

Department of Commerce (PG)

SYLLABUS AND REGULATIONS

Under

OUTCOME-BASED EDUCATION

2020

(Effective for the Batch of Students Admitted from 2020-2021)



AUXILIUM COLLEGE (Autonomous)

(Accredited by NAAC with A+ Grade with a CGPA of 3.55 out of 4 in the 3rd Cycle)

Gandhi Nagar, Vellore-632 006

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Gandhinagar, Vellore – 632 006

Department of Commerce (PG)

OUTCOME BASED EDUCATION - 2020

(Effective for the Batch of Students Admitted from 2020-2021)

A) INSTITUTION LEVEL

Vision:

The vision of the college is the education of young women especially the poorest to become empowered and efficient leaders of integrity for the society.

Mission:

To impart higher education to the economically weak, socially backward and needy students of Vellore and neighbouring districts.

B) NAME OF THE PROGRAMME: M.Com.

Vision:

To become a Centre of Academic Excellence with total commitment to Quality Education in Commerce and enable students to acquire skills in various aspects of Commerce through higher education.

C) ELIGIBILITY CRITERIA OF THE PROGRAMME

A candidate who has secured a minimum of 50% marks in aggregate in B.Com or B.B.A.

D) List of Courses

Sem	Part	Code	Title of Paper	Hours/ Week	Exam Hours		Credits	Marks
					Th	Pr		
I	III	PCCOA20	Advanced Corporate Accounting	6	3	-	4	40+60
	III	PCCOB20	Direct Taxation I	6	3	-	4	40+60
	III	PCCOC20	Organisational Behaviour	6	3	-	4	40+60
	III	PCCOD20	Financial Services and Markets	6	3	-	4	40+60
	III	PECOA20	Elective IA: Company Law	6	3	-	4	40+60
	III	PECOB20	Elective IB: Customer Relationship Management					
	III	PICOA20	Independent Elective IA: Risk Management	-	-	-	2	40+60
				Total	30			22
II	III	PCCOE20	Indirect Taxation: Law and Practice	5	3	-	4	40+60
	III	PCCOF20	Direct Taxation II	6	3	-	4	40+60
	III	PCCOG20	Research Methodology	6	3	-	4	40+60
	III	PCCOH20	Bank Financial Management	6	3	-	4	40+60
	III	PECOC20	Elective IIA: International Marketing Management	5	3	-	4	40+60
	III	PECOD20	Elective II B: Management of Financial Derivates					
	III	PICOB20	Independent Elective IIA: Managerial Economics					
	III	PNHRA16	Human Rights	2	3	-	2	40+60
				Total	30			24
	III	PCCOI20	Advanced Cost and Management Accounting	6	3	-	4	40+60
	III	PCCOJ20	Services Marketing	6	3	-	4	40+60
	III	PCCOK20	Advanced Business Statistics	6	3	-	4	40+60

III	III	PCCOL20	Human Resource Management	6	3	-	4	40+60
	III	PECOE20	Elective IIIA: Principles of Insurance	5	3	-	4	40+60
	III	PECOF20	Elective III B: Principles of Event Management					
	III	PCCOM20	Internship Training Programme	2	-	3	2	100
	III	PICOC20	Independent Elective IIIA: Total Quality Management					
	III	PGTRA16	Teaching and Research Aptitude		3		3	40+60
			Total	30			25	700
IV	III	PCCON20	Financial Management	6	3	-	4	40+60
	III	PCCOO20	Industrial Relations and Labour Laws	6	3	-	4	40+60
	III	PCCOP20	Enterprise Resource Planning and Tally (Theory)	4	3	-	3	40+60
	III	PCCOQ20	Tally (Practical)	3	-	3	2	40+60
	III	PECOG20	Elective IVA: Business Environment	6	3	-	4	40+60
	III	PECOH20	Elective IVB: Legal aspects of Business					
	III	PCCOR20	Project	5	-	3	2	100
	III	PICOD20	Independent Elective IVA: Entrepreneurial Development					
			Total	30			23	700
		Grand Total	120			90	2700	

Scheme of Examination

Continuous Assessment (Duration – 1¹/₂ Hours)

SEC A – 5x6 = 30 Marks (All Questions to be answered with Either or Choice)

SEC B - 1x20 = 20 Marks (1 out of 2 Questions to be answered)

Total	<u>50 Marks</u>
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Semester Assessment (Duration – 3 Hours)

SEC. A –5x8 =40 Marks (All the Questions to be answered with Either or Choice)

SEC. B - 3x20 =60 Marks (3 out Of 5 Questions to be answered)

Total	<u>100 Marks</u>
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PROGRAM OUTCOME

On completion of the PG Programme, students will be able to:

PO1: Attain an in-depth knowledge in the respective domains augmented through self-learning.

PO2: Assimilate and apply principles and concepts towards skill development and employability.

PO3: Apply critical and scientific approaches to address problems and find solutions.

PO4: Develop research skills through multi/inter/trans-disciplinary perspectives.

PO5: Integrate issues of social relevance in the field of study.

PO6: Persist in life-long learning for personal and societal progress.

PROGRAMME EDUCATIONAL OBJECTIVE:

Within few years of obtaining PG Degree in commerce, the students will be able to

PSO1: Possess professional skills for employment and lifelong learning in Commerce and Become successful entrepreneurs and professionals in the field of Banking, Auditing and Accounting, Insurance, Manufacturing industries and finance.

PSO2: Integrate cognitive and analytical skills to manage financial aspects of Business and Banks.

PSO3:To inculcate the practical knowledge in the field of auditing, tax filing, share market and other finance related services.

PSO4:To make students employable as per the requirements of different types of business organizations through projects and Internship Training Programme.

PSO5:To provide a platform to enhance technical, accounting, financial and business skills for developing solutions for business problem

PSO6: To introduce the students to career oriented courses like Enterprise Resource Planning and Tally

PSOs consistency with POs

PO	PSO					
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
PO1	3	3	2	3	2	2
PO2	2	3	3	3	3	3
PO3	3	3	2	3	3	3
PO4	3	3	3	3	3	3
PO5	3	3	2	2	3	3
PO6	3	3	3	3	3	3

(STRONGLY CORRELATED - 3, MODERATELY CORRELATED - 2, WEAKLY CORRELATED -1)

SEMESTER – I
PCCOA20 – Advanced Corporate Accounting

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PCCOA20	Advanced Corporate Accounting	Theory	Core	6	4	100

Course Objectives

To provide knowledge to the students about a few advanced aspects in company accounts

Course Outcomes (CO)

The learners will be able to

1. Prepare consolidated final accounts of holding and subsidiary companies.
2. Illustrate and compute the accounts of electricity companies.
3. Demonstrate about the accounts of life insurance companies.
4. Comprehend the generally accepted accounting principles and accounting standards and to elucidate the procedures of liquidation of companies.
5. Understand and acquire knowledge on human resources accounting and inflation accounting.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I : Introduction

(15 hours)

- 1.1 Introduction to Holding company theory, Goodwill given in balance sheet, Unrealized profit in stock (K1, K2)
- 1.2 When date of purchase of shares is unknown (K1, K2, K3)
- 1.3 When shares are purchased at the beginning of the current year problems (K2, K3, K4)
- 1.4 When shares are purchased during the current year problems (K2, K3, K4)
- 1.5 Issue of bonus shares to holding company problems (K1,K2, K3)
- 1.6 Treatment of dividend (K3,K4, K5, K6)

Unit II: Accounts of Electricity Companies

(15 hours)

