Gamification, Article discussion. |
|-------------------------|---|

|                            |   |
|----------------------------|---|
| <b>Focus of the Course</b> | Entrepreneurial development, Skill development and employability. |
|----------------------------|---|





**SEMESTER I**  
**Managerial Economics**

| Semester | Course Code | Course Name          | Category | L  | T | P | Credits |
|----------|-------------|----------------------|----------|----|---|---|---------|
| I        | 24COP1CA    | MANAGERIAL ECONOMICS | CORE     | 60 | - | - | 4       |

|                 |  |
|-----------------|--|
| <b>Preamble</b> | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the importance of managerial economist.</li> <li>demand, cost, decide production and determine price.</li> <li>the influence of macroeconomic factors in managerial decision making.</li> </ul> |
|-----------------|--|

**Prerequisite** Knowledge on cost, production and international trade

**Course Outcomes (COs)**

| CO Number | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
|-----------|---|----------------------------------|
| CO1       | execute well the role of a managerial economist                               | K3                               |
| CO2       | identify the concept of demand and consider them in business decision making. | K2                               |
| CO3       | relate cost, production and price.  | K4                               |
| CO4       | be responsive to dynamic macroeconomic factors in business.                   | K3                               |
| CO5       | analyze international trade considerations in business decisions.             | K4                               |

**Mapping with Program Outcomes:**

| COs / POs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----------|-----|-----|-----|-----|-----|
| CO1       | ✓   | ✓   | ✓   |     |     |
| CO2       | ✓   |     |     |     |     |
| CO3       | ✓   | ✓   |     | ✓   | ✓   |
| CO4       | ✓   | ✓   | ✓   |     | ✓   |
| CO5       | ✓   |     | ✓   |     | ✓   |





## Syllabus

| Unit         | Content  | Hours     | E-Contents / Resources           |
|--------------|--|-----------|----------------------------------|
| I            | <p>Managerial Economics:</p> <p>Nature and Scope of Managerial Economics - Managerial Economics in Relation with other Disciplines - Goals of Corporate Enterprises - Social Responsibility - Decision Making in Business - Roles and Responsibilities of a Managerial Economist - Value of Enterprise.</p> <p>Case study on Goals of Corporate Enterprises</p>  | 9         | Text Book/ e-Resource            |
| II           | <p>Demand Analysis and Forecasting:</p> <p>Demand Function - Demand Function for a Business Manager - Demand Distinctions - Law of Demand - Elasticity of Demand - Application of Price Elasticity of Demand - Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand - Demand Forecasting: General Considerations and Methods.</p> <p>Case study on Law of Demand.</p> | 11        | Text Book/ e-Resource            |
| III          | <p>Cost, production and Price Analysis:</p> <p>Cost Concepts - Cost-output Relation in Short-run and Long-run - Economies of Scale - Cost Control - Break-Even-Point (BEP) Analysis and its Application - Production Function and Managerial Use of Production Function - Pricing Policies - Pricing over Life Cycle of a Product - Export Pricing Strategy and Decisions.</p> <p>Case study on gold pricing.</p>  | 12        | Text Book/ e-Resource<br>Article |
| IV           | <p>Macro Economics for Management:</p> <p>Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) - Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate - Fiscal Policy and Monetary Policy.</p> <p>Case study analysis on changes made in Monetary policy instruments by RBI.</p>  | 14        | Text Book/ e-Resource            |
| V            | <p>International Economics:</p> <p>International Trade: Features, Advantages and Disadvantages - International Trade Theories: Comparative Cost Theory, Opportunity Cost Theory and H.O. Theory - Gains from Trade - Terms of Trade - TRIPS, TRIMS and IPR.</p> <p>Case study on IPR</p>   | 14        | e-Resource                       |
| <b>Total</b> |  | <b>60</b> |                                  |





**Note:** Case Studies related to the above topics to be discussed. Examined externally.  
(Section D : Compulsory question for case studies.)

|                        |    |  |
|------------------------|----|--|
| <b>Text Book</b>       | 1. | Sundharam K.P.L. & Sundharam E.L, 2020, "Business Economics", Sultan Chand and Sons. |
| <b>Reference Books</b> | 1. | Maheswari, Maheswari and Sinha, 2015, "Business Economics", SPD Publishing House.    |
|                        | 2. | Dr. Sankaran. S, 2015, "Business Economics", Margham Publication..                   |
|                        | 3. | Aryamala.T, 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd, Chennai      |
|                        | 4. | Manab Adhikary, 2010, "Business Economics", Second Edition, Excel Books, New Delhi.  |

|                                |   |
|--------------------------------|---|
| <b>Journal and Magazines</b>   | Economic & Political Weekly, <a href="https://www.epw.in/">https://www.epw.in/</a>  |
| <b>E-Resources and Website</b> | <a href="http://rguir.inflibnet.ac.in/bitstream/123456789/16820/1/9781978962514.PDF">http://rguir.inflibnet.ac.in/bitstream/123456789/16820/1/9781978962514.PDF</a> |

|                         |   |
|-------------------------|---|
| <b>Learning Methods</b> | Lecture with PPT, Case study, Seminar, Flexitime Open Book Test & Flip Chart Presentation |
|-------------------------|---|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | Critical thinking, analytical skills and employability |
|----------------------------|--|





**SEMESTER I**  
**ADVANCED CORPORATE ACCOUNTING**

| Semester | Course Code | Course Name                   | Category | L  | T  | P | Credits |
|----------|-------------|-------------------------------|----------|----|----|---|---------|
| I        | 24CRP1CB    | ADVANCED CORPORATE ACCOUNTING | Core     | 60 | 12 | - | 4       |

- Preamble** This course has been designed for students to learn and understand
- Concepts, principles and practices of company accounts in accordance with statutory requirements.
  - The financial statements of Joint Stock Companies, Banking and Insurance companies
  - The emerging Accounting Practices

**Prerequisite** Knowledge on Corporate Accounting Practices and Accounting Standards.

| Course Outcomes (COs) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | Extend the principles, concepts and provisions relating to amalgamation of companies | K3                               |
| CO2                   | Illustrate the Accounting concepts of holding and subsidiary companies               | K3                               |
| CO3                   | Analyze insurance and banking company accounts with due regard to the requirements   | K4                               |
| CO4                   | Summarize the final accounts of companies  | K5                               |
| CO5                   | Categorize the concept of consolidated inflation accounting statement.               | K5                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| COs / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO2                            | ✓   |     | ✓   |     | ✓   |
| CO3                            | ✓   | ✓   |     |     | ✓   |
| CO4                            | ✓   |     | ✓   | ✓   | ✓   |
| CO5                            |     | ✓   | ✓   | ✓   | ✓   |





## Syllabus

| Unit | Content  | Hours     | E-Contents / Resources |
|------|--|-----------|------------------------|
| I    | <b>Amalgamation, Absorption and Reconstruction</b><br>Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities-Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction - Inter-company holdings. Case studies relating to External Reconstruction. | 14        | Reference Book.        |
| II   | <b>Consolidated Balance Sheet As Per AS 21</b><br>Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit -Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Owings. Case studies relating to Holding companies.                                     | 15        | Text Book              |
| III  | <b>Accounts of Banking and Insurance Companies</b><br>Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses. Case studies relating to Banking Companies.   | 15        | Reference Book.        |
| IV   | <b>Final Accounts of Companies</b><br>Preparation and Presentation of Final accounts of Companies - Form and Contents of Balance sheet and profit and loss account - Managerial remuneration. Case studies relating to Final Accounts of Companies.  | 14        | Text Book              |
| V    | <b>Inflation and Emerging Accounting Practices</b><br>Inflation Accounting - CPP - CCA - COSA - MWCA - Gearing method - Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS. Case studies relating to IFRS.  | 14        | Text Book              |
|      | <b>Total</b>   | <b>72</b> |                        |





**Note:** Distribution of Marks Problems 80% and Theory 20%.

Case Studies related to the above topics to be discussed. Examined externally  
(Section D : Compulsory question for case studies.

|                        |    |   |
|------------------------|----|---|
| <b>Text Book</b>       | 1. | Maheswari.S.N and Suneel.K.Maheshwari, 2020, "Corporate Accounting", 5th Edition,Vikas Publishing House, New Delhi.                 |
|                        | 2. | Wilson.M, 2020, "Advanced Corporate Accounting" [Revised Edition], Scitech Publications India Pvt Ltd, Chennai .                    |
| <b>Reference Books</b> | 1. | Shukla. M .C, Grewal .T. S and Gupta .S. C, 2021, "Advanced Accounts",18th Edition,Volume II, S. Chand and Company Ltd., New Delhi. |
|                        | 2. | Gupta R. L. and Radhasamy, 2020,"Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.                          |
|                        | 3. | Jain .S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.                         |
|                        | 4. | Reddy T.S. and Murthy.A, 2020, "Corporate Accounting", Margham Publications, Chennai.   |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | <ol style="list-style-type: none"> <li>1. Journal of Accounting and Finance, Volume 24, No 1, 2024</li> <li>2. Journal of Corporate Accounting and Finance,</li> <li>3. Accounting Today Magazine - 2024</li> </ol>  |
| <b>E-Resources and Website</b> | <ol style="list-style-type: none"> <li>1. <a href="https://www.accountingtoday.com/magazine/accounting-today-april-2024">https://www.accountingtoday.com/magazine/accounting-today-april-2024</a></li> <li>2. <a href="https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710">https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710</a></li> <li>3. <a href="https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371">https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371</a></li> <li>4. <a href="http://www3.interscience.wiley.com/journal/60500170/home">http://www3.interscience.wiley.com/journal/60500170/home</a></li> </ol> |

|                         |  |
|-------------------------|--|
| <b>Learning Methods</b> | Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion |
|-------------------------|--|

|                            |   |
|----------------------------|---|
| <b>Focus of the Course</b> | Entrepreneurial development, Skill development and employability. |
|----------------------------|---|





**SEMESTER I**  
**CORPORATE GOVERNANCE**

| Semester | Course Code | Course Name                 | Category | L  | T | P | Credits |
|----------|-------------|-----------------------------|----------|----|---|---|---------|
| I        | 24CRP1CC    | <b>CORPORATE GOVERNANCE</b> | Core     | 60 | - | - | 4       |

**Preamble** This course has been designed for students to learn and understand

- Corporate Governance Concepts and Whistle blower policy
- Regulatory Framework of Corporate Governance in India
- various forum of Corporate Governance and Annual Report

**Prerequisite** Knowledge on corporate governance accountability, transparency, fairness and responsibility

| Course Outcomes (COs) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | Apply the code of corporate governance in any business concern                   | K3                               |
| CO2                   | Evaluate the Corporate Governance Structure in business enterprise               | K5                               |
| CO3                   | Understand Regulatory Framework of Corporate Governance in Indian companies.     | K2                               |
| CO4                   | Identify the Corporate Governance Forums in India and International Perspective. | K3                               |
| CO5                   | Dissect Annual Report and E – Governance of a business concern.                  | K2                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| COs / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   |     |     | ✓   | ✓   |
| CO2                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO3                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO4                            |     |     |     | -   | ✓   |
| CO5                            | ✓   | ✓   | ✓   | ✓   |     |





## Syllabus

| Unit | Content   | Hours     | E-Contents / Resources  |
|------|---|-----------|-------------------------|
| I    | <b>Introduction to Corporate Governance:</b><br>Corporate Governance – Concept – Need and Scope – Consequences of poor Corporate Governance – Evolution and Development – Principles of Corporate Governance – Whistle blower policy - Types of whistle blower - Management structure for Corporate Governance – Corporate Governance-Issues and Challenges.<br>Case study: Corporate Governance Structure.                     | 12        | Text Book               |
| II   | <b>Structure and Composition of Board:</b><br>Board Composition – Role and Responsibilities of Board – Boards Charter – Meetings and its Process – Board Committees and their functions: Audit Committee, Legal Compliance Committee and Stakeholders Relationship Committee – Appraisal of Board performance – Transparency and Disclosure – Internal control system and Risk Management.<br>Case study: Composition of Board. | 12        | Text Book & e- Resource |
| III  | <b>Regulatory Framework of Corporate Governance in India:</b><br>Corporate Governance in Indian Companies – (Clause 49 of Listing Agreement) – Beneficiaries of Corporate Governance – Shareholders activism – Investors protection – Shareholders Rights – Role of institutional Investors – Corporate Social Responsibilities and Good Corporate Citizenship.<br>Case study: Listing Agreement.                               | 12        | Reference Book          |
| IV   | <b>Corporate Governance Forums:</b><br>Various Corporate Governance Forums – Common Wealth Association for Corporate Governance (CACG) – National Foundation for Corporate Governance (NFCG) – Legislative framework of Corporate Governance in India – International Perspective.<br>Case study: National Foundation for Corporate Governance.   | 12        | Youtube                 |
| V    | <b>Annual Report:</b><br>Contents of annual report - Corporate governance report - Audit committee - Nomination and remuneration - Stakeholders grievance committee - Review of audit report - E – Governance – Trends in E-Governance.<br>Case study: Annual report  | 12        | E- Resource             |
|      | <b>Total</b>  | <b>60</b> |                         |

**Note:** Case Studies related to the above topics to be discussed.

Examined externally (Section D: Compulsory question for case studies).





|                        |    |   |
|------------------------|----|---|
| <b>Text Book</b>       | 1. | Bansal C L, "Corporate Governance", 2014, Anurag Jain for Excel Books, Delhi                                    |
|                        | 2. | Dr.M.Devarajan ,2018, "Corporate Governance", Narain Publications   |
| <b>Reference Books</b> | 1. | Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snowwhite Publications P Ltd.               |
|                        | 2. | Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata Mc GrawHill                              |
|                        | 3. | Fernando. A. C, "Business Ethics – An Indian Perspective", 3rd Edition, Pearsons Publications.                  |
|                        | 4. | ICSI study material - <a href="https://www.icsi.edu/academic-corner/">https://www.icsi.edu/academic-corner/</a> |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | <ol style="list-style-type: none"> <li>1. Indian Journal of Corporate Governance, bi-annual refereed journal</li> <li>2. <i>Corporate Governance: An International Review</i>, Online ISSN:1467-8683 ISSN:0964-8410 Edited By: Konstantinos Stathopoulos and Till Talaulicar</li> <li>3. <a href="https://www.corporatecomplianceinsights.com/global-corporate-governance-trends-2024/">https://www.corporatecomplianceinsights.com/global-corporate-governance-trends-2024/</a></li> <li>4. <a href="https://www.sfmagazine.com/articles/2024/january/sustainability-accounting-and-corporate-governance">https://www.sfmagazine.com/articles/2024/january/sustainability-accounting-and-corporate-governance</a></li> </ol>  |
| <b>E-Resources and Website</b> | <ol style="list-style-type: none"> <li>1. <a href="https://www.researchgate.net/publication/367177865_Corporate_governance_framework_in_India_An_overview">https://www.researchgate.net/publication/367177865_Corporate_governance_framework_in_India_An_overview</a></li> <li>2. <a href="https://www.icsi.edu/media/webmodules/GOVERNANCE_RISK_MANAGEMENT_COMPLIANCES_AND_ETHICS.pdf">https://www.icsi.edu/media/webmodules/GOVERNANCE_RISK_MANAGEMENT_COMPLIANCES_AND_ETHICS.pdf</a></li> <li>3. <a href="https://www.india.gov.in/topics/industries/corporate-governance">https://www.india.gov.in/topics/industries/corporate-governance</a></li> <li>4. <a href="https://open.umn.edu/opentextbooks/textbooks/124">https://open.umn.edu/opentextbooks/textbooks/124</a></li> </ol> |

|                         |   |
|-------------------------|---|
| <b>Learning Methods</b> | Lecture method using PPT, Blended learning, Group discussion, Company visit and Article discussion. |
|-------------------------|---|

|                            |   |
|----------------------------|---|
| <b>Focus of the Course</b> | Entrepreneurial development, Skill development, Innovations, Constitutional Rights/ Human Values/ Ethics and employability. |
|----------------------------|---|





