

**SYLLABUS**  
**SEMESTER - I**

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : I	21CGP01	HIGHER FINANCIAL ACCOUNTING	78	4

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	100

**PREAMBLE :**

To make the students to expertise with the various aspects of accounting standards, partnership account, voyage accounts and lease accounts.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	explain the concepts of Partnership accounts, Voyage accounts, Lease Accounts, Inflation Accounts and Accounting Standards.	K1
CO2	Solve problems on partnership accounts, conversion of partnership into company, voyage accounts and inflation accounts.	K2
CO3	examine the importance of accounting standards, partnership accounts, lease accounts, inflation accounts and voyage accounts.	K3
CO4	determine the functions of various accounting	K4
CO5	construct accounts for admission, retirement/death of partners and dissolution of firm	K5
CO6	elaborate the business operation based on accounting standards and procedures.	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;**  
**K5 – Evaluate; K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	3	3	3	1	1
CO5	9	9	3	3	3	1	1
CO6	9	9	3	3	3	1	3
<b>Total Contribution of COs to POs</b>	<b>54</b>	<b>54</b>	<b>36</b>	<b>36</b>	<b>18</b>	<b>15</b>	<b>16</b>
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.7</b>	<b>3.3</b>	<b>3.8</b>	<b>3.2</b>	<b>2.4</b>	<b>3.5</b>

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

**Course Content**

**UNIT I : Accounting Standards (15 Hrs)**

Objectives and functions of the Accounting Standards Board - scope of accounting standards - significance of accounting standards - disadvantages of setting accounting standards-AS- I, AS-II, AS-IV, AS-VI, AS-X, AS-XIII and AS-XIV.

**UNIT II : (15 Hrs)**

**Partnership Accounts Act 1932 and Reconstitution of Partnership Firm**

Partnership Act 1932 and Reconstitution of Partnership Firm-Admission of a partner – treatment of Goodwill – Revaluation of Assets and liabilities, calculation of ratios for distribution of profits – capital adjustments. Retirement of partner – calculation of gaining ratio – treatment of goodwill- settlement of accounts – death of partner- calculation of deceased partners share of capital, joint life policy.

**UNIT III : Dissolution of the Firm (15 Hrs)**

Insolvency of partners – Garner Vs Murray – Insolvency of all partners – deficiency accounts – piecemeal distribution – methods of distribution of cash among partners.

**UNIT IV : Conversion of partnership into a limited company (15 Hrs)**

Purchase consideration – methods of calculation of purchase consideration – apportionment of shares among partners – final accounts of partnership account.

**UNIT V : Voyage Accounts, Inflation Accounts and Lease Accounting (18 Hrs)**

**Voyage Accounts:** Complete and incomplete voyage

**Inflation accounts:** Methods of accounting for price level changes – Current Purchasing Power (CPP) method – Current Cost Accounting (CCA) method.

**Lease Account:** Meaning-classification-financial-operating and leveraged lease-forms of financial lease(straight and modified)- cost of leasing-accounting entries(Theory only).

**BOOKS FOR REFERENCE:**

S. No	Authors	Course Title	Publishers	Year of Publication
1	Gupta. R.L	Advanced Accountancy-I	Sultan Chand & Sons, New Delhi.	2014
2	Jain. S.P. & Narang.	Advanced Accountancy	Kalyani Publications, New Delhi.	2016
3	Shukla & Grewal. M.C.	Advanced Accountancy-I	Sultan Chand & Sons, New Delhi.	2016
4	Maheswari.S.N.& Maheswari. R.P	Advanced Accountancy-I	Vikas Publications, New Delhi.	2009
5	Reddy. T.S. & Murthy	Advanced Accountancy-I	Margham Publications, Chennai.	2016

**WEB REFERENCES:**

1. <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-5-problems-on-admission-of-a-partner-with-solution/79039>
2. <https://www.accountancyknowledge.com/profit-and-loss-appropriation-account-problems-and-solutions/>
3. <https://www.youtube.com/watch?v=vHPJ2pXcA5I>
4. <https://www.youtube.com/watch?v=UV5QDV4HYIM>
5. <https://www.youtube.com/watch?v=DSaK8Xuuj8>
6. <https://www.youtube.com/watch?v=IMSV41MlnqE>
7. [https://edurev.in/studytube/Sale-of-Partnership-Firm-to-a-Limited-Company-Part/76cfeddb-30bb-4810-9fd9-3bfd40b69103\\_t](https://edurev.in/studytube/Sale-of-Partnership-Firm-to-a-Limited-Company-Part/76cfeddb-30bb-4810-9fd9-3bfd40b69103_t)
8. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : II	<b>21CGP02</b>	MARKETING MANAGEMENT	65	4

**Contact hours per week: 5**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>I</b>	<b>I</b>	<b>50</b>	<b>50</b>	<b>100</b>

**PREAMBLE:**

. To familiarize the students with the techniques of marketing and to pursue market research.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO 1	remember the basic concepts of market, marketing, selling, marketing management, components of marketing mix, channel of distribution, promotion mix and marketing research.	K 1
CO 2	demonstrate the importance of product planning, market segmentation, product pricing, sales promotion programme and elimination of middlemen	K 2
CO 3	adopt better pricing policies, channel of distribution of goods, promotional strategies.	K 3
CO 4	analyze the organizational structure of marketing, Role of marketing for economic development and effects of channel of distribution.	K 4
CO 5	evaluate the various pricing strategies, consumer behavior and market research.	K 5
CO 6	create a new consumer behavior model through market research to solve the marketing problems.	K 6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX )**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	3	9
CO4	9	9	9	9	9	3	9
CO5	9	9	9	9	3	3	9
CO6	3	3	9	9	3	1	3
<b>Total Contribution of COs to POs</b>	48	48	54	54	42	28	48
<b>Weighted Percentage of COs contribution to POs</b>	3.6	4.1	5.0	5.7	7.4	4.48	10.5

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

**Course Content**

**UNIT I : Marketing Management (13 Hrs)**

Definition and meaning of marketing and marketing management - scope of marketing management - nature and importance of marketing management - problems of marketing management - difference between sales management and marketing management - functions of marketing management – principles of marketing management – role of marketing in economic development- marketing mix.

**UNIT II : Product and Price Mix (13Hrs)**

Definition - product policy – classification of products – new product development – product life cycle. Market Segmentation: Need, bases, benefits -product mix – product line – branding. Pricing-importance of pricing -objectives of pricing – factors affecting price determination – pricing policies – kinds of price and pricing-pricing of new products-resale price maintenance.

**UNIT III : Channels of distribution (13 Hrs)**

Meaning - Basic channels of distribution - selection of a suitable channel - factors influencing selection of a channel- middlemen in distribution-kinds – functions - elimination of middlemen - arguments in favour of and against.

**UNIT IV : Promotion Mix (13 Hrs)**

Objectives and importance- factors determining promotional mix. Sales promotion-meaning –objectives-importance-causes- types. Personal selling: steps in selling. Salesmanship- meaning- essentials and qualities of a good salesman-Advertising- meaning-objectives- functions- advantages- advertisement copy- media of advertisement–factors influencing selection of media-advertising agency.

## UNIT V : Marketing Research and Consumer Behaviour

(13 Hrs)

Marketing Research: Meaning-objectives-process-significance-Market Information System-Significant.

Consumer Behaviour: Meaning, characteristics-importance-factor influencing consumer behaviour consumer decision making process.

### BOOKS FOR REFERENCE:

S.No	Authors	Course Title	Publishers	Year of Publication
1	Cundiff & Still	Fundamentals of Modern Marketing	Prentice Hill of India Private Ltd, New Delhi	1985
2	Gandhi.J.C	Marketing Management	Tata Mc Graw Hill Publishing Company Ltd, New Delhi	1995
3	Gupta.C.B & Rajan Nair.N	Marketing Management	Sultan Chand and Sons, New Delhi	2005
4	Philip Kotler	Marketing Management	Sultan Chand and Sons, New Delhi	2010
5	Stanton.J.W	Fundamentals of Marketing	Tata, Mc Graw Hill Pearson Ltd, New York	1985

### WEB REFERENCES:

1. <https://uou.ac.in/sites/default/files/slm/HM-303.pdf>
2. <http://www.differencebetween.info/difference-between-sales-management-and-marketing-management>
3. [https://www.tutorialspoint.com/marketing\\_management/marketing\\_management\\_functions.htm](https://www.tutorialspoint.com/marketing_management/marketing_management_functions.htm)
4. <https://www.yourarticlelibrary.com/marketing/importance-of-marketing-for-the-economic-development-of-a-country/22145#:~:text=Successful%20operation%20of%20marketing%20activities,tu rn%2C%20increases%20the%20national%20income.>
5. <http://www.uop.edu.pk/ocontents/marketing%20mix.pdf>
6. [https://is.muni.cz/el/1433/jaro2015/PV240/um/PA240\\_-\\_L3\\_-\\_Market\\_segmentation.pdf](https://is.muni.cz/el/1433/jaro2015/PV240/um/PA240_-_L3_-_Market_segmentation.pdf)
7. <https://www.toppr.com/guides/business-studies/marketing/pricing/>
8. <https://www.marketing91.com/types-of-pricing/>
9. <https://www.businessmanagementideas.com/products/channels-of-distribution-of-products-meaning-functions-factors-and-types/2276>
10. <https://www.economicsdiscussion.net/distribution-channel/factors-affecting-choice-of-distribution-channel/31503>
11. <https://hbr.org/2006/03/eliminate-the-middleman>
12. <https://www.businessmanagementideas.com/advertising-2/advertising-definition-objectives-importance-types-and-functions/17994>
13. <https://www.preservearticles.com/marketing-management/types-of-advertising-media/31128>
14. <https://www.artofmarketing.org/personal-selling/personal-selling-meaning-process-objectives-importance-advantages-and-disadvantages/13617>
15. <https://www.marketing91.com/salesmanship/>
16. <https://www.thebalancesmb.com/why-marketing-research-is-important-to-your-business-2296119>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : III	<b>21CGP03</b>	<b>APPLIED COST ACCOUNTING</b>	78	4

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>I</b>	<b>I</b>	<b>50</b>	<b>50</b>	<b>100</b>

**PREAMBLE:**

To familiarize the students with the cost accounting techniques and the applications in modern business world.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recollect the important terms in cost accounting, target costing, life cycle costing and activity based costing	K1
CO2	demonstrate the various cost accounting concepts and practice in the industries and need for reconciliation of cost and financial statements	K2
CO3	apply the methods of cost accounting in ascertaining cost for different sectors	K3
CO4	distinguish between cost accounting & financial accounting- cost accounting & management accounting , determine the various stock levels, labour turnover rate and machine hour rate	K4
CO5	evaluate the measures for economic utilization of material, labour and other expenses of cost in the production sector.	K5
CO6	assume the role of a cost accountant and construct a cost accounting reports based on the business data.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;        K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	3	3	3	1	1
CO5	9	9	3	3	3	1	1
CO6	9	9	3	3	3	1	3
<b>Total Contribution of COs to POs</b>	<b>54</b>	<b>54</b>	<b>36</b>	<b>36</b>	<b>18</b>	<b>15</b>	<b>16</b>
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.7</b>	<b>3.3</b>	<b>3.8</b>	<b>3.2</b>	<b>2.4</b>	<b>3.5</b>

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

### Course Content

#### **UNIT I : Elements of Costing (16 Hrs)**

Nature and scope, need, objectives – cost concepts – installation of costing system– cost accounting and financial accounting-cost accounting and management accounting – classification of cost-elements of cost-Materials – Labour – Overheads (Basics) Types and methods of cost- preparation of cost sheet.

#### **UNIT II : Process Costing (16 Hrs)**

Features- types of industries using process costing- advantages and disadvantages- process losses- wastages- scrap- normal process loss- abnormal loss- abnormal gain- inter process profit. Equivalent production: meaning-calculation of equivalent production- Joint product costing- By product costing.

#### **UNIT III : Operating Costing (14 Hrs)**

Meaning- application of operating costing- operating cost unit - Transport costing- costing procedure in transport industry- collection of cost- computation of cost unit in transport business- costing for cinema theatre –power house costing-costing for lodging houses- operation costing: special features.

#### **UNIT IV : Contract costing (16 Hrs)**

Contract costing –Introduction – Characteristic features of Contracts and Contract Costing – Distinction between Job costing and Contract costing – System of Contract costing – Recording of costs of a contract – Recording of Value and Profit on Contracts – Profit or Loss on Contracts – Escalation clause.

Reconciliation of Cost and Financial accounts.



## UNIT V : Contemporary Costing

(16 Hrs)

Target Costing: Deriving a Target Cost – Target Costing in service Industries – Closing a Target Cost Gap.

Lifecycle Costing – Identifying the costs at different stages of the lifecycle – Benefits of life cycle costing.

Throughput Accounting – Calculating and Interpreting a TPAR (Throughput Accounting Ratio) Improving a TPAR – Throughput Accounting in Multi-Product situations.

Activity Based Costing – Steps involved in ABC – Advantages – Problems with ABC approach (Theory) – Factors influencing application of ABC- Installation of ABC system.

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

### BOOKS FOR REFERENCE:

S. No	Authors	Course Title	Publishers	Year of Publication
1	Iyengar.S.P	Cost Accounting	Sultan Chand & Sons, New Delhi	2000
2	Jain.S.P & Narang.K.L	Cost Accounting	Kalyani Publishers, New Delhi	2003
3	Maheswari S.N	Cost Accounting	Sultan Chand & Sons, New Delhi	1993
4	Reddy T.S & Murthy.A	Cost Accounting	Margham Publications, Chennai	2004

### WEB REFERENCES:

- 1)<https://www.youtube.com/watch?v=FlisUOIwOnw&list=PLZjVCVjF6e9dbScGCih6LisSEykn2KS6n&index=5&t=0s>
- 2)<https://www.youtube.com/watch?v=KQqe91OraQ&list=PLZjVCVjF6e9dbScGCih6LisSEykn2KS6n&index=5>
- 3)[https://www.youtube.com/watch?v=0YLHjA\\_OePA&list=PLZjVCVjF6e9dbScGCih6LisSEykn2KS6n&index=9&t=669s](https://www.youtube.com/watch?v=0YLHjA_OePA&list=PLZjVCVjF6e9dbScGCih6LisSEykn2KS6n&index=9&t=669s)
- 4)<https://youtu.be/euqwRhZt0to>
- 5) <https://youtu.be/zh0y-Q0Lk2I>
- 6)[https://www.youtube.com/watch?v=kP\\_aE6y2k2A](https://www.youtube.com/watch?v=kP_aE6y2k2A)
- 7)<https://www.youtube.com/watch?v=3n6VV26VdwY>
- 8)<https://www.youtube.com/watch?v=yaGJrrY9bPI>
- 9)<https://www.youtube.com/watch?v=vzDu5BwZbRg>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IV	<b>21CGP04</b>	<b>OFFICE AUTOMATION</b>	65	4

**Contact hours per week: 5**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>I</b>	<b>I</b>	<b>50</b>	<b>50</b>	<b>100</b>

**PREAMBLE:**

To provide students with the fundamental knowledge of the use of computers in business by using office automation packages.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recollect the definitions of the different jargons used in Word Processor, Microsoft PowerPoint, Microsoft Excel, Tally.	K1
CO2	illustrate the MS OFFICE tools in preparing effective report, presentations, interest calculations, features of accounting software.	K2
CO3	experiment with MS Office and Tally software such as Opening an existing word document, Making changes in the document, Adding Graphics, Charts and Tables, Masters, Slide Transition in MS Power point, Spreadsheet basics, Formatting a Spreadsheet and excel work environment, creation of company in Tally accounting software.	K3
CO4	analyze the needs of different functions in MS OFFICE Tools, Conditional Functions, working With Large Excel Data Sets, Components of an Excel Workbook, finance functions in excel book and interest calculations in Tally software.	K4
CO5	evaluate the effectiveness of financial and statistical functions used in Microsoft Excel and Tally.	K5
CO6	design a suitable business document using office automation tools	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	9	9	9	9	9	3
<b>CO2</b>	9	9	9	3	9	9	3
<b>CO3</b>	9	3	9	3	9	9	3
<b>CO4</b>	9	3	9	3	9	3	3
<b>CO5</b>	9	3	9	3	9	3	3
<b>CO6</b>	9	1	3	3	9	3	3
<b>Total Contribution of COs to POs</b>	54	28	48	24	54	36	18
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>2.4</b>	<b>4.4</b>	<b>2.5</b>	<b>9.5</b>	<b>5.76</b>	<b>3.9</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

**Course Content**

**UNIT I : Microsoft Word:**

**(13 Hrs)**

Word Processor Basics – Opening Microsoft Word – Closing the Document and Quitting word – starting Microsoft word XP –Introduction to Word – Saving the Documents previewing –printing –closing – changing the size of a document. Edition the Document: Opening an existing word document- Moving the cursor – Making changes in your document – Undoing any operation – Saving changes made to the Document- Checking spelling in the Document – Automatic correction of errors – Printing the file – Saving and closing the Document.