- 2.1 Accounts of electricity companies theory, nature, features of double accounting system (K1, K2, K3)
- 2.2 Receipts & Expenditures on capital a/c, general balance sheet (K2, K3, K4)
- 2.3 Replacement of assets (K2, K3, K4)
- 2.4 Disposal of surplus (K2, K3, K4)
- 2.5 Final accounts of electricity company (K2, K3, K4, K5, K6)
- 2.6 Double account system with adjustments (K3,K4, K5, K6)

Unit III: Accounts of Life Insurance Companies

(15 hours)

- 3.1 Accounts of Life Insurance Company – Introduction (K1, K2, K3)
- 3.2 Ascertaining correct assurance fund (K1, K2, K3)
- 3.3 Journal entries for recording Claims (K1, K2)
- 3.4 Preparation of Revenue Account (K1, K2, K3)
- 3.5 Preparation of Balance sheet of Life Insurance Companies (K2,K3, K4, K5)
- 3.6 Preparation of Final Accounts of Life Insurance Companies (K2,K3,K4, K5)

Unit IV: Generally Accepted Accounting Practices (GAAP), Accounting Standards (AS) and Liquidation of Companies

(15 hours)

- 4.1 Concept of Generally Accepted Accounting Principles (GAAP) (K1, K2, K3)

- 4.2 Accounting Standards (AS) - Concept (K1, K2, K3)
- 4.3 Liquidation of Companies - Preparation of Statement of Affairs (K2, K3, K4)
- 4.4 Preparation of Deficiency a/c & Surplus a/c (K2, K3, K4)
- 4.5 Preparation of Liquidators Final Statement of Accounts (K2,K3, K4, K5, K6)
- 4.6 Piecemeal distribution (K2,K3, K4, K5, K6)

Unit V: Human Resource Accounting and Inflation Accounting (15 hours)

- 5.1 Concept of Human Resource accounting (K1, K2, K3)
- 5.2 Approaches to HR accounting & assumptions (K1, K2, K3)
- 5.3 Methods of HR accounting, Financial Reporting (K1, K2, K3)
- 5.4 Inflation Accounting - Computation of Conversion factor (K2, K3, K4)
- 5.5 Valuation of cost of sales & closing inventory (K1,K2,K3)
- 5.6 Preparation of Final accounts under Current Purchase Power method (K2,K3,K4,K5, K6)

Theory : Problems – 20:80

Textbook:

Reddy T. S. & Murthy A. – Corporate Accounting – Margham Publications, Chennai, 2016

GAAP Papers issued by The Institute of Chartered Accountants of India

Books for Reference:

1. Jain S.P. and Narang K. L. – Advanced Accounts – Vol II – Kalyani Publishers, New Delhi, Reprint 2018
2. Gupta R.L. and Radhaswamy M. – Advanced Accounts – Vol II – S. Chand & Sons., New Delhi, Reprint 2017
3. Dr. Maheswari S.N. – Corporate Accounting – Vikas Publishing House, New Delhi, Reprint 2017
4. Shukla M.C. and Grewal T. S. – Advanced Accounts – Vol II - S.Chand & Sons., New Delhi, Reprint 2019
5. Dr. Arulanandam M. A. and Raman K.S. – Advanced Accountancy – Himalaya Publishing House, Revised Edition 2015

Web Resources:

1. <https://ebizfiling.com/blog/holding-company-vs-subsidiary-company/>
2. <https://tallysolutions.com/accounting/double-entry-system-of-accounting/#gref>
3. <https://www.dynamictutorialsandservices.org/2017/09/accounts-of-life-insurance-companies.html>
4. <https://www.taxmann.com/research/account-audit/accounting-standards/accounting>
5. <https://khatabook.com/blog/what-is-human-resource-accounting/>

SEMESTER – I
PCCOB20 – Direct Taxation - I

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PCCOB20	Direct Taxation - I	Theory	Core	6	4	100

Course Objectives

To provide knowledge about calculation of income under different Heads of Income through the application of the provisions of the Income Tax Act, 1961

Course Outcomes (CO)

The learners will be able to

1. Define and understand the residential status of assesseees.
2. Calculate gross and net salary based on the provisions of the Act
3. Find out income from house property of the assesseees
4. Compute the income from business or profession based on various related provisions and to calculate taxable and exempt capital gains
6. Find out the taxable income under the head Income from other sources

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	H	M	M	M
4	H	HM	M	H	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Residential Status (15 hours)

- 1.1 Basic Concepts (K1, K2)
- 1.2 Residence of Assesses (K2, K3, K4)
- 1.3 Tax liability calculation based on Residential status (K4, K5)
- 1.4 Incomes Exempt from Tax (K3, K4)
- 1.5 Incomes from Salaries – Provisions (K3,K4)
- 1.6 Incomes from Salaries – Problems (K4, K5)

Unit II: Income from Salary and House Property (15 hours)

- 2.1 Income from Salaries (Gratuity) (K3, K4)
- 2.2 Income from Salaries (Encashment of Earned leave) (K3,K4)
- 2.3 Income from Salaries (Provident Funds and other retirement benefits) (K4 ,K5)
- 2.4 Income from House Property (Let-out) (K2, K3, K4)
- 2.5 Income from House Property (Self occupied) (K2, K3, K4)
- 2.6 . Income from House Property (Self occupied and let out) (K4 ,K5)

Unit III: Profits and Gains of Business or Profession (15 hours)

- 3.1 Profits and Gains of Business or Profession – Basics (K1, K2)
- 3.2 Principles governing assessment of business income (K2,K3)
- 3.3 Method of Accounting of taxable profits (K4, K5)
- 3.4 Deductions expressly allowed – General deductions – Expenses disallowed(K4, K5)
- 3.5 Computation of profits and gains of business and profession (K4,K5)
- 3.6 Depreciation (K4, K5)

Unit IV: Income from Capital Gains (15 hours)

- 4.1 Capital Gains – Basis of charge (K1,K2)
- 4.2 Capital Assets –Concept (K1,K2)
- 4.3 Assets not included as Capital Assets (K1,K2)
- 4.4 Computation of Capital Gains (K3,K4)
- 4.5 Capital Gains exempted from tax (K4, K5)
- 4.6 Comprehensive problems on calculation of taxable Capital Gains (K4, K5, K6)

Unit V: Income from Other Sources

(15 hours)

- 5.1 Income from Other Sources – Basis of charge (K1, K2)
- 5.2 Chargeable Incomes under this head (K1,K2)
- 5.3 Interest from securities (K2, K3)
- 5.4 Deductions under this head (K3,K4)
- 5.5 Incomes exempt under this head (K3,K4)
- 5.6 Calculation of taxable income under this head (K4, K5, K6)

Theory : Problem – 20:80

Textbook:

Dr. Mehrotra H.C and Dr. Goyal S. P. – Income Tax including Tax Planning and Management – Sahithya Bhawan Publications, New Delhi (Relevant Edition).