**SEMESTER I**  
**INTERNATIONAL BUSINESS**

| Semester | Course Code | Course Name            | Category | L  | T | P | Credits |
|----------|-------------|------------------------|----------|----|---|---|---------|
| I        | 24COP1CB    | INTERNATIONAL BUSINESS | CORE     | 60 | - | - | 3       |

|                       |  |                                  |
|-----------------------|--|----------------------------------|
| Preamble              | This course has been designed for students to learn and understand <ul style="list-style-type: none"><li>the fundamentals of international business and economic relations.</li><li>the prospects of promoting exports.</li><li>the impact of international trade.</li></ul> |                                  |
| Prerequisite          | Knowledge on FOREX MARKET and international trade  |                                  |
| Course Outcomes (COs) |  |                                  |
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | demonstrate the dimensions in international business environment.  | K3                               |
| CO2                   | identify fundamental concepts related to Globalization process.  | K2                               |
| CO3                   | understand the principles of world trading system.   | K2                               |
| CO4                   | interpret the legal environment and EXIM policy.   | K4                               |
| CO5                   | value contemporary developments in international trade.  | K4                               |

**Mapping with Program Outcomes:**

| COs / POs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----------|-----|-----|-----|-----|-----|
| CO1       | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO2       | ✓   |     |     | ✓   |     |
| CO3       |     | ✓   | ✓   |     | ✓   |
| CO4       | ✓   |     | ✓   |     |     |
| CO5       | ✓   | ✓   |     | ✓   | ✓   |





## Syllabus

| Unit | Content   | Hours | E-Contents / Resources                |
|------|---|-------|---------------------------------------|
| I    | <p>Concepts and Dimensions:</p> <p>Concept of International Business - Types- nature and importance of international business - difference between domestic and international business. International business environment - nature - modes of entry in international business - theories of international trade - balance of payments. Types of markets - Forex Market - Cross Border Market.</p> <p>Case study on international business environment.</p> | 10    | Text Book, e-Resource & Article       |
| II   | <p>Globalization Process:</p> <p>An overview - Introduction to global marketing - nature and importance - process of international marketing - transition from domestic to transnational marketing - international investment - technology transfer.</p> <p>Case study on global marketing.</p>   | 15    | Text Book & e-Resource                |
| III  | <p>World Trading System:</p> <p>World Trade Organization - Basic principles and frame work - IMF - top international trading currencies - World Bank - International Commodity Agreements - Multilateral Financial Institutions - Gold system.</p> <p>Case study on world trading.</p>  | 12    | Reference Book & e-Resource & Article |
| IV   | <p>Legal Environment, EXIM Policy:</p> <p>Legal Framework - objective of EXIM, FEMA - origin and objective - framework of FEMA - Commodity Market, Consumer Law - settlement of International Trade Disputes-CBOT.</p> <p>Case study on international trade disputes.</p>   | 10    | Text Book/ e-Resource                 |





|   |   |    |             |
|---|---|----|-------------|
| V | Contemporary Developments:<br>Contemporary developments - BRICS, SAARC, G20 - International Trade and Environment - International Business Ethics - Electronic Commerce - Instruments of Trade Policy.<br>Case study on international trade policy. | 13 | e- Resource |
|   | <b>Total</b>  | 60 |             |

**Note:** Case Studies related to the above topics to be discussed. Examined externally.  
(Section D : Compulsory question for case studies.)

|                        |    |  |
|------------------------|----|--|
| <b>Text Book</b>       | 1. | Aswathappa K, 2020, 7th Edition. "International Business". Tata McGraw Hill Publishing Co. Ltd.  |
| <b>Reference Books</b> | 1. | Nag.A. 2021. 1st Edition "International Business: Concept, Analysis and Strategy", Atlantic Publishers and Distributors Pvt Ltd.               |
|                        | 2. | Wild John. J, L. Wild Kenneth, 2019. 9th Edition. "International Business: The Challenges of Globalization", Pearson Education Publication.    |
|                        | 3. | Charles W L Hill, G Tomas M Hult, 2021, 12th Edition. "International Business - Competing in the Global Marketplace ". McGraw Hill Publishers. |
|                        | 4. | Tamer Cavusgil. S, Gary Knight, John Riesenberger, 2017. 4th Edition "International Business", HBR Book Press.                                 |

|                                |   |
|--------------------------------|---|
| <b>Journal and Magazines</b>   | The Anatomy of the Rise and Demise of the World Trading System, by Michael j. Trebilcock , Cambridge University Press, 2022.                                |
| <b>E-Resources and Website</b> | <a href="https://mu.ac.in/wp-content/uploads/2023/02/International-Business.pdf">https://mu.ac.in/wp-content/uploads/2023/02/International-Business.pdf</a> |

|                         |   |
|-------------------------|---|
| <b>Learning Methods</b> | Lecture method using PPT, Group learning, Article discussion. |
|-------------------------|---|

|                            |   |
|----------------------------|---|
| <b>Focus of the Course</b> | Business development, Skill development, employability. |
|----------------------------|---|





**SEMESTER I**  
**CONSUMER BEHAVIOUR**

| Semester | Course Code | Course Name        | Category | L  | T | P | Credits |
|----------|-------------|--------------------|----------|----|---|---|---------|
| I        | 24COP1DA    | CONSUMER BEHAVIOUR | DSE      | 48 | - | - | 4       |

|                              |  |   |
|------------------------------|--|---|
| <b>Preamble</b>              | This course has been designed for students to learn and understand <ul style="list-style-type: none"><li>the concept of consumer buying behaviour.</li><li>the theories of motivation and perception as applied in consumer behavior.</li><li>the process of consumer decision making.</li></ul> |   |
| <b>Prerequisite</b>          | Knowledge on basic consumer behaviour, decision making process   |   |
| <b>Course Outcomes (COs)</b> |  |   |
| <b>CO Number</b>             | <b>Course Outcomes (COs) Statement</b>   | <b>Bloom's Taxonomy Knowledge Level</b> |
| CO1                          | understand the concept of consumer behaviour and decision-making process.  | K2                                      |
| CO2                          | know about marketing implications on consumer behavioural decision.  | K3                                      |
| CO3                          | analyse psychographic factors of buying behaviour.   | K4                                      |
| CO4                          | examine consumer strategy towards store choice and shopping behaviour.   | K4                                      |
| CO5                          | sketch out the Global consumer behaviour.  | K4                                      |

| <b>Mapping with Program Outcomes:</b> |     |     |     |     |     |
|---------------------------------------|-----|-----|-----|-----|-----|
| COs / POs                             | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                                   | ✓   | ✓   | ✓   |     | ✓   |
| CO2                                   |     | ✓   | ✓   | ✓   | ✓   |
| CO3                                   | ✓   | ✓   |     | ✓   | ✓   |
| CO4                                   | ✓   | ✓   | ✓   | ✓   |     |
| CO5                                   | ✓   | ✓   |     |     | ✓   |





## Syllabus

| Unit | Content  | Hours | E-Contents / Resources                |
|------|--|-------|---------------------------------------|
| I    | Consumer Behaviour:<br>Theories of consumer behaviour - Consumer Behaviour and Marketing Action - An overview - consumer involvement - decision-making processes - Purchase behaviour and Marketing implications - Consumer behaviour models.<br>Case study on Purchase Behaviour.   | 10    | Text Book<br>e-Resource & Article     |
| II   | Buying Behaviour:<br>Personality - Psycho-analytical Neo-Freudian and social approaches to personality, understanding consumer diversity, Brand personality, Self and self-image.<br>Psychological and Sociological influence on consumer decision making, imaginary risk, digital consumer behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations.<br>Case study on influencing factors of buying behaviour. | 10    | Text Book<br>e-Resource               |
| III  | Consumer Attitude:<br>Attitude formation & change - Tricomponent and structural models of attitudes, sources of attitude formation, strategies of attitude change, cognitive dissonance, attribution, self-perception theories, Foot in the door phenomenon.<br>Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle - Case study on consumer attitude.                               | 8     | Reference Book & e-Resource & Article |
| IV   | Strategic Implementation:<br>Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities.<br>Case study on store choice strategy.   | 10    | Text Book & e-Resource                |





|   |  |    |             |
|---|--|----|-------------|
| V | Consumer buying habits:<br>The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics.<br>Case study on buying habits. | 10 | e- Resource |
|   | <b>Total</b>   | 48 |             |

**Note:** Case Studies related to the above topics to be discussed. Examined externally.  
(Section D : Compulsory question for case studies.)

|                        |    |   |
|------------------------|----|---|
| <b>Text Book</b>       | 1. | Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi..   |
| <b>Reference Books</b> | 1. | David L Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy Special Indian Edition Mc Graw Hill, New Delhi. |
|                        | 2. | Sarmistha Sarma, 2019, Consumer Behaviour, Wiley India, New Delhi..   |
|                        | 3. | Sangeetha Sahney, 2018, Consumer Behaviour, Oxford University Press<br>Publishing House, New Delhi.                         |
|                        | 4. | Joseph Wisenblit, S. Ramesh Kumar, 2017, Consumer Behaviour, Pearson, New Delhi..   |

|                                |   |
|--------------------------------|---|
| <b>Journal and Magazines</b>   | Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi, 6th edition  |
| <b>E-Resources and Website</b> | <a href="https://www.slideshare.net/prashantmehta(PDF) Consumer Attitude towards Online Shopping (researchgate.net)">https://www.slideshare.net/prashantmehta(PDF) Consumer Attitude towards Online Shopping (researchgate.net)</a> |

|                         |   |
|-------------------------|---|
| <b>Learning Methods</b> | Lecture method using PPT, Group learning, Article discussion. |
|-------------------------|---|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | Entrepreneurial development, Skill development, employability. |
|----------------------------|--|





SEMESTER I  
STRATEGIC MANAGEMENT

| Semester | Course Code | Course Name          | Category | L  | T | P | Credits |
|----------|-------------|----------------------|----------|----|---|---|---------|
| I        | 24COP1DB    | STRATEGIC MANAGEMENT | DSE      | 48 | - | - | 4       |

|                              |   |   |
|------------------------------|---|---|
| <b>Preamble</b>              | This course has been designed for students to learn and understand <ul style="list-style-type: none"><li>the concept and process of strategic management.</li><li>how to formulate strategies and its implementation.</li><li>about strategic evaluation and control.</li></ul> |   |
| <b>Prerequisite</b>          | Knowledge on strategic management, strategic evaluation process.  |   |
| <b>Course Outcomes (COs)</b> |   |   |
| <b>CO Number</b>             | <b>Course Outcomes (COs) Statement</b>  | <b>Bloom's Taxonomy Knowledge Level</b> |
| CO1                          | understand the concept and process of strategic management.   | K2                                      |
| CO2                          | know about strategic formulation and SWOT analysis.   | K3                                      |
| CO3                          | gain knowledge on corporate level generic strategies and BCG matrix.  | K2                                      |
| CO4                          | analyze strategic implementation and strategic positioning.   | K4                                      |
| CO5                          | understand the process of Strategic Evaluation and control.   | K3                                      |

**Mapping with Program Outcomes:**

| COs / POs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----------|-----|-----|-----|-----|-----|
| CO1       | ✓   | ✓   | ✓   |     | ✓   |
| CO2       |     | ✓   | ✓   | ✓   | ✓   |
| CO3       | ✓   | ✓   |     | ✓   | ✓   |
| CO4       | ✓   | ✓   | ✓   | ✓   |     |
| CO5       | ✓   | ✓   |     |     | ✓   |





## Syllabus

| Unit         | Content  | Hours     | E-Contents / Resources                 |
|--------------|--|-----------|--|
| I            | Strategic Management:<br>Strategic Management: Concepts-Difference between strategy and tactics - Three levels of strategy, strategic Management Process - Benefits, TQM and strategic management.<br>Case study on Total Quality Management.  | 10        | Text Book, e- Resource & Article       |
| II           | Strategic Formulation:<br>Strategic formulation - Corporate mission - need - formulation - objectives : classification - guidelines, Goals: features - types. Environmental scanning and Industrial analysis - need - approaches - SWOT analysis - ETOP - value chain analysis - Organizational changes and competitive advantage.<br>Case study on SWOT analysis.   | 10        | Text Book & e- Resource                |
| III          | Choice of Strategy:<br>Choice of strategy: BCG matrix - The GE nine cell planning grid- Corporate level generic strategies: Stability, Expansion, Retrenchment, Combination strategies.<br>Case study on BCG matrix.   | 8         | Reference Book & e- Resource & Article |
| IV           | Strategic Implementation:<br>Strategic Implementation: Role of top management - Process - approaches, Resource allocation - factors - approaches, Mckinsey's 7s framework, Strategic Positioning- Four routes to competitive advantage.<br>Case study on Mckinsey's framework.   | 10        | Text Book e- Resource                  |
| V            | Strategic Evaluation and Control:<br>Meaning of strategic evaluation - importance - criteria - quantitative and qualitative factors.<br>Strategic control - process - criteria - types - essential features of effective evaluation and control, Du pont's control model and other quantitative and qualitative tools. Balanced score card M.Porter's approach for globalization - future of strategic management.<br>Case study on strategic control. | 10        | e- Resource & Article                  |
| <b>Total</b> |  | <b>48</b> |  |

**Note:** Case Studies related to the above topics to be discussed. Examined externally.  
(Section D : Compulsory question for case studies.)





|                        |    |   |
|------------------------|----|---|
| <b>Text Book</b>       | 1. | Subba Rao. P, 2022, Business Policy and Strategic Management: Text and Cases Himalaya Publishing House, Mumbai. |
| <b>Reference Books</b> | 1. | Srinivasan.R, 2021, Strategic Management, PHI Learning, New Delhi.  |
|                        | 2. | Rao V.S.P. 2019, Strategic Management Text and Cases, Excel Books, New Delhi.                                   |
|                        | 3. | Mamoria and Mamoria, 2018, Business Planning and Policy- Himalaya Publishing House, New Delhi.                  |
|                        | 4. | Srivastava, 2018, International Strategic Management, Himalaya Publishing House, New Delhi.                     |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | Relating the strategic role of technology orientation in organizational TQM performance by Rohit Raj,Vimal Kumar, Elizabeth A. Cudney, Total Quality Management & Business Excellence,2024 |
| <b>E-Resources and Website</b> | <a href="https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/strategic_mgmt.pdf">https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/strategic_mgmt.pdf</a>  |

|                         |   |
|-------------------------|---|
| <b>Learning Methods</b> | Lecture method using PPT, Group learning, Article discussion. |
|-------------------------|---|

|                            |   |
|----------------------------|---|
| <b>Focus of the Course</b> | Strategic Planning & Implementation , Skill development, employability. |
|----------------------------|---|





**SEMESTER I**  
**FINANCIAL MARKETS AND SERVICES**

| Semester | Course Code | Course Name                    | Category | L  | T | P | Credits |
|----------|-------------|--------------------------------|----------|----|---|---|---------|
| I        | 24CMP1DB    | FINANCIAL MARKETS AND SERVICES | DSE      | 48 | - | - | 4       |

|                 |  |
|-----------------|--|
| <b>Preamble</b> | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• the Intricacies of Indian financial system for better financial decision making</li> <li>• functioning of various segments of the financial markets</li> <li>• various instruments traded in the financial markets</li> </ul> |
|-----------------|--|

|                     |                                      |
|---------------------|--------------------------------------|
| <b>Prerequisite</b> | Knowledge on Indian Financial System |
|---------------------|--------------------------------------|