**Microsoft Power Point:**

Microsoft PowerPoint: Starting PowerPoint – Creating a presentation – Saving a Presentation – working with views – Adding Graphics, Charts and Tables – Masters – Using Slide Transition- Printing – Closing the Slides – Quitting Microsoft PowerPoint.

**UNIT II : Microsoft Excel:**

**(13 Hrs)**

Introduction to Spreadsheets –use of Spreadsheet – Spreadsheet basics – Formatting a Spreadsheet – Graphs – Functions of Microsoft Excel-Starting Microsoft Excel – Excel Work Environment – Changing size of a Workbook and Excel Window – Cell and Cell Address-Standard Toolbar – Formatting Toolbar – the Formula bar – Status bar – Components of an Excel Workbook. Working in Excel: Entering data in Cell address – Making changes to an entry – Mathematical Calculations – Formulas using numbers – Formula using Cell address - Defining functions – Simple Graphs.

### **UNIT III :**

#### **Conditional Functions and Working With Large Excel Data Sets:**

Conditional Functions: Working with Excel Name Ranges, Using Excel IF () Function, Nesting Functions, Using Excel's COUNTIF () Function, Using Excel SUMIF () Function, Using Excel IFERROR () Function. Working with Large Sets of Excel Data: Using the Freeze Panes Tool, Grouping Data (Columns and/or Rows), Consolidating Data from Multiple Worksheets. **(13 Hrs)**

### **UNIT IV : Finance Functions:**

**(13 Hrs)**

Introduction to Finance: Time value of money - present value of money – concepts (Theory), Long term and short term investment decisions - capital budgeting, Net present value, Internal rate of return (Theory) Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV), Annuity, Internal Rate of Return (IRR).

### **UNIT V : Tally**

**(13 Hrs)**

Features of Accounting software – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area. Company creation – Alteration of Company – Deletion of Company – Selection of company. Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types.

Interest Calculation- Activate Interest Calculation (Simple and Compound Interest).Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration. GST Adjustment Entry-Purchase and Sales Voucher.

### **BOOKS FOR REFERENCE:**

<b>S.No</b>	<b>Author</b>	<b>Course Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
1.	Doug Harts	Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop	TATA McGraw-Hill Edition, New Delhi.	2008
2.	Krishnan N	Windows and Ms Office 2000 with Database Concepts	Scitech Publications (India) Pvt. Ltd., Chennai.	2011
3.	Stephen L. Nelson	“The Complete Reference Office 2000”	Tata McGraw – Hill Publishing Company Limited, New Delhi.	2007
4.	VIKAS GUPTA	Comdex Computer Course Kit (XP Edition)”,	“Dreamtech Press, New Delhi.	2010

**WEB REFERENCES:**

1. <https://www.tutorialspoint.com/word/index.htm>
2. <https://www.youtube.com/watch?v=PeXfCW0PNzM>
3. [https://www.tutorialspoint.com/word/word\\_tutorial.pdf](https://www.tutorialspoint.com/word/word_tutorial.pdf)
4. [https://www.tutorialspoint.com/excel/excel\\_tutorial.pdf](https://www.tutorialspoint.com/excel/excel_tutorial.pdf)
5. <https://adminfinance.umw.edu/tess/files/2013/06/Excel-Manual1.pdf>
6. <https://training.it.ufl.edu/media/trainingitufledu/documents/uf-health/excel/Excel2016-Beginners.pdf>
7. <https://corporatefinanceinstitute.com/resources/ebooks/excel-book-pdf/>
8. <https://www.gacbe.ac.in/pdf/ematerial/18BCS5EL-U5.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : V Practical-I	21CGP05	Computer Applications Practical-I(Office Automation & Tally)	<b>52</b>	2

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>I</b>	<b>I</b>	<b>50</b>	<b>50</b>	<b>100</b>

**PREAMBLE:**

To develop the students with the practical applications of Office Automation and to impart the skills to use Tally software

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Recall the workings of Ms Word, Ms Excel, Ms PowerPoint and Tally.	K1
CO2	Demonstrate the procedures of creating word document, spread sheet slides and creation of company	K2
CO3	Apply the editing and formatting techniques in Ms Word, Ms Excel, Ms PowerPoint and Tally.	K3
CO4	Examine the various steps for preparing mail merge, trend analysis, voucher entry and invitation in Ms Word, Ms Excel, Tally and Ms PowerPoint respectively.	K4
CO5	Assess the performance of the wizard and template used in Ms Word, Ms Excel and Ms PowerPoint.	K5
CO6	Create advertisement banner using Ms Word, prepare employee payroll using Ms Excel and stock summary using Tally.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	9	9	3
CO3	9	9	3	3	9	9	1
CO4	9	9	3	3	3	3	1
CO5	9	9	3	3	3	3	1
CO6	3	3	0	3	0	3	0
<b>Total Contribution of COs to POs</b>	48	48	27	30	33	36	9
<b>Weighted Percentage of COs contribution to POs</b>	<b>3.6</b>	<b>4.1</b>	<b>2.5</b>	<b>3.2</b>	<b>5.8</b>	<b>5.76</b>	<b>2.0</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9 - High correlation between COs and POs.**

### Course Content

#### OFFICE AUTOMATION PRACTICALS

#### MS –WORD

1. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.
  - a) Use bullets & numbering
  - b) Check the spelling according to British English
  - c) Use thesaurus to replace a word
  - d) Use drop cap
2. Perform mail merge operation for sending notice to share holders for AGM
3. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.
4. Create contents of a sample research report on your area of specialization.
5. Prepare a PowerPoint Presentation for the following:
  - a) Product Advertisement, b) Company Advertisement

#### MS-EXCEL

6. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
  - ☐ Delete the customer who had closed the A/c.
  - ☐ Insert a row in between the 1st & 2nd customer.
  - ☐ Insert a column in between Address & Email ID and Name it as Telephone Number
  - ☐ Hide the column 'Address'
7. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
  - ☐ Copy the production department employees in sheet number 2.

- ☐ Copy the details of the employees staying in Coimbatore city.
  - ☐ Find the person who is getting a maximum salary.
8. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
9. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10 years, fit it in a chart, and present it in power point.
10. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
11. Find the correlation between demand and price of a product.
12. Create a table showing the following:
- 1) Years (Minimum 5 years)
  - 2) Profit
  - 3) Depreciation
  - 4) Profit after Depreciation
  - 5) Tax
  - 6) Profit after tax
  - 7) Cash Inflows
  - 8) Cumulative cash inflows of a project and find its Payback Period.
13. Collect financial data of any company calculate profitability ratios (Gross Profit, Net Profit, Return on Total Assets)
14. Create a table showing the following;
- 1. Year (atleast 10 years data)
  - 2. Name of the Company (include minimum 7 companies and display its current ratio)  
Using current ratio, calculate its Mean, Standard Deviation, Cumulative Variance, Maximum, Minimum, Compound Annual Growth Rate(CAGR).
15. Prepare an excel program in your own using logical functions (AND, OR, NOT, IF)
16. Create vouchers and view Profit and loss a/c and Balance sheet for the following: Hindustan Ltd. started the business on 01-04-....
- 1. Contributed capital by cash Rs 2, 00,000
  - 2. Cash deposited in Indian bank Rs 50,000
  - 3. Credit purchases from Krishna traders Rs. 20000 invoice no 12
  - 4. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
  - 5. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
  - 6. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
  - 7. Returned goods to KRISHNA traders Rs 5000 invoice no 12
  - 8. Returned goods to PRAVIN traders Rs 5000 invoice no 44
  - 9. Credit sales to RAVI & Co Rs 50,000 inv no 1
  - 10. Credit sales to KUMAR & Co Rs 50,000 inv no 2
  - 11. Cash sales Rs 20,000 inv no 3
  - 12. Credit sales to RAVI & Co Rs 50,000 inv no 2
  - 13. Credit sales to RAVI & Co Rs 50000 inv no 5
  - 14. Goods returned by RAVI & Co Rs 5000 inv no 1
  - 15. Goods returned by KUMAR & Co Rs 5000 inv no 1
  - 16. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580



17. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592

18. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

17. From the Information given below create unit of measurement, stock groups and stock items  
Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4. daily news paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:			
Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2.50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogen	10	100	nos

18. Interest Calculations

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to Ganesh Rs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to Ganesh 50,000

Interest parameters rate 14% per 365 days

year 19. Calculate Interest

Cash deposited in SBI Rs. 1, 00,000

1-12 purchased goods from suppliers Rs 20,000

Deposited in SBI Rs. 50, 000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

20. Display the interest calculations for the period 1-4 to

Display the interest calculations for the period 1-4 to 31-12

Opening balance

Ram & Co Rs 25,000

Krishna traders Rs 20,000

Interest parameters rate 12% per 365 days year

Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for Rs. 25,000 (credit period 45 days)

Sold goods to Ram for Rs. 50,000 (credit period 30 days)

Paid to Krishna the amount plus interest

Received from Ram plus interest

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VI Elective-I	<b>21CGP06A</b>	<b>AGRICULTURAL MARKETING</b>	<b>52</b>	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>I</b>	<b>I</b>	<b>50</b>	<b>50</b>	<b>100</b>

**PREAMBLE:**

To enable the students to study and survey the problems of agriculturalist and find solutions for them.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	find the meanings of the terms in agricultural marketing and agricultural marketing research.	K1
CO2	outline the role of various marketing agencies, institutions, innovative marketing channels, cooperative marketing federations, regulated markets, Government sponsored national organizations and agricultural marketing research institutions.	K2
CO3	identify the importance of agricultural marketing, grading, standardization, quality control, problems in pricing, research in agricultural marketing and steps in marketing research.	K3
CO4	differentiate marketing of agricultural goods and manufactured goods, marketed surplus and marketable surplus and classify markets, marketing functions and regulated markets.	K4
CO5	evaluate the factors affecting demand and supply of farm products, factors affecting transport cost, defects in agricultural marketing and lines of improvement.	K5
CO6	conduct research to promote agricultural marketing.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
<b>Total Contribution of COs to POs</b>	54	46	40	36	16	26	16
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.0</b>	<b>3.7</b>	<b>3.8</b>	<b>2.8</b>	<b>4.16</b>	<b>3.5</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

### Course Content

#### **UNIT I : Agricultural Marketing and Markets**

**(10 Hrs)**

Agricultural Marketing: Definition- Differences in Marketing of Agricultural and Manufactured goods – Characteristics of Agricultural Commodities - Importance of Agricultural Marketing - Producer's Surplus of Agricultural Commodities - Relationship between Marketable Surplus and Marketed Surplus - Characteristics of a good Marketing System – Scientific Marketing of Farm Products.

Market, Market Structure and Market Forces: Components of Market – Dimensions – Classification of Markets - Market Structure – Meaning and Components of Market Structure. Market Forces - Demand – Meaning - Factors affecting Demand for Farm Products – Supply – Meaning - Factors Affecting Supply for Farm Products.

#### **UNIT II : Agricultural Marketing Function**

**(10 Hrs)**

Marketing Functions: Meaning and Classification – Packaging - Transportation: Advantages and Means of Transportation - Transportation Cost – Factors Affecting Transportation Cost – Problems in Transportation of Agricultural Commodities.

Grading and Standardization: Importance and Meaning – Advantages of Grading – Types of Grading and Certification – Labeling - Grade Specifications for Agricultural Commodities – AGMARK - Standardization - Quality Control – ISI - BIS – ECOMARK-FPO. Storage and Warehousing: Meaning and Functions – Types of Warehouses – Problems in storage. Agricultural Marketing Finance: Types – Role of NABARD in Agricultural Marketing Finance – Agricultural Marketing Pricing – Minimum Support Price – Procurement Prices – Problems in pricing.

### **UNIT III : Agricultural Marketing Agencies, Institutions and Channels**

Marketing Agencies – Marketing Institutions - Marketing Channels – Innovative Market Channels - Direct Marketing and Farmers' Market - Contract Farming – Meaning - Advantages and Types of Contract Farming- Risks in Contract Farming – Contract Farming Included in APMR, 2003 – New Model Contract Farming Act, 2018.

Regulation of Agricultural Marketing – Definition –Objectives- Important Features of Regulated Markets –Classification of Regulated Markets - Co-operative Marketing in India - Meaning – Functions – Types – Structure – National Level Cooperative Federations – NCUI - NAFED – NCDCs – TRIFEDs – National Cooperative Dairy Federations of India – State Level Marketing Federations – RAJFED - MARKFED. **(10 Hrs)**

### **UNIT IV : External Trade in Agriculture and Government Sponsored National Organizations**

External Trade in Agriculture: Agricultural Export Policy 2018 – Prospects of Agricultural Trade – Agriculture Export Zones. Government Sponsored National Organizations and their Role: Food Corporation of India – Cotton Corporation of India - Jute Corporation of India – Agricultural and Processed Food Products Export Development Authority (APEDA) – Marine Products Export Development (MPEDA) – National Horticulture Board (NHB) – National Dairy Development Board (NDDB) – Commodity Boards. **(11 Hrs)**

### **UNIT V : Agricultural Marketing Research**

Research in Agricultural Marketing: Importance and Objectives – Steps in Marketing Research – Agricultural Marketing Research Institutions – Research Problems in Agricultural Marketing – Emerging Issues in Agricultural Marketing - Defects in Agricultural Marketing and Lines of Improvement. **(11 Hrs)**

**Case Studies from above five units**

### **BOOKS FOR REFERENCE:**

<b>S.No</b>	<b>Authors</b>	<b>Course Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	Acharya, SS & Agarwal, NL	Agricultural Marketing in India	Oxford & IBH PublishingCo.Pvt. Ltd., New Delhi	2011
2	Jadish Prasad	Export Potential of Indian Agriculture	Mittal Publications, NewDelhi.	2000
3	Ramkishan, Y	New Perspectives in Rural & Agricultural Marketing	Jaico Publishing House,Mumbai.	2002

**WEB REFERENCES:**

1. <http://www.agmarknet.gov.in>
2. <http://jnkvv.org>
3. <http://www.rvskvv.net>
4. <http://www.researchgate.net>
5. <http://ageconsearch.umn.edu>
6. <http://www.manage.gov.in>
7. <http://www.sare.org>
8. <http://www.ilo.org>
9. <http://cgspace.cgiar.org>
10. <http://core.ac.uk>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VI Elective-I	<b>21CGP06B</b>	<b>FINANCIAL MARKETS AND INSTITUTIONS</b>	<b>52</b>	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>I</b>	<b>I</b>	<b>50</b>	<b>50</b>	<b>100</b>

**PREAMBLE :**

To enable the learners to understand the structure of financial systems in India

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	list the various financial institutions and service institutions	K1
CO2	outline the features of money market, money market institutions, role of FDI.	K2
CO3	identify the role of commercial banks and industry development banks.	K3
CO4	analyse the development and weakness of financial system in India	K4
CO5	evaluate the expertise knowledge in the financial security and institution	K5
CO6	establish FDI regulations and its role.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;    K4 – Analyze;**

**K5 – Evaluate;    K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	9	9	9	3	9	3
<b>CO2</b>	9	9	9	9	3	9	3
<b>CO3</b>	9	9	9	9	3	3	3
<b>CO4</b>	9	9	9	3	3	3	3
<b>CO5</b>	9	9	3	3	3	1	3
<b>CO6</b>	9	1	1	3	1	1	1
<b>Total Contribution of COs to POs</b>	54	46	40	36	16	26	16
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.0</b>	<b>3.7</b>	<b>3.8</b>	<b>2.8</b>	<b>4.16</b>	<b>3.5</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

## **Course Content**

### **UNIT I : Financial systems in India (12 Hrs)**

Financial system in India: Financial concepts - Financial assets - Financial intermediaries - Financial markets – Classifications - Capital market - Industries securities market - Government securities market - Long term loans market – Mortgages market - Financial guarantees market - Foreign exchange market - Financial instruments - Development of financial system in India - Weakness of Indian financial system.

### **UNIT II : Money Market (10 Hrs)**

Money Market: Meaning and Definition - Features and Objectives - Features of a developed money market - Importance of money market - Composition of money market - Call money market - Commercial bill market - Treasury bill market - Money market instruments - Commercial papers - Certificate of deposits - Structure of an Indian money market - Recent development in money market.