Books for reference:

1. Dr. Vinod. K. Singhania – Direct Taxes, Law and Practice – Taxmann Publications, New Delhi, (Relevant Edition)
2. Gaur V.P., Narang D.B., Puja Gaur, Rajeev Puri - Income Tax Laws and Practice – Kalyani publications, New Delhi (Relevant Edition)
3. N. Hariharan – Income Tax Law and Practice – Vijay Nicole Imprints Pvt. Ltd., Chennai (Relevant Edition)
4. Reddy T.S. – Income Tax Law and Practice – Margham Publications, Chennai (Relevant Edition)

Web Resources:

1. <https://www.5paisa.com/stock-market-guide/tax/residential-status-under-income-tax-act>
2. <https://learn.quicko.com/income-from-house-property-and-taxes>
3. <https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Business-Profession/Definition-Of-Head-Business-or-Profession.html>
4. <https://www.investopedia.com/terms/c/capitalgain.asp>
5. <https://www.canarahsbclife.com/faqs/tax-saving/how-is-income-from-other-sources-taxed-in-india>

SEMESTER – I
PCCOC20 – Organisational Behaviour

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PCCOC20	Organisational Behaviour	Theory	Core	6	4	100

Course Objectives

To provide the students a basic knowledge on the dynamics of individual and group behaviour for efficient and effective utilization of human resources in organisations

Course Outcomes (CO)

The learners will be able to

1. Understand the concepts of organisational behaviour.
2. Analyse the factors influencing personality perception, values, attitudes and beliefs of human behaviour in organisation.
3. Understand and classify the techniques of group decisions and reasons for organizational change.
4. Discuss the reasons for organisational conflict and its consequences.
5. Understand the symptoms of stress and formulate measures to deal with stress.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	H
3	H	M	M	M	M	M
4	H	M	H	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Organizational Behaviour (15 hours)

- 1.1 Organisational Behaviour - Definition – Nature and Scope – Challenges faced by management (K1, K2, K3)
- 1.2 Process – Foundation of Individual Behaviour (K1, K2, K3)
- 1.3 Personality (K1, K2, K3, K4)
- 1.4 Perception (K1, K2, K3, K4)
- 1.5 Values (K1, K2, K3 & K4)
- 1.6 Attitudes and Beliefs (K1, K2, K3)

Unit II: Group Behaviour (15 hours)

- 2.1 Foundation of Group Behaviour – Theories – Types – Stages (K1, K2, K3)
- 2.2 Decision Making – Quality circles (K1, K2 & K4)
- 2.3 Organisational conflict – Definition – Sources – Types (K1, K2 , K3)
- 2.4 Process and Conflict Management (K1, K2, K4)
- 2.5 Communication – Needs – Process – Channels (K1, K2 ,K3)
- 2.6 Communication Network and Barriers to Communication (K1, K2, K3)

Unit III: Organisational Change and Development (15 hours)

- 3.1 Forces of Change – Managerial Responses to Pressures for Change (K1, K2 K3)
- 3.2 Model of change Process – Resistance to change (K1, K2 , K3)
- 3.3 Approaches to Planned Changes (K1, K2, K3)
- 3.4 Organisational Development – Meaning – Characteristics – objectives (K1, K2, K3)
- 3.5 OD Models – OD interventions – Factors influencing choice of an OD intervention (K1, K2 ,K3)
- 3.6 Organisational Effectiveness (K1, K2, K3, K4)

Unit IV: Dynamics of Organisation (15 hours)

- 4.1 Dynamics of Organisation – Meaning – Types (K1, K2 ,K3)
- 4.2 Organisational structure- Elements (K1, K2, K3)

4.3 Typology of structure – Life Cycle vs. Structure of Organisation – Organisational Structure and Employee Behaviour (K1, K2, K3)

4.4 Organisational Theory – Types (K1, K2, K3)

4.5 Organisational Climate (K1, K2, K3)

4.6 Organisational Culture (K1, K2, K3)

Unit V: Job Stress

(15 hours)

5.1 Job Stress – Meaning – Measurement (K1, K2, K3)

5.2 Causes of job stress (K1, K2 & K3)

5.3 Consequences of Job Stress (K1, K2, K3)

5.4 Typical Symptoms of Stress (K1, K2, K3)

5.5 Dealing with stress (K1, K2 & K3)

5.6 Methods to overcome stress (K1, K2 & K3)

Textbook:

Dr. Khanka S.S. – Organisational Behaviour – S.Chand & Company Pvt. Ltd., New Delhi, Reprint 2017

Books for Reference:

1. Aswathappa – Organisational Behaviour – Himalaya Publishing House, New Delhi, Revised Edition 2016
2. Shuchi Sharma – Organisational Behaviour – Tata McGraw Hill Publication Pvt. Ltd., New Delhi, Revised Edition 2016
3. Arun Kumar N. Meenakshi – Organisation Behavioural – Vikas Publishing House Pvt. Ltd., New Delhi, Revised Edition 2015
4. Yogendra Singh, Mamta Pandey – Principles of Organisational Behavioural – AITBS Publishers, New Delhi, Revised Edition 2016

Web Resources:

1. <https://open.umn.edu/opentextbooks/textbooks/30>
2. <https://www.geektonight.com/organizational-behavior/>
3. <https://www.investopedia.com/terms/o/organizational-structure.asp>
4. <https://www.britannica.com/topic/organizational-culture>

SEMESTER – I
PCCOD20 – Financial Services and Markets

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PCCOD20	Financial Services and Markets	Theory	Core	6	4	100

Course Objectives

To enable the students to understand commonly used financial instruments and the services provided by financial institutions and markets

Course Outcomes (CO)

The learners will be able to

1. Understand the functions of financial markets and services
2. Attain empirical knowledge about venture capital and functioning of credit rating agencies
3. Acquire knowledge on the concepts of mutual funds and its regulations
4. Procedural knowledge on the development and functions of financial market instruments
5. Understand the functioning of Government securities market.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	H	M	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	H	M	H	M
5	M	M	M	H	M	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Financial Services (15 hours)

- 1.1 Introduction-features - functions-Types (K1,K2,K3)
- 1.2 Constituents of financial markets – Factors affecting financial markets (K1,K2,K3)
- 1.3 Lease Financing – features – process (K1,K2 ,K3,K4,K5)
- 1.4 constituents of leasing leasing industry – Advantages & disadvantages of leasing (K1,K2,K3,K4,K5)
- 1.5 Securitization – process – types – benefits (K1,K2,K3,K4,K5)
- 1.6 Factoring - meaning-Process – functions – benefits – forfeiting – features – process (K1,K2,K3,K4,K5)

Unit II: Venture Capital (15 hours)

- 2.1 Types- benefits-venture capital financing (K1,K2,K3,K4,K5,K6)
- 2.2 Investment nurturing – methods – techniques (K1,K2,K3,K4,K5)
- 2.3 Status of venture capital in India – SEBI venture capital funds (Amendment) Reg. Act,2000 (K1,K2,K3,K4,K5)
- 2.4 Foreign venture capital investors – Credit rating – classifications – advantages – limitations (K1,K2,K3,K4,K5)
- 2.5 Rating process – framework – CIBIL Score – importance – foreign direct investment (K1,K2,K3,K4,K5,K6)
- 2.6 Credit Rating Agencies – Credit rating agencies & SEBI (K1,K2,K3,K4,K5)

Unit III: Mutual Funds (15 hours)

- 3.1 Introduction – Concept (K1,K2,K3)
- 3.2 Growth of mutual fund in India (K1,K2)
- 3.3 Structure of Mutual fund (K1,K2,K3,K4,K5)
- 3.4 Schemes on the basis of investment objectives (K1,K2,K3,K4,K5,K6)
- 3.5 Regulation of mutual fund – lacunae in regulations (K1,K2,K3,K4,K5)
- 3.6 Types of mutual fund (K1,K2,K3,K4,K5)

Unit IV: Financial Markets (15 hours)

- 4.1 Call money market – Participants – functioning of call money market (K1,K2,K3,K4,K5)

4.2 Transactions – Advantages – call money rates – reasons for fluctuations (K1,K2,K3, K4,K5)

4.3 REPO market – concept – history – mechanism – Types – risk & Advantages (K1,K2,K3,K4,K5)

4.4 Commercial Paper market (K1,K2,K3,K4,K5)

4.5 Certificates of Deposit (K1,K2,K3,K4,K5)

4.6 CBLO market – features – advantages (K1,K2,K4,K5)

Unit V: Money Market and Government Securities Market (15 hours)