**Course Outcomes (COs)**

| CO Number | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
|-----------|---|----------------------------------|
| CO1       | Understand the financial system in India                                | K2                               |
| CO2       | Describe various concepts of money markets                              | K2                               |
| CO3       | Analyse the activities undertaken in stock exchange and SEBI guidelines | K4                               |
| CO4       | Interpret various innovative financial services and instruments         | K3                               |
| CO5       | Evaluate the performance of mutual funds and venture capital            | K4                               |

| <b>Mapping with Program Outcomes:</b> |     |     |     |     |     |
|---------------------------------------|-----|-----|-----|-----|-----|
| COs / POs                             | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                                   | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO2                                   | ✓   |     |     |     |     |
| CO3                                   | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO4                                   | ✓   |     |     | ✓   |     |
| CO5                                   | ✓   | ✓   | ✓   |     | ✓   |





## Syllabus

| Unit | Content   | Hours | E-Contents / Resources |
|------|---|-------|------------------------|
| I    | Financial System in India<br>Functions of Financial system- Financial concepts<br>Financial assets- Financial Intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development.<br>Case Study on Indian Financial System.  | 10    | Text Book              |
| II   | Money Market: Definition - Money market Vs. Capital Market - Features, Types- Importance & Composition of Money market - Call money market - Treasury bill markets - commercial papers - Certificates of Deposits-Deficiencies of Indian money market.<br>Case Study on Money Market Operations.  | 10    | Reference Book         |
| III  | Capital Market: New Issue Market - Distinction between new issue market and Stock Exchange - Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market. Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration of stock Brokers- Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system-BSE and NSE - OTCEI.<br>Case Study Capital Market Operations. | 10    | Text Book              |
| IV   | Merchant Banking and Depositories: Merchant banking in India - Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository-Meaning-Objectives- Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services.<br>Case Study on Indian Merchant Banking System.  | 8     | Reference Book         |





|   |   |           |                               |
|---|---|-----------|-------------------------------|
| V | Mutual Fund, Venture Capital and Credit Rating Services: Mutual Funds - Classification and types of Mutual Funds - Advantages and Limitations of Mutual Funds -Evaluation of Mutual Fund performance - Guidelines for Mutual Funds - SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition - Venture capital Financing Vs. Conventional Financing - Characteristics of Venture capital - Stages of Venture Capital Financing. Credit Rating Agencies: Process of Credit Rating - Advantages and Limitations of Credit Rating - Credit Rating Agencies in India. Case Study on Operations of Mutual Funds. | 10        | Text Book/<br>E-<br>Resources |
|   | <b>Total</b>  | <b>48</b> |                               |

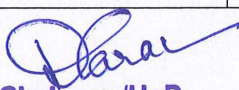
Note: Case Studies related to the above topics to be discussed. Examined externally.  
(Section D Compulsory question for case studies.)

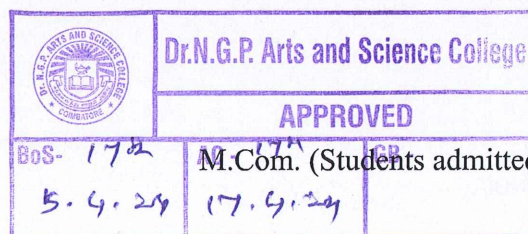
|                        |    |   |
|------------------------|----|---|
| <b>Text Book</b>       | 1. | E.Gordon , K. Natarajan, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai..               |
| <b>Reference Books</b> | 1. | N.K Gupta, Monika Chopra, 2021,"Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.  |
|                        | 2. | Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers, New Delhi.. |
|                        | 3. | L.M Bhole, 2015," Financial Institutions and Markets", Mcgraw-Hill education.   |
|                        | 4. | Dr.L. Natarajan,2016,"Financial Markets and Services", Margham publications, Chennai.                                       |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | Journal of Finance, Review of Financial Studies, The Financial Times and Outlook money |
| <b>E-Resources and Website</b> | Financial Markets and Services Notes, PDF   BBA BCOM 2024 (geektonight.com)            |

|                         |                                    |
|-------------------------|------------------------------------|
| <b>Learning Methods</b> | Chalk and Talk/Assignment/ Seminar |
|-------------------------|------------------------------------|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | Skill Development, Employability and Entrepreneurial Development |
|----------------------------|--|

  
**BoS Chairman/HoD**  
**Department of Commerce**  
**Dr. N.G.P. Arts and Science College**  
**COIMBATORE, INDIA**



M.Com. (Students admitted during the AY 2024-25)



| Semester – II<br>CORE: BUSINESS FINANCE |            |                  |          |    |   |   |         |
|---|------------|------------------|----------|----|---|---|---------|
| Semester                                | Corse Code | Course Name      | Category | L  | T | P | Credits |
| II                                      | 24CMP2CA   | BUSINESS FINANCE | CORE     | 60 | - | - | 4       |

|              |   |
|--------------|---|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the fundamental concepts and source of finance.</li> <li>the risk in investment proposals and evaluate capital budgeting techniques.</li> <li>the formation of capital structure and techniques of cost of capital.</li> </ul> |
| Prerequisite | Knowledge in acquiring and utilization of finance.  |

| Course Outcomes (Cos) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | Recognize the basics of financial management including time value of money and the relationship between risk and return. | K2                               |
| CO2                   | Interpret different ways to raise money and able to judge their pros and cons for making smart financial choice.         | K3                               |
| CO3                   | Analyse income changes due to fixed costs and earnings potential along with debt risk.                                   | K4                               |
| CO4                   | Assess overall cost of capital based on their proportions in the capital structure.                                      | K5                               |
| CO5                   | Appraise cash flow for projects and evaluate their profitability using capital budget technics.                          | K5                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos/ POs                       | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO2                            | ✓   | ✓   | ✓   |     |     |
| CO3                            | ✓   | ✓   |     |     |     |
| CO4                            |     |     | ✓   | ✓   | ✓   |
| CO5                            | ✓   |     | ✓   | ✓   | ✓   |





24CMP2CA

## CORE: BUSINESS FINANCE

## Syllabus

| Unit         | Content  | Hrs       | Resources |
|--------------|--|-----------|-----------|
| I            | <b>Introduction of Business Finance</b><br>Business Finance: Definition - significance- Goals - Objectives - Factors influencing financial decisions - Key areas of finance: personal, corporate, and public finance. Financial Markets - Types of financial markets: Money and Capital markets. Financial institutions: Banks, Investment firms, etc. Time Value of money: Meaning- Concept - Causes - Calculating present and future values (Theory and problem). Case Study on Time value of money. | 10        | Text Book |
| II           | <b>Sources of Finance</b><br>Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits - Features - Advantages and Disadvantages. (Theory only).<br>Lease Financing: Meaning - Features - Forms - Merits and Demerits (Problem only).<br>Case Study on selection of sources of finance.   | 12        | Text Book |
| III          | <b>Leverage and Capital Structure</b><br>Leverage: Analysis of Operating Leverage and Financial Leverage-Combined Financial and Operating Leverage. (Problem only).<br>Capital Structure: Concept of Capital Structure - Determinants - Theories of Capital Structure - Relevance and Irrelevance - Problems of Optimal Capital Structure (Theory only).<br>Case Study on formation of Capital Structure.  | 13        | Text Book |
| IV           | <b>Cost of Capital</b><br>Meaning- Definition- Concepts - Importance - Computation of Cost of Equity - Cost of Debt-Cost of Preference Capital-Cost of Internal Reserve - Weighted Average Cost of Capital. (Theory and Problem).<br>Case Study on Cost of capital Techniques.   | 11        | Text Book |
| V            | <b>Capital Budgeting and Capital Rationing</b><br>Capital Budgeting: Meaning- Steps - Complexities - Factors to be considered - Techniques to evaluate capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return - Capital rationing: Meaning - Techniques of Risk analysis in Capital Budgeting. (Theory and Problem).<br>Case Study on Capital budgeting complexities.  | 14        | Text Book |
| <b>Total</b> |  | <b>60</b> |           |

**Note:** Distribution of Marks: Problem 40 % and Theory 60%.



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M.Com. (Students admitted during the A.Y.2024-25)



Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)

|                        |    |  |
|------------------------|----|--|
| <b>Text book</b>       | 1. | Shashi k.Gupta and Anuj k.Gupta. Business Finance, (Reprinted 2017), Kalyani publishers, New Delhi.                                  |
|                        | 2. | Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi.              |
| <b>Reference Books</b> | 1. | Prasanna Chandra, (2017). Financial Management. (4th Edn.) New Delhi: Tata McGraw-Hill Publishers                                    |
|                        | 2. | Pandey,I.M (2021). Financial Management. (Twelfth Edn.) Delhi: Pearson Publishing Pvt.Ltd  |
|                        | 3. | Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. |
|                        | 4. | RustagiR.P., (2022), "Financial Management, Theory, Concept, Problems", 6thEdition, Taxmann Publications Pvt. Ltd, New Delhi.        |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   |  |
| <b>E-Resources and Website</b> | <a href="https://resource.cdn.icaai.org/66674bos53808-cp8.pdf">https://resource.cdn.icaai.org/66674bos53808-cp8.pdf</a><br><a href="https://resource.cdn.icaai.org/65599bos52876parta-cp16.pdf">https://resource.cdn.icaai.org/65599bos52876parta-cp16.pdf</a> |

|                        |   |
|------------------------|---|
| <b>Learning Method</b> | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study. |
|------------------------|---|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development. |
|----------------------------|--|





| Semester – II<br>CORE : DIRECT TAX |            |             |          |    |    |   |         |
|------------------------------------|------------|-------------|----------|----|----|---|---------|
| Semester                           | Corse Code | Course Name | Category | L  | T  | P | Credits |
| II                                 | 24COP2CA   | DIRECT TAX  | CORE     | 60 | 12 | - | 4       |

|                     |  |
|---------------------|--|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the provisions of direct tax with regard to IT Act, 1961.</li> <li>the provisions and procedure to compute total income under five heads of income.</li> <li>the deductions to be made from gross total income U/s 80-C to 80-U in computing total income.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on basic Tax   |

| Course Outcomes (Cos) |   |                                  |
|-----------------------|---|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
| CO1                   | understand income tax laws and determine the residential status of an assessee.                 | K2                               |
| CO2                   | compute total income of an assesses under the head salary and house property.                   | K4                               |
| CO3                   | calculate total income in business and profession.  | K4                               |
| CO4                   | ascertain the total income of an individual and computation of tax liability.                   | K4                               |
| CO5                   | Articulate the powers and functions of income tax authority and procedures in filing of return. | K3                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   |     | ✓   | ✓   | ✓   |
| CO2                            | ✓   | ✓   | ✓   |     | ✓   |
| CO3                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO4                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO5                            | ✓   | ✓   |     |     | ✓   |





24COP2CA

CORE: DIRECT TAX

## Syllabus

| Unit | Content  | Hrs       | Resources              |
|------|--|-----------|------------------------|
| I    | <b>Introduction to Income Tax</b><br>Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.<br>Case study on exempted incomes.  | 13        | Text Book              |
| II   | <b>Income from Salaries and House Property</b><br>Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16- Income from House Property: Types of Rental value- Determination of Annual Value-Let-out house-Self occupied house-Deductions out of Annual Value.<br>Case study on allowances given to employees.          | 17        | Text Book & e-Resource |
| III  | <b>Profits and Gains of Business</b><br>Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases – Deemed profits –Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains – Determination of cost of acquisition and improvement.<br>Case study on allowed and disallowed expenses. | 15        | Text Book              |
| IV   | <b>Income from Other Sources</b><br>Income from Other Sources: General incomes –Specified Incomes-Deductions U/S 57 – Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C – 80U)– Assessment of Individuals, Partnership Firms.<br>Case study on assessment of individuals.  | 15        | Text Book & e-Resource |
| V    | <b>Income Tax Authorities</b><br>Income Tax Authorities – Powers – Functions - Procedure for Assessment: Income tax returns - Filing of Returns – Belated returns – Forms of returns of income – PAN-Types of Assessment - Collection of Tax.<br>Case study on filing of returns.  | 12        | Text Book & Journal    |
|      | <b>Total</b>   | <b>72</b> |                        |

Note: 80 % Problem, 20 % Theory.

Case Studies related to the above Topics to be discussed Examinated Externally.  
(Section D : Compulsory question for Case Studies)

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|                 |    |  |
|-----------------|----|--|
| Text book       | 1. | Gaur, and Narang, 2024-2025. Income Tax Law & Practice [Forty Third Editions]. Kalyani Publishers, Chennai.  |
|                 | 2. | Mehrotra, H.C., and Goyal, S.P. 2024-2025. Income Tax Law & Accounts [Fifty Sixth Edition]. Sahitya Bhawan Publication, Agra.                          |
| Reference Books | 1. | Vinoth K. Singhanian, and Kapil Singhanian, 2024-2025. Direct Taxes Laws & Practices [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi. |
|                 | 2. | Hariharan.N, 2024-2025, Income Tax Law & Practices , [Eleventh Edition], Vijay Nicole Imprints Pvt Ltd, Chennai.                                       |
|                 | 3. | Jeevarathinam, M., and Vijay Vishnu kumar, C. 2024-2025. Income Tax Law & Practices Scitech Publications India Pvt. Ltd., Chennai.                     |
|                 | 4. | Kapil Singhanian, Income Tax Law & Practices 2024-2025, [Sixth Edition], Taxmann Publication Pvt. Ltd., New Delhi.                                     |

|                         |   |
|-------------------------|---|
| Journal and Magazines   | <a href="http://journalpressindia.com/vision-journal-of-indian-taxation">journalpressindia.com/vision-journal-of-indian-taxation</a>    |
| E-Resources and Website | <a href="https://www.ebcwebstore.com/index.php?cPath=10003_10190_8053">https://www.ebcwebstore.com/index.php?cPath=10003_10190_8053</a> |

|                 |  |
|-----------------|--|
| Learning Method | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
|-----------------|--|

|                     |                                   |                |                 |
|---------------------|-----------------------------------|----------------|-----------------|
| Focus of the Course | Skill Development/<br>Development | Employability/ | Entrepreneurial |
|---------------------|-----------------------------------|----------------|-----------------|





| Semester – II<br>CORE: ORGANIZATIONAL BEHAVIOR |            |                         |          |    |   |   |         |
|--|------------|-------------------------|----------|----|---|---|---------|
| Semester                                       | Corse Code | Course Name             | Category | L  | T | P | Credits |
| II   | 24COP2CB   | ORGANIZATIONAL BEHAVIOR | CORE     | 48 | - | - | 3       |

|                     |   |
|---------------------|---|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the individual needs, feelings and aspirations.</li> <li>skills needed to plan for the implementation of change in an organization.</li> <li>developing effective motivational and leadership skills.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on Organizational Behavior  |

| Course Outcomes (Cos) |   |                                  |
|-----------------------|---|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
| CO1                   | develop an Organizational Behavior model for any type of organization.. | K2                               |
| CO2                   | understand the behavior relationship.                                   | K2                               |
| CO3                   | analyze group decision making.  | K3                               |
| CO4                   | interpret the responsibilities and powers of leadership.                | K3                               |
| CO5                   | explain the different types of stress at work place.                    | K4                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   |     | ✓   |     |     |
| CO2                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO3                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO4                            | ✓   | ✓   |     | ✓   |     |
| CO5                            | ✓   | ✓   | ✓   |     |     |