### **UNIT III : Financial Institutions (10 Hrs)**

Financial Institutions: Role of Commercial Banks in Industrial Development - Industrial Development Banks - Industrial Finance Corporation of India(IFCI) - State Finance Corporations(SFC) - Industrial Credit and Investment Corporation of India(ICICI) - Industrial Development Bank of India(IDBI) - Unit Trust of India(UTI) - State Industrial Development Corporation - Export Import Bank (EXIM) - Housing Finance Corporations - National Agricultural Bank of Rural Development (NABARD).

### **UNIT IV : Financial Service Institutions (10 Hrs)**

Financial Service Institutions: Clearing Corporation of India Limited(CCIL) - Credit Rating and Information Services of India Limited(CRISIL) - Discount and Finance House of India Limited(DFHIL) - Merchant banking - Mutual fund - SEBI guidelines.

### **UNIT V : Foreign Direct Investment (10 Hrs)**

Foreign Investment and its Regulations – Significance - Role of Foreign Direct Investment - Position of FDI in India - Fin-Tech applications in business.

**Case Studies from above five units**

### **BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Gupta.K, Shashi & Aggarwal Nisha	Financial Institutions and Markets	Kalyani Publishers, New Delhi	2011
2	Gurusamy.S	Financial Market and Institution	Tata Mc Graw Hill Education Private Ltd, New Delhi	2011
3	Gordon.E & Nataraj.K	Financial Market and Institution	Himalaya Publishing House, Mumbai	2003
4	Srivastava R.M & Nigam Divya	Management of Indian Financial Institution	Tata Mc Graw Hill Education Private Ltd, New Delhi	2008

**WEB REFERENCES:**

1. [http://tumkuruniversity.ac.in/oc\\_ug/comm/IFS%20FINAL.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/IFS%20FINAL.pdf)
2. <https://byjus.com/govt-exams/indian-financial-system/>
3. <https://indiafreenotes.com/weaknesses-of-indian-financial-system/>
4. <https://www.investopedia.com/terms/m/moneymarket.asp#:~:text=The%20money%20market%20refers%20to,accounts%20opened%20by%20bank%20customers.>
5. <https://www.coverfox.com/personal-finance/mutual-funds/money-market-instruments/>
6. <https://www.sciencedirect.com/topics/economics-econometrics-and-finance/money-market-instruments>
7. <https://www.investopedia.com/terms/f/financialinstrument.asp>
8. <https://financialservices.gov.in/banking-divisions/Financial-Institutions-and-others>
9. [https://www.investopedia.com/terms/f/fdi.asp#:~:text=A%20foreign%20direct%20investment%20\(FDI\)%20is%20an%20investment%20made%20by,interests%20located%20in%20another%20country.&text=However%2C%20FDIs%20are%20distinguished%20from,equities%20of%20foreign%2Dbased%20companies.](https://www.investopedia.com/terms/f/fdi.asp#:~:text=A%20foreign%20direct%20investment%20(FDI)%20is%20an%20investment%20made%20by,interests%20located%20in%20another%20country.&text=However%2C%20FDIs%20are%20distinguished%20from,equities%20of%20foreign%2Dbased%20companies.)
10. <https://corporatefinanceinstitute.com/resources/knowledge/economics/foreign-direct-investment-fdi/>



Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VI ELECTIVE I	21CGP06C	HUMAN RESOURCE MANAGEMENT	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	100

**PREAMBLE :**

To make the students to understand the *various* facets of human resource management & comprehend emerging developments in HRM.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	remember essential terms in human resource management such as planning, recruitment, selection and placement, job analysis, training, performance appraisal and human resource outsourcing.	K1
CO2	illustrate the role of human resource manager and the significance of human resource planning, job description ,job specification and work life balance.	K2
CO3	identify the strategies and planning of human resource department, methods of job design, job redesign and methods of performance appraisal	K3
CO4	analyse the problems involved in placement, methods of training-techniques of wage fixation, right sizing of workforce, leave Management and handling absenteeism and attrition	K4
CO5	evaluate the implications of HRM in liberalized era, need for right sizing of workforce and measurements ,	K5
CO6	create a human resource policy to develop the talents , performances of employees and to attain the organization objective.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	1	3	1
CO4	9	9	9	3	1	3	1
CO5	9	9	3	3	1	1	1
CO6	9	1	1	3	1	1	1
<b>Total Contribution of COs to POs</b>	<b>54</b>	<b>46</b>	<b>40</b>	<b>36</b>	<b>16</b>	<b>26</b>	<b>16</b>
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.0</b>	<b>3.7</b>	<b>3.8</b>	<b>2.8</b>	<b>4.16</b>	<b>3.5</b>

Level of correlation: 0 is – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

### Course Content

#### **Unit I : Human Resource Management (10 Hrs)**

Meaning of HRM- importance of HRM- objectives and techniques- Role of human resource manager- duties and responsibilities of human resource manager- typical organizational setup of human resource department.-Implication of liberation in HRM- Functions of HRM – Procurement – Development – Compensation – Integration and Maintenance.

#### **Unit II : Human Resources Planning (10 Hrs)**

Meaning and importance of human resources planning- benefits of human resource planning- process of human resource planning- Recruitment- Selection- testing interview- Placement- uses of tests in selection- problems involved in placement.

#### **Unit III : Job Analysis (10 Hrs)**

Concept and uses of job analysis- Process and methods of job analysis- Job description and job specification- Role analysis -Concept of job design- approach and methods of job design- Job redesign in India- Training and induction-meaning- Objectives and purpose of induction- need for training-benefits of training-methods of training.

#### **Unit IV : Performance Appraisal, Compensation and Promotion (12 Hrs)**

Meaning of performance appraisal- Objectives of performance appraisal- methods of performance appraisal and limitations- job evaluation- Principles and techniques of wage fixation -Objectives of Compensation- - Meaning of transfer -reasons for transfer- types of transfer- right sizing of work force need for right sizing.

#### **Unit V : Contemporaries in HR (10 Hrs)**

Human Resource Outsourcing – Talents Management – Competency Mapping and Career Planning- Work Life Balance – Balanced Score Card – Managing Diversity – Employee Participation - Work Place Bullying – Modern HR Practices – Leave Management – Variable Pay – Bonus Schemes including Subsidized Food - Company Transportation – Fun and Entertainment Activities – Handling Absenteeism and Attrition.

#### **Case Studies from above five units**

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Aswathappa K	Human Resource management	McGraw Hill Education; Eighth edition, New Delhi.	2017
2	Dessler, Gary	Human Resource management	Prentice Hill, New Delhi.	2014
3	Prasad L.M.	Human Resource Management	Sultan Chand & Sons, New Delhi	2007
4	Rao, S.	Personnel and human resource management	Himalaya publishing house, Bangalore	2014
5	Reddy & Appanniah	Human Resource management	Himalaya publishing house, New Delhi	2014
6	Tripathi P.C.	Human Resource Management	Sultan Chand & Sons, New Delhi	2010

**WEB REFERENCES:**

- 1) <https://www.hrdconnect.com/2019/05/22/what-is-hr-management-in-an-organisation/>
- 2) <https://www.economicdiscussion.net/human-resource-management/human-resource-planning-definition-importance-objectives-process-prerequisites/31575>
- 3) <https://www.economicdiscussion.net/human-resource-management/job-analysis-meaning-concept-purposes-contents-process-and-methods/31576>
- 4) <https://www.economicdiscussion.net/performance-appraisal/performance-appraisal-in-hrm/31873>
- 5) <https://www.toolbox.com/hr/talent-management/articles/what-is-talent-management/>
- 6) <https://www.businessmanagementideas.com/human-resources-management/work-life-balance-in-hrm/20853>
- 7) <https://www.slideshare.net/timadams2323/balanced-scorecard-presentation-1068670>
- 8) [https://www.slideshare.net/jithindas05/competency-mapping-ppt-15741755?next\\_slideshow=1](https://www.slideshare.net/jithindas05/competency-mapping-ppt-15741755?next_slideshow=1)

**SEMESTER - II**

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VII	21CGP07	Advanced Corporate Accounting	91	4

**Contact hours per week: 7**

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

**PREAMBLE:**

To make the students to expertise with accounting methods formatted for the corporate bodies, farm accounting and social responsibility accounting

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	explain the concepts of issues of bonus shares, profit prior to incorporation, final accounts of company, amalgamation, absorption, holding company, banking company ,insurance company and investment company accounts.	K1
CO2	solve the accounting problems of various company accounts.	K2
CO3	distinguish between internal reconstruction and external construction, holding and subsidiary company, amalgamation and absorption and life insurance and general insurance company.	K3
CO4	compute capital profits, revenue profits and cost of control, rebate on bills discounted provisions regarding NPA in the context of bank accounts.	K4
CO5	prepare the final accounts of banking and insurance companies.	K5
CO6	impart skills in preparation of final accounts of joint stock company, amalgamation, holding accounts, bank accounts and insurance accounts.	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;**

**K5 – Evaluate; K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	3	3	3	1	1
CO5	9	9	3	3	3	1	1
CO6	9	9	3	3	3	1	3
<b>Total Contribution of COs to POs</b>	<b>54</b>	<b>54</b>	<b>36</b>	<b>36</b>	<b>18</b>	<b>15</b>	<b>16</b>
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.7</b>	<b>3.3</b>	<b>3.8</b>	<b>3.2</b>	<b>2.4</b>	<b>3.5</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

### Course Content

#### **UNIT I : Company Accounts (18 Hrs)**

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet.

#### **UNIT II : Merger (18 Hrs)**

Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction.

#### **UNIT III : Holding company Accounts (18 Hrs)**

Meaning and definition –holding company and subsidiary company –legal requirement relating to preparation of accounts-preparation of profit and loss account –consolidated balance sheet.

#### **UNIT IV : Banking Company Accounts (18 Hrs)**

Legal requirements-Rebate on bills Discounted- provisions regarding NPA-Classification of Bank Advances - Preparation of Profit and Loss Account and Balance Sheet (new format).

#### **UNIT V : Insurance Company Accounts and Investment Accounts (19 Hrs)**

Insurance Company Accounts: Final Accounts of Life Insurance and General Insurance-legal framework.

**Investment Accounts:** Meaning-nature- types of securities-purchase and sale of investments cum interest quotations- investment in equity shares-accounting treatment of investments-columnar investment accounts.

**Distribution of Marks:** Theory 20 % and Problem 80 %.

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting,	Vikas Publishing House, New Delhi,	2009
3	Reddy.T.S & Murthy.A,	Corporate Accounting,	Margham Publications, Chennai,	2016
4	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

**WEB REFERENCES:**

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2. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/issue-of-debentures/>
3. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/>
4. [https://www.slideshare.net/afukhan/valuation-of-goodwill-and-shares-with-solution-of-problems?next\\_slideshow=1](https://www.slideshare.net/afukhan/valuation-of-goodwill-and-shares-with-solution-of-problems?next_slideshow=1)
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7. <https://www.slideshare.net/cpjcollege/corporate-accounting-125032473>
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Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VIII	21CGP08	Business Research Methods	91	4

**Contact hours per week: 7**

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

**PREAMBLE :**

To equip the students with the methods of research for kindling the thirst to pursue the research and application of statistical tools in business research.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Remember the basic concepts of research and statistics.	K1
CO2	Understand the different types of research, sampling methods, methods of data collection and different types of research report.	K2
CO3	Apply appropriate technique of sampling for selection of samples, feasible data collection method and suitable hypothesis test in business research.	K3
CO4	Analyse the data using various tests of hypothesis.	K4
CO5	Evaluate the data using parametric test and non-parametric tests and draw meaningful interpretations.	K5
CO6	Conduct business research systematically and independently.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	3
CO6	9	9	9	9	3	3	3
<b>Total Contribution of COs to POs</b>	54	54	54	54	18	18	18
<b>Weighted Percentage of COs contribution to POs</b>	4.1	4.7	5.0	5.7	3.2	2.88	3.9

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

### Course Content

#### **UNIT I : Research and Sampling Methods (18 Hours)**

Research: Meaning – objectives – process – importance. Types of research: Pure – applied – historical – case study – experimental – analytical – descriptive - comparative and ex-facto. Selection of a research problem- Preparation of research design. Sampling: Meaning – essentials. Methods: Probability - non probability sampling - online sampling. Size of sample – factors affecting the size of the sample – sampling and non sampling errors.

#### **UNIT II : Data Collection (18 Hours)**

Data: Meaning – importance – types. Sources of data: Primary data – secondary data. Schedule and questionnaire : Meaning – difference – precautions. Methods of collection of data: Observation – interview – mail survey – experimentation. Pilot study: Meaning – functions – size – design. Pretest: Meaning – purpose – procedure. Secondary data: Meaning – sources – precautions in the use of secondary data – Editing and coding – Classification and Tabulation of data

#### **UNIT III : Testing of Hypothesis (18 Hours)**

Hypothesis: Meaning – hypothesis testing – Type I error – Type II error - procedure of testing hypothesis. Types of hypothesis: Null – alternate. Estimation: point estimates and interval estimates. Test of significance : Attributes – large sample - small sample. Student's t-distribution : Properties – application.

#### **UNIT IV : Non – Parametric Test (18 Hours)**

Chi-square test : Definition - conditions – uses – Yates' corrections – testing procedure – testing of two independent variables. Sign Test: One-sample sign test – paired-sample sign test. Mann-Whitney Rank Sum U Test – Kruskal - Wallis Test.



**UNIT V : Analysis of Variance and Research Report (19 Hours)**

F-test: Definition – assumptions – application – testing of variables. Analysis of variance: Meaning – assumptions. Techniques of Analysis of variance: One way and two way classification models.

Interpretation - Research report: Meaning – characteristics – functions – types – steps in writing a report. Research report format: Prefatory items – body of the report – terminal items – precautions in writing report. References : Footnote – end note – bibliography. Research ethics and plagiarism.

**Distribution of Marks: 60% theory and 40% problems.**

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Pulishers	Year of Publication
1	Cooper.R.Donald & Schindler.S.Pamela	Business Research Methods,Tata McGraw	Hill Publishing House,New Delhi	2006
2	Gupta.S.P	Statistical Methods	Sultan Chand and Sons, New Delhi.	1994
3	Kothari.C.R	Research Methods and Techniques	New Age International Publishers,New Delhi	2008
4	Krishnaswamy.O.R & Ranganatham.M.	Methodology of Research in Social Sciences,	Himalaya Publishing House,New Delhi	2008
5	Sancheti D.C., Kapoor, V.K.	Business Statistics	Sultan Chand & Sons,New Delhi.	2016

**WEB REFERENCES:**

1. <https://www.freebookcentre.net/business-books-download/Business-Statistics.html>
2. <https://www.educba.com/types-of-research-methodology/>
3. <https://www.pdfdrive.com/business-statistics-books.html>
4. <https://www.discoverphds.com/blog/types-of-research>
5. <https://www.investopedia.com/terms/s/sampling.asp>
6. <https://www.youtube.com/watch?v=9PaR1TsvnJs>
7. <https://www.analyticssteps.com/blogs/what-are-different-types-sampling-techniques>
8. <https://www.investopedia.com/terms/h/hypothesistesting>.
9. <https://www.scribbr.com/statistics/hypothesis-testing/>
10. <https://course.ccs.neu.edu/is4800sp12/ssl/aron4.pdf>
11. <https://www.questionpro.com/blog/what-is-research/>
12. <https://sites.pitt.edu/~super1/ResearchMethods/Arabic/HypothesisTestingpart1.pdf>
13. [https://gurukpo.com/Content/B.Com/Business\\_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
14. <https://www.subkuchweb.com/business-statistics-notes-b-com-part-1-in-pdf-key-books-solutions/>
15. <http://103.5.132.213:8080/jspui/bitstream/123456789/1103/1/Business%20Statistics%20%28%20PDFDrive.com%20%29%20%28%29.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IX	21CGP09	Business Analytics with Python	78	4

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

**PREAMBLE :**

To provide comprehensive knowledge of python programming paradigms required for business decision making

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	spell out the basic concepts related to business analytics such as types and scope of analytics, types of data sources, data mining, data warehousing, forecasting methods, basic concepts of OOPs, programming in Python, tools in decision making.	K1
CO2	explain the importance of data quality, dealing with missing or incomplete data, Types of Data Sources, Association Rules and clustering, different types of forecasting methods, fitting models to data, writing comments in python, event driven programming	K2
CO3	identify the role of Data Scientist in Business & Society, decision trees in data mining, RDBMS data structures.	K3
CO4	Analyze the needs of business analytics in different business application fields, running a python script passing command line arguments, operations on dictionaries, operations on list.	K4
CO5	evaluate the techniques in business analytics for decision making and implement the numerical programming, data handling using python	K5
CO6	make an effective business decision using python	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	3	9	9	9	9	3
CO3	9	3	9	3	3	9	1
CO4	9	3	9	3	3	9	1
CO5	9	3	9	3	1	3	1
CO6	9	3	9	3	1	3	1
Total Contribution of COs to POs	54	24	54	30	26	42	10
Weighted Percentage of COs contribution to POs	4.1	2.1	5.0	3.2	4.6	6.72	2.2

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

**Course Content**

**UNIT I : Business Analytics: (15 Hrs)**

Business Analytics- Concept of Analytics – Types and Scope for Business Analytics – business analytics process- Organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society – Applications of Business Analytics.