5.1 Money market requirements – Evolution (K1,K2,K3)

5.2 Commercial bill market – features – classifications – Importance (K1,K2,K3, K4,K5)

5.3 Measures taken to develop bill market –bill market scheme (K1,K2,K3,K4,K5)

5.4 Features of developed bill market-reasons for non – development (K1,K2,K4,K5)

5.5 Guidelines by bank for discounting bills (K1,K2,K3,K4,K5)

5.6 Government (Gilt edged securities – Govt. securities – sale of Govt. Securities – types – role of Govt. securities market) (K1,K2,K3,K4,K5)

Textbook:

Punithavathy Pandian – Financial Services and Markets – Vikas Publishing House Pvt. Ltd., Noida, Reprint 2017

Book for Reference:

1. Agarwal O.P. – Management of Financial Services – Himalaya Publishing House Pvt. Ltd., New Delhi Edition 2015
2. Guruswamy A. – Financial Services – Margham Publications Ltd., Chennai, Reprint 2017
3. Rajesh Kothari – Financial Services in India – Concept and Application – SAGE Publication India Private Ltd., New Delhi, Reprint 2012
4. Sandeep Goel - Financial Services – PHI Learning Ltd., New Delhi, Edition 2014

Web Resources:

1. <https://insights.btoes.com/what-is-financial-services>
2. <https://www.edupristine.com/blog/venture-capital>
3. <https://www.investopedia.com/terms/m/mutualfund.asp>
4. <https://www.wallstreetmojo.com/financial-market/>
5. <https://www.rbi.org.in/Scripts/FAQView.aspx?Id=79>

SEMESTER – I
PECOA20 – Elective IA: Company Law

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PECOA20	Company Law	Theory	Elective	6	4	100

Course Objectives

The objective of the course is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure

Course Outcomes (CO)

The learners will be able to

1. Familiarise the meaning of a company, its types and highlights of The Companies Act, 2013
2. Get insight of the formation procedure of a company
3. Understand the key managerial personnel of a company, their rights, duties and responsibilities
4. Gain knowledge about the type of company meetings, its procedure and secretarial duties with regard to meetings
5. Cognise the constitution of audit committee and its importance to a company with winding up procedure

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	H
2	H	H	M	H	H	M
3	M	M	M	M	M	M
4	H	H	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Company (15 hours)

- 1.1 Meaning and Definition – Features – Lifting of Corporate (K1, K2 ,K3)
- 1.2 Circumstances where corporate veil can be lifted (K1, K2 ,K3)
- 1.3 Highlights of Companies Act 2013 (K1, K2 ,K3)
- 1.4 Types of Companies – One person company – Small Company - Private Company - Public Company (K1, K2, K3)
- 1.5 Company limited by Guarantee - Company limited by Shares - Holding Company - Subsidiary Company - Government Company (K1, K2 , K3)
- 1.6 Associate Company - Small Company - Foreign Company - Global Company - Body Corporate - Listed Company – Dormant Company – One Person Company (K1, K2, K3)

Unit II: Formation of a Company (15 hours)

- 2.1 Promotion Stage - Meaning of Promoter - Position of Promoter & Functions of Promoter (K1, K2, K3)
- 2.2 Incorporation Stage – Meaning and contents of Memorandum of Association and Articles of Association - Distinction between Memorandum of Association and Articles of Association - Certificate of Incorporation (K1, K2, K3)
- 2.3 Subscription Stage – Meaning and contents of Prospectus –Deemed Prospectus – Red-herring Prospectus - Statement in lieu of Prospectus (K1, K2, K3)
- 2.4 Commencement Stage – Documents to be filed - E-filing (K1, K2, K3)
- 2.5 Registrar of Companies - Certificate of Commencement of Business (K1, K2 ,K3)
- 2.6 Duties of Secretary in connection with promotion and incorporation (K1, K2, K3)

Unit III: Company Administration (15 hours)

- 3.1 Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary (K1, K2, K3)
- 3.2 Chief Financial Officer, Resident Director, Independent Director (K1, K2, K3)
- 3.3 Auditors – Appointment – Powers – Duties and Responsibilities (K1, K2, K3)
- 3.4 Managing Director – Appointment – Powers – Duties and Responsibilities - Audit Committee - CSR Committee (K1, K2, K3)

3.5 Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal (K1, K2, K3)

3.6 Managerial remuneration – Meaning – Determination of net profits – Power of Central Government to fix remuneration (K1, K2, K3)

Unit IV: Corporate Meetings (15 hours)

4.1 Corporate Meetings - Types of Meetings (K1, K2, K3)

4.2 Annual General Meeting – Extraordinary General Meetings (K1, K2, K3)

4.3 Board Meetings and Resolutions – Class Meetings (K1, K2, K3)

4.4 Creditors Meetings – Committee Meetings – Statutory Meeting (K1, K2, K3)

4.5 Requisites of a valid meeting (K1, K2, K3)

4.6 Duties of Company Secretary before and after meeting (K1, K2, K3)

Unit V: Winding up a Company (15 hours)

5.1 Meaning of Winding up – Modes – Winding up by the Tribunal – Filing of petition for winding up – Power of Tribunal on receiving the petition – Power to Tribunal to restrain the proceedings against the company – Power of Tribunal on hearing petition – Power of Tribunal to refuse an order of winding up (K1, K2, K3)

5.2 Official liquidator – Winding up Committee – Duties of official liquidator – Powers exercisable without the sanction of the Tribunal (K1, K2, K3)

5.3 Contributory – List of contributories – liabilities of contributories – Liability of present members (K1, K2, K3)

5.4 Procedure followed in compulsory winding up (K1, K2, K3)

5.5 Voluntary winding up of the company – Declaration of Solvency – Commencement of Voluntary Winding up (K1, K2, K3)

5.6 Procedure for Voluntary winding up – Duties of Secretary in respect of members' voluntary winding up (K2, K3, K4)

Textbook

Kapoor N.D. - Company Law and Secretarial Practice - Sultan Chand & Co. Pvt. Ltd., New Delhi, Edition 2019

Books for Reference:

1. Maheshwari S.N. - Elements of Corporate Law - Himalaya Publishing House Pvt. Ltd., Mumbai, 2015
2. Venkataramana K. - Corporate Administration - Seven Hills Book Publication, India, Edition, 2010
3. Bhandari M.C. - Guide to Company Law Procedures - Wadhwa Publication, Edition 2010

Web Resources:

1. <https://cleartax.in/s/types-of-company>
2. <https://legalstudymaterial.com/steps-in-formation-of-a-company/>
3. <https://www.theinsolvencyexperts.co.uk/company-administration/>
4. <https://www.airgram.io/blog/corporate-meeting>
5. <https://www.indiafilings.com/winding-up-of-a-company>

SEMESTER – I
PECOB20 – Elective IB: Customer Relationship Management

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PECOA20	Company Law	Theory	Elective	6	4	100

Course Objectives

The objective of the course is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure

Course Outcomes (CO)

The learners will be able to

1. Gain knowledge of customer relationship and its management
2. Apply the knowledge in the business process and other associated activities
3. Analyse the phases of relationship marketing
4. Apply the strategies in various relevant programmes
5. Become aware various models of CRM and use of technology in CRM

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	M	M	M	M	M	M
4	H	M	M	M	H	H
5	M	H	M	M	M	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction (15 hours)

- 1.1. Introduction to customer Relationship Management (K1, K2)
- 1.2. Emergence of Relationship Marketing (K2, K3)
- 1.3. Distinction between Traditional Marketing and Relationship (K2, K3)
- 1.4. Six Market Model – Three Cornerstones of CRM (K3, K4)
- 1.5. CRM Survey Design – Advances of CRM (K4, K5)
- 1.6. Types of Customer Relationship Programmes – Scope for CRM (K4, K5)