24COP2CB

## CORE: ORGANIZATIONAL BEHAVIOR

## Syllabus

| Unit | Content  | Hrs       | Resources                             |
|------|--|-----------|---------------------------------------|
| I    | <b>Introduction, Personality, Perception</b><br>Introduction to Organizational Behavior – Historical background – Relevance of Organizational Behavior to management function – contributing disciplines – challenges. Personality: Determinants – Assessment – Trait theories – Psychological and social learning- Personality – Job fit. Perception: Process – Distortions – Factors influencing perception.<br>Case study on Organizational behavior towards recent development.. | 10        | Text Book                             |
| II   | <b>Learning Attitudes and Values</b><br>Learning: Classical, Operant and Social Cognitive approaches – Managerial implications. Emotions and Emotional Intelligence. Attitudes and Values: Attitude – Behavior relationship – Sources of Attitude – work related Attitudes. Motivation: Early theories and Contemporary theories – Motivation at work – Designing Motivating Jobs.<br>Case study on behavioral relationship and motivation at work place.                            | 10        | Text Book & e- Resource               |
| III  | <b>Group Dynamics</b><br>Group Dynamics: Foundation of Group Behavior – Group and Team – Stages of Group development – Factor affecting Group and Team Performance – Group Decision making –Inter group relations. Interpersonal Communication: Communication process – Barriers to communication – Guidelines to effective communication.<br>Case study on Team building.   | 12        | Reference Book & e-Resource & Article |
| IV   | <b>Leadership, Powers and Politics</b><br>Leadership – Trait theory, Behavioral theory and Contingency theory-paradoxical leadership. Power and Politics: Sources of power – Political behavior in organizations – Managing politics. Conflict and Negotiation: Sources and types of conflict – Negotiation Strategies – Negotiation Process.<br>Case study on hybrid leadership styles.   | 8         | Text Book & e-Resource                |
| V    | <b>Work Stress</b><br>Work Stress: Stress in work place – Individual differences on experiencing stress – Managing work place stress. Organizational culture and climate: Concept – creating and sustaining culture – Types of organizational culture, Organization's citizenship.<br>Case study on organisational culture.  | 8         | e-Resource                            |
|      | <b>Total</b>   | <b>48</b> |                                       |



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|  |   |
|--|---|
|  | Note: Case Studies related to the above topics to be discussed. Examined externally.<br>(Section D : Compulsory question for case studies.) |
|--|---|

|                 |    |  |
|-----------------|----|--|
| Text book       | 1. | Stephen. P. Robbins, 2022, "Organizational Behaviour", 18th edition Pearson Publication, New Delhi.                              |
|                 | 2. | Aswathappa. K.2018. Organizational Behaviour. Himalaya Publishing House.   |
| Reference Books | 1. | Amandeep Nahar. Rao. P.C.K. Rajesh Kumar Nigah. 2021, Organizational Behavior, (First Edition), Sultan Chand and Sons. New Delhi |
|                 | 2. | Newstrom.J.W. 2017, Organizational Behavior: Human Behavior At Work. [Twelveth Edition]. Tata McGraw Hill., New Delhi            |
|                 | 3. | Abhishek Mishra, 2017, "Organizational Behaviour", 1st Edition, Jnanada Prakshan, New Delhi.                                     |
|                 | 4. | Robbins Stephen, 2016, Organizational Behaviour, [Sixteen Edition], Pearson Publications, New Delhi.                             |

|                         |   |
|-------------------------|---|
| Journal and Magazines   | Journal of organizational behaviour management Annual review of organizational psychology and organizational behaviour. ISSN: 2327-0608, eISSN: 2327-0616)            |
| E-Resources and Website | <a href="https://alison.com/course/organisational-culture-change-tool-and-techniques">https://alison.com/course/organisational-culture-change-tool-and-techniques</a> |

|                 |  |
|-----------------|--|
| Learning Method | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
|-----------------|--|

|                     |   |
|---------------------|---|
| Focus of the Course | Skill Development/ Employability/ Innovations |
|---------------------|---|





| Semester - II<br>CORE PRACTICAL: COMPUTER APPLICATION IN BUSINESS |            |                                      |          |   |   |    |         |
|---|------------|--------------------------------------|----------|---|---|----|---------|
| Semester  | Corse Code | Course Name                          | Category | L | T | P  | Credits |
| II  | 24COP2CP   | COMPUTER APPLICATION<br>IN BUSINESS: | CORE     | - | - | 72 | 3       |

|              |  |
|--------------|--|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the principle to calculate EMI for a loan.</li> <li>the calculation of Expected Rate of Return.</li> <li>the tax calculation through advanced EXCEL.</li> </ul> |
| Prerequisite | Knowledge on Advanced EXCEL  |

| Course Outcomes (Cos) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement                                | Bloom's Taxonomy Knowledge Level |
| CO1                   | Integrate the data for calculating NPV.                        | K2                               |
| CO2                   | Understand the procedure for arriving Expected Rate of Return. | K2                               |
| CO3                   | Assess and create a pivot table for data representation.       | K3                               |
| CO4                   | Analyze the scenario for tax calculation.                      | K4                               |
| CO5                   | Create a cash budget of a company.                             | K4                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos/ POs                       | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO2                            | ✓   | ✓   |     | ✓   | ✓   |
| CO3                            |     |     | ✓   |     | ✓   |
| CO4                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO5                            | ✓   | ✓   | ✓   | ✓   | ✓   |





|          |  |
|----------|--|
| 24COP2CP | CORE PRACTICAL: COMPUTER APPLICATION IN BUSINESS |
|----------|--|

| S.No | Contents  |
|------|---|
| 1    | Calculate EMI for a loan.   |
| 2    | Calculate NPV for the given data.   |
| 3    | Calculate IRR for the given data.   |
| 4    | Calculate Expected Rate of Return for the given data.   |
| 5    | Create Pivot table for data representation.   |
| 6    | Search a data using V lookup, H look up, X look up, Index, Match.   |
| 7    | Create an Error Table using V look up.  |
| 8    | Scenario analysis – Tax calculation.  |
| 9    | Statistical Calculation: Mean, Geometric mean, Harmonic mean<br>Calculate: Median, Mode, Average, Standard Deviation, skewness, kurtosis.                                 |
| 10   | Prepare ratio analysis for an accounting period-Liquidity Ratio, Profitability Ratio, Turnover Ratio.   |
| 11   | Preparation of cash flow statement, Cash Budget of a company.   |
| 12   | Create a Company model building using Linkages for Projecting Profit and Loss Account, Balance Sheet and Cash Flow Statement, Bond valuation, Risk and return comparison. |

|         |    |  |
|---------|----|--|
| Manuals | 1. | Sathish Jain, Singh, Geetha, 2021, "BPBS Computer Course with MS Office", New Delhi. |
|         | 2. | Sanjay Saxena, 2020, "MS Office for Everyone", Vikas Publication, New Delhi.         |

|                 |                                     |
|-----------------|-------------------------------------|
| Learning Method | Demonstration/ Hands on Experiments |
|-----------------|-------------------------------------|

|                     |   |
|---------------------|---|
| Focus of the Course | Skill Development/ Employability/ Entrepreneurial Development |
|---------------------|---|





**Semester - II**  
**EDC: BUSINESS ANALYTICS**

| Semester | Course Code | Course Name        | Category | L  | T | P | Credits |
|----------|-------------|--------------------|----------|----|---|---|---------|
| II       | 24DAP2EA    | BUSINESS ANALYTICS | EDC      | 60 | - | - | 4       |

|                       |  |                                  |
|-----------------------|--|----------------------------------|
| Preamble              | This course has been designed for students to learn and understand <ul style="list-style-type: none"><li>the concepts of data processing, data warehousing and data modeling</li><li>the different statistical techniques to analyze business data</li><li>the analysis of data using spreadsheets</li></ul> |                                  |
| Prerequisite          | Knowledge in Statistics and Spreadsheets   |                                  |
| Course Outcomes (COs) |  |                                  |
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the concepts of data processing, business intelligence  | K2                               |
| CO2                   | Apply the concepts of data warehouse for data storage  | K3                               |
| CO3                   | Understand the techniques of data modeling and enterprise reporting  | K2                               |
| CO4                   | Analyze and apply the appropriate statistical technique for a managerial problem   | K3                               |
| CO5                   | Apply data analysis techniques for real-world decision-making problems using spreadsheets and Visualization  | K3                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| COs / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   |     | ✓   | ✓   |
| CO2                            | ✓   | ✓   |     | ✓   | ✓   |
| CO3                            |     | ✓   | ✓   | ✓   | ✓   |
| CO4                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO5                            |     | ✓   |     | ✓   | ✓   |



24DAP2EA

## EDC: BUSINESS ANALYTICS

## Syllabus

| Unit | Content   | Hours | E-Contents / Resources |
|------|---|-------|------------------------|
| I    | <b>Data Processing Architectures and BI</b><br>Key Purpose of Using IT in Business - Enterprise Applications - Types of Digital Data - Structured Data - Unstructured Data - Semi Structured Data - OLTP-OLAP: Architectures - Operations - Business Intelligence (BI): Component Framework - Users - Applications - BI Roles and Responsibilities<br>Case Study: Predictive Trendline Models | 13    | Text Book              |
| II   | <b>Data Warehouse and Data Mart</b><br>Need for Data Warehouse - Definition - Data Mart - ODS - Goals - Components of Data Warehouse - Extract, Transform, Load - Data Integration - Data Integration Technologies - Data Quality - Data Profiling.<br>Case Study: ETL in McDonalds   | 12    | Text Book              |
| III  | <b>Data Modeling Techniques</b><br>Data Modeling Basics - Types of Data Model - Data Modeling Techniques - Fact Table - Dimension Table - Dimension Models - Dimension Modeling Life Cycle - Enterprise Reporting - Dashboards - Funnel Analysis - Distribution channel analysis - Performance analysis<br>Case Study: Data Modeling in Advertising   | 12    | Text Book              |
| IV   | <b>Statistical Analysis</b><br>Statistics in Analysis - Data, Data Description and Summarization - Statistical Tests - Hypothesis and t-Test - Correlation Analysis - Regression - Applications of analytics - Analytics in industries: Telecom, Retail, Healthcare, Anatomy of social media analytics.<br>Case Study: Applying Statistics to detect financial problems                       | 10    | Text Book              |
| V    | <b>Data Analysis with Spreadsheets</b><br>Importing and Exporting Data in Excel - Formulas and Functions: Logical, Summarizing, Statistical and Financial Functions - Data Visualization with Charts:   | 13    | Reference Book         |





|  |  |           |  |
|--|--|-----------|--|
|  | Waterfall, Histogram, Pareto, Box & Whisker chart--<br>Complex Data Analysis: ANOVA in Excel<br>Case Study: Social Media Analytics |           |  |
|  | <b>Total</b>   | <b>60</b> |  |

|                        |    |  |
|------------------------|----|--|
| <b>Text Book</b>       | 1. | R N Prasad, Seema Acharya, Fundamentals of Business Analytics, 2016, 2nd Edition, Wiley India Pvt. Ltd                                     |
| <b>Reference Books</b> | 1. | Manisha Nigam, 2019, Data Analysis with Excel, BPB Publications  |
|                        | 2. | S. Christian Albright , Wayne L. Winston , Business Analytics: Data Analysis & Decision Making, 2019, 6th Edition, Cengage Learning India. |
|                        | 3. | Ramesh Sharda , Dursun Delen , Efraim Turban , Business Intelligence and Analytics: Systems for Decision Support, 2018, Pearson Education. |
|                        | 4. | Regi Mathew, Business Analytics for Decision Making, 2020, Pearson Education   |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | <a href="https://www.analyticsinsight.net/">https://www.analyticsinsight.net/</a>  |
| <b>E-Resources and Website</b> | 1) <a href="https://www.kdnuggets.com/websites/business-analytics.html">https://www.kdnuggets.com/websites/business-analytics.html</a><br>2) <a href="https://www.coursera.org/courses?query=business%20analytics">https://www.coursera.org/courses?query=business%20analytics</a> |

|                        |                                   |
|------------------------|-----------------------------------|
| <b>Learning Method</b> | Chalk and Talk/Assignment/Seminar |
|------------------------|-----------------------------------|

|                            |                   |
|----------------------------|-------------------|
| <b>Focus of the Course</b> | Skill Development |
|----------------------------|-------------------|





| Semester – II<br>DSE: DIGITAL MARKETING |             |                   |          |    |   |   |         |
|---|-------------|-------------------|----------|----|---|---|---------|
| Semester                                | Course Code | Course Name       | Category | L  | T | P | Credits |
| II                                      | 24IBP2DB    | DIGITAL MARKETING | DSE      | 48 | - | - | 4       |

|              |   |
|--------------|---|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the importance of digitizing marketing operations</li> <li>the dynamics of digital media advertising</li> <li>the mobile marketing and web analytics.</li> </ul> |
| Prerequisite | Knowledge on Marketing functions and digital media  |

| Course Outcomes (Cos) |   |                                  |
|-----------------------|---|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the concept of digital marketing and its plan.                         | K2                               |
| CO2                   | Apply the concepts of display ads and email marketing in digital campaigns.       | K2                               |
| CO3                   | Apply effective social media marketing strategies for various types of industries | K3                               |
| CO4                   | Outline the concept of Search Engine Advertising and Search Engine Optimization.  | K2                               |
| CO5                   | Analyze the impact of Mobile Marketing and Web Analytics.                         | K4                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos/ POs                       | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            |     | ✓   |     |     | ✓   |
| CO2                            |     | ✓   |     |     | ✓   |
| CO3                            |     | ✓   |     |     | ✓   |
| CO4                            |     | ✓   |     |     | ✓   |
| CO5                            |     | ✓   |     |     | ✓   |





|                 |                               |
|-----------------|-------------------------------|
| <b>24IBP2DB</b> | <b>DSE: DIGITAL MARKETING</b> |
|-----------------|-------------------------------|

**Syllabus**

| Unit | Content   | Hrs       | Resources                   |
|------|---|-----------|-----------------------------|
| I    | <b>Introduction to Digital Marketing</b><br>Digital Marketing: Meaning- Evolution - Traditional Vs digital marketing- Grehan's 4Ps of digital marketing- P-O-E-M framework- ASCOR Framework - Ethical challenges- Information Technology Act, 2000- Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.<br>Case Study on digital marketing strategy                     | 10        | Text Book & e - Resources   |
| II   | <b>Display advertising and Email marketing</b><br>Concept of display advertising- Types of display Ads- Display plan- Targeting - Remarketing - Interest categories- Geographic language- Ad fraud- Brand health - Email marketing - Building a list- Content strategies - Email newsletter - Automating email marketing- Concept of marketing analytics.<br>Case Study on marketing analytics.                 | 10        | Text Book - & e - Resources |
| III  | <b>Social Media marketing</b><br>The role of social media marketing - Benefits and challenges in social media marketing- Goals and strategies - Identifying target audiences - Social media platforms and social network sites - Crowd sourcing - Micro blogging - Video marketing - Social media monitoring and maintenance- Lead generation and Sales in social media<br>Case Study on social media marketing | 10        | Text Book & Journals        |
| IV   | <b>Search Engine Advertising and Search Engine Optimization</b><br>Search advertising- Understanding Ad placement- Ad ranks- Creating and enhancing the first Ad campaign - Performance reports- Google ad sense- Search engine optimization - How search engine works-SEO tools- SEO phases- On and Off page optimization.<br>Case Study on SEO tools  | 9         | Text Book & Journals        |
| V    | <b>Mobile marketing and Web Analytics</b><br>Mobile advertising - Mobile marketing toolkit - Mobile marketing features - Mobile marketing on social networks- Mobile analytics- Web analytics - Key metrics - Making web analytics actionable - Types of tracking codes.<br>Case Study on mobile marketing  | 9         | Text Book & e - Resources   |
|      | <b>Total</b>  | <b>48</b> |                             |