**UNIT II : Data Bases: (15 Hrs)**

Types of Data Sources- Structured Vs Semi Structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database Vs Non-Relational Database, RDBMS Data structures, Columnar Data structures.

**Data Mining:**

Data Mining meaning, Association Rules and clustering, Decision trees, Random forests.

**UNIT III : Forecasting: (15 Hrs)**

Introduction- Types of Variation in time Series data-simple regression model-multiple regression model Seasonality and cyclical behaviour, Moving Average, Exponential smoothing methods – Single exponential, double exponential, fitting models to data HOLT-WINTERS, ARIMA, Multiple linear regression based forecasting.

**UNIT IV : Python OOPS Concept: (15 Hrs)**

Basic Concepts of oops -Introduction to Python, running a python script, writing comments, using variables, operators, strings and text, format specifiers , printing information. passing command line arguments.

**UNIT V : Programming in Python:**

**(18 Hrs)**

Decision making : if and else if, repetition : while loops and for loops, lists , operations on list , tuples, dictionaries , operations on dictionaries. Event driven programming: Turtle bar chart, event driven programming, key press events, mouse events.

**BOOKS FOR REFERENCE:**

S.No	Author	Course Title	Publisher	Year of Publication
1.	Ananth Raman, Marshall Fisher,	The New Science of Retailing: How Analytics Are Transforming the Supply Chain and Improving Performance,	HBR Book Press,USA	2010
2.	Doug Harts, TATA	Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop	McGraw-Hill Edition,NOIDA	2008
3.	Efraim Turban, Ramesh Sharda, Jay Aronson, David King,	Decision Support and Business Intelligence Systems,	9th Edition, Pearson Education,UK	2009
4.	Foster Provost, Tom Fawcett, O'	Data Science for Business – What you need to know about data mining and data-analytic thinking	O'Reilly Media Publication,USA	2013 IDEA from CASEWARE
5.	Frank J. Ohlhorst,	Big Data Analytics,	1st Edition, Wiley, New Jersey.	2012
6.	Galit Shmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication, New Jersey.	2010
7.	Kenneth Lambert,	Fundamentals of Python: First Programs	Cengage Learning Publishers, First Edition, US.	2012
8.	Marc,J.Schniederjans, Dara G.Schniederjans, Christopher M.Starkey.	Business Analytics –Principles, Concepts and Applications What, Why and How?-	Wiley Publications, New Jersey.	2014
9.	RN Prasad, Seema Acharya,	Fundamentals of Business Analytics	2 <sup>nd</sup> edition, Wiley Publications, New Jersey.	2014
10.	Turban, E., Aronson, JE., Liang, T. Sharda R,	Decision Support and Business Intelligence Systems,	Prentice Hall Publisher, 10 <sup>th</sup> Edition, US.	2011

**WEB REFERENCES:**

1. <https://books.goalkicker.com/PythonBook/>
2. [https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020\\_Book\\_IntroductionToScientificProgra.pdf](https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020_Book_IntroductionToScientificProgra.pdf)
3. [https://www.tutorialspoint.com/python/python\\_tutorial.pdf](https://www.tutorialspoint.com/python/python_tutorial.pdf)
4. <https://www.youtube.com/watch?v=WvhQhj4n6b8>
5. <https://www.youtube.com/watch?v=b093aqAZiPU>
6. [https://www.brianheinold.net/python/A\\_Practical\\_Introduction\\_to\\_Python\\_Programming\\_Heinold.pdf](https://www.brianheinold.net/python/A_Practical_Introduction_to_Python_Programming_Heinold.pdf)
7. <https://www.slideshare.net/ranpararipal/python-final-ppt>
8. [https://www.powershow.com/view0/8a8ef4-NTQ3M/Overview\\_of\\_Python\\_History\\_Advantages\\_Applications\\_IQOnlineTraining\\_powerpoint\\_ppt\\_presentation](https://www.powershow.com/view0/8a8ef4-NTQ3M/Overview_of_Python_History_Advantages_Applications_IQOnlineTraining_powerpoint_ppt_presentation)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : X Practical-II	21CGP10	Computer Applications Practical-II (Programming with Python)	52	2

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

**PREAMBLE :**

To help the students to acquire the knowledge of preparation of various program using python package.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Recall the concepts of OOPS, Python version and python scripts	K1
CO2	Demonstrate the procedures of python scripts using control structures	K2
CO3	Apply the editing and formatting scripts in python	K3
CO4	Analyse the various steps for preparing for turtle bar chart, area of square, simple interest, compound interest, library data set using python	K4
CO5	Evaluate the performance of operations on python dictionaries and built in functions such as arithmetic operations, sorting the numbers, first and last record from the dataset	K5
CO6	Create python program for employee salary dataset and electricity bill	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;  
K5 – Evaluate; K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	9	9	3
CO3	9	9	3	3	9	9	1
CO4	9	9	3	3	3	3	1
CO5	9	9	3	3	3	3	1
CO6	3	3	0	3	0	3	0
<b>Total Contribution of COs to POs</b>	48	48	27	30	33	36	9
<b>Weighted Percentage of COs contribution to POs</b>	3.6	4.1	2.5	3.2	5.8	5.76	2.0

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.**

### **Course Content**

1. Write a Python program to get the Python version you are using.
2. Write a Python program to area of the square.
3. Write a python program to calculate  $c = a^2 + b^2$ .
4. Write a python program to compute simple interest.
5. Write a python program to find biggest among three numbers.
6. Write a Python program to display the first and last record from the given list.
7. Write a python program to perform arithmetic operations.
8. Write a python program to find compound interest.
9. Write a python program to sort the given numbers.
10. Write a python program to sort the given names.
11. Write a program to display name of cities where salesman has delivered maximum and minimum number of items by using the below table.

S. NO.	CITIES	NO. OF ITEMS DELIVERED
1.	Mumbai	18
2.	Agra	2
3.	Baroda	13
4.	Banaras	43
5.	Chennai	8
6.	New Delhi	67
7.	New Jalpaiguri	29
8.	Howrah	11
9.	Kolkata	56
10.	Bangalore	33

12. Design a Python script using the Turtle graphics library to construct a turtle bar chart representing the grades obtained by N students read from a file categorizing them into first class, second class, third class and failed.
13. Design a Python script to generate statistical reports (Minimum, Maximum, Count, Average, Sum) for employee salary dataset.
14. Write a python program to generate electricity bill.
15. Write a python program to find the book stock in the given library dataset.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XI Elective II	21CGP11A	Services Marketing	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

**PREAMBLE :**

To make the students to understand the basic principles of marketing of various services.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO 1	recollect the conceptual knowledge of service marketing, characteristic features of services ,service marketing mix and service quality	K1
CO 2	explain the market segmentation for services tools for achieving service quality.	K2
CO 3	identify the factors influence consumer behavior of different service sectors	K3
CO 4	analyse the marketing mix of Personal care Marketing, Entertainment Marketing ,Education Marketing , Communication Marketing ,Electricity Marketing and the levels of customer's expectation in service marketing,	K4
CO 5	evaluate the growth of Indian service sector , formulation of strategies for managing demand and supply and the determinants of global service quality	K5
Co6	create marketing strategies for various service sectors to improve service quality and customers .	

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;**

**K5 – Evaluate; K6 – Create.**



**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	1	3	1
CO4	9	9	9	3	1	3	1
CO5	9	9	3	3	1	1	1
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.1	4.0	3.7	3.8	2.8	4.16	3.5

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

**Course Content**

**UNIT I : Service (10 Hrs)**

Meaning and definition of services – importance of services in Indian environment – classification of services – characteristic features of services – growth of the service sector – economic policy on services – differences between goods and services.

**UNIT II : Service Marketing (10 Hrs)**

Concept – significance – customer's expectation in service marketing – managing demand and supply in service business.

**UNIT III : Service Marketing Mix (10 Hrs)**

Marketing Mix for Services – Marketing mix of selected services - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.

**UNIT IV : Key Services Marketing (10 Hrs)**

Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.

**UNIT V : Service Quality and Customer Relationship Management (12 Hrs)**

Introduction – measurement of service quality – scope of service quality – tools for achieving service quality – causes of service quality – problems – principles guiding improving of service quality.

**Customer Relationship Management**

Meaning – essentials – customer retention – value of customers.

**Case study relating to all the above five units.**

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	David L.Kurtz & Kenneth C.Clow	Services Marketing	John Wiley and Sons, New Jersey, United States	2003
2	Lovelock Christopher	Service Marketing	Pearson Education Publishers, New Delhi	2003
3	Rampal.M.K & Gupta.S.L	Services Marketing	Cassalgotia Publishing Co, New Delhi	2005
4	Reddy.P.N & Appannaiah, H.R	Services Marketing	Kalyani Publishers, New Delhi	2011

**WEB REFERENCES:**

- 1) <https://www.marketing91.com/service-marketing-mix/>
- 2) <https://www.slideshare.net/anju2014/demand-and-supply-in-service-marketing>
- 3) <https://www.slideshare.net/prithvighag/service-quality-24372573>
- 4) <https://slideplayer.com/slide/10517710/>
- 5) <https://www.slideshare.net/charanreddy589/customer-relationship-management-14010865>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XI Elective II	21CGP11B	Indian Stock Exchange	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

**PREAMBLE :**

To equip the students with the conceptual knowledge of stock exchange and the skill in stock trading business

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recall the important terms such as capital market, stock exchange and internal stock trading, new issue market, primary market, investment management, speculation, gambling	K1
CO2	extend the advantages of primary market, functions of stock exchange and organisation structure.	K2
CO3	apply the methods of floating new issue and capital issue control	K3
CO4	analyse the methods of stock exchange trading, functions and working of SEBI.	K4
CO5	evaluate the measure of restricting Indian Stock Exchange, E-Commerce.	K5
CO6	exposure in online stock exchange operations.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;        K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	9	9	9	3	9	3
<b>CO2</b>	9	9	9	9	3	9	3
<b>CO3</b>	9	9	9	9	3	3	3
<b>CO4</b>	9	9	9	3	3	3	3
<b>CO5</b>	9	9	3	3	3	1	3
<b>CO6</b>	9	1	1	3	1	1	1
<b>Total Contribution of COs to POs</b>	54	46	40	36	16	26	16
<b>Weighted Percentage of COs contribution to POs</b>	4.1	4.0	3.7	3.8	2.8	4.16	3.5

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

**Course Content**

**UNIT I : Capital Market**

**(12 Hrs)**

Capital Market: Meaning - Overview of capital market - New Issue Market -Methods of floating new issues - Players of New Issue Market - Advantages of Primary Market - Stock Exchange: Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges - Origin and Growth - Organization structure - Mode of organization -Membership - Stock Exchange traders - Stock exchange trading - Jobbers Vs Brokers - Stock exchange dealings - Trading of securities.

**UNIT II : Stock Exchange Regulatory Framework**

**(10 Hrs)**

Stock Exchange Regulatory Framework: Under the SEBI Act, BSCC Act, Defence of India Rule, Securities Contract Act 1956, Securities Contracts Rules 1957 - Profile of Indian Stock Exchanges - BSE, NSE - Restructuring Indian stock exchanges – Dematerialization

**UNIT III : Listing of Securities**

**(10 Hrs)**

Listing: Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of non-listing – delisting - insider trading - speculation - Speculation Vs Gambling - Investors Vs Speculators - Investor protection.

**UNIT IV : The Securities Contracts (Regulation) Act, 1956**

**(10 Hrs)**

The Securities Contracts (Regulation) Act, 1956: Important provisions - SEBI: Functions and Working.

**UNIT V : Online Trading**

**(10 Hrs)**

Internet Stock Trading: Meaning and Features - Current Scenario - Regulating internet stock trading - IPOs on the internet - E-Commerce Act and internet stock trading - Stock index futures.

**Case study relating to all the above five units.**

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Anbarasu Joseph.D	Financial Services	Sultan Chand & Sons, New Delhi	2011
2	Bhole M.L	Financial Institutions and Markets	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2005
3	Gordon.E & Nataraj.K	Financial Market and Institution	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2003
4	Gurusamy.S	Financial Services and Markets	Vijay Nicole Imprints (P) Ltd, Chennai	2004
5	Khan Y.M	Financial Services	Tata Mc Graw Hill Publishing Company Limited, New Delhi	2013

**WEB REFERENCES:**

1. <https://www.elearnmarkets.com/blog/5-instruments-of-capital-market/>
2. [https://en.wikipedia.org/wiki/Organizational\\_structure#:~:text=The%20structure%20of%20an%20organization,department%2C%20workgroup%2C%20and%20individual.](https://en.wikipedia.org/wiki/Organizational_structure#:~:text=The%20structure%20of%20an%20organization,department%2C%20workgroup%2C%20and%20individual.)
3. [https://www1.nseindia.com/int\\_invest/content/regulatory\\_framework.htm](https://www1.nseindia.com/int_invest/content/regulatory_framework.htm)
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Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XI Elective II	21CGP11C	Organizational Behaviour	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

**PREAMBLE :**

To make the students to understand the key concepts and theories of organizational behaviour.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	spell out the meanings of various terminologies such as organizational behaviour, perception, learning, morale, group dynamics and organisational conflicts.	K1
CO2	explain the various domain concepts in organizational behavior particularly the historical development of organisational behaviour, determinants of personality, motivation, job satisfaction, discipline, causes of indiscipline.	K2
CO3	utilize the organizational behavior context for modify the behavior of people in the organization.	K3
CO4	analyse the complexities associated with management of individual behavior and group behavior in the organisation.	K4
CO5	judge the model of organizational behaviour, theories of personality, motivation, learning, factors affecting perception and employee morale, group decision making, and grievance redressal mechanism.	K5
CO6	predict the challenges and opportunities for organizational behavior in a business organisation	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
<b>Total Contribution of COs to POs</b>	54	46	40	36	16	26	16
<b>Weighted Percentage of COs contribution to POs</b>	4.1	4.0	3.7	3.8	2.8	4.16	3.5

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

**Course Content**

**UNIT I : Introduction to Organizational Behaviour**

Organizational Behaviour: Meaning and definition - Nature – Elements - Fundamental Concepts – Approaches - Historical development of organizational behaviour – Process - Model of organizational behaviour - Challenges and Opportunities of for organizational behaviour.

**(10 Hrs)**

**UNIT II : Individual Behaviour**

Individual Behaviour: Factors influencing individual behaviour - Environmental factors - Personal factors - Psychological factors – Personality – Concept – Determinants – Types - Theories Perception: Meaning – Process - Factors affecting perception - Perception and its application in organization and attitude.

**(12 Hrs)**

**UNIT III : Motivation and Morale**

Learning: Meaning – Determinants - Theories – Principles - Motivation: Meaning – Nature – Need – Process - Theories (Maslow's Theory, Herzberg's Theory and Mc Gregor Theory) (X, Y Theory and Vrooms Expectancy Theory).

Morale: Meaning - Difference between morale and motivation - Factors affecting employees morale - Job satisfaction - Concept - Determinants - Effects.

**(10 Hrs)**

**UNIT IV : Group Dynamics**

Group Dynamics: Meaning - Definition – Classification - Formal groups - Informal groups - Command and Task group - Interest group - Friendship group - Stages of group development

- Group properties - Group behaviour - Group decision making - Group effectiveness.  
Leadership: Functions - Style and Theories.

(10 Hrs)

#### **UNIT V : Organizational Conflicts**

Organizational Conflicts: Definition - Process - Inter personality conflicts - Inter group conflicts - Discipline: Causes of indiscipline - Acts of indiscipline – Grievance - Meaning and Characteristics – Causes - Grievance redressal mechanism.