Unit II: Relationship Cycle and KYC (15 hours)

- 2.1. Customer Relationship – Categorizing Relationship – The Relationship Life Cycle (K2, K3)
- 2.2. Customer Acquisition – Customer Retention (K2, K3)
- 2.3. Relationship Stages – Relationship Longevity (K2, K3)
- 2.4. Know Your Customer (KYC) – CRM Business Transformation Process (K3, K4)
- 2.5. Integration of CRM with ERP (K4, K5)
- 2.6. Data Warehousing (K4, K5)

Unit III: Phases of Relationship Marketing (15 hours)

- 3.1. The analysing Phase of Relationship Marketing (K2, K3, K4)
- 3.2. Target Planning – Customer Segmentation in Relationship Marketing (K2, K3, K4)
- 3.3. Customer Loyalty – Relationship Marketing (K3, K4)
- 3.4. Customer Satisfaction Process (K3, K4)
- 3.5. Customer Partnership (K5)

Unit IV: Styles of CRM (15 hours)

- 4.1. Implementing Relationship Marketing Programmes (K1, K2)

4.2. Strategy, Structure and Systems (K1, K2)

4.3. The Mckinsey 7 'S' Framework (K2, K3)

4.4. Ending Relationships – Total Quality Management (TQM) (K2, K3)

4.5. Shared Values, Staff, Skills and Styles of Implementing RM Programmes (K3, K4)

Unit V: Approaches to CRM

(15 hours)

5.1. Monitoring and Controlling relationships – Approaches (K2, K3)

5.2. Measures of Relationship success – Satisfaction (K2, K3)

5.3. Relationship Returns measuring financial performance – Complaints analysis and handling (K2, K3)

5.4. Service Recovery – Service quality – The GAPS Model for managing service quality(K2, K3, K4)

5.5. Technology for Relationship Marketing(K2, K3)

5.6. Criteria for creating value for customers (K3, K4)

Textbook:

Customer Relationship Management – Dr.S.Sheela Rani, Margham Publications, Chennai, Edition 2016

Books for References:

1. Kaushik Mukerjee – Customer Relationship Management: A Strategic Approach to Marketing – PHI Learning Pvt. Ltd, New Delhi 2008
2. Kumar V. and Werner J. – Customer Relationship Management: A Databased Approach – John Wiley & Sons, Mumbai
3. Shanmugasundaram S. – Customer Relationship Management – Prentice Hall of India Pvt.Ltd., New Delhi, 2008
4. Alok Kumar Rai – Customer Relationship Management – Concepts and Cases - Prentice Hall of India Pvt.Ltd., New Delhi, 2011

Web Resources:

1. <https://search.yahoo.com/search?fr=mcafee&type>
2. <https://whitelabel-loyalty.com/blog/loyalty-industry-insight/customer-loyalty-and-relationship-marketing>
3. <https://whatfix.com/blog/mckinsey-7s-model>
4. <https://www.investopedia.com/terms/f/financialperformance.asp>
5. <https://blog.hubspot.com/service/customer-acquisition-vs-retention>

SEMESTER – I
PICOA20 – Independent Elective IA: Risk Management

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PICOA20	Risk Management	Theory	Elective	-	2	100

Course Objectives

To give students the knowledge about risk and managing the risk

Course Outcomes (CO)

The learners will be able to

1. Gain knowledge of the basics of risks and risk management
2. Familiarise with the sources of risks in various fields like banking and currency exchange
3. Gather skills to manage risks at the corporate level
4. Acquire skills to manage risks using derivatives as tools
5. Understand the areas of risks and manage the same

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	M	H	H	M	M
2	H	H	M	H	H	M
3	M	M	H	M	M	M
4	H	M	M	M	H	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Risk Management

- 1.1 Risk management: meaning, definition (K1, K2, K3)
- 1.2 Elements of uncertainty (K1, K2)
- 1.3 Peril, hazards (K1, K2)
- 1.4 Types of risk management, risk management process(K1, K2)
- 1.5 Definition, types & various meanings of risk management(K1, K2, K3)
- 1.6 Limitations of risk management(K1,K2,K3,K4)

Unit II: Sources of Risk and Exposure

- 2.1 Sources of risk & exposure (K1, K2, K3)
- 2.2 Pure & speculative risk (K1, K2)
- 2.3 Acceptable & non-acceptable risk (K1, K2)
- 2.4 Static & dynamic risk (K1, K2)
- 2.5 Elements of risk (K1,K2,K3)
- 2.6 Various elements of cost of risk (K1,K2,K3,K4)

Unit III: Corporate Risk Management

- 3.1 Introduction: corporate risk management (K1, K2, K3)
- 3.2 Risk of returns (K1, K2)
- 3.3 Approaches & processes of corporate risk management (K1, K2)
- 3.4 Management of business risk, currency & interest rate risk (K1, K2)
- 3.5 Assets & liability management (K1,K2,K3)
- 3.6 Guidelines & tools of risk management (K1,K2,K3,K4)

Unit IV: Derivatives as Risk Management Tools

- 4.1 Derivatives & risk management tools: Introduction (K1, K2, K3)
- 4.2 Derivatives as risk management tools (K1, K2)
- 4.3 Features of hedging, forward (K1, K2)

4.4 Features of future, options & swaps (K1, K2)

4.5 Classification of derivatives (K1,K2,K3)

4.6 Important features of derivatives (K1,K2,K3,K4)

Unit V: Hedging and Options

5.1 Hedging risks, currency risk, interest rate risk (K1, K2, K3)

5.2 Hedging risks with currency & interest rate futures (K1, K2)

5.3 Index futures & commodity futures (K1, K2)

5.4 Fundamentals concepts & hedging & options, risk management with options (K1, K2)

5.5 Fundamentals of currency & interest rate, swaps (K1,K2,K3)

5.6 Risk management with swaps, fundamental concepts of VAR, Approaches & insurance (K1,K2,K3,K4)

Textbook:

Indian Institute of Banking and Finance – Risk Management – Mac Millan Publishers India, New Delhi, Revised Edition 2018

Books for Reference:

1. Carl L.Pritchard – Risk Management:Concept and Guidance – Auebach Publications, UK, 2017
2. Risk Management Institute – Practice Standard for Project Risk Management – Risk Management Institute, Bangalore 2009
3. Michel Crouhy ,Dan Galai et., - Essentials of Risk Management – Mc GrawHill Education, New Delhi 2013

Web Resources:

1. <https://corporatefinanceinstitute.com/resources/risk-management/risk-management/>
2. <https://www.yourarticlelibrary.com/business/risk-management/risk-significance-sources-and-indicators/89504>
3. <https://www.diligent.com/insights/risk-management/strategies-corporate-risk-management/>
4. <https://www.invensislearning.com/blog/risk-management-tools-techniques-in-pm/>
5. <https://www.ig.com/en/trading-strategies/how-to-hedge-with-options-201102>

SEMESTER – II
PCCOE20 – Indirect Taxation: Law and Practice

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PCCOE20	Indirect Taxation: Law and Practice	Theory	Core	5	4	100

Course Objectives

To introduce the students to Indirect Taxes, provisions of the Goods and Services Tax Act, 2017 and The Customs Act, 1964.