**Note:** Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)

|                        |    |   |
|------------------------|----|---|
| <b>Text book</b>       | 1. | Seema Gupta, 2021, "Digital Marketing", 2nd Edition, Tata Mc Graw Hill, India   |
|                        | 2. | Puneet Singh Bhatia, 2023, "Fundamentals of Digital Marketing", 3rd Edition, Pearson India Education, Chennai   |
| <b>Reference Books</b> | 1. | Teresa Pineiro-Otero and Xabier Martinez-Rolan, 2016, "Understanding Digital Marketing- Basics and Actions", 1st Edition, Springer International Publishing, New York City. |
|                        | 2. | Ryan, D. and Jones, C, 2012, "Understanding digital marketing: Marketing strategies for engaging the digital generation", 3rd Edition, Kogan Page, United Kingdom           |
|                        | 3. | Dave Chaffey, Fiona Ellis - Chadwick, 2022, "Digital Marketing", 8th Edition, Pearson Higher Education  |
|                        | 4. | Evans, D. and Bratton, S, 2008, "Social Media Marketing: An Hour a Day", 2nd Edition, Sybex, United Kingdom   |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | 1. <a href="https://www.researchgate.net/publication/354967866_social_media_marketing_a_conceptual_studyg">https://www.researchgate.net/publication/354967866_social_media_marketing_a_conceptual_studyg</a><br>2. <a href="https://www.researchgate.net/publication/220497253_The_Core_Aspects_of_Search_Engine_Optimisation_Necessary_to_Move_up_the_Rankin">https://www.researchgate.net/publication/220497253_The_Core_Aspects_of_Search_Engine_Optimisation_Necessary_to_Move_up_the_Rankin</a>   |
| <b>E-Resources and Website</b> | 1. <a href="https://marketingbackend.com/poem-digital-marketing-framework/">https://marketingbackend.com/poem-digital-marketing-framework/</a><br>2. <a href="https://www.fodm.in/blog/digital-marketing-strategy-framework-beginners-primer/">https://www.fodm.in/blog/digital-marketing-strategy-framework-beginners-primer/</a><br>3. <a href="https://funnel.io/blog/12-types-of-display-ads">https://funnel.io/blog/12-types-of-display-ads</a><br>4. <a href="https://talentedge.com/articles/web-analytics-role-digital-marketing/">https://talentedge.com/articles/web-analytics-role-digital-marketing/</a> |

|                        |  |
|------------------------|--|
| <b>Learning Method</b> | Chalk and Talk/ Assignment/Seminar/ Group Discussion/ Case Study |
|------------------------|--|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development/ Innovations |
|----------------------------|--|





| Semester – II<br>DSE: CHANGE MANAGEMENT |            |                   |          |    |   |   |         |
|---|------------|-------------------|----------|----|---|---|---------|
| Semester                                | Corse Code | Course Name       | Category | L  | T | P | Credits |
| II                                      | 24COP2DA   | CHANGE MANAGEMENT | DSE      | 48 | - | - | 4       |

|                     |  |
|---------------------|--|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>contemporary theory and practice in modern change management processes.</li> <li>the usage of change management tools and models to design appropriate change plans for their workplace.</li> <li>the various techniques and plan for implementing the change.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on Change Management   |

| Course Outcomes (Cos) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | understand the fundamental concepts of organizational changes and its evolution. | K2                               |
| CO2                   | build various models of change and technique of managing the change..            | K3                               |
| CO3                   | illustrate the recent perspective of organizational changes.                     | K2                               |
| CO4                   | construct the change management process and its different phases.                | K3                               |
| CO5                   | infer about the model of organizational development.                             | K3                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos/ POs                       | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   |     | ✓   | ✓   |     |
| CO2                            | ✓   | ✓   |     |     | ✓   |
| CO3                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO4                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO5                            |     |     | ✓   | ✓   |     |





|          |                        |
|----------|------------------------|
| 24COP2DA | DSE: CHANGE MANAGEMENT |
|----------|------------------------|

## Syllabus

| Unit         | Content   | Hrs       | Resources                               |
|--------------|---|-----------|---|
| I            | <b>Introduction to Change Management</b><br>Change evolution of an organization - inhibit change - Classification of change - Mode of Change - Organizational Change: Introduction, forces of change - Images of managing change - Diagnosis for change - Organizational Transformation - Transformation Strategies - Nature of Organizational Change - Perspectives of organizational Change - Communicating Change - Methods of Techniques for Communicating Change.<br>Case study on organizational transformation.              | 10        | Text Book, e-Resource Article & Website |
| II           | <b>Process of Change Management and resistance to change</b><br>Phases of the change Management Process - Change Management Process control - Resistance to Change: Concept of Resistance to Change - Forms of Resistance - Reactions to change - Resistance to organizational change Initiatives - Overcoming the Resistance to Change - Techniques to Overcome Resistance.<br>Case study on Resistance to change.   | 12        | Text Book & e-Resource                  |
| III          | <b>Strategies for implementing change</b><br>Implementation of Change - The Delta Technique - Developing an Implementation Plan - Gaining Support and Involvement of Key People - Developing Enabling Organizational Structures - Types of Change Management Strategies - Factors Affecting the Choice of a Change Strategy - Formulating and Facilitating Change - Facilitating Change - Implementing Change.<br>Case study on implementation of change.   | 10        | Reference Book & e-Resource & Article   |
| IV           | <b>Evaluating organizational change, change agent and culture</b><br>Concept of Monitoring and Evaluation of change - Measurement and Methods of Evaluation - Feedback Process - Continuous Incremental Change - Change Agents - Types of Change Agents - Role and Competencies of a Change Agent - Change Agent Styles - Concept of Organizational Culture - Dimensions of Culture - Type of Culture - Assessing Organizational Culture - Role of Culture in Managing Change.<br>Case study on change culture in an organisation.l | 8         | Text Book & e-Resource                  |
| V            | <b>Organizational Development Interventions</b><br>Organizational Development: Characteristics, assumptions of OD - Model of OD Action Research - OD Interventions - Selecting an OD intervention - classification of OD interventions - OD interpersonal interventions - OD team development interventions - OD intergroup development interventions.<br>Case study on intervention of Organizational Development.   | 8         | e-Resource, Website                     |
| <b>Total</b> |   | <b>48</b> |   |





|  |   |
|--|---|
|  | Note: Case Studies related to the above topics to be discussed. Examined externally.<br>(Section D : Compulsory question for case studies.) |
|--|---|

|                 |    |  |
|-----------------|----|--|
| Text book       | 1. | Ian Palmer., 2021, Managing Organizational Change [4th Edition]. Mc Graw Hill Publishers, New Delhi.   |
|                 | 2. | Jerald M. Jellison. 2011, Managing the Dynamics of Change, McGraw Hill, New Delhii   |
| Reference Books | 1. | Kirpatrick. 2015, Managing Change Effectively. [Fifth Edition]. Butterworth Publishers, New Delhi.   |
|                 | 2. | Moid Siddiqui and R.H.Khwaja, 2023, Change Management: Concept, Techniques, Strategies & Execution (Second Edition) Atlantic Publishers and Distributors (P) Ltd |
|                 | 3. | Nilakant and Ramanarayan, 2012, Change Management. [Revised Edition]. Response Books, New Delhi.   |
|                 | 4. | Wamer Burke W. 2012, Organization Change theory and Practice . [Third Revised Edition]. Sage Publication, New Delhi.i  |

|                         |   |
|-------------------------|---|
| Journal and Magazines   | TechTrends springer nature ,Volume 67, pages 189-197, (2023)<br><a href="https://link.springer.com/article/10.1007/s11528-022-00775#article-info">https://link.springer.com/article/10.1007/s11528-022-00775#article-info</a> |
| E-Resources and Website | <a href="https://www.eiilmuniversity.co.in/downloads/Change_Management.pdf">https://www.eiilmuniversity.co.in/downloads/Change_Management.pdf</a>   |

|                 |  |
|-----------------|--|
| Learning Method | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
|-----------------|--|

|                     |                                   |                |                 |
|---------------------|-----------------------------------|----------------|-----------------|
| Focus of the Course | Skill Development/<br>Development | Employability/ | Entrepreneurial |
|---------------------|-----------------------------------|----------------|-----------------|





| Semester – II<br>DSE: BANKING SERVICES |            |                  |          |    |   |   |         |
|--|------------|------------------|----------|----|---|---|---------|
| Semester                               | Corse Code | Course Name      | Category | L  | T | P | Credits |
| II                                     | 24CMP2DB   | BANKING SERVICES | DSE      | 48 | - | - | 4       |

|              |   |
|--------------|---|
| Preamble     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the banking system in India and its regulatory frame work.</li> <li>the resources and utilization of Bank funds.</li> <li>the information security system and trends in banking services.</li> </ul> |
| Prerequisite | Knowledge on Banking  |

| Course Outcomes (Cos) |   |                                  |
|-----------------------|---|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the crucial regulations of Banking system in India.  | K2                               |
| CO2                   | Assess the effectiveness of a bank's approach to fund acquisition and allocation based on key performance indicators. | K5                               |
| CO3                   | Analyze various technical measures used to secure the information in Banks.   | K4                               |
| CO4                   | Demonstrate the emerging services provided by the Banks to the public.  | K4                               |
| CO5                   | Interpret the technological infrastructure behind electronic payments and settlement.                                 | K2                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO2                            | ✓   | ✓   | ✓   | ✓   |     |
| CO3                            | ✓   | ✓   |     | ✓   | ✓   |
| CO4                            | ✓   |     | ✓   |     |     |
| CO5                            | ✓   | ✓   | ✓   |     | ✓   |





|          |                       |
|----------|-----------------------|
| 24CMP2DB | DSE: BANKING SERVICES |
|----------|-----------------------|

## Syllabus

| Unit | Content   | Hrs | Resources |
|------|---|-----|-----------|
| I    | <b>Indian Banking System</b><br>Overview of Indian Banking System – Structure – Functions – Key Regulations in Indian Banking sector – RBI Act 1934 and 2006 – Banking Regulation Act 1949–Negotiable Instruments Act 1881 and 2002. Definition of Banking and Customer - Relationship between Banker and Customer - Rights, Duties and obligations of a banker - Types of Banks - Small and Micro finance Banks.<br>Case Study on rights and obligations of a banker.  | 10  | Text Book |
| II   | <b>Recourses and use of Bank Funds</b><br>Resources: Different forms of Deposits and Non-Deposit sources - Borrowing of funds by banks - Lending- Functions - Principles of bank lending - Types of lending.<br>Use of bank funds: Loans, Advances, Micro Credits and Investments – Different types of loans and Advances -Methods of granting advances - Secured and Unsecured advances.<br>Case Study on borrowing of funds by banks.   | 10  | Text Book |
| III  | <b>Information Security System in Banking</b><br>Information security - Software based security systems - Hardware based security systems (smart card, M chip) - Hackers - Cryptography - Digital Signatures - Physical Security - Cyber Attacks - Control and Administration- Miscellaneous (Non -Technical issues).<br>Case Study regarding Security systems in Banking.  | 10  | Text Book |
| IV   | <b>Trends in Banking Services</b><br>Internet banking: Meaning-Historical Perspective-Policy-Know your Customer (KYC) Norms - Applications. Products and Services: Phone banking (IVR) - Mobile Banking - Kiosk Banking-Virtual banking - Neo Banking-Open banking - Modules - ATMs, Debit/Credit/Smart cards/ Prepaid Instruments - Core Banking Solutions (CBS) - Point of Sale (PoS) - Other Information Technology enabled Services (OITeS) - Forex services.<br>Case Study on the analyses of Recent Trends in Banking services. | 8   | Text Book |





|   |  |    |           |
|---|--|----|-----------|
| V | <b>E-Payments and Settlements services</b><br>Payment and Settlement Systems Act 2007 - E-Commerce - E-payments - ECS (Debit and credit clearing) National Electronic Clearing System (NECS) - NEFT - RTGS - UPI - IMPS - Aadhaar enabled Payment System. SFMS -CFMS - SWIFT - PDO - NDS - Clearing Operations - eCHEQUES - CTS. Case Study on E-Shopping and its settlements. | 10 | Text Book |
|   | <b>Total</b>   | 48 |           |

**Note:** Case studies related to the above topics to be discussed (Examined Internal only Section D: Compulsory question for case studies)

|                 |    |  |
|-----------------|----|--|
| Text book       | 1. | S.Natarajan and Dr.R.Parameswaran, (2020), "Indian Banking", Sixth Edition, Sultan Chand & Sons, New Delhi.                      |
|                 | 2. | C.S.Rao and S.Arunajatesan, (2017)," Technology in Banking", Second Edition, Margham Publications, Chennai.                      |
| Reference Books | 1. | D.Muralidharan., 2023, "Modern Banking Theory and Practice", Second Edition, PHI Learning Private Limited, Delhi.                |
|                 | 2. | K C Shekhar and Lekshmy Shekhar., 2020, "Banking Theory and Practice", Ninth Edition, Vikas Publishing House Pvt Ltd, New Delhi. |
|                 | 3. | N. Mukund Sharm., 2015, "Banking Services", Eighth Edition, Himalaya Publishing House, New Delhi.                                |
|                 | 4. | Suresh Padmalatha, Justin Paul, 2017, "Management of Banking Services", First Edition, Pearson Education.                        |

|                         |  |
|-------------------------|--|
| Journal and Magazines   | A Basic Banking,   <a href="http://Academy of Management Journal (aom.org)">Academy of Management Journal (aom.org)</a>  |
| E-Resources and Website | E-book -D.Muralidharan., 2023, "Modern Banking Theory and Practice", Second Edition,<br><a href="#">Infosys Springboard: Digital Learning and Reskilling Programs</a><br><a href="#">Digital Banking Fundamentals   Coursera</a> |

|                 |  |
|-----------------|--|
| Learning Method | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
|-----------------|--|

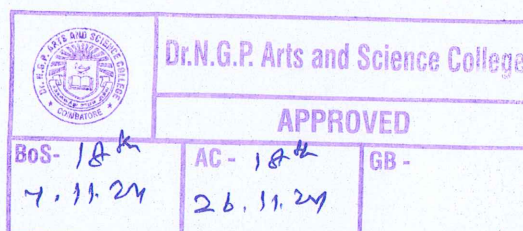
|                     |  |
|---------------------|--|
| Focus of the Course | Skill Development/ Employability/ Entrepreneurial Development/ Innovations |
|---------------------|--|

  
**BoS Chairman/HoD**  
**Department of Commerce**  
**Dr. N. G. P. Arts and Science College**  
**Coimbatore - 641 048**



Dr.NGPASC

COIMBATORE | INDIA



M.Com. (Students admitted during the A.Y.2024-25)



| Semester - III<br>CORE: APPLIED COST ACCOUNTING |             |                         |          |    |    |   |         |
|---|-------------|-------------------------|----------|----|----|---|---------|
| Semester  | Course Code | Course Name             | Category | L  | T  | P | Credits |
| III   | 24CMP3CA    | APPLIED COST ACCOUNTING | CORE     | 60 | 12 | - | 4       |

|                     |   |
|---------------------|---|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• the costing terms and components in business.</li> <li>• the concept and principles of material control.</li> <li>• about the various methods of job, contract and operating costing.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on basic accounting and costing.  |

| Course Outcomes (Cos) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the Cost concepts and Cost control  | K2                               |
| CO2                   | Illustrate the material control and material issues.   | K2                               |
| CO3                   | Apply different methods of labour control & overhead costing                                       | K3                               |
| CO4                   | Analyze the Process costing, Job costing and Batch costing system                                  | K3                               |
| CO5                   | Investigate the contemporary areas of operating costing and various techniques in contract costing | K4                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   |     | ✓   |
| CO2                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO3                            | ✓   |     |     | ✓   | ✓   |
| CO4                            |     | ✓   |     |     | ✓   |
| CO5                            | ✓   | ✓   | ✓   |     | ✓   |



|          |                         |
|----------|-------------------------|
| 24CMP3CA | APPLIED COST ACCOUNTING |
|----------|-------------------------|