(10 Hrs)

**Case study relating to all the above five units.**

#### **BOOKS FOR REFERENCE:**

S.No	Authors	Title	Publishers	Year of Publication
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2	Khanka.S.S	Organization Behaviour	Sultan Chand & Company, New Delhi	2003
3	Subba Rao.P	Personnel Management	Himalaya Publishing House, Mumbai	2009
4	Tirupathi.P.C	Personnel Management	Tata Mc Graw Hill Education Private Limited, New Delhi	2012

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2. <https://www.slideshare.net/priyasharmma/organizational-behavior-6858461>
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5. <https://commercemates.com/individual-behaviour-in-organization/>
6. <https://courses.lumenlearning.com/boundless-psychology/chapter/introduction-to-perception/>
7. <https://www.slideshare.net/sanjitacabby/learning-organisational-behaviour>
8. [https://www.tutorialspoint.com/organizational\\_behavior/organizational\\_behavior\\_motivation.htm](https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_motivation.htm)
9. <https://www.slideshare.net/masumhussain1650/theories-of-motivation-in-organizational-behavior>
10. <https://www.slideshare.net/SyedSajjadKabir/seu-13-morale>
11. <https://www.yourarticlelibrary.com/management/group-dynamics-its-characteristics-stages-types-and-other-details-management/5363>
12. <https://qsstudy.com/organizational-behavior/elements-properties-group>
13. <https://opentextbc.ca/organizationalbehavioropenstax/chapter/group-decision-making/>
14. [https://en.wikipedia.org/wiki/Organizational\\_conflict](https://en.wikipedia.org/wiki/Organizational_conflict)
15. <https://www.slideshare.net/Jyothi19587/discipline-9434417>
16. <https://www.slideshare.net/ManishaSrivastava29/grievance-its-handling-procedure>
17. <https://www.hrhelpboard.com/hr-manual/grievance-redressal-policy.html>



Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Ability Enhancement	21AEP01	Cyber Security	24	2

**Contact hours per week: 2**

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	-	100	100

**PREAMBLE :**

To understand the basics of cyber security and the security threats in day-to-day activities.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Recall the basic concepts of information security and its types	K1
CO2	Explain cyber space issues and cyber security measures	K2
CO3	Apply security measures to prevent ourselves from threats in social media	K3
CO4	Identify various risks and threats in cyber space	K4
CO5	Appraise the performance of social media, security issues and their measures	K5
CO6	Compose the real time examples using case studies	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	3
CO6	9	9	9	9	3	1	1
<b>Total Contribution of COs to POs</b>	54	54	54	54	36	34	28
<b>Weighted Percentage of COs contribution to POs</b>	4.1	4.7	5.0	5.7	6.3	5.44	6.1

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

### Course Content

#### UNIT I : Information Security

(4 Hrs)

History of Information Security - Need for Security-**Types of Security:** Physical Security – Network Security –Personal Security –Operation Security –Communication Security - Information Security Threats.

#### UNIT II : Introduction to Cyber Security

(5 Hrs)

**Cyber Security:** Objectives- Roles- Differences between Information Security and Cyber Security. **Cyber Security Principles:** Confidentiality- Integrity – Availability.

#### UNIT III: Risks & Vulnerabilities

(5 Hrs)

**Risk Meaning:** Risk Management –Problems of Measuring Risk -Risk Levels-Risk Analyzes-Risk Assessment –Response to Risk Terminology- **Threats:** Components of Threats-Types of Threats- **Vulnerabilities:** Computing System Vulnerabilities –Hardware Vulnerabilities-Software Vulnerabilities-Data Vulnerabilities-Human Vulnerabilities.

#### UNIT IV: Social media

(5 Hrs)

Introduction to social media: What, Why –Pros and cons- Security issues in social media: Mail- Facebook - Whatsapp-Twitter-Preventive and control measures.

**UNIT V : Case study**

**(5 Hrs)**

Impact of social media: Education -Business- Banking-Mobile –Human Life- Present generation-Indian scenario.

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1. <https://m.youtube.com/watch?v=o6pgd8gL FHg>
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3. <https://blog.barkly.com/10-fundamental-cybersecurity-lessons-for-beginners>
4. <https://5social media security risk and how to avoid them.html>
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6. <https://cyber security in banking 4 trends to watch in 2017.html>
7. <https://gmail hacking security tips-indian cyber security solutions.html>
8. <https://why social media sites are the new cyber weapons of.html>
9. [EBook:A complete guide to Staying Ahead in the Cyber Security Game](#)

**SEMESTER - III**

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XII	21CGP12	Accounting for Managerial Decision Making	78	4

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

**PREAMBLE:**

To familiarize the students with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management accounting.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recall the different terms in the managerial decision making	K1
CO2	explain the basic concepts of various tools used in management accounting	K2
CO3	make use of the procedures, formula, techniques and methods for computing the results in the comparative statement, ratio analysis, fund flow, cash flow statements, marginal cost, standard cost and budgets.	K3
CO4	examine the outcomes computed from the comparative statement, ratio analysis, cash flow statement, break even analysis, variance analysis and budgets	K4
CO5	interpret the variations found in the results obtained from comparative statement, ratio analysis, cash flow statement, break even analysis and variance analysis	K5
CO6	develop own common size statement, cash flow analysis statement, marginal costing tools and budget for a real time business operations	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;**

**K5 – Evaluate; K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	1	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	3	3	3
CO6	9	3	9	3	9	1	3
<b>Total Contribution of COs to POs</b>	54	48	54	48	24	24	18
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.1</b>	<b>5.0</b>	<b>5.1</b>	<b>4.2</b>	<b>3.84</b>	<b>3.9</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

### Course Content

#### **UNIT I : Introduction to Management Accounting**

**(15 Hrs)**

Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting – Financial Statement – Meaning - Significance-Financial Statement Analysis and Interpretation - Comparative Statement, Common Size, Trend Analysis.

#### **UNIT II : Analysis and Interpretation of Financial Statements**

**( 15 Hrs)**

Ratio Analysis - Significance and Limitations of Ratio Analysis - Classification of Ratios - Analysis of Short term Financial Position (Liquidity Ratios and Turnover Ratios) - Analysis of Long term Financial Position - Analysis of Profitability (General Profitability Ratios and Profitability Ratios) - Market Test Ratios - Analysis of Capital Structure - Construction of Balance Sheet.

#### **UNIT III :**

**(15 Hrs)**

Fund Flow statement – Meaning and concept of Funds and Flow of Funds – Importance of Funds Flow statements – Limitations – Schedule of changes in working capital – Funds from operations - Ledger Accounts with Adjustments - Preparation of Funds Flow statement.

#### **Cash Flow Analysis**

Cash Flow statement - Meaning – Significance – Limitations - Comparison between Fund Flow statement and Cash Flow statement – Calculation of cash from Operating Activities (As per AS3 Revised Norms)– Cash from Investing Activities – Cash from Financing Activities - Preparation of Cash Flow Statement.

#### **UNIT IV : Marginal Costing & Standard Costing**

**(15 Hrs)**

Marginal Costing – Meaning – Advantages – Limitations - Break Even Analysis - Managerial Applications of Marginal Costing.

##### **Standard Costing**

Standard costing -definition-estimated cost Vs standard cost- historical cost Vs standard cost – standard cost Vs budgetary control- advantages and limitations of standard cost – setting the standard- determination of standard cost – analysis of variance – material variance- labour and overhead variance.

#### **UNIT V : Budgetary Control**

**(18 Hrs)**

Budget--Meaning, need, objectives, budget manual- budget period-classification of budget – budget and forecast- budgeting- budgetary control-objectives- preparation of different budgets- flexible budget-sales budget-production budget-selling and distribution overhead budget- material budget- cash budget- master budget- Zero base budgeting.

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

#### **BOOKS FOR REFERENCE:**

<b>S.No</b>	<b>Authors</b>	<b>Course Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	Khan M.Y and Jain P.K.	Management Accounting,	Tata Mc Grew Hill Publishing Company Limited New Delhi	2007
2	Ramachandran R and Srinivasan R	Management Accounting,	Sriram publications Tiruchy	1996
3	Reddy T.S and Hariprasad Reddy Y	Management Accounting,	Margham Publications Chennai	2015
4	Sharma R.K and Shashi. K. Gupta	Management Accounting,	Kalyani Publication Chennai.	2016
5	Srinivasan N.P and Sakthivel Murugan M	Accounting for Management	S.Chand & Company, New Delhi.	2004

#### **WEB REFERENCES:**

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2. <https://www.youtube.com/watch?v=OzOtwYargcU>
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5. <https://www.foundationsoft.com/financial-ratios-construction-business/>
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Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIII	21CGP13	Applied Direct Tax	78	5

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

**PREAMBLE :**

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Define the basic concepts of income tax like income, assessee, previous year, assessment year, agricultural income, residential status and exempted incomes as per the Income Tax Act.	K1
CO2	Understand the rules and provisions of income tax under the five heads of income, Salaries, House Property, Profits and Gains of Business or profession and Capital gain.	K2
CO3	Compute the income tax of an individual under five heads of income.	K3
CO4	Analyse and apply the permissible exemptions and deductions to income.	K4
CO5	Assess the income of an individual and suggest suitable tax planning measures to get maximum tax benefit admissible under Indian Income tax Act.	K5
CO6	Compute tax liability of an individual, tax planning and file the Income tax returns independently.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**  
**K5 – Evaluate;        K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	3	3
CO2	9	9	9	3	3	3	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
CO6	9	9	9	3	3	9	3
<b>Total Contribution of COs to POs</b>	54	54	54	18	18	24	18
<b>Weighted Percentage of COs contribution to POs</b>	4.1	4.7	5.0	1.9	3.2	3.84	3.9

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

**Course Content**

**UNIT I : Residential Status and Scope of Income (15 Hrs)**

Income Tax Act – Definition – Income – Agricultural Income – Assesse – Previous year – Assessment year – Residential status – Scope of Total Income – Exempted Incomes.

**UNIT II : Income from Salary and House Property (15 Hrs)**

Computation of Income from Salaries and Income from House property.

**UNIT III : Income from Business or Profession and Capital Gain (15 Hrs)**

Computation of Profits and Gains of Business or Profession – Calculation of Capital gain.

**UNIT IV : Income from Other Sources (18 Hrs)**

Computation of Income from other sources – Set-off and Carry Forward of Losses – Deductions from Gross Total Income – Assessment of Individuals.

**UNIT V : Tax Planning (15 Hrs)**

Tax planning: Meaning, Objectives and Types – Tax evasion Vs Tax avoidance - Income Tax Authorities – Procedure of e-filing – Procedure for refund of income tax.

Distribution of Marks: Theory 40% and Problems 60%.



**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2019
2	Gaur V.P & Narang D.B	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2019
3	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2019
4	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2019

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11. <https://ca-lectures.online/direct-tax-download-free-pdf-study-material/>
12. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf>
13. <https://www.srcc.edu/sites>
14. <https://prsindia.org/budgets/parliament/union-budget-2021-22-analysis>
15. <https://castudynotes.com/2021/06/07/ca-final-direct-tax>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIV	21CGP14	Corporate Finance	78	4

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

**PREAMBLE :**

To enable the learners to make use of financial management tools for effective financial decision making.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	remember the phraseologies such as capital structure, cost of capital, capital budgeting and working capital	K1
CO2	elucidate the various theories involved in financial management	K2
CO3	identify the sources of finance, determinants of cost of capital, suitable credit, collection policies and forms of dividend	K3
CO4	solve the finance issues in pertaining to business using leverages, capital budgeting, cash flow and dividend policy	K4
CO5	determine optimal capital structure, working capital requirements, payback period, level of stock and dividend payout	K5
CO6	construct a sound capital structure and minimise cost of capital for making most profitable investment decision of a corporate firm	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;        K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	9	3	3
CO4	9	9	9	9	3	9	3
CO5	9	9	3	9	3	3	3
CO6	9	3	1	3	3	9	3
Total Contribution of COs to POs	54	48	40	48	24	30	18
Weighted Percentage of COs contribution to POs	4.1	4.1	3.7	5.1	4.2	4.8	3.9

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

### Course Content

#### **Unit – I Financial Management (15 Hrs)**

Meaning, Nature, scope, objectives and importance - Role and functions of Financial Management – Financial decisions – Sources of finance – Short-term and Long-term finance -Organisation of financial Management - Risk and Return analysis.

#### **Unit – II Capital Structure, Cost of Capital and Leverage (18 Hrs)**

Meaning of capital structure – Factors influencing capital structure – Pattern of capital structure – Theories of Capital Structure – Net Income Approach(NI approach) – Net Operating Income Approach (NOI approach) – Modigliani Miller Approach (MM approach)  
**Cost of Capital** – meaning – concept of cost of capital – Importance - determination of cost of capital – cost of debt – cost of preference capital , cost of equity capital and cost of Retained earnings – weighted average cost of capital.

**Leverages** : Types of Leverage - Financial Leverage - Operating Leverage and Combined Leverage.

#### **Unit – III Capital Budgeting (15 Hrs)**

Capital Budgeting: meaning, significance – process of capital budgeting – capital expenditure decisions – methods of ranking investment proposals – Techniques of Capital Budgeting : Pay-back period method, Average rate of return method, net present value method, internal rate of return method, Profitability index method – Limitations of capital budgeting –Capital Rationing.

#### **Unit – IV Working Capital Management (15 Hrs)**

Need for working capital – types – estimating working capital requirements – Management of cash –motives for holding cash – controlling inflow and outflow of cash – determination of minimum level of cash – Management of Receivables- Formulating suitable credit & collection policies- Management of Inventories – Objectives – Tools and Techniques of Inventory Management – Determination of levels of stock – ABC Analysis – VED Analysis.

### Unit –V Dividend Policy

(15 Hrs)

Factors influencing the size of dividend policy – Optimal dividend policy – Stable dividend policy – Forms of dividend- mechanics of dividend distribution – Theories of dividend policy – Irrelevance concept of dividend(Miller & Modigliani Theory) – Relevance concept of dividend ((Walter's & Gordon's approach).

**Distribution of Marks:** Theory 60% and Problems 40%.

### BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M.Y., Jain P.K	Financial Management	Tata McGraw-Hill Publishing Company Limited, New Delhi.	2008
2	Maheswari S.N	Financial Management Principles & Practice	Sultan Chand & Sons, New Delhi.	2014
3	Pandey I.M	Financial Management	Vikas Publishing House Ltd, New Delhi.	2013
4	Shashi K.Gupta Sharma R.K	Financial Management	Kalyani Publishers, Chennai.	2006

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Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XV	21CGP15	Introduction to Managerial Economics	65	4

**Contact hours per week: 5**

Year	Semester	Internal Marks	External Marks	Total Marks
I	III	50	50	100

**PREAMBLE :**

To make the students to understand the application of principles of economics in the field of managerial decision making

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
<b>CO1</b>	spell out the various terminologies used in managerial decision making.	K1
<b>CO2</b>	explain the concepts of demand and supply conditions and to assess the demand forecasting techniques.	K2
<b>CO3</b>	make use of break-even analysis in managerial decision making.	K3
<b>CO4</b>	examine production and cost analysis for the short run	K4
<b>CO5</b>	assess monetary and fiscal policies in solving for the macro economic problems.	K5
<b>CO6</b>	design competition strategies including costing, pricing, product differentiation and market environment according to the structures of the markets.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;        K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	3	3
CO2	9	9	9	3	1	3	3
CO3	9	9	9	3	1	1	3
CO4	9	9	9	3	1	1	3
CO5	9	9	9	3	1	3	3
CO6	9	9	9	3	1	1	3
<b>Total Contribution of COs to POs</b>	54	54	54	18	06	10	18
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.7</b>	<b>5.0</b>	<b>1.9</b>	<b>1.1</b>	<b>1.6</b>	<b>3.9</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

**Course Content**

**UNIT I : Managerial Economics (13 Hrs)**

Nature and Scope of Managerial Economics in relation with other disciplines – role and responsibilities of Managerial economist – goals of corporate enterprises – maximization of profit-value of enterprise.

**UNIT II : Demand Analysis (13 Hrs)**

Demand determinants – demand distinctions - elasticity of demand – types, methods – using elasticity in managerial decision making - Forecasting-methods-expert opinion-market experiments and services – demand forecasting for industrial goods - consumer goods-consumer durables-factors influencing elasticity of demand.

**UNIT III : Cost and Production Analysis (13 Hrs)**

Cost concepts-cost and output relationship-cost control -short run and long run – cost functions- production functions- Laws of Production- Law of Supply-Break even analysis-economies of scale of production.

**UNIT IV : Pricing (13 Hrs)**

Pricing and Output Decisions in different Market situations-Monopoly and duopoly competition-perfect and imperfect – pricing policies.

**UNIT V : Macro Economics Environment**

**(13 Hrs)**

Business Cycles-National income, monetary and fiscal policy-public finance. TRIM's – Intellectual Property Rights- TRIP's -industrial sickness- causes – remedies.