Course Outcomes (CO)

The learners will be able to

1. Understand the concept of indirect taxation
2. Get insight on the concept of Goods and Service Tax.
3. Cognise on supply and goods in Goods and Service Tax.
4. Illustrate problems by using various provisions of Goods and Service Tax. And various procedures for registration
5. Understand the concept of Customs Act and to elucidate and compute Customs duty with Goods and Service Tax

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	H
2	M	H	M	H	H	M
3	H	M	H	M	M	M
4	H	M	M	M	H	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction

(15 hours)

1.1 History of Taxation – Meaning, Definition and Features of Taxation (K1, K2, K3)

1.2 Characteristics or elements of Taxation, Objectives of Taxation (K1, K2)

1.3 Canons of Taxation (K3, K4, K5, K6)

1.4 Characteristics of a Good Tax System - Indian tax system - features & problems (K2, K3, K4)

1.5 Classification of taxes, direct taxes in India, indirect taxes in India (K3,K4,K5, K6)

1.6 Single tax system - Origin, merits & demerits, Multiple tax system; merits & limitations
(K2,K3,K4)

Unit II: Introduction to GST

(15 hours)

2.1 Introduction GST, history of GST, Rates of GST, Enactments of GST, dimensions of
GST (K1, K2, K3)

2.2 Effects of GST on Indian economic growth, differences between present tax structure &
GST (K1, K2)

2.3 GST; Strengths, weakness, threats & objectives (K1, K2, K3, K4)

2.4 GST; Challenges, opportunities, justification (K2, K3, K4)

2.5 Salient features of GST, Types of GST (K3,K4,K5, K6)

2.6 GST impact on central & state government, advantages & disadvantages, impact & its
Implications

Unit III: Supply and Goods in GST

(15 hours)

3.1 Definition of various terms (K1, K2, K3)

3.2 Goods exempted from GST, Services exempted from GST (K1, K2, K3)

3.3 Original works, Legal service, Recognized sports body – Meaning and concepts (K2, K3)

3.4 Supply - Introduction - Meaning - Scope

3.5 Meaning of Related person, Impact of service job work (K3, K4, K5)

3.6 Time of supply, value of supply, Inter & Intra state supply (K2,K3,K4)

Unit IV: Calculation of GST

(15 hours)

4.1 Provisions relating & collection of GST, ITC-eligibility, conditions for auditing, exempt supplies (K1, K2, K3, K4)

4.2 Appointment of credits & blocked creditors, non-availability of ITC, job work (K2, K4)

4.3 Imports & exports of goods & services, zero rated supply (K3, K4, K5)

4.4 Person liable for registration, procedure for registration, issuance and cancellation of registration (K3, K4, K5)

4.5 Unregistered person, revoking of assessment order, adjudicating authority, powers of CGST & Proper commissioner officer, provisions relating to refund of tax (K2,K3, K4, K5)

4.6 Computation of amount levy to GST (K1,K2,K3,K4)

Unit V: Customs Act

(15 hours)

5.1 Customs act – Meaning – Objectives – Rules (K1, K2, K3)

5.2 Officers of Customs - Powers of levy & collection of Customs duty (K1, K2, K3)

5.3 Different types of customs duty, classification of goods (K1, K2, K5)

5.4 Import & Export procedure, exemptions from customs duty, clearance of imported goods, customs duty drawback (K1,K2,K3)

5.5 Import & Export procedure, exemptions from customs duty, clearance of imported goods, customs duty drawback (K1,K2,K3)

5.6 Computation of amount chargeable under Customs Act (K1,K2,K3,K4)

Theory: Problem - 60:40

Textbook:

Reddy T.S. and Hariprasad Reddy Y. – Business Taxation with introduction to GST, Margham Publications, Chennai, 10th Revised Edition, 2018

Books for Reference:

1. Dinkar Pagar – Business Taxation – Sultan Chand & Sons, New Delhi, (Relevant Edition)
2. Balachandran V. – Business Taxation – Sultan Chand & Sons, New Delhi, (Relevant Edition)
3. Govindan V. S – Indirect Taxes Made Easy – Sitaraman & Co., Chennai, (Relevant Edition)
4. Datey V.S – Indirect Taxation, Law and Practice – Taxmann Publication, New Delhi, (Relevant Edition)
5. Notification by Govt. of India - GST Act, 2016

Web Resources:

1. <https://groww.in/p/tax>
2. <https://www.bajajfinservmarkets.in/gst>.
3. <https://navi.com/blog/supply-under-gst/>
4. <https://cleartax.in/s/gst-registration>
5. <https://www.indiacode.nic.in/>

SEMESTER – II
PCCOF20 – Direct Taxation - II

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PCCOF20	Direct Taxation – II	Theory	Core	6	4	100

Course Objectives

To provide knowledge to the students on calculation of incomes under different Heads of Income, Gross Income Total, Total Income and Tax liability of various assesses through the application of the provisions of Income Tax Act, 1961

Course Outcomes (CO)

The learners will be able to

1. Understand the concept of clubbing of incomes of assesses
2. Gain knowledge of Carrying forward and set off of losses under different heads of income
3. Compute the total income of individuals after considering deductions, rebate and relief
4. Assess the taxable income of Firms and compute the tax liability of firm and partners
5. Assess the taxable income of Companies and Co-operative societies compute the tax liability

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Clubbing and Set off (15 hours)

- 1.1. Clubbing and set-off and aggregation of incomes (K1, K2, K3)
- 1.2. Income of other persons included in the assessee's total income (K1, K2, K3)
- 1.3. Aggregation of Incomes or Deemed Incomes (K1, K2, K3)
- 1.4. Set-off and carry forward of losses inter-head (K3, K4, K5)
- 1.5. Set-off and carry forward of losses intra-head (K3, K4, K5)
- 1.6. Problems in set-off and carry forward of losses (K3, K4, K5)

Unit II: Rebate and Relief of Tax (15 hours)

- 2.1. Rebate and Relief of Tax – Provisions and computation (K2, K3)
- 2.2. Computation of Gross Total Income of Individuals (K3, K4, K5)
- 2.3. Deductions from Gross Total Incomes of Individuals (K3, K4, K5)
- 2.4. Computation of Total Income of Individuals (K3, K4, K5)
- 2.5. Computation of Tax liability with agricultural income (K4, K5, K6)
- 2.6. Computation of Tax liability without agricultural income (K4, K5, K6)

Unit III: Assessment of Firms (15 hours)

- 3.1. Assessment of Firms – Calculation of Book profit (K2, K3)
- 3.2. Calculation of Total Income of Firm (K3, K4, K5)
- 3.3. Calculation of Tax liability of Firm (K3, K4, K5)
- 3.4. Calculation of Tax liability of partners (K3, K4, K5)
- 3.5. Assessment of Firm as AOP (K3, K4, K5)

Unit IV: Assessment of Companies and Co-operative Societies (15 hours)

- 4.1. Meaning and types of Companies (K2, K3)
- 4.2. Incomes taxable for Companies (K2, K3)
- 4.3. Deductions from Gross total income for Companies (K2, K3)
- 4.4. Provisions for computing total income of Companies (K2, K3)

4.5 Computation of Book profit and tax liability of Companies(K2, K3)

4.6 Computation of tax liability of Cooperative Societies (K3, K4, K5)

Unit V: Tax Planning

(15 hours)

5.1. Tax planning, Tax evasion and Tax avoidance- Meaning (K2, K3)

5.2. Tax Management – Meaning and areas of Tax Management (K2, K3)

5.3 Differences between Tax planning, tax evasion and tax avoidance (K2, K3)

5.4. Need, precautions and limitations of Tax planning (K2, K3)

5.5 Tax planning of Individuals under various heads of Incomes (K2, K3)

5.6. Tax planning in relation to starting a new business (K2, K3)

Theory: Problem – 40: 60

Textbook:

Dr. Mehrotra H.C. and Dr. Goyal S.P. – Income Tax including Tax Planning and Management – Sahithya Bhawan Publications, New Delhi (Relevant Edition).