## Syllabus

| Unit | Content  | Hrs | Resources |
|------|--|-----|-----------|
| I    | <b>Introduction of Cost and Cost Sheet</b><br>Introduction of Cost Accounting: Meaning and Definitions - Difference between Financial and Cost Accounting - Installation of Costing System - Characteristics of Ideal Costing System - Methods of Costing - Elements of Costing - Cost Concept - Cost Classification - Cost Control- Preparation of Cost Sheet - Tender and Quotation. (Problem and Theory).<br>Case Study on cost elements with suitable example.   | 14  | Text Book |
| II   | <b>Material Control and Issues</b><br>Material Control: Objectives- Essentials of material Control - Purchase Control centralized and decentralized purchasing- Procedure and documentation involved in purchasing- Advantages and disadvantages. Stores Control- Requisition for stores -Stock level- EOQ- ABC analysis- JIT. Inventory Control - Techniques of inventory control - Perpetual inventory system-- Methods of valuing material issue - LIFO - FIFO - Simple Average - Weighted Average.<br>Case Study on Material control and issues.   | 14  | Text Book |
| III  | <b>Labour and Overhead</b><br>Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes - Halsey, Rowan, and Taylor's Differential piece wage (Problem and Theory).<br>Overhead: Meaning and Classifications of Overheads - Steps in Overhead Accounting - Allocation and Apportionment - Absorption of Overhead Cost - Difference between Cost Allocation, Apportionment and Reapportionment - Computation of Machine Hour Rate (Problem and Theory).<br>Case Study on procedure adopted by the company for the distribution of overhead costs. | 15  | Text Book |
| IV   | <b>Process, Job and Batch Costing</b><br>Process Costing: Process Accounts - Process Losses - Normal and Abnormal losses - Abnormal Gain - Treatment - Joint Products and By products - Methods of Apportioning Joint costs - Accounting for By products (Simple Problem and Theory).<br>Job Costing: Objectives - Procedure. Batch Costing - Nature and Use of Batch Costing - Determination of Economic Batch Quantity (Problem and Theory).   | 14  | Text Book |



|   |  |           |           |
|---|--|-----------|-----------|
|   | Case Study on adoption of process costing in industries I  |           |           |
| V | <b>Operating and Contract Costing</b><br>Operating costing or service costing - Transport, Hotel and Hospital - Reconciliation of cost and Financial accounts. (Problem and Theory).<br>Contract Costing - Specific aspects of Contract Costing - Profit on Incomplete Contracts - Profit on Completed Contracts (Problem and Theory).<br>Case Study on operating costing adopted by the transport industry. | 15        | Text Book |
|   | <b>Total</b>   | <b>72</b> |           |

|       |  |
|-------|--|
| Note: | 1. Distribution of Marks: Theory 20% and Problem 80%<br>2. Case Studies related to the above topics to be discussed. Examined externally<br>(Section D: Compulsory question) |
|-------|--|

|                        |    |   |
|------------------------|----|---|
| <b>Text book</b>       | 1. | T.S.Reddy & Y.Hari Prasad Reddy, 2021, "Cost Accounting", Margham Publications, Chennai.  |
|                        | 2. | Jain S.P and Narang K.L, 2019, "Cost Accounting", Kalyani Publishers, New Delhi.  |
| <b>Reference Books</b> | 1. | Pillai.R.S.N. and Bagavathi 2019, "Cost Accounting", Sultan Chand and Company Ltd., New Delhi.  |
|                        | 2. | Dr.Ramachandran&Dr.R.Srinivasan, 2022, "Cost Accounting [Theory, Problems and Solutions]", Seventh Revised Edition, Sriram Publications |
|                        | 3. | MaheshwariS.N, 2018, "Cost Accounting", Sultan Chand and Company Ltd., New Delhi  |
|                        | 4. | M.N.Arora & Priyanka Katyal, 2019, "Cost Accounting", Vikas Publishing House, New Delhi   |

|                                |   |
|--------------------------------|---|
| <b>Journal and Magazines</b>   | Journal of Cost Accounting Research 2024) |
| <b>E-Resources and Website</b> | P8 Rev Edition Feb 24.pdf                 |

|                        |   |
|------------------------|---|
| <b>Learning Method</b> | <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8_Rev_Edition_Feb_24.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P8_Rev_Edition_Feb_24.pdf</a> |
|------------------------|---|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | <a href="https://www.drnishikantjha.com/booksCollection/BComCore%20Cost%20Accounting_.pdf">https://www.drnishikantjha.com/booksCollection/BComCore%20Cost%20Accounting_.pdf</a><br><a href="https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf">https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf</a> |
|----------------------------|--|



| Semester – III<br>CORE: MARKETING MANAGEMENT |             |                      |          |    |    |   |         |
|--|-------------|----------------------|----------|----|----|---|---------|
| Semester                                     | Course Code | Course Name          | Category | L  | T  | P | Credits |
| III  | 24CMP3CB    | MARKETING MANAGEMENT | CORE     | 60 | 12 | - | 4       |

|                     |  |
|---------------------|--|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• the basic concepts and techniques of marketing management</li> <li>• the behaviour of consumers and create awareness of marketing Product</li> <li>• the marketing problems in the complex and fast changing business environment.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on Marketing   |

| Course Outcomes (Cos) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement  | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the basic concepts and segmentation of Market.  | K2                               |
| CO2                   | Infer the consumer behavior and their decision-making process.                                     | K2                               |
| CO3                   | Use and Make decisions on product mix and policy of price fixation                                 | K3                               |
| CO4                   | Identify the knowledge of channels of distribution and understand the uses of promotional methods. | K4                               |
| CO5                   | Evaluate the recent trend and growth of E-marketing and AI-Marketing.                              | K5                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   |     | ✓   |     | ✓   |
| CO2                            |     | ✓   |     | ✓   |     |
| CO3                            | ✓   | ✓   |     | ✓   |     |
| CO4                            | ✓   |     | ✓   | ✓   |     |
| CO5                            |     | ✓   | ✓   |     | ✓   |



|          |                      |
|----------|----------------------|
| 24CMP3CB | MARKETING MANAGEMENT |
|----------|----------------------|

## Syllabus

| Unit | Content   | Hrs       | Resources |
|------|---|-----------|-----------|
| I    | <b>Introduction to Marketing</b><br>Fundamentals of marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of Marketing - Marketing-mix - Marketing environment - Market segmentation and Targeting.<br>Case Study on Marketing Mix and Marketing Environmental issues.  | 14        | Text Book |
| II   | <b>Consumer Behaviour</b><br>Concept- significance and factors influencing consumer behavior- Buying Motives -Buying habits - Buying process - Customer-relationship management- Marketing Research.<br>Case Study on Consumer behavior and buying habits.  | 15        | Text Book |
| III  | <b>Product Management and Pricing Decisions</b><br>Concept of Product- Product-mix- Product-line and Product Life-cycle- Product positioning- New product development- Brand management- Packaging. PricingPrice policy considerations- objectives and strategies of pricing.<br>Case Study on Product Mix and New product Development  | 12        | Text Book |
| IV   | <b>Distribution and Advertising Management</b><br>Management of Physical Distribution - Distribution channel intermediaries - channel management decisions - Organized retailing - Direct marketing - Internet marketing - Promotion: Methods of promotion- Advertising - concept and media - their relative merits and limitations - Personal selling- Concept- merits and demerits; Sales Promotion - concept and types.<br>Case Study on Selection of Distribution Channel and Advertising Media | 16        | Text Book |
| V    | <b>E- Marketing and AI in Marketing</b><br>E-Marketing; Objectives - Concept and Nature- Importance and advantages of e-marketing - Reason for growth of e-marketing. AI in Marketing -Concepts - Applications of AI in marketing-Benefits and Challenges- M-Commerce- Electronic Payment System and Security issues.<br>Case Study on Growth and Issue of E-Marketing and AI-Marketing   | 15        | Text Book |
|      | <b>Total</b>  | <b>72</b> |           |



|  |  |
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|  | Note: Case Studies related to the above topics to be discussed. Examined externally (Section D: Compulsory question) |
|--|--|

|                        |    |   |
|------------------------|----|---|
| <b>Text book</b>       | 1. | Philip Kotler, 2022, "Marketing Management", Sixteenth edition, Prentice Hall of India / Pearson Education, New Delhi.  |
|                        | 2. | Ramaswamy, V. S. & Namakumari S, 2018, "Marketing Management Indian Context with Global Perspective" Sixth Edition, Sage Publications India Pvt Ltd., New Delhi |
| <b>Reference Books</b> | 1. | Rajan Saxena, 2019, "Marketing Management", Sixth edition, Tata McGraw Hill, New Delhi.   |
|                        | 2. | R.S.N. Pillai and Bagavathi, "Modern Marketing, Text and Cases", S Chand & Co Ltd., New Delhi.  |
|                        | 3. | Rajan Nair, 2019 "Marketing", 7th Revised Edition, Sultan Chand and Sons, New Delhi   |
|                        | 4. | Prachi Gupta, 2024, " Marketing Management: Indian Cases, Second Edition, , Pearson India.  |

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|--------------------------------|---|
| <b>Journal and Magazines</b>   | <a href="https://journals.sagepub.com/home/jmx">https://journals.sagepub.com/home/jmx</a><br>Marketing Management   Academy of Management Journal (aom.org) |
| <b>E-Resources and Website</b> | <a href="#">Infosys Springboard: Digital Learning and Reskilling Programs Marketing Management   Coursera</a>   |

|                        |  |
|------------------------|--|
| <b>Learning Method</b> | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
|------------------------|--|

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| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development/ Innovations |
|----------------------------|--|



| Semester – III<br>CORE: BUSINESS RESEARCH METHODS |             |                           |          |    |   |   |         |
|---|-------------|---------------------------|----------|----|---|---|---------|
| Semester  | Course Code | Course Name               | Category | L  | T | P | Credits |
| III   | 24COP3CA    | BUSINESS RESEARCH METHODS | CORE     | 60 | - | - | 4       |

|                     |  |
|---------------------|--|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• the fundamentals of Research.</li> <li>• about research design.</li> <li>• the data collection and sampling methods.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on Research Methods.   |

| Course Outcomes (Cos) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement            | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the concept of research, types. | K2                               |
| CO2                   | Develop a research design.                 | K3                               |
| CO3                   | Analyze the methods for data collection.   | K3                               |
| CO4                   | Categorize the data analysis.              | K4                               |
| CO5                   | Determine and conclude the report.         | K4                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   | ✓   |     |
| CO2                            |     |     | ✓   | ✓   | ✓   |
| CO3                            | ✓   | ✓   | ✓   |     | ✓   |
| CO4                            | ✓   | ✓   |     |     | ✓   |
| CO5                            | ✓   | ✓   | ✓   | ✓   | ✓   |



## Syllabus

| Unit | Content  | Hrs | Resources                   |
|------|--|-----|-----------------------------|
| I    | <b>Introduction to Business Research</b><br>Business Research: Definition and significance - Features of business research - The research process - Variable - Proposition - Types of research - Exploratory and causal research - Basic and applied research - Descriptive research - Phases of business research - Research Hypothesis - Characteristics - Research in an evolutionary perspective - Role of theory in research - Theory building - Induction and Deduction Theory.<br>(Theory only). Case study on Research hypothesis. | 12  | Text Book & Reference Books |
| II   | <b>Research Design</b><br>Research Design - Definition - Types of research design - Exploratory and causal research design -Descriptive and experimental design - empirical research design -Types of experimental design - Validity of findings -Internal and external validity - Variables in research - Measurement and scaling - Different scales - Construction of instrument - Validity and reliability of instrument.<br>(Theory only). Case study on Designing a research.   | 10  | Text Book & Reference Books |
| III  | <b>Data Collection and Sampling</b><br>Data Collection: Types of data - Primary Vs secondary data - Methods of primary data collection -Survey Vs observation - Experiments - Construction of questionnaire and instrument - Validation of questionnaire - Sampling plan - Sample size - Sampling methods - Determinants of optimal sample size - Sampling techniques - Probability Vs non-probability sampling methods.<br>(Theory and Problems). Case study on Sampling.   | 14  | Text Book                   |
| IV   | <b>Data Processing, Hypothesis</b><br>Data Processing: Processing stages - Editing - Coding and data entry - Validity of data -Qualitative Vs quantitative data analysis - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Testing of Hypothesis - Bivariate and multivariate statistical techniques - Factor analysis - Discriminant analysis- Cluster analysis - Interpretation.<br>(Problems only). Case study on Testing of hypothesis.   | 12  | Text Book & Reference Books |
| V    | <b>Research Report</b><br>Research Report: Different types - Contents of report - Need of executive summary -Chapterisation - Contents of chapter - Report writing stages - Readability -Comprehension - Tone - Final proof - Report format - Title of the report - Ethics in  | 12  | Text Book & Reference Books |



|  |   |           |  |
|--|---|-----------|--|
|  | research -Subjectivity and objectivity in research.<br>(Theory only). Case study on key problems. |           |  |
|  | <b>Total</b>  | <b>60</b> |  |

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|  | Note: Question paper shall contain 60% theory and 40% problem.<br><br>Case Studies related to the above topics to be discussed. Examined externally.<br>(Section D: Compulsory question for case studies) |
|--|---|

|                        |    |   |
|------------------------|----|---|
| <b>Text book</b>       | 1. | Kothari C. R., 2022, "Research Methodology: Methods and Techniques", New Age International Publishers, New Delhi.     |
|                        | 2. | Joy Joseph Puthussery, 2021, "Business Research Methods", 1st edition, ANE Books, New Delhi.                          |
| <b>Reference Books</b> | 1. | Pamela S. Schindler, 2022, "Business Research Methods", 13th edition, McGraw Hill Education India Pvt. Ltd., Chennai. |
|                        | 2. | William G. Zikmund, 2021, "Business Research Methods", 9th edition, Cenage, New Delhi.                                |
|                        | 3. | Rouger Bougie, 2021, "Research Methods for Business", 8th edition, Wiley, New Delhi.                                  |
|                        | 4. | Naval Bajpai, 2020, "Business Research Methods", 2nd edition, Pearson India Education Services Pvt. Ltd., Noida.      |

|                                |   |
|--------------------------------|---|
| <b>Journal and Magazines</b>   | Academic Journal - Academy of Management Journal - <a href="https://aom.org">https://aom.org</a><br>Research Journal - International Journal of Business Research - <a href="https://www.iabe.org">https://www.iabe.org</a><br>Industry Journal - Harvard Business Review (Research Insights) - <a href="https://hbr.org">https://hbr.org</a> |
| <b>E-Resources and Website</b> | Infosys Springboard - <a href="https://infyspringboard.onwingspan.com">https://infyspringboard.onwingspan.com</a><br>Coursera - Business Research Courses - <a href="https://www.coursera.org">https://www.coursera.org</a>   |

|                        |  |
|------------------------|--|
| <b>Learning Method</b> | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
|------------------------|--|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development/ Innovations |
|----------------------------|--|



| Semester - III<br>CORE: INDIRECT TAX |             |              |          |    |   |   |         |
|--------------------------------------|-------------|--------------|----------|----|---|---|---------|
| Semester                             | Course Code | Course Name  | Category | L  | T | P | Credits |
| III                                  | 24CRP3CD    | INDIRECT TAX | CORE     | 60 | - | - | 4       |

|                     |   |
|---------------------|---|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the Indirect Tax Structure.</li> <li>central Goods and Service Tax Act and GST, 2017.</li> <li>customs Law.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on Indirect Tax and GST.  |

| Course Outcomes (Cos) |   |                                  |
|-----------------------|---|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement                                       | Bloom's Taxonomy Knowledge Level |
| CO1                   | Analyze the indirect tax structure                                    | K3                               |
| CO2                   | Identify the GST Registration procedure                               | K3                               |
| CO3                   | Acquire the knowledge on Composition Levy Scheme and Input Tax Credit | K4                               |
| CO4                   | Examine the Integrated Goods and Service Tax Act                      | K4                               |
| CO5                   | Summarize the types of Customs Duty and its valuation.                | K5                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO2                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO3                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO4                            | ✓   | ✓   | ✓   | ✓   |     |
| CO5                            | ✓   | ✓   | ✓   | ✓   |     |



|          |              |
|----------|--------------|
| 24CRP3CD | INDIRECT TAX |
|----------|--------------|

## Syllabus

| Unit         | Content   | Hrs       | Resources      |
|--------------|---|-----------|----------------|
| I            | <b>Introduction</b><br>Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union and State Government) - Concept of VAT: Meaning - Variants and Methods - Major Defects in the structure of Indirect Taxes prior to GST - Rationale for GST - Structure of GST (SGST, CGST, UTGST & IGST) - GST Council.<br>Case study: Powers of Union and State Government.                 | 14        | Text Book      |
| II           | <b>Registration under GST</b><br>Persons liable to get registered, Compulsory Registration, Registration Procedure - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme - Zero rated supply - Exemption from GST - GST tax rate.<br>Case study: Related to Threshold Limit.  | 12        | Reference Book |
| III          | <b>SGST &amp; CGST Act, 2017</b><br>Important Definitions - Levy of GST - Characteristic of Supply - Composite and Mixed Supply - Composition Levy Scheme - Time of supply - Value of supply - Place of Supply - Input Tax Credit - Input Tax Credit in case of Job Work - Tax Invoice, Credit Note and Debit note - E- Way Bill.<br>Case study: Input Tax Credit and Supply of Goods and Services. | 12        | Text Book      |
| IV           | <b>IGST Act, 2017</b><br>Important Definitions - Nature of supply: Inter - state supply, Intra State Supply - Place of Supply: Supply of Good, Supply of Service - Union Goods and Service Tax Act, 2017 - Introduction to GST (Compensation to States) Act, 2017.<br>Case study: Nature and Place of Supply of Goods and Services.   | 12        | Reference Book |
| V            | <b>Customs Law</b><br>Basic Concepts - Territorial Waters - High Seas - Types of Custom Duties, Valuation - Baggage Rules & Exemptions.<br>Case study: Customs Law.   | 10        | Text Book      |
| <b>Total</b> |   | <b>60</b> |                |