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Maheswari.Y	Managerial Economics	Prentice Hill of India Private Ltd, New Delhi	2005
2	Mehta.P.L	Managerial Economics, Analysis, Problems and Cases	Sultan Chand and Sons, New Delhi	1996
3	Mukherjee Sampat	Business and Managerial Economics	New Central Book Agency, Calcutta	1996
4	PetersonCraig.H, Cris Lewis.W	Managerial Economics	Pearson Education Publishers, New Delhi	2005
5	Reddy.P.N & Appannaiah.H.R,	Essential Managerial Economics	Himalaya Publishing House, Mumbai	2000
6	H.L.Ahuja	Managerial Economics: Analysis of Managerial decision Making	S.Chand Publishing, New Delhi	2017

**WEB REFERENCES:**

1. <https://onlinelibrary.wiley.com/journal/10991468>
2. <https://nptel.ac.in/content/storage2/courses/110101005/downloads/Lecture%2003.pdf>
3. <https://www.cheggindia.com/career-guidance/managerial-economics-principals-types-and-scope/>
4. <https://nptel.ac.in/courses/110/101/110101005/>
5. [https://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles\\_of\\_Managerial\\_Economics\\_15497.pdf](https://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles_of_Managerial_Economics_15497.pdf)
6. <https://freevideolectures.com/course/3307/managerial-economics>
7. <https://mrcet.com/downloads/MBA/Managerial%20Economics.pdf>

Category	Component	Course Code	Course Title	Contact Hours	Credit
Part – III	Core : XVI Project-I	21CGP16	Mini Project	-	1

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	100	-	100

**PREAMBLE:**

To expose the students to practice themselves to conduct field investigation and find solution the problems in the respective area.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Remember the different thrust areas of research	K1
CO2	Demonstrate the research problems pertaining to Marketing, Finance and Human Resource Management	K2
CO3	apply statistical tools for analysing the data collected from the study area	K3
CO4	analyse and interpret the data for solving the research problems	K4
CO5	evaluate the demographic variables and factors influencing the behaviour pattern of the people	K5
CO6	expose survey practice to meet the challenges in the rapid changing world and prepare themselves for their career	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**  
**K5 – Evaluate;        K6 – Create.**



**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	3	9	9	1	1	1
CO4	9	3	9	9	0	0	1
CO5	9	3	9	9	0	0	1
CO6	9	1	3	9	3	3	3
Total Contribution of COs to POs	54	28	48	54	10	10	12
Weighted Percentage of COs contribution to POs	4.1	2.4	4.4	5.7	1.8	1.6	2.6

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

**Course Content**

**Rules governing Mini Project**

- 1) In the first semester, students are allowed to select anyone of elective courses according to their choice. (Marketing/Finance/Human Resource Management).
- 2) They are allowed to continue the same elective course which are offered in the second, third and fourth semester.
- 3) At the end of the second semester, during summer vacation students shall undertake a Mini Project by conducting survey in the respective course/area.
- 4) Each student should conduct a survey (listed below) **in** the second semester summer vacation.
- 5) After the completion of survey, each student has to submit two copies of mini project report which consists of not less than 30 type written pages within 45 days after the reopening of the college for the third semester. It should be approved by the guide.
- 6) The mini project report shall be valued internally by the department for a maximum of 80 marks.
- 7) The students should secure a minimum of 50% marks i.e., 40 marks to pass in the Mini project report.
- 8) The *Viva voce* shall be conducted by the faculty for a maximum of 20 marks.
- 9) The students should secure a minimum of 50% marks i.e., 10 marks to pass in the *Viva voce* examination.
- 10) The students should secure a minimum of 50% marks i.e., 50 marks to pass in the Mini project report and *Viva voce* examination.
- 11) The final mark statement will be handed over to the Controller of Examination by the Head of the Department.

- 12) The mini project result will be published along with the third semester examination result.

Thrust areas for conducting survey in **MARKETING**

1. Problems and prospects of organic farming.
2. Branding of organic products.
3. Problems of cultivation and marketing of paddy.
4. Cost and return of Banana cultivation.
5. Sugarcane marketing through contract forming.
6. Functions of regulated markets.
7. Marketing of farm products through Uzhavar sandhai.
8. Mechanisation of Agriculture.
9. Government subsidies available for Agricultural inputs and implements.
10.       Marketing of farm products and services.
11.       Personal care services.
12.       Entertainment services.
13.       Educational services.
14.       Communication services.
15.       Electricity services.
16.       Banking services.
17.       Insurance services.
18.       Transport services.
19.       Tourism services.
20.       Hospital services.
21.       Hotel services.
22.       Consultancy services.
23.       Feedback of green products.
24.       Pricing of green products.
25.       Carreer opportunities in green marketing.
26.       Challenges of green marketing.

27. Issues of E-Marketing.
28. Opinion on online pricing.
29. Problems of online distribution services.
30. Online promotion strategies.

### **FINANCE**

- 1) Saving pattern Households/Agricultural labour/Industrial labour/Government services.
- 2) Investment pattern of working peoples/government employees.
- 3) Opinion of investment in UTI.
- 4) Opinion of investment in Mutual Funds/Bank Deposits/Government Securities.
- 5) Problems of finance in Agricultural industry.
- 6) Role of commercial banks in financing, small, medium, micro industry.
- 7) Investment in corporate securities.
- 8) Investment in stock trading.
- 9) Commercial banks and industrial developments.
- 10) Investment in Insurance/Postal Savings Scheme.
- 11) Investors attitude towards various investments.
- 12) Awareness towards Various Investment Schemes.
- 13) Problems faced by various investors.
- 14) Preference of investment by Women households/working Women/Senior Citizen.
- 15) Problems faced by the Senior Citizens on investment.

### **HUMAN RESOURCE MANAGEMENT**

1. Working condition in Spinning Mills/other factories.
2. Bonus schemes and subsidized food.
3. Work life balance.
4. Salary and wage administration system in industries.
5. Absenteeism and labour turnover.
6. Job satisfaction of employees in different industries.

7. Leadership styles in industries.
8. Application of motivation in industries.
9. Grievance and redressal mechanism.
10. Industrial safety and health hygienic condition in industry.
11. Labour welfare measures in various industries.
12. Industrial housing and transport facilities to the employees.
13. Problem of Child labours.
14. Problem of Women workers.
15. Welfare provision to Women employees.
16. Problems of Agriculture labour.
17. Employees Provident Fund Schemes for various industries.
18. Employees State Insurance Scheme.
19. Social Security Scheme.
20. Employees training/development/education in industries.

**\*Model contents of mini project report\***

1) The survey report should cover a following aspects:

- ❖ Introduction
- ❖ Objectives of the study
- ❖ Sample survey
- ❖ Method of collection of data
- ❖ Tools and techniques for analysis of data
- ❖ Key results/findings
- ❖ Suggestions
- ❖ Conclusion

2) Appendix

- ❖ Instruments used for collection of data
- ❖ Reference books
- ❖ Index if any

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Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XVII Open Elective	****	<b>Offered for students of other PG programme / departments</b>	52	2

**Contact hours per week: 3**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>II</b>	<b>III</b>	<b>50</b>	<b>50</b>	<b>100</b>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XVIII Elective - III	21CGP17A	Green Marketing	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

**PREAMBLE :**

To make the students aware of the imminent threat of depleting natural resources and the responsibility of business to be socially responsible with green products and practices for sustainable futures.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
<b>CO1</b>	outline the concepts of green marketing, green environment, green labeling, market segmentation, branding and green products.	<b>K1</b>
<b>CO2</b>	explain the significance of ethics and social responsibility, factors influencing environment and household consumption, demarketing , target market and price elasticity	<b>K2</b>
<b>CO3</b>	apply the process of pre and post purchase behaviour in Green Marketing	<b>K3</b>
<b>CO4</b>	analyze the factors influencing green marketing, Interaction between environment and consumption , Implementation of green Marketing Strategies	<b>K4</b>
<b>CO5</b>	evaluate the green product and process innovation framework, Competitive actions and consumer decision making.	<b>K5</b>
<b>CO6</b>	forecast and manage the Supply and Demand, future trends in green marketing and career opportunities.	<b>K6</b>

**K1 – Remember;    K2 – Understand;    K3 – Apply;                      K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	1	3	1
CO4	9	9	9	3	1	3	1
CO5	9	9	3	3	1	1	1
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.1	4.0	3.7	3.8	2.8	4.16	3.5

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

**Course Content**

**UNIT I : Overview of Green Marketing (10 Hrs)**

Introduction – Evolution – Emerging Trends – Green Marketing Stake holders – Ethics and Social Responsibility of Green Marketing – Factors Influencing Green Marketing – Green marketing in India – Legal Framework in Green Marketing.

**UNIT II : Environment and Household Consumption: (10 Hrs)**

Interaction between environment and consumption – Factors influencing environment and household consumption – Consumer Decision making process-Pre and Post purchase Process.

**UNIT III : Market Analysis (10 Hrs)**

Market Segmentation – Target Market – Market Positioning – Green Marketing Labeling-Branding – Demarketing.

**UNIT IV : Green Marketing Product and Pricing (12 Hrs)**

Green Product and Process innovation framework – Pricing – Pricing Strategies – Supply and Demand – Price Elasticity – Legal Constraints – Competitive actions.

**UNIT V : Development of an Integrated Green Marketing Framework (10 Hrs)**

Implementation of green Marketing Strategies – Feedback and Control - Measuring Performance and take action – Future Trends in Green Marketing – Career Opportunities in Green Marketing.

**Case Studies from above five units.**

**BOOKS FOR REFERENCE:**

S. No	Authors	Title	Publishers	Year of Publication
1	Jacquelyn A. Ottman	The New Rules of Green Marketing: Strategies, Tools and Inspiration for Sustainable Branding	Koehler Publishers	2011
2	Jacquelyn A. Ottman	Green Marketing: Opportunity for innovation	NTC Business Books	1998
3	John Grant	The Green Marketing Manifesto	Wiley, John & Sons Incorporated	2009
4	Joel Makower	Strategies for the Green Economy: Opportunities and Challenges in the New World of Business	McGraw-Hill	2008

**WEB REFERENCES:**

1. <https://sendpulse.com/support/glossary/green-marketing>.
- 2) <https://www.businessmanagementideas.com/marketing/green-marketing/20101>
- 3) <https://www.ukessays.com/essays/management/green-marketing-in-india-management-essay.php>
- 4) <https://www.businessinsider.in/advertising/brands/article/how-ready-is-india-to-launch-permanent-eco-friendly-packaging-and-become-a-plastic-free-country/articleshow/79154498.cms>
- 5) <https://bettermarketing.pub/4-ethical-green-marketing-strategies-7a1b38ade31e>
- 6) <https://www.environmentalscience.org/careers/sustainability-and-green-jobs>
- 7) <https://www.ecoideaz.com/showcase/are-eco-labels-essential-for-green-products-in-india>
- 8) <https://bis.gov.in/index.php/product-certification/operation-of-eco-mark-scheme/>



Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XVIII Elective III	21CGP17B	Project Finance	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

**PREAMBLE:**

To equip the learners with identification of project and its financial feasibility.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	define and recall the key techniques of project finance, steps in project identification, equity & debt financing, contents of a project report and dimensions of a project.	K1
CO2	classify the various projects, types of industrial finance, project contracts, incentives & subsidies, internal & external finance and equity & debt financing.	K2
CO3	make use of Gantt charts and network techniques, funds offered by commercial banks, term loans, working capital advances, angel financing and contemporary transactions that indicate developments in the policy and practice of project and infrastructure funding.	K3
CO4	assess the proposed investment from the perspective of different stakeholders, including lenders, sponsors, investors and governments by various feasibility analysis techniques like market, technical, financial and economic analysis.	K4
CO5	build a credit rationale in order to make and substantiate investment decisions and techniques of project scheduling, project appraisal & project configuration.	K5
CO6	appreciate how the mechanisms in the transaction documents operate to protect the creditors from the risks using qualitative and quantitative tools to ensure protection of risk.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
<b>Total Contribution of COs to POs</b>	54	46	40	36	16	26	16
<b>Weighted Percentage of COs contribution to POs</b>	4.1	4.0	3.7	3.8	2.8	4.16	3.5

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

### Course Content

#### **Unit I : Project**

**(10 Hrs)**

Meaning- Definition – Need- Characteristics – Objectives of project – classification of project – Dimensions and aspects of projects – phases of a project - Project Life Cycle – project scheduling – Gantt charts and network techniques.

#### **Unit II : Project Identification, Reports and Appraisal**

**(10 Hrs)**

Meaning – steps involved in project identification- market analysis, technical analysis, financial analysis, economical and environmental analysis - Project report- importance - components and contents of a project report– project appraisal – meaning – incentives and subsidies.

#### **Unit III : Financial Estimates and Sources of Finance**

**(10 Hrs)**

Finance- cost of project – means of finance - types of industrial finance - Sources of finance for a project – internal and external finance – role of commercial banks.

#### **Unit IV : Financing for Projects**

**(10 Hrs)**

Capital structure- inter accruals- equity financing – preference financing – debt financing – angel financing - offerings – term loans –working capital advances –venture capital.

#### **Unit V : Financing Infrastructure Projects**

**(12 Hrs)**

Project configuration – key project partners – project contracts – financial structures and corporate governance – financing a power project –financing telecommunication projects- infrastructure finance scenario in India.

**Case Studies from above five units**

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Andrew fight	Introduction to Project Finance	Pearson Education Publishers, New Delhi	2005
2	Benjamin C. Esty	Modern Project Finance	Himalaya Publishing House, Mumbai	2004
3	Graham D Vinter, Gareth Price, David Lee	Project Finance: A Legal Guide	Sweet & Maxwell, UK	2013
4	Machiraju H.R	Introduction to Project Finance	Vikas Publishing House, Bengaluru.	2001
5	Yescombe E.R	Principles of Project Finance	Prentice Hill of India Private Ltd, New Delhi	2002

**WEB REFERENCES:**

1. <https://www.manage.gov.in/studymaterial/PPM-E.pdf>
2. <https://slideplayer.com/slide/4289482/>
3. <https://www.tpsgc-pwgsc.gc.ca/biens-property/sngp-npms/bi-rp/eddp-pis-eng.html>
4. <https://www.slideshare.net/ManojReddy1/project-report-39676742>
5. <https://rbidocs.rbi.org.in/rdocs/Publications/Pdfs/5185.pdf>
6. <https://www.youtube.com/watch?v=GnAEb-JF4iQ>
7. [https://help.aconex.com/sites/aconex\\_support\\_central/files/implementation\\_files/aconex\\_project\\_configuration\\_sample.pdf](https://help.aconex.com/sites/aconex_support_central/files/implementation_files/aconex_project_configuration_sample.pdf)
8. <https://www.diva-portal.org/smash/get/diva2:829662/FULLTEXT01.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XVIII Elective III	21CGP17C	Labour Legislation	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

**PREAMBLE :**

To enable the student is well versed in the concepts and provisions of labour laws to be implemented and followed in business

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recollect the fundamental legal terms in Companies Act, Factories Act, Workmen Compensation Act, Industrial Disputes Act, Payment of Wages Act, Minimum Wages Act, payment of Gratuity Act and Payment of Bonus Act	K1
CO2	summarize the role of legal provisions of various labour acts	K2
CO3	compute wages, minimum wages, bonus and gratuity as per the respective Act	K3
CO4	analyse the various provisions relating to settlement of industrial disputes	K4
CO5	formulate, judge and make decisions on legal protection in Industrial situations	K5
CO6	design a suitable bonus plan, redressal mechanism and employees welfare facilities.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;        K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	1	3	1
CO4	9	9	9	3	1	3	1
CO5	9	9	3	3	1	1	1
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	26	16	26	16
Weighted Percentage of COs contribution to POs	4.1	4.0	3.7	3.8	2.8	4.16	3.5

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

**Course Content**

**UNIT I : Factories Act 1948 (10 Hrs)**

Objects, provisions relating to health, safety, welfare, working hours, leave, etc. of workers; approval, licensing and registration of factories – Duties of occupier/Manager and their obligations under the Act; Power of the authorities under the Act; penalty provisions.

**UNIT II : Workmen Compensation Act, 1923 (10 Hrs)**

Objects; employer's liability for compensation; amount of compensation; methods of calculating wages; review; distribution of compensation; notice and claims; commissioner for workmen's compensation.

**UNIT III : Industrial Disputes Act, 1947 (10 Hrs)**

Objects, Industrial disputes, authorities for settlement, reference, procedures, powers and duties of authorities: settlement and awards : strikes, lockouts; lay-off; retrenchment; transfer and closure; unfair labour practices; miscellaneous provisions.

**UNIT IV : Wages and Benefits (10 Hrs)**

Wages and Benefits : a) Payment of Wages Act, 1936 : objects, responsibilities, fixation of wage periods, time payment, deduction and fines; maintenance of records and registers, inspectors.

Minimum Wages Act, 1948 : objects, provisions, procedure for fixing and revising minimum wages, fair wages, appointment of advisory board; payment; maintenance of registers and records, offences and penalties.

**UNIT V : Payment of Gratuity Act (12 Hrs)**

Definition- Payment and forfeiture of Gratuity and Exemption – Compulsory Insurance and protection of Gratuity – Determination and recovery of Gratuity.