Books for reference:

1. Dr. Vinod. K. Singhania – Direct Taxes, Law and Practice – Taxmann Publications, New Delhi, (Relevant Edition)
2. Gaur V.P., Narang D.B., Puja Gaur, Rajeev Puri - Income Tax Laws and Practice – Kalyani publications, New Delhi (Relevant Edition)
3. N. Hariharan – Income Tax Law and Practice – Vijay Nicole Imprints Pvt. Ltd., Chennai (Relevant Edition)
4. Reddy T.S. – Income Tax Law and Practice – Margham Publications, Chennai (Relevant Edition)

Web Resources:

1. <https://cleartax.in/s/set-off-carry-forward-losses>
2. <https://taxguru.in/income-tax/rebates-reliefs-income-tax-law.html>
3. <https://taxguru.in/income-tax/assessment-firms.html>
4. <https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner>
5. <https://www.canarahsbclife.com/tax-university/articles/what-is-tax-planning>

SEMESTER – II
PCCOG20 – Research Methodology

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PCCOG20	Research Methodology	Theory	Core	5	4	100

Course Objectives

To introduce to the students the concept of research, process of conducting research, methods and techniques of presenting research report

Course Outcomes (CO)

The learners will be able to

1. To understand the concept of research methodology
2. To collect and compile data for the purpose of research
3. To get in depth knowledge on sampling and sampling methods
4. To analyse and present the data using statistical tools
5. To construct research report

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	H
3	M	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Research

(15 hours)

- 1.1 Research – Definition – Characteristics – Nature and scope - Social Science research – Usefulness of social science research (K1, K2, K3)
- 1.2 Approaches to Research – Historical Approach- Descriptive Approach – Case study Approach – Experimental Approach – Exploratory research Approach (K2, K3, K4)
- 1.3 Research Process – meaning – stages in research work- Formulation of Research Problem (K2, K3, K4)
- 1.4 Survey Of literature – determining the sources of information – screening and compiling the information-presenting the relevant information – review of concept – review of past studies (K1, K2, K3)
- 1.5 Research Design - Meaning – Content – features of Good research design – Types – Factors affecting Research Design (K1, K2 , K3, K4)
- 1.6 Hypothesis- Meaning – Definition – Need – Formulation of Hypothesis – Characteristics of Hypothesis - Types of Hypothesis – Test of Hypothesis – General problems in testing Hypothesis (K2, K3, K4)

Unit II: Nature and Collection of Data

(15 hours)

- 2.1 Nature of Data – meaning – classification of Data : Primary and Secondary data – Source of information (K1, K2, K3)
- 2.2 Secondary data- sources- problems in using the data- selection of appropriate method of data collection (K1, K2, K3)
- 2.3 Interview technique – meaning – types – Merits and demerits of interview as a method of Data collection – How to make interview successful (K3, K4, K5)
- 2.4 Observation – Meaning – Definition – Types – Merits and Limitation – Steps to make Observation successful (K3, K4, K5)
- 2.5 Questionnaire Method – Meaning – Definition – Types of Questionnaire – Features of

good Questionnaire- Pilot study – Merits and Demerits (K3, K4, K5)

2.6 Schedule Method - Meaning – Features – Distinction between Questionnaire and Schedule- Use of Schedules (K1, K2, K3)

Unit III: Sampling (15 hours)

3.1 Sampling – introduction – merits and demerits of sampling (K2, K3)

3.2 Law of sampling (K2, K3)

3.3 Essentials of sampling (K3, K4, K5)

3.4 Methods of Sampling (K2, K3)

3.5 Determination of Sample Size – Factors determining sample size (K2, K3)

3.6 Sampling and Non – sampling errors (K3, K4)

Unit IV: Statistical Techniques and Research Presentation (15 hours)

4.1 Statistical Analysis- measures of central tendency ((K3, K4, K5)

4.2 Measures of Dispersion (K3, K4, K5)

4.3 Skewness and Kurtosis (K3, K4, K5)

4.4 Simple Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank
Correlation Coefficient (K3,K4,K5)

4.5 Linear Regression Model (K4, K5, K6)

4.6 Diagrammatic and Graphical Representation – Interpretation of results – Percentages –
Bar Diagrams – Pie charts (K2, K3, K4, K5)

Unit V: Research Reports (15 hours)

5.1 Research Reports (K1, K2, K3)

5.2 Structure and Components of Reports(K2, K3, K4)

5.3 Types of Reports (K1, K2, K3)

5.4 Features of Good Research Report (K1, K2, K3)

5.5 Foot Notes and Citation (K1, K2, K3)

5.6 Plagiarism and consequences of Plagiarism (K1, K2, K3)

Theory : Problems – 80:20

Textbook:

Kothari C. R – Research Methodology Methods and Techniques – New Age International Publishers, New Delhi, 2019

Book for Reference:

1. Ravilochanan P. – Research methodology – Margham Publications, Chennai, Revised Edition 2017.
2. Ranjith Kumar – Research Methodology – Sage Publications, New Delhi, Reprint 2015
3. Gupta S.L and Hitesh Gupta – Business Research Methods – Tata McGraw Hill Publications, New Delhi, Reprint 2012
4. David Dooly – Social Research Methods – Prentice Hall India Pvt, Ltd., New Delhi, Revised Edition 2016

Web Resources:

1. <https://www.scribbr.com/dissertation/methodology/>
2. <https://www.simplilearn.com/what-is-data-collection-article>
3. <https://www.questionpro.com/blog/types-of-sampling-for-social-research/>
4. <https://visme.co/blog/research-presentation/>
5. <https://financialcrimeacademy.org/characteristics-of-a-good-report/>

SEMESTER – II
PCCOH20 – Bank Financial Management

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PCCOH20	Bank Financial Management	Theory	Core	6	4	100

Course Objectives

To impart knowledge to the students on the Financial Management techniques applied by banks

Course Outcomes (CO)

The learners will be able to

1. To demonstrate on correspondent banking system and its functions
2. To be informed about letter of credit and various rules governing letter of credit.
3. To ascertain the knowledge on foreign exchange and its operations.
4. To manage and hedge risks involved in forex business.
5. To be aware on various components of banks balance sheet

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	H
2	M	H	M	H	H	M
3	H	M	M	M	M	M
4	M	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Correspondent Banking System

(15 hours)

- 1.1 Correspondent Banking – Meaning – Functions – Bank Account (K1,K2, K4)
- 1.2 Electronic modes of Transmission/ Payment Gateways – SWIFT, CHIPS, CHAPPS, etc.
(K1, K2 & K3)
- 1.3 NRI Banking – NRE Account - Facilities to NRIs – Loans and Advances (K1, K2, K3, K4)
- 1.4 Exchange Control Guidelines for exporters – facilities for Exporters – Export Finance - Exporters Gold Card scheme – Forfeiting and factoring (K2,K3, K4)
- 1.5 Exchange Control Guidelines for importers – Import Finance (K2,K3, K4)
- 1.6 Trade credit – Supplier’s credit and buyer’s credit (K2,K3)

Unit II: Letter of Credit

(15 hours)

- 2.1 Documentary Letter of credit – Meaning – Definition – Types of LC - Operation of Letter of credit (K1, K2, K3)
- 2.2 UCPDC 600 and Important Articles (K2, K4)
- 2.3 Liabilities, Responsibility and Rights of the Parties to LC- Risk Relating to LC Transactions (K2, K3)
- 2.4 Document under Letter of Credit (K1, K2, K4)
- 2.5 Stand by letter of credit (K2, K3)
- 2.6 Uniform Rules for Bank- to- Bank Reimbursements-525 (K2, K4)