**Note:** Distribution of Marks: 100% theory.

Case Studies related to the above topics to be discussed. Examined externally.  
 (Section D: Compulsory question for case studies.)



|                        |    |  |
|------------------------|----|--|
| <b>Text book</b>       | 1. | Parameswaran. R, Viswanathan P. CA, 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.       |
|                        | 2. | Mehrotha. H.C and Agarwal. V.P, 2021, "Goods and Service Tax", 8th Revised Edition, Sahitya Bhawan Publications, Agra. |
| <b>Reference Books</b> | 1. | Tax Laws – ICSI Study material, New Delhi.   |
|                        | 2. | Advanced Tax Laws and Practice – ICSI Study material, New Delhi.   |
|                        | 3. | Mohd Rafi, 2018, "Indirect Taxation: containing GST and Customs", 19th Edition, Bharat Law House Pvt. Ltd..            |
|                        | 4. | Bansal. K. M. CA, 2021, "Taxxman's GST and Customs Law", 6th Edition, Taxxman's Publications Pvt. Ltd., New Delhi.     |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | 1. <a href="https://taxpublishers.in/JournalPackage">https://taxpublishers.in/JournalPackage</a><br>2. <a href="https://dor.gov.in/concept-note-gst">https://dor.gov.in/concept-note-gst</a><br>3. <a href="https://taxsummaries.pwc.com/india/corporate/other-taxes">https://taxsummaries.pwc.com/india/corporate/other-taxes</a>   |
| <b>E-Resources and Website</b> | 1. <a href="https://www.icsi.edu/media/webmodules/Reading%20Material%20Indirect%20Tax.pdf">https://www.icsi.edu/media/webmodules/Reading%20Material%20Indirect%20Tax.pdf</a> .<br>2. <a href="https://www.india.gov.in/gst-portal-central-board-indirect-taxes-and-customs-cbic">https://www.india.gov.in/gst-portal-central-board-indirect-taxes-and-customs-cbic</a><br>3. <a href="https://cbic-gst.gov.in/">https://cbic-gst.gov.in/</a> |

|                        |   |
|------------------------|---|
| <b>Learning Method</b> | Chalk and Talk Method, Assignment, Seminar, PPT and Field Visit |
|------------------------|---|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | Skill development, Employability and GST Regulations |
|----------------------------|--|



| Semester – III                                  |             |                                |          |   |   |    |         |
|---|-------------|--------------------------------|----------|---|---|----|---------|
| CORE PRACTICAL : STATISTICAL TOOLS FOR RESEARCH |             |                                |          |   |   |    |         |
| Semester  | Course Code | Course Name                    | Category | L | T | P  | Credits |
| III   | 24COP3CP    | STATISTICAL TOOLS FOR RESEARCH | CORE     | - | - | 48 | 2       |

|                     |  |
|---------------------|--|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>the application of statistical tools is essential for analysing data</li> <li>the analysis and interpretation of data.</li> <li>statistical tools play a crucial role in research.</li> </ul> |
| <b>Prerequisite</b> | Learning the skill in research design and tools  |

| Course Outcomes (Cos) |  |                                  |
|-----------------------|--|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement                                | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the data set creating in SPSS.                      | K3                               |
| CO2                   | Describe the Measures of Symmetry.                             | K3                               |
| CO3                   | Interpret the Parametric Test and Non- Parametric Test.        | K2                               |
| CO4                   | Describe the Measures of Relationship.                         | K3                               |
| CO5                   | Interpret the Multi variate Analyses and Reliability Analyses. | K3                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO2                            | ✓   |     | ✓   | ✓   |     |
| CO3                            | ✓   | ✓   | ✓   |     | ✓   |
| CO4                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO5                            | ✓   |     |     | ✓   |     |



|          |                                |
|----------|--------------------------------|
| 24COP3CP | STATISTICAL TOOLS FOR RESEARCH |
|----------|--------------------------------|

| S.No                                       | List of Programs  |
|--|---|
| 1  | Data Set: Creating a new data set - Frequency distribution - Valid Variable Names - Variable View.  |
| 2  | Measures of central tendency: Mean, Median, Mode.   |
| 3  | Measures of Dispersion: Range - Standard Deviation, Relative Standard Deviation.  |
| 4  | Measures of Symmetry: Skewness and Kurtosis.  |
| 5  | Error Analysis: Confidence limits of a measurement - Propagation of errors - Propagation of random errors and propagation of systematic errors.         |
| 6  | Graphical outputs: Histogram- Bar charts-scatter Plots-Pie charts.  |
| 7  | Parametric Test: T-Test: Independent T -Test, Paired Sample T- Test, One Sample T- Test, ANOVA.   |
| 8  | Non-Parametric Test: Mann Whitney U test, Kruskal Wallis H Test, The Mann-Kendall Trend Test, Chi square Tests, Test of Goodness of fit, Friedman Test. |
| 9  | Measures of Relationship: Pearson correlation, Spearman's Rank order Correlation, Kendalls Tau-b Correlation, Calculate Bivariate Correlation.          |
| 10   | Measures of Relationship: Linear Regression, Logistics regression, Multiple regression, Logit and Probit regression.                                    |
| 11   | Multi variate Analyses: Factor Analyses.  |
| 12   | Reliability Analyses: Cronbach alpa.  |
| <b>Note:</b> All Programmes are compulsory |   |

|                   |    |  |
|-------------------|----|--|
| <b>Text Books</b> | 1. | N. Sansanwal ,2023, "Data Analysis Using SPSS", First Edition, Shipra Publications, Delhi.     |
|                   | 2. | Kiran Pandya, Smruti Bulsari, Sanjay Sinha,2020" SPSS in Simple Steps" Raj kamal press, Delhi. |

|                        |                                     |
|------------------------|-------------------------------------|
| <b>Learning Method</b> | Demonstration/ Hands on Experiments |
|------------------------|-------------------------------------|

|                            |                                  |
|----------------------------|----------------------------------|
| <b>Focus of the Course</b> | Skill Development/ Employability |
|----------------------------|----------------------------------|



| Semester – III<br>DSE: SERVICES MARKETING |             |                    |          |    |   |   |         |
|---|-------------|--------------------|----------|----|---|---|---------|
| Semester                                  | Course Code | Course Name        | Category | L  | T | P | Credits |
| III                                       | 24COP3DA    | SERVICES MARKETING | DSE      | 48 | - | - | 4       |

|                     |   |
|---------------------|---|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• the fundamentals of services marketing.</li> <li>• strategic and tactical aspects of services marketing.</li> <li>• the concept of service marketing mix.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on Service Marketing.   |

| Course Outcomes (Cos) |   |                                  |
|-----------------------|---|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
| CO1                   | Understand the aspects of marketing of particular relevance to service producing organizations. | K2                               |
| CO2                   | Recognize the present strategies and approaches for addressing these challenges.                | K3                               |
| CO3                   | Identify services decision problems, ascertain alternatives, make decisions.                    | K2                               |
| CO4                   | Employ the basic knowledge on challenges in distribution process.                               | K3                               |
| CO5                   | Analyze the present scenario on the services in the organized retailing.                        | K4                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   | ✓   |     |
| CO2                            |     |     | ✓   | ✓   | ✓   |
| CO3                            | ✓   | ✓   | ✓   |     | ✓   |
| CO4                            | ✓   | ✓   |     |     | ✓   |
| CO5                            | ✓   | ✓   | ✓   | ✓   | ✓   |



|          |                    |
|----------|--------------------|
| 24COP3DA | SERVICES MARKETING |
|----------|--------------------|

### Syllabus

| Unit | Content  | Hrs | Resources                   |
|------|--|-----|-----------------------------|
| I    | <b>Introduction to services marketing</b><br>Introduction: Nature and Scope of services, characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.<br>Case studies: Sullivan Ford Auto World, Dr. Beckett's Dental Office.  | 12  | Text Book & Reference Books |
| II   | <b>Consumer Behavior in Services Marketing</b><br>Consumer Behaviour in Services Marketing, Customer Expectations on Services - Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight.<br>Case studies: Bouleau & Huntley: Cross-selling Professional Services<br>Uber: Competing as Market Leader in the US versus Being a Distant Second in China.   | 10  | Text Book & Reference Books |
| III  | <b>Customer Relationship marketing and Services Market Segmentation</b><br>Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies.<br>Services Market Segmentation: Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.<br>Case studies: Banyan Tree: Designing and Delivering a Branded Service Experience, Kiwi Experience.<br>The Accra Beach Hotel: Block Booking of Capacity during a Peak Period. | 10  | Text Book & Reference Books |
| IV   | <b>Customer Defined Service Standards</b><br>Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards - Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service – applications of Waiting Line and Queuing Theories to Understand Pattern Demand.<br>Case studies: Starbucks: Delivering Customer Service, LUX*:  | 8   | Text Book & Reference Books |



|   |   |           |                             |
|---|---|-----------|-----------------------------|
|   | Staging a Service Revolution in a Resort Chain, KidZania: Shaping a Strategic Service Vision for the Future.  |           |                             |
| V | <b>Service Development and Quality Improvement</b><br>Service Development - Need, Importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.<br>Case studies: National Library Board Singapore: World-Class Service through Innovation and People Centricity, Massachusetts Audubon Society. | 8         | Text Book & Reference Books |
|   | <b>Total</b>  | <b>48</b> |                             |

|  |  |
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|  | Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies) |
|--|--|

|                        |    |   |
|------------------------|----|---|
| <b>Text book</b>       | 1. | Natarajan L, 2018, "Services Marketing", Margham Publication, Chennai.  |
|                        | 2. | Priyanka B. Joshi, 2015, "Services Marketing", Everest Publishing House, Pune.  |
| <b>Reference Books</b> | 1. | Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee, 2017, "Services Marketing: People, Technology, Strategy", Pearson, New Delhi.                                       |
|                        | 2. | Dr. Rajendra Nargundkar, 2022, Services Marketing, McGraw Hill Education,.  |
|                        | 3. | K. Douglas Hoffman, John E. G. Bateson, 2017, "Services Marketing: Concepts, Strategies and Cases", Cengage India.  |
|                        | 4. | Valeire Zeithnal, Mary Jo Bitner, Dwayne D. Gremler, Ajay Pandi, 2018, "Services Marketing: Integrating Customer Focus Across the Firm", McGraw Hill Publication, New York. |

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|--------------------------------|---|
| <b>Journal and Magazines</b>   | Journal of Services Marketing   |
| <b>E-Resources and Website</b> | <a href="https://onlinecourses.nptel.ac.in/noc23_mg115/preview">https://onlinecourses.nptel.ac.in/noc23_mg115/preview</a> |

|                        |  |
|------------------------|--|
| <b>Learning Method</b> | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
|------------------------|--|

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|----------------------------|---|
| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development/ Innovations/ Social Awareness/ Environment |
|----------------------------|---|



| Semester – III<br>DSE: CREDIT MANAGEMENT |             |                   |          |    |   |   |         |
|--|-------------|-------------------|----------|----|---|---|---------|
| Semester                                 | Course Code | Course Name       | Category | L  | T | P | Credits |
| III                                      | 24COP3DB    | CREDIT MANAGEMENT | DSE      | 48 | - | - | 4       |

|                     |   |
|---------------------|---|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• about making credit plan through suitable financial statement analysis.</li> <li>• the risk-returns analysis of providing loans to the consumers.</li> <li>• about different tools used for monitoring the funds.</li> </ul> |
| <b>Prerequisite</b> | Knowledge on Credit Management  |

| Course Outcomes (Cos) |   |                                  |
|-----------------------|---|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
| CO1                   | To understand about credit management and its lending types, process and to monitor the credit. | K3                               |
| CO2                   | To know about credit policies, credit appraisal.  | K2                               |
| CO3                   | Gain knowledge on consumer loans and types of finance.  | K2                               |
| CO4                   | Know agricultural finance and retail loans.   | K4                               |
| CO5                   | To understand the credit monitoring and NPA management.   | K3                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   |     | ✓   |
| CO2                            | ✓   | ✓   |     | ✓   | ✓   |
| CO3                            |     |     | ✓   | ✓   |     |
| CO4                            | ✓   | ✓   | ✓   | ✓   |     |
| CO5                            | ✓   |     |     |     | ✓   |



## 24COP3DB CREDIT MANAGEMENT

## Syllabus

| Unit | Content  | Hrs       | Resources |
|------|--|-----------|-----------|
| I    | <b>Introduction to credit management</b><br>Credit: Definition- Concept of Credit Management-Characteristics of credit - Types of credit - Credit classification- Credit instruments- advantages & disadvantages of credit. Formulation of Credit Policy- meaning-principles of sound lending formulation of loan policy - Administration of credit - Influencing factors of loan policy - Evaluation of Applicant - Credit process (A Flowchart) - Classification of securities - various credit committees. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals.<br>Case study on credit policy. | 10        | Text Book |
| II   | <b>Bank risk management</b><br>Core risk in banks - systematic risk and unsystematic risk - Asset, liability management - credit risk management - Foreign exchange management - Money Laundering prevention risk (AML & CFT), Internal control and compliance risk, Information technology risk - Environmental & Social risk management.<br>Case study on credit risk management.  | 12        | Text Book |
| III  | <b>Credit risk management &amp; Measurement</b><br>Credit risk management in commercial bank - Lending policy - credit analysis - Base II - Credit formation analysis - CIB, LRA, Market report. Credit risk management during life-cycle of a loan: supervision and monitoring activities - securitizing loans - resolutions for Non-Performing loans - Loan loss provisions. Credit risk measurement - credit risk grading - credit rating scale - credit risk management and Base II framework, financial statement analysis - Z-Score analysis.<br>Case study on credit formation.   | 8         | Text Book |
| IV   | <b>Security and mortgage management</b><br>Primary security - Collateral security - Attribute of good security - valuation of securities - margin documentation - Lien - Hypothecation - Pledge - Mortgage -mortgage debt outstanding - characteristics of mortgage loan - the real estate portfolio - residential mortgage loan, alternative space mortgage instruments.<br>Case study on mortgage management.  | 10        | Text Book |
| V    | <b>Foreign exchange risk management of commercial banks</b><br>Foreign Exchange risk Management - types of Foreign Exchange Risk - Foreign Exchange exposure - Measure of Foreign Exchange Exposure - Types of Exposure - Foreign Exchange Risk V/s Exposure - Import financing and Export financing - Money Laundering.<br>Case study on FOREX Management.  | 8         | Text Book |
|      | <b>Total</b>   | <b>48</b> |           |