Payment of Bonus Act 1965 – objects – computation, and determination of Bonus, eligibility and payment, provisions for new companies – Eligibility and disqualification for Bonus.

**Case studies from above five units.**

**BOOKS FOR REFERENCE:**

S. No.	Author	Course Title	Publisher	Year
1	Gogna. P.P.S	Business and Industrial law	S. Chand and Company	2010
2	Gulhan .S.S. Kapoor . G. K	Mercantile Law	New Age International	2009
3	Kapoor . N.D.	Elements of Industrial Law	Sultan Chand Publication	2016
4	Padhi. P.K.	Labour and Industrial law	Sultan Chand Publications	2010
5	Senapathi. R	Legal Aspects of Business	Lakshmi Publications	2007
6	Shukla. M.C.	Mercantile Law	S. Chand and Company	1998
7	Sumathi. S. Saravanavel. P	Legal Aspects of Business	Eswar Press	2017
8	Tulsan. P.C.	Business and Industrial law	S. Chand and Company	2010

**WEB REFERENCES:**

1. [https://labour.gov.in/sites/default/files/Factories\\_Act\\_1948.pdf](https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf)
2. <https://www.policybazaar.com/corporate-insurance/articles/workmens-compensation-act-1923/>
3. [https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004132159500424ram\\_milan\\_In\\_dustrial\\_Disputes\\_Act\\_1947.pdf](https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004132159500424ram_milan_In_dustrial_Disputes_Act_1947.pdf)
4. <https://learn.marsdd.com/article/employee-compensation-salary-wages-incentives-and-commissions/>
5. <https://maitri.mahaonline.gov.in/pdf/payment-of-gratuity-act-1972.pdf>

Category	Component	Course Code	Course Title	Contact Hours	Credit
Part – V	Proficiency Enhancement	21PEPCG01	Banking and Insurance ( Self-Study)	-	2

**Contact hours per week: -**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	-	100	100

**PREAMBLE :**

To make the students to gain knowledge in banking and insurance by self-learning.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the important banking and insurance terminologies.	K1
CO2	outline the relationship between banker & customer, the benefits of debit cards, credit cards and smart cards, functions of Reserve Bank of India and Insurance Regulatory and Development Authority.	K2
CO3	identify the recent development in banking and insurance sector and procedure for claim and settlement of various insurance policy.	K3
CO4	distinguish between Electronic Clearing Services (ECS) and Electronic Fund Transfer (EFT), nomination and assignments in insurance and the various types of Life Insurance Plans.	K4
CO5	determine the legal framework of commercial banks, the requisite for telemarketing & electronic cheque and the powers of central government in IRDA functioning.	K5
CO6	practice case analysis and offer recommendations in the areas of banking and insurance.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                      K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	9	9	9	3	9	3
<b>CO2</b>	9	9	9	9	3	3	3
<b>CO3</b>	9	9	3	3	3	3	3
<b>CO4</b>	9	9	3	3	3	9	3
<b>CO5</b>	9	3	3	3	3	3	3
<b>CO6</b>	9	3	3	1	1	1	1
<b>Total Contribution of COs to POs</b>	54	42	30	28	16	28	16
<b>Weighted Percentage of COs contribution to POs</b>	4.1	3.6	2.8	3.0	2.8	4.48	3.5

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

**Course Content**

**Unit-I : Introduction to Banking**

Origin of banks-Definition of banking- Classification of banks- Banker and Customer – Definition – Relationship - Functions of Commercial Banks - Recent Developments in Banking.

**Unit – II : Modern banking services**

Electronic banking-meaning-automate teller machine-internet banking-Electronic Clearing Services (ECS)-Electronic Fund Transfer (EFT)-Telemarketing-electronic cheque-credit cards-debit cards-smart cards

**Unit – III : Introduction to Insurance**

Meaning – definition-nature-principles-kinds of insurance – benefits of insurance-classification of insurance.

**Unit – IV : Life insurance**

Life insurance-features –advantages-types of Life insurance policies - Insurance documents-nomination and assignments-alteration-revival-policy loans-surrender value and paid up value.

**Unit - V : RBI and IRDA**

RBI – Functions – Reserve Bank of India and Agricultural Credit – RBI and Industrial Finance - IRDA- Mission - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning



**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Gordon . E & Gupta P.K.	Banking and Insurance	Himalaya Publishing House,New Delhi	2012
2	Jyotsna Sethi &Nishwan Bhatia	Elements of Banking and Insurance	PHI Learning Private Limited,New Delhi	2012
3	Mishra M.N.	Modern concepts of insurance	Sultan Chand & Company Ltd., New Delhi	2004
4	Periasamy. P	Principles &practice of Insurance	Himalaya Publishing House	2010

**WEB REFERENCES:**

1. <https://www.slideshare.net/guplu/origin-of-banking>
2. <https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india>
3. [https://www.youtube.com/watch?v=5VyP3W\\_qtPM](https://www.youtube.com/watch?v=5VyP3W_qtPM)
4. <https://askanydifference.com/difference-between-eft-and-ecs/>
5. <https://www.learnpick.in/prime/documents/ppts/details/4038/indian-insurance>
6. <https://licindia.in/Customer-Services/Policy-Guidelines-Helpline>
7. <https://www.policyholder.gov.in/uploads/CEDocuments/IRDA%20Brochure.pdf>
8. <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=942>

### SEMESTER - IV

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XIX	21CGP18	International Business	78	5

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

#### **PREAMBLE :**

To equip the students with knowledge of international business

#### **COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
<b>CO1</b>	demonstrate the knowledge of various terminologies used in international business	K1
<b>CO2</b>	Understand the domain concepts and framework of international business, role of international economic organizations, export marketing, project consultancy and composition and direction of foreign trade.	K2
<b>CO3</b>	Identify the methods to calculate BOP and correct disequilibrium in BOP, procedures to maintain documents used in foreign trade, apply of foreign exchange theories in FOREX rate determination and fluctuations in FOREX .	K3
<b>CO4</b>	Compare balance of trade with balance of payment, export marketing from domestic marketing, tariff with non tariff barriers	K4
<b>CO5</b>	Assess the position and condition of BOP, changing scenario of international business, feasibility of export market entry, administration of exchange control system in India,	K5
<b>CO6</b>	Construct consultancy services proposal, interpret real BOP position and report on export market analysis	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;    K4 – Analyze;**  
**K5 – Evaluate;    K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	1	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	1	3	3
CO5	9	9	9	3	1	3	3
CO6	9	9	9	9	1	3	3
<b>Total Contribution of COs to POs</b>	54	54	54	42	12	16	18
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.7</b>	<b>5.0</b>	<b>4.4</b>	<b>2.1</b>	<b>2.56</b>	<b>3.9</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

**Course Content**

**UNIT I : An overview of International Business (18 Hrs)**

International Business - Meaning, Nature and Scope – Evolution – Factors contributing to changing scenario of International Business – Stages of International Business – Modes of entry – Goals of International business – advantages and problems – Major trends in International business.

Balance of payment – meaning – components: Current Account position and Capital Account .

position – Principles of BOP – favourable and adverse BOP - Correction of adverse BOP.

**UNIT II : Euro Currency Market (15 Hrs)**

Euro Currency Market – Meaning – Origin and growth – Scope -Features - and Factors contributing to growth of Euro market – advantages and disadvantages.

International Economic Organisations: General Agreement on Tax and Tariff – World Trade Organisation – International Monetary Fund - World Bank.

**UNIT III : Export Marketing (15 Hrs)**

Export marketing – Meaning – Definition – Salient features – Functions – differences between export marketing and domestic marketing – Export barriers – Tariff and non-tariff – Export Market Analysis - Export Promotion measures to Indian exporters.

**UNIT IV : Composition and Direction of Foreign Trade (15 Hrs)**

Composition and direction of India's imports and exports – Project consultancy and Service exports – Important documents used in foreign trade.

**UNIT V : Foreign Exchange**

**(15 Hrs)**

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India.

**Distribution of Marks:** Theory 100 %.

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	P.Subba Rao	International Business Texts and Cases	Himalaya Publishing House, New Delhi	2017
2	Franchis Cherunilam	International Trade	Himalaya Publishing House, New Delhi	2005
3	Rathore and Rathore	Export Marketing	Himalaya Publishing House, New Delhi	2006
4	Jacob Cherian and B.Parab	Export Marketing	Himalaya Publishing House, New Delhi	2001
5	Foreign Exchange	C.Jeevanandam	Sultan Chand & Sons, New Delhi.	2003
6	Varshney & Bhattachariya	International Marketing Management	Sultan Chand & Sons, New Delhi.	2003
7	T.A.S. Balagopal	Export Marketing	Himalaya Publishing House, New Delhi	1996

**WEB REFERENCES:**

1. <http://www.simplynotes.in/e-notes/mbabba/international-business-management/balance-of-payment/>
2. <https://www.youtube.com/watch?v=cqff9o0nloM>
3. <https://www.cambridge.org/core/societies/world-trade-organization/world>
4. [https://www.imf.org/en/live?\\_slide=sdgs](https://www.imf.org/en/live?_slide=sdgs)
5. [https://archive.mu.ac.in/myweb\\_test/TYBCOM%20study%20material/Export%20Mkt...pdf](https://archive.mu.ac.in/myweb_test/TYBCOM%20study%20material/Export%20Mkt...pdf)
6. <https://www.yourarticlelibrary.com/foreign-trade/11-main-features-of-volume-composition-and-direction-of-indias-foreign-trade/5901>
7. <https://www.mbaknol.com/international-finance/theories-of-foreign-exchange/>
8. <https://www.ofx.com/en-au/blog/2019/7/exchange-rate-volatility-causes/>
9. <https://www.microeconomicsnotes.com/india/exchange-control/exchange-control-in-india-features-objectives-techniques-and-demerits/16272>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XX	21CGP19	Investment Management	78	4

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>II</b>	<b>IV</b>	<b>50</b>	<b>50</b>	<b>100</b>

**PREAMBLE :**

To equip the learners to familiarize the investment avenues to minimize the investment risk.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
<b>CO1</b>	remember the phraseologies such as capital structure, cost of capital, capital budgeting and working capital	<b>K1</b>
<b>CO2</b>	elucidate the various theories involved in financial management	<b>K2</b>
<b>CO3</b>	identify the sources of finance, determinants of cost of capital, suitable credit, collection policies and forms of dividend	<b>K3</b>
<b>CO4</b>	solve the finance issues in pertaining to business using leverages, capital budgeting, cash flow and dividend policy	<b>K4</b>
<b>CO5</b>	determine optimal capital structure, working capital requirements, payback period, level of stock and dividend payout	<b>K5</b>
<b>CO6</b>	construct a sound capital structure and minimise cost of capital for making most profitable investment decision of a corporate firm	<b>K6</b>

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	9	3	3
CO4	9	9	9	9	3	9	3
CO5	9	9	3	9	3	3	3
CO6	9	3	1	3	3	9	3
<b>Total Contribution of COs to POs</b>	<b>54</b>	<b>48</b>	<b>40</b>	<b>48</b>	<b>24</b>	<b>30</b>	<b>18</b>
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.1</b>	<b>3.7</b>	<b>5.1</b>	<b>4.2</b>	<b>4.8</b>	<b>3.9</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

### Course Content

#### **UNIT I : Nature and Scope of Investment Management (15Hrs)**

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – features of investment Programme – Investment Process – Investment Alternatives - Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund. (Theory only)

#### **UNIT II : Security Market (15Hrs)**

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI - its Role and guidelines. (Theory only)

#### **UNIT III : Fundamental Analysis (15Hrs)**

Security and Fundamental Analysis – Approaches to Fundamental Analysis – Economic Analysis – Saving and Investments - Inflation – Rates of Interest – Research and Technological Developments.

##### **Industry Analysis**

Factors influencing the Growth of industry – Classification of Industry - Life cycle of an Industry - Characteristics of an Industry.

##### **Company Analysis**

Marketing – Accounting Policies – Profitability.(Theory only)

#### **UNIT IV : Technical Analysis (15Hrs)**

Basic Assumptions of Technical Analysis – Differences between Technical Analysis and Fundamental Analysis – Theories, Techniques and Methods of Movements of Stock Prices – Dow Theory – Chartist Method – Points and Figures Chart – Important Chart Patterns in Technical Analysis – Efficient Market Theory – Random Walk Theory – Assumptions of Random Walk Theory – Empirical Tests of the Weak Form. (Theory only)

#### **UNIT V : Portfolio Management (18Hrs)**

Nature, Scope – Traditional Vs Modern Portfolio Analysis - Markowitz Theory- Sharpe's Model - Portfolio selection and diversification-optimal portfolio - Techniques of Portfolio Revision –Needs and Problems - Capital Asset Pricing Model(CAPM). (both theory & problems)

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

**BOOKS FOR REFERENCE:**

S. No	Authors	Course Title	Publishers	Year of Publication
1	Bhalla .V.K	Investment Management	S.Chand & Company Ltd, New Delhi.	2005
2	Natarajan.L.Dr.	Investment Management	Margham Publications, Chennai.	2014
3	Preeti Singh	Investment Management	Himalaya Publishing House,New Delhi.	2017
4	Yokesh Maheswari	Investment Management	Himalaya Publishing House, New Delhi.	2008

**WEB REFERENCES:**

1. <https://www.slideshare.net/amitwannaplay/investment-process-9546052>
2. <https://www.egyankosh.ac.in/bitstream/123456789/6194/1/Unit-5.pdf>
3. [https://www.researchgate.net/publication/287833412\\_Types\\_of\\_investors'\\_trading\\_activities\\_and\\_stock\\_market\\_volatility](https://www.researchgate.net/publication/287833412_Types_of_investors'_trading_activities_and_stock_market_volatility)
4. <https://www.youtube.com/watch?v=f6EFdB64tF0>
5. <https://www.investopedia.com/articles/investing/110614/most-important-factors-investing-real-estate.asp>
6. <https://utimf.com/>
7. <https://www.youtube.com/watch?v=PsfeumW6-k0>
8. <https://www.yourarticlelibrary.com/investment/portfolio-analysis/traditional-and-modern-portfolio-analysis/82677>
9. <https://corporatefinanceinstitute.com/resources/knowledge/finance/what-is-capm-formula/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXI	21CGP20	Business Environment	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

**PREAMBLE :**

To make the students to familiarize the environment suitable for business.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	relate the relationship between environment and business, micro and macro environment, cultural and ethical beliefs, financial institutions and various industrial policies.	K1
CO2	interpret the various statutory laws, concepts of privatization & globalization, types of economic system, technological up gradation in India and influence of various environmental factors on international business operations.	K2
CO3	employ business strategies for foreign entry market, state policies & economic reforms laid by the government, ways of privatization and tools to evaluate changes in an organization's business environment.	K3
CO4	conduct a business analysis of the local and national environment, relevant case law for the purpose of finding perspectives in international trade and the financial support offered by financial institutions.	K4
CO5	examine how different factors and trends in the external environment are likely to impact upon a proposed business, new industrial policies for international trade and multinational corporation.	K5
CO6	present a business environmental analysis and recommendations for risk avoidance and control mechanisms in domestic and foreign trade.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;    K4 – Analyze;**

**K5 – Evaluate;    K6 – Create.**



**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	9	9	9	9	3	9
<b>CO2</b>	9	9	9	9	3	3	9
<b>CO3</b>	9	9	9	3	3	3	3
<b>CO4</b>	9	3	3	3	3	3	3
<b>CO5</b>	9	3	3	3	3	1	1
<b>CO6</b>	9	3	1	3	1	1	1
<b>Total Contribution of COs to POs</b>	54	36	34	30	22	14	26
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>3.1</b>	<b>3.1</b>	<b>3.2</b>	<b>3.9</b>	<b>2.24</b>	<b>5.7</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

**Course Content**

**UNIT I : An overview of Business Environment (10 Hrs)**

Concept of Business Environment – Significance- Types of Environment: Internal, External, Micro and Macro Environment-Impact of Environment on Business and strategic decision-culture and Business- Social responsibilities-Business Ethics.

**UNIT II : Industrial Policies and Regulations (10 Hrs)**

Industrial policy upto 1991 –New Industrial policy- Industrial policy in Public, Private, Joint and Co-operative sectors –Industrial Licensing – Privatization and Disinvestment – Ways of Privatization –Benefits of Privatization –Arguments for and against Privatization- Privatization in India.

**UNIT III : Economic Environment (10 Hrs)**

Economic system- Meaning –Characteristics- Types of Economic System- Capitalism, Socialism –Mixed economy- Economic Planning –Nature, Scope and Significance of economic planning in India- Achievements and Pitfalls of economic planning- Role of Government as a regulator.