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|  | Case Studies related to the above topics to be discussed. Examined externally.<br>(Section D: Compulsory question for case studies.) |
|--|--|

|                        |    |   |
|------------------------|----|---|
| <b>Text book</b>       | 1. | Murali, S., & Subbakrishna, K. R. Bank, "Credit management", 2023, 3rd Revised Edition, Himalayan Publishing House., Mumbai.                      |
|                        | 2. | Bankers' Handbook on Credit Management, Indian Institute of Banking & Finance (IIBF) 2018, 1st Edition, Taxman Publications Pvt. Ltd., New Delhi. |
| <b>Reference Books</b> | 1. | Bart Baesens, Daniel Roesch, "Credit Risk Analytics: Measurement Techniques, Applications, and Examples in SAS".                                  |
|                        | 2. | Vijayaragavan, G 2017, "Bank credit management: Text and cases", 2nd Edition, Himalayan Publishing House.   |
|                        | 3. | Glen Bullivant, 2016, "Credit Management", Sixth Edition, Gower Publishing Ltd., United Kingdom.  |
|                        | 4. | Gestel, T. V. & Baesens, B. 2015. "Credit risk management", 6th Edition, Oxford University Press.   |

|                                |   |
|--------------------------------|---|
| <b>Journal and Magazines</b>   | The Credit & Financial Management Review  |
| <b>E-Resources and Website</b> | <a href="https://onlinecourses.nptel.ac.in/noc25_mg40/preview">https://onlinecourses.nptel.ac.in/noc25_mg40/preview</a> |

|                        |  |
|------------------------|--|
| <b>Learning Method</b> | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
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| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development/ Innovations/ Social Awareness/ Environment |
|----------------------------|---|



| Semester – III<br>DSE: FINANCIAL DERIVATIVES |             |                       |          |    |   |   |         |
|--|-------------|-----------------------|----------|----|---|---|---------|
| Semester                                     | Course Code | Course Name           | Category | L  | T | P | Credits |
| III  | 24CMP3DB    | FINANCIAL DERIVATIVES | DSE      | 48 | - | - | 4       |

|                     |  |
|---------------------|--|
| <b>Preamble</b>     | <p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> <li>• the technical terminologies used in Derivatives trading</li> <li>• the various derivative products</li> <li>• about trading and clearance concept of derivative product.</li> </ul> |
| <b>Prerequisite</b> | Knowledge in financial markets and investment principles.  |

| Course Outcomes (Cos) |   |                                  |
|-----------------------|---|----------------------------------|
| CO Number             | Course Outcomes (COs) Statement   | Bloom's Taxonomy Knowledge Level |
| CO1                   | Explain the characteristics and participants in derivative market.        | K2                               |
| CO2                   | Identify the forward and futures market trading mechanism.                | K2                               |
| CO3                   | Assess the option trading strategies and pricing models                   | K3                               |
| CO4                   | Examine the various types of Financial Swaps.                             | K3                               |
| CO5                   | Apply trading and clearance concept for margin settlement in derivatives. | K4                               |

| Mapping with Program Outcomes: |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| Cos / POs                      | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1                            | ✓   | ✓   | ✓   |     | ✓   |
| CO2                            | ✓   | ✓   | ✓   | ✓   | ✓   |
| CO3                            |     |     | ✓   |     | ✓   |
| CO4                            | ✓   | ✓   |     | ✓   | ✓   |
| CO5                            | ✓   | ✓   | ✓   | ✓   | ✓   |



|          |                       |
|----------|-----------------------|
| 24CMP3DB | FINANCIAL DERIVATIVES |
|----------|-----------------------|

### Syllabus

| Unit         | Content  | Hrs       | Resources      |
|--------------|--|-----------|----------------|
| I            | <b>Introduction to Derivatives</b><br>Derivatives: Introduction -Definition- Evolution of Derivatives in India- Structure of Derivatives markets- Need for Derivatives- Benefits of Derivatives- Types of Derivatives- Participants in Derivatives markets - Major Recommendations of Dr. L.C. Gupta Committee - Technical terminologies used in Derivatives trading- Derivatives Trading at NSE/BSE.<br>Case Study on Derivatives Trading at NSE/BSE                    | 10        | Text Book      |
| II           | <b>Forward and Futures Contracts</b><br>Forward- Definition- Features- Classification- Forward Trading Mechanism- Forward Contract Vs Spot Contract- Futures Contract- Specifications - Margin Requirements- Types- Traders in Future Contract- Evolution of futures Market in India- Functions and Growth - Traders- Trading Mechanism - Hedging using Futures - Relationship between Future Prices, Forward Prices and Spot Prices.<br>Case Study on Trading Mechanism | 10        | Text Book      |
| III          | <b>Option Contracts</b><br>Options-Definition- Options Terminology- Types-Equity Option Contracts in India- American and European Options - Option Trading Strategies- Option pay off Intrinsic Value and Time value of Options- Options Pricing models- Differences between Future and Option Contracts.<br>Case Study on Options Pricing models  | 10        | Text Book      |
| IV           | <b>SWAPS</b><br>Swaps - Meaning - Nature - Evolution - Features - Types of Financial Swaps- Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swap - Equity Index Swap- Valuation of Interest rate SWAPs and Currency SWAPs Bonds.<br>Case Study on Equity Index Swap   | 10        | Text Book      |
| V            | <b>Trading and Clearance</b><br>Trading & Clearance: Trading system: Trader Workstation- Clearing entities - Open position calculation - Margin and settlement - Regulatory Framework - Risk Management - Accounting Issues.<br>Case Study Risk Management   | 8         | Reference Book |
| <b>Total</b> |  | <b>48</b> |                |

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|---|
| Note: Case Studies related to the above topics to be discussed. Examined externally (Section D: Compulsory question for case studies) |
|---|



|                        |    |   |
|------------------------|----|---|
| <b>Text book</b>       | 1. | Gupta S.L, 2021, "Financial Derivatives: Theory, Concepts and Problems", Hardcover.             |
|                        | 2. | Somanthan, 2017, "Derivatives", McGraw Hill Publishing Company Limited., Chennai.               |
| <b>Reference Books</b> | 1. | N.R. Parasuraman, 2021, "Derivatives and Risk Management", McGraw Hill Publishing Company Ltd., |
|                        | 2. | Khatri Dhanesh Kumar, 2016, "Derivatives and Risk Management", PHI Learning Pvt Ltd.,           |
|                        | 3. | Prafulla Kumar Swain, 2015, "Fundamentals of Financial Derivatives", Himalaya Publishing House. |
|                        | 4. | Rajiv Srivastava, 2014, "Derivatives and Risk Management", Oxford University Press.             |

|                                |  |
|--------------------------------|--|
| <b>Journal and Magazines</b>   | The Journal of Derivatives ( <a href="https://jod.pm-research.com">https://jod.pm-research.com</a> )<br>Harvard Business Review ( <a href="https://hbr.org">https://hbr.org</a> )<br>Academy of Management Journal ( <a href="https://aom.org">https://aom.org</a> )   |
| <b>E-Resources and Website</b> | <a href="https://www.bloomberg.com/markets/derivatives">https://www.bloomberg.com/markets/derivatives</a><br><a href="https://www.nseindia.com/products-services/equity-derivatives">https://www.nseindia.com/products-services/equity-derivatives</a><br><a href="https://ndl.iitkgp.ac.in">https://ndl.iitkgp.ac.in</a><br><a href="https://www.coursera.org/learn/derivatives/">https://www.coursera.org/learn/derivatives/</a> |

|                        |  |
|------------------------|--|
| <b>Learning Method</b> | Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study |
|------------------------|--|

|                            |  |
|----------------------------|--|
| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development/ Innovations/ Social Awareness/Environment |
|----------------------------|--|



| Semester - III<br>Self Study: INNOVATION AND IPR |             |                    |            |   |   |   |         |
|--|-------------|--------------------|------------|---|---|---|---------|
| Semester   | Course Code | Course Name        | Category   | L | T | P | Credits |
| III  | 24COPSSA    | INNOVATION AND IPR | Self Study |   |   |   | 1       |

### Syllabus

| Unit         | Content  | Hrs | Resources |
|--------------|--|-----|-----------|
| I            | <b>Innovation</b><br>Innovation and its relevance. Intellectual Property Rights in daily lives: Patents, Copyrights, Trademarks, Designs, Trade Secrets. Role of IPR in international trade, innovation and societal dynamics, discussion on TRIPS Agreement, World Trade Organization (WTO) and role of World Intellectual Property Organization (WIPO) in protection and administration of IPRs. |     | Text Book |
| II           | <b>Intellectual Property Rights</b><br>Introduction: and the need for intellectual property right - IPR in India -Different Classifications - Important Principles of IP Management -Commercialization of Intellectual Property Rights by Licensing-Intellectual Property Rights in the Cyber World.   |     | Text Book |
| III          | <b>Patents</b><br>Introduction-Classification-Importance-Types of Patent Applications in India - Patentable Invention- Inventions Not Patentable.  |     | Text Book |
| IV           | <b>Trade Mark</b><br>Introduction-Fundamentals-Concept-Purpose-Functions-Characteristics-Guidelines - For Registration of Trade Mark - Kinds of TM - Protection - Non-Registrable Trademarks - Industrial Designs -Need for Protection of Industrial Designs.  |     | Text Book |
| V            | <b>Copy Rights and Geographical Indicators</b><br>Introduction-Fundamentals-Concept-Purpose-Functions-Characteristics-Guidelines - For Registration of Trade Mark - Kinds of TM - Protection - Non-Registrable Trademarks - Industrial Designs -Need for Protection of Industrial Designs-Geographical Indications: Concept, Protection & Significance.  |     | Text Book |
| <b>Total</b> |  |     |           |

|           |    |  |
|-----------|----|--|
| Text book | 1. | Neeraj Pandey, 2022, Intellectual Property Rights, PHI Learning Pvt, Ltd, New Delhi.     |
|           | 2. | Chawla H.S, 2020, Introduction to Intellectual Property Rights, CBS Publisher New Delhi. |



|                        |    |  |
|------------------------|----|--|
| <b>Reference Books</b> | 1. | Tapan Kumar Rout (Ed), 2021, "WTO, TRIPS & Geographical Indications", New Century Publications, Chennai.   |
|                        | 2. | Ramakrishnan B. Anil Kumar H.S., 2020, "Fundamentals of Intellectual Property Rights: For students, industrialist and Patent Lawyers", Notion Press, Chennai |
|                        | 3. | V K Ahuja, 2017, "Law Relating to Intellectual Property Rights", Lexis Nexis.  |
|                        | 4. | Prabuddha Ganguli, 2018, Intellectual Property Rights: Unleashing the Knowledge Economy, McGraw Hill Education, Chennai.                                     |

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|------------------------------|--|
| <b>Journal and Magazines</b> | Academic Journal - Journal of Intellectual Property Rights (CSIR-NIScPR) - <a href="http://nopr.niscair.res.in">http://nopr.niscair.res.in</a>                                     |
|                              | Research Journal - Journal of World Intellectual Property (JWIP) - <a href="https://onlinelibrary.wiley.com/journal/17471796">https://onlinelibrary.wiley.com/journal/17471796</a> |

|                                |   |
|--------------------------------|---|
| <b>E-Resources and Website</b> | Infosys Springboard - <a href="https://infyspringboard.onwingspan.com">https://infyspringboard.onwingspan.com</a><br>Coursera (IPR courses) - <a href="https://www.coursera.org">https://www.coursera.org</a> |
|--------------------------------|---|

|                        |   |
|------------------------|---|
| <b>Learning Method</b> | Group Discussion/Case Study / Self Learning |
|------------------------|---|

|                            |   |
|----------------------------|---|
| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development/ Innovations/ Social Awareness/ Environment |
|----------------------------|---|



| Semester -III                       |             |                         |            |   |   |           |
|-------------------------------------|-------------|-------------------------|------------|---|---|-----------|
| Self Study: SUPPLY CHAIN MANAGEMENT |             |                         |            |   |   |           |
| Semester                            | Course Code | Course Name             | Category   | L | T | P Credits |
| III                                 | 24COPSSB    | SUPPLY CHAIN MANAGEMENT | Self Study | - | - | - 1       |

## Syllabus

| Unit         | Content   | Hrs | Resources |
|--------------|---|-----|-----------|
| I            | <b>Introduction to Supply Chain Management</b><br>Supply Chain Management - Definition - objectives - Evolution - need-Issues involved in developing SCM Framework-Types - SCM activities - Constituents - Organization.  |     | Text Book |
| II           | <b>Supply Chain Excellence</b><br>Supply chain Integration-Stages-Barriers to internal integration- Achieving Excellence in SCM-Dimensions of Supply Chain Excellence- Forces influencing SCE Emotions, Physical and Financial Supply Chains- Check list for Excellence.                  |     | Text Book |
| III          | <b>Supply Management</b><br>Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships - Materials sourcing - Just-in-time purchasing. |     | Text Book |
| IV           | <b>Outsourcing in Supply Chain Management</b><br>Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing- Myths of SCM outsourcing.   |     | Text Book |
| V            | <b>Performance Measures</b><br>Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM- Supplier performance measurement-Parameters choosing suppliers.   |     | Text Book |
| <b>Total</b> |   | -   |           |

|                 |    |  |
|-----------------|----|--|
| Text book       | 1. | Sunil Chopra, 2023, Supply Chain Management: Strategy, Planning and Operation, Pearson India Education Services, Noida.        |
|                 | 2. | Dr. L. Natarajan, 2017, Logistics and Supply Chain Management, Margham Publication, Chennai.                                   |
| Reference Books | 1. | Pankaj M. Madhani, 2022, Strategic Supply Chain Management for Enhancing Competitive Advantages, Wiley Publication, New Delhi. |
|                 | 2. | Sahay, 2018, Supply Chain Management for Global Competitiveness, Macmillan Publisher, New Delhi.                               |



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|  | 3. | Russel, Taylor, 2015, Operations and Supply Chain Mangement, Wiley Publication, New Delhi. |
|  | 4. | Rahul V. Altekhar, 2012, Supply Chain Management, PHI Publication, New Delhi.              |

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|------------------------------|--|
| <b>Journal and Magazines</b> | Academic Journal - International Journal of Physical Distribution & Logistics Management - <a href="https://www.emerald.com">https://www.emerald.com</a><br>Research Journal - Journal of Supply Chain Management (JSCM) - <a href="https://onlinelibrary.wiley.com/journal/1745493x">https://onlinelibrary.wiley.com/journal/1745493x</a><br>Industry Magazine - Supply Chain Digital - <a href="https://www.supplychaindigital.com">https://www.supplychaindigital.com</a> |
|------------------------------|--|

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|--------------------------------|---|
| <b>E-Resources and Website</b> | Infosys Springboard - <a href="https://infyspringboard.onwingspan.com">https://infyspringboard.onwingspan.com</a><br>Coursera (SCM & Logistics Courses) - <a href="https://www.coursera.org">https://www.coursera.org</a> |
|--------------------------------|---|

|                        |  |
|------------------------|--|
| <b>Learning Method</b> | Group Discussion/ Case Study / Self Learning |
|------------------------|--|

|                            |   |
|----------------------------|---|
| <b>Focus of the Course</b> | Skill Development/ Employability/ Entrepreneurial Development/ Innovations/ Social Awareness/ Environment |
|----------------------------|---|