**UNIT IV : Technological and Financial Environment (12 Hrs)**

Features of Technology- Technology and society- Technology and economy- Impact of Technology- Restraints of Technological growth- Technology Policy- Status of Technology in India.

**Financial Environment:** Industrial finance institutions –IDBI-IFCI-ICICI-SFC-EXIM Bank - Discount and Finance Houses of India-Institutions for small industries.

**UNIT V : Global Environment**

**(10 Hrs)**

Globalisation of business- Meaning-Features of Globalisation - Essential conditions for globalisation- Foreign Market entry- strategies- Globalisation of Indian Business- MNC – Meaning- MNC and International trade –Merits and demerits – Perspectives – MNC in India.

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Aswathappa. K	Essentials of Business Environment	Himalaya Publishing House, New Delhi	2014
2	Avadhani V.A	Investment and Securities markets in India	Himalaya Publishing House, New Delhi	2010
3	Franchise Cherunilam	Business Environment	Tata McGraw Hill Companies, New Delhi	2008
4	Gupta C.B	Business Environment	Sultan Chand & Sons, New Delhi	2009
5	Upandhya. C	Business Environment	Tata McGraw Hill Companies, New Delhi	2011

**WEB REFERENCES:**

1. <https://www.slideshare.net/ronniesirsikar/business-environment-ppt-39380438>
2. <https://www.slideshare.net/RobbySahoo/corporate-social-responsibility-13975540>
3. <https://www.slideshare.net/sunil16688/new-industrial-policy-1991-69760943>
4. <http://accessconsulting.in/wp-content/uploads/2017/02/Industrial-licensing-policy.pdf>
5. <https://www.managementstudyguide.com/types-of-economic-systems.htm>
6. <https://theintactone.com/2020/01/05/role-of-government-in-regulation-and-development-of-business/>
7. <https://www.jstor.org/stable/41969446>
8. <https://www.smartcapitalmind.com/what-is-a-financial-environment.htm>
9. [https://www.brainkart.com/article/Globalisation-of-Business--Stages,-Essential-Conditions-and-Advantages\\_7550/](https://www.brainkart.com/article/Globalisation-of-Business--Stages,-Essential-Conditions-and-Advantages_7550/)
10. <https://www.slideshare.net/ashiquevkd/ashiqueck-role-ofmncsinindia>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXII Elective - IV	21CGP21A	E-Marketing	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

**PREAMBLE :**

To help students to understand the concept of E-Marketing and its applications and make them aware of modern methods and techniques of Marketing.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recall the various terminologies used in e-marketing, e-commerce, internet advertising, customer relationship management, C2C, C2B, B2C, B2B and online shopping.	K1
CO2	summarize the emerging trends in digital marketing by applying relevant consumer behaviour theories & frameworks, e-marketing mix, online consumer behaviour model and techniques of CRM.	K2
CO3	integrate marketing knowledge into online experiences for businesses & consumers, the skills required in conducting online research and research on online markets for selecting digital market opportunities.	K3
CO4	comprehend the importance of conversion of traditional marketing mix and working with digital relationship marketing, the use of digital marketing tools, issues, challenges, opportunities, cost & risk associated with electronic buying and the online consumer buying behaviour at different purchase stages.	K4
CO5	recommend appropriate online tools for achieving personal, business and organizational outcomes, the role of distribution channels, issues in adapting to globalized markets, the extended range of digital strategies & tactics and the consumer's satisfaction in online environment.	K5
CO6	propose different types of portal technologies, tools necessary to overcome challenges and issues of marketing in a changing technological landscape.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                      K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	1
CO4	9	9	9	3	3	3	1
CO5	9	9	3	3	3	1	1
CO6	9	1	1	3	1	1	1
<b>Total Contribution of COs to POs</b>	54	46	40	36	16	26	16
<b>Weighted Percentage of COs contribution to POs</b>	<b>4.1</b>	<b>4.0</b>	<b>3.7</b>	<b>3.8</b>	<b>2.8</b>	<b>4.16</b>	<b>3.5</b>

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.**

### Course Content

#### **UNIT I : E-Marketing**

**( 10 Hrs )**

Meaning – E-Marketing Vs Traditional marketing and E-commerce Vs E-marketing – E- Marketing situations - Tools and techniques of E-Marketing – Issues, Challenges and Opportunities for E-Marketing – Advantages and disadvantages of E-Marketing.

#### **UNIT II : E-Marketing mix**

**(10 Hrs)**

E-Marketing mix for Digital environment – 4Ps in the Digital Context – Classification of online goods and services – Different costs associated with electronic buying – Distribution Channel and role of self-service – Online marketing(Internet advertising).

#### **UNIT III : E-Buyer behaviour**

**(10 Hrs)**

Consumer buying behavior in electronic environment – Theoretical frameworks of consumer behaviour – Online consumer buying behaviour at different purchase stages – Consumer's satisfaction in online environment.

#### **UNIT IV : E-Buying and CRM**

**(10 Hrs)**

E-Buying (Online shopping) – Consumer attitude towards Online shopping – Benefits of Online shopping – Determinants of Online shopping – Risk associated with Online shopping.

Customer relationship management: Techniques of CRM – Relationship programmes.

#### **UNIT V : Internet marketing**

**(12 Hrs)**

Internet marketing an effective tool of E-Marketing – Model for internet marketing. E-marketing in global perspective- E-marketing in Indian context.

**Case studies from above five units**

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1.	Ranchna Jawa, Harish Kumar, Nikhini Athili, Ranchna Jawa	E-marketing	Singhal Publication, New Delhi	2017
2.	Strauss, J. and Frost .R	E-marketing	PHL Learning private limited., New Delhi	2014
3.	Suman KumarKanth, sanjayMohapatra	E-marketing	WileyIndia PVT LTD. Karnataka	2013

**WEB REFERENCES:**

1. <https://www.webfx.com/internet-marketing/emarketing-strategies.html>
2. <https://keydifferences.com/difference-between-traditional-marketing-and-digital-marketing.html>
3. <https://www.economicsdiscussion.net/articles/goods-and-services-meaning-and-classification-of-goods-and-services/2014>
4. <https://www.feedough.com/distribution-channels-definition-types-functions/>
5. <https://www.slideshare.net/amitmaity12/online-consumer-behavior-of-e-commerce>
6. <https://repository.up.ac.za/bitstream/handle/2263/29162/02chapter2.pdf?sequence=3&isAllowed=y>
7. <https://www.slideshare.net/ankitvermadelhi/paper-rte>
8. <https://www.youtube.com/watch?v=uTOxS6UZhZg>
9. [https://www.youtube.com/watch?v=m1p\\_8OIi4bA](https://www.youtube.com/watch?v=m1p_8OIi4bA)
10. [https://www.powershow.com/view/3b03a3-NzdIM/The\\_Indian\\_Marketing\\_Environment\\_powerpoint\\_ppt\\_presentation](https://www.powershow.com/view/3b03a3-NzdIM/The_Indian_Marketing_Environment_powerpoint_ppt_presentation)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXII Elective -IV	21CGP21B	International Financial Management	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

**PREAMBLE :**

To enable the students to acquire knowledge in international financial system in the changing global scenario.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	reminisce about the technical terms such as time value of money, valuation, risk, return and foreign currency	K1
CO2	illustrate the techniques of time value of money, risk analysis and valuation of bonds.	K2
CO3	identify the present and future value of money, risks in capital budgeting and modes of payment in international trade	K3
CO4	analyse the reasons for time preference of money, investing in abroad and causes of risk	K4
CO5	measure the fair price of a bond, effect of portfolio risks and co-efficient of variations in risk analysis	K5
CO6	Promote the operation of international finance, working capital, foreign market management in a business firm.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                      K4 – Analyze;**

**K5 – Evaluate;            K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.1	4.0	3.7	3.8	2.8	4.16	3.5

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

**Course Content**

**UNIT I : International Financial Management – An Overview (10 Hrs)**

Nature-Scope-Functions and importance of international financial management-Factors leading to International financial function - International financial management and domestic financial management.

International monetary system: Gold standards – Bretton wood system – European monetary system - Economic Monetary Union (EMU).

**UNIT II : Foreign Exchange Management And Derivative (12 Hrs)**

Foreign exchange market – Meaning - Definition – Characteristics – Classification – Functions – Structure – Participants of Foreign Exchange Market – Factors affecting Foreign Exchange Market.

Spot Market – Features. Forward Market – Features. Futures – Currency Futures – Options – types of Options – Future option and Currency option. SWAPS – Features – Types of SWAPS.

**UNIT III : International Investment Analysis (10 Hrs)**

International investment analysis – Meaning – International portfolio management – risks and benefits of international investing – Foreign Direct Investment (FDI) – Meaning and definition – Types- Determinants of FDI – strategy for FDI – Cost and benefits of FDI.

**UNIT IV : International Working Capital Management (10 Hrs)**

Working capital policy – Cash management – steps in management of cash - receivables management – Management of inventory – Financing of current asset.

**UNIT V : International Financial Institutions**

**(10 Hrs)**

World bank – organizational set up – Objectives and Functions, International Financial Corporation (IFC) – functions –Financing activities. Asian Development Bank – Evolution and structure – Financial resources – Functions.

Distribution of Marks: Theory 100%.

**Case Studies from above five units**

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Jain. P.K, Josette Peyrard, Surendra S Yadav	International Financial Management	Macmillan India Ltd, New Delhi	1998
2	Machiraju.HR	International Financial Management	Himalaya Publishing house,Mumbai	2009
3	Priyanka Singh and Swati Tiwari	International Financial Management	Thakur publishers, Chennai	2013
4	Srinivasan.S.P and Sr.B.Janakiram	International Financial Management	Biztantra, An imprint of Dreamtech Press, New Delhi	2005

**WEB REFERENCES:**

1. <https://www.slideshare.net/parveenkanth/international-financial-management>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/bretton-woods-agreement/>
3. [https://nptel.ac.in/content/storage2/courses/110105031/pr\\_pdf/module%204.pdf](https://nptel.ac.in/content/storage2/courses/110105031/pr_pdf/module%204.pdf)
4. [https://www.youtube.com/watch?v=JVuZ1SIw\\_F0](https://www.youtube.com/watch?v=JVuZ1SIw_F0)
5. <https://www.ibef.org/economy/foreign-direct-investment.aspx>
6. <https://www.slideshare.net/SharavanAravindKumar/international-financial-management-final-58570000>
7. <https://www.bajajfinserv.in/what-are-the-types-of-working-capital-policies>
8. <https://www.slideshare.net/girishkatti1/ppt-on-world-bank>



Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXII Elective - IV	21CGP21C	Labour Welfare Services	52	3

**Contact hours per week: 4**

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

**PREAMBLE :**

To enable the students to familiarize with the labour welfare provisions for maintaining labour resources in the long run.

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recollect the fundamental concepts' of labour welfare, importance of labour welfare, statutory welfare provisions.	K1
CO2	illustrate the importance of voluntary labour welfare measures, working conditions and labour welfare schemes for special categories of labour.	K2
CO3	apply the labour welfare provisions for child labour, physically challenged labour and women workers.	K3
CO4	analyse the problems of Indian labour and problems of agricultural/rural labour.	K4
CO5	evaluate various schemes for labour welfare and social security provisions.	K5
CO6	formulate the suitable labour welfare measures and use relevant provisions of labour welfare in the industrial organisations.	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;                    K4 – Analyze;**

**K5 – Evaluate;        K6 – Create.**

### CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	3	3	3	1	3
CO6	9	1	1	3	1	1	1
Total Contribution of COs to POs	54	46	40	36	16	26	16
Weighted Percentage of COs contribution to POs	4.1	4.0	3.7	3.8	2.8	4.16	3.5

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.

### Course Content

#### UNIT I (10 Hrs)

**Philosophy of labour welfare:** Meaning & definition of labour welfare – concepts – scope – objectives – principles – need and classification of labour welfare – historical development of labour welfare before and after independence – labour problems in India.

#### UNIT II (12 Hrs)

**Statutory welfare provisions:** Washing facilities – facilities for storing and drying clothing – facilities for sitting – first aid appliances – shelter – restrooms and lunchrooms – canteens – crèches – voluntary welfare measures – welfare work by employers' - welfare work by workers' organisations.

#### UNIT III (10 Hrs)

**Labour welfare schemes:** Industrial housing – industrial safety – industrial health – industrial hygiene – workers education scheme.

#### UNIT IV (10 Hrs)

**Welfare scheme for special categories of labour:** Women workers – characteristics of women labour- feminization of workforce – women workers in organised and unorganised sectors – issues of women workers – constitutional commitments – child labour – physically challenged labour – contract labour –casual and manual labour – bonded labour – agricultural / rural labour – inter-state migrant workmen – construction labour.

#### UNIT V (10 Hrs)

**Social Security Provisions:** Definition – social assistance – social insurance – financing of social security schemes – Employers' Union – Employees' State Insurance Act, 1948 – Employees' Provident Funds Act, 1952 – Employees' Family Pension Scheme, 1971 – Employees' Deposit Linked Insurance Scheme, 1976 – Maternity Benefit Act, 1961.

**Case Studies from above five units.**

**BOOKS FOR REFERENCE:**

S.No	Authors	Course Title	Publishers	Year of Publication
1	Deodhar S.B., Saraswathi Sankaran, Punekar S.D.	Labour welfare Trade Unionism and Industrial Relations	Himalaya Publishing House, Mumbai	2011
2	Kucchal S.C.	The Industrial Economy of India	Chaitanya Publishing House, Allahabad	1975
3	Moorthy M.V.	Principles of Labour Welfare	Gupta Bros. Visakhapatnam	1986
4	Saxena R.C.	Labour Problems and Social Welfare	K. Nath and Co, Meerut	1974
5	Sarma A.M.	Aspects of Labour Welfare and Social Security	Himalaya Publishing House, Mumbai	1996

**WEB REFERENCES:**

1. <https://www.economicdiscussion.net/labour/labour-welfare/31839>
2. <https://www.slideshare.net/Shruti101112/statutory-provisions-on-labour-welfare>
3. [http://lib.unipune.ac.in:8080/xmlui/bitstream/handle/123456789/3883/11\\_chapter%204.pdf?sequence=11&isAllowed=y](http://lib.unipune.ac.in:8080/xmlui/bitstream/handle/123456789/3883/11_chapter%204.pdf?sequence=11&isAllowed=y)
4. <https://www.slideshare.net/ganeshamc/unit-5-welfare-of-special-categories-of-labour>
5. <https://www.india-briefing.com/news/introduction-social-security-system-india-6014.html/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIII Project-II	21CGP22	Project Work & Viva Voce	130	6

**Contact hours per week: 10**

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

**COURSE OUTCOME:**

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	recall the various practical thoughts about business	K1
CO2	demonstrate the domain knowledge of business	K2
CO3	apply the business knowledge in solving the problems in the organization	K3
CO4	compare the theory with practical concepts of business	K4
CO5	evaluate critically the policies, practices, theories of business	K5
CO6	Work independently in an organization	K6

**K1 – Remember;    K2 – Understand;    K3 – Apply;    K4 – Analyze;  
K5 – Evaluate;    K6 – Create.**

**CO-PO MAPPING (COURSE ARTICULATION MATRIX)**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	1
CO6	9	9	3	9	3	3	1
<b>Total Contribution of COs to POs</b>	54	54	48	54	30	36	26
<b>Weighted Percentage of COs contribution to POs</b>	4.1	4.7	4.4	5.7	5.3	5.76	5.7

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;  
9- High correlation between COs and POs.**

**Rules Regarding Evaluation of Project Report**  
**Components and Breakup of Marks for evaluation of Project (ESE) under Part**  
**III:**

Departments encouraging project work may adopt the following structure for evaluation of reports else, they shall define their own rubrics as per need. **The project reports** are evaluated at the end of semester by the **Internal & External Examiners** as appointed by COE. Following weightages shall be used to evaluate the Project report:

<b>SPLIT - UP</b>	<b>COMPONENTS</b>		<b>TOTAL MARKS</b>
CIA	Regularity	15	50
	Review / Presentation	15	
	Knowledge about the organization / theme of study	20	
ESE*	Nature of Work / Logic behind the study	10	50
	Learning Outcome	20	
	Viva – Voce	20	

**\*ESE Viva-Voce for projects will be jointly conducted by internal and external examiners.**

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- Each student shall submit four copies of project report, at least four days prior to the viva - voce examination to the Controller of Examination through the Head of the Department.
- The External examiner shall value the project report for a maximum of 15 Marks and Internal Examiner shall value the project report for a maximum of 15 Marks separately which will be handed over to the Controller of Examination.
- For a pass in the evaluation of project report, the student should secure a minimum of 50% (15 Marks).
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 50% Marks (10 marks) .
- Student should secure a minimum of 50% marks (15 marks + 10 marks =25 Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 50% marks both internal and external marks put together.