Unit III: Foreign Exchange and its Operation

(15 hours)

- 3.1 Foreign Bank – Meaning – Foreign Branch – Meaning –Foreign Exchange Rate and Foreign Exchange Business – Definition – Foreign Exchange Markets – Factors determining exchange rates (K1, K2, K3)
- 3.2 Exchange Rate mechanism Foreign exchange Dealing Room Operations – Management and Control of a Dealing Room (K2, K4)
- 3.3 RBI / FEDAI Guidelines (K2, K3, K4)

3.4 Basics of Foreign Exchange Derivatives (K1, K2, K3)

3.5 Risk – meaning – definition – Risks in foreign exchange operations (K1, K2)

3.6 Management of risk and guidelines on Risk management (K2, K4)

Unit IV: Risk Management (15 hours)

4.1 Risk Management in Foreign Trade – Role of ECGC – Introduction – Definition of Risk and Risks in International Trade – Country Risk (K1, K2, K3)

4.2 Export Credit in International Trade – ECGC of India – Role and Products - ECGC Policies and financial Guarantees - Other aspects relating to ECGC Policies and Guarantees (K2, K4)

4.3 EXIM Bank - Role – Functions and Facilities (K1, K2, K3)

4.4 RBI: Role and Exchange Control Regulations in India – Foreign Exchange Management Act (1999) (K1, K2, K3)

4.5 FEDAI: Role – Rules (K1, K2, K3, K4)

4.6 External Commercial borrowings – American Depository Receipts (K1, K2, K3)

Unit V: Balance Sheet Management (15 hours)

5.1 Components of Assets and Liabilities in Bank's Balance Sheet – Banks Profit and loss account (K1, K2, K3)

5.2 Asset and Liability Management – Significance- Purpose and Objective (K1, K2, K4)

5.3 Banking Regulation and Capital (K1, K2, K4)

5.4 Capital Adequacy- The Basel-II (K1, K2, K4)

5.5 Supervisory Review Process (K1, K2, K4)

5.6 Market Discipline (K1, K2, K3)

Textbook:

Bank Financial Management – Indian Institute of Banking and Finance - MacMillan Publishers India Ltd., 2016

Books for Reference

1. Sankaran S. - International Trade - Margham Publications Ltd., Chennai, Reprint 2017
2. Raj Agrawal - Indian Foreign Trade - Excel Books – New Delhi, Reprint 2012
3. Foreign Exchange Facilities for individuals - Indian Institute of Banking and Finance - MacMillan Publishers India Ltd. Mumbai, Reprinted 2016
4. Jeevanandan C. – Foreign Exchange and Risk Management – Sultan. Chand and Sons – Educational Publisher, New Delhi, Reprint 2015

Web Resources:

1. <https://www.investopedia.com/terms/c/correspondent-bank.asp>
2. <https://www.investopedia.com/terms/l/letterofcredit.asp>
3. <https://www.ecb.europa.eu/ecb/tasks/forex/html/index.en.html>
4. <https://www.universalcargo.com/6-risks-in-international-trade-how-to-manage-them/>
5. <https://www.occ.treas.gov/topics/supervision-and-examination/capital-markets/balance-sheet-management/index-balance-sheet-management.html>

SEMESTER – II
PECOC20 – Elective II A: International Marketing Management

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PECOC20	International Marketing Management	Theory	Core	5	4	100

Course Objectives

To enable the students to learn the procedures and strategies in International Marketing, Foreign Exchange regulations and Documentation for exporting

Course Outcomes (CO)

The learners will be able to

1. To understand the concepts and approaches of international marketing.
2. To construct the knowledge on product awareness, pricing system and methods of physical distribution in international trade.
3. To acquaint skills to promote product internationally.
4. To identify various channels of distribution for overseas market.
5. To determine various factors contributing to global trade and to manage such risks in international marketing

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	H	M
2	H	H	M	H	H	M
3	H	M	H	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction (15 hours)

- 1.1 International Marketing Management – Meaning – Definition – Scope (K1, K2, K3)
- 1.2 International Marketing Vs Domestic Marketing (K1, K2, K3)
- 1.3 Need and Importance of International Marketing (K1, K2, K3)
- 1.4 Problems and Challenges in International Marketing (K1, K2, K3)
- 1.5 Reasons for rapid Internationalization (K1, K2, K3)
- 1.6 Global Marketing of Services (K1, K2, K3)

Unit II: Product Planning for Export (15 hours)

- 2.1 Need for product planning – Product Life Cycle in International Marketing (K2, K3, K4)
- 2.2 Packaging – Role of IIP in Export packaging (K2, K3, K4)
- 2.3 Pricing for Export – factors determining prices (K2, K3, K4)
- 2.4 Role of price and non-price factors in International marketing (K2, K3, K4)
- 2.5 Marginal cost pricing – Elements of costs for export price quotations – Impact (K2, K3, K4)
- 2.6 Quotations – Export price strategy (K2, K3, K4)

Unit III: Promotion of Product internationally (15 hours)

- 3.1 Nature of International Advertising – Unified or Diversified Advertising Strategy (K2, K3, K4)
- 3.2 Promotional Methods – Campaign Design – Generic promotion in International Marketing (K2, K3, K4)
- 3.3 Market entry and Overseas Distribution System - Methods of entry in the foreign market (K2, K3, K4)
- 3.4 Channels of Distribution – Elements of Distribution Policy (K2, K3, K4)
- 3.5 Factors affecting channels of decisions (K2, K3, K4)
- 3.6 Exporting through agents or distributors – Role of Export Trading Houses (K2, K3, K4)

Unit IV: Market Research (15 hours)

- 4.1 Overseas Market Research – Meaning and Need (K3, K4)
- 4.2 Designing and testing of a Questionnaire (K3, K4)
- 4.3 Conduct of Overseas Market Research (K3, K4)
- 4.4 Marketing plan for exports (K3, K4)

Unit V: Risks and Risk Management in International Marketing (15 hours)

- 5.1 Risks and Management of Risks in International Marketing (K3, K4, K5)
- 5.2 Export Documentation (K3, K4)

- 5.3 Role of Export Documentation (K3, K4)
- 5.4 Significance of some export documents (K3, K4)
- 5.5 Common defects in export documents (K3, K4, K5)
- 5.6 Processing of an Export Order (K3, K4)

Textbook:

Bhattacharya R. L. and Varshney –International Marketing Management – Sultan Chand, New Delhi, (Latest Edition)

Books for Reference:

1. V. Kumar – International Marketing Research – PHI Learning Private Limited, New Delhi, Revised Edition 2012
2. Philip R. Cateora, John L. Graham, Prashant Salwan – International Marketing, Tata McGraw–Hill Publishing Company Ltd. New Delhi, Reprint 2014
3. Philip Kotler - Marketing Management - Prentice Hall, New Delhi, Revised Edition 2015
4. Sak. Onkvist and John J. Shaw - International Marketing - Prentice Hall, New Delhi, Edition 2012

Web Resources:

1. <https://businessjargons.com/international-marketing.html>
2. <https://www.yourarticlelibrary.com/export-management/5-tips-for-product-planning-for-exports-export-management/5796>
3. <https://www.convert.com/blog/growth-marketing/how-to-promote-your-product-globally/>
4. <https://www.investopedia.com/terms/m/market-research.asp>
5. <https://www.nbc.ca/business/advice/exports/five-things-you-can-do-to-reduce-international-business-risk.html>

SEMESTER – II
PECOD20 – Elective II B: Management of Financial Derivatives

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PECOD20	Management of Financial Derivatives	Theory	Core	5	4	100

Course Objectives

To provide adequate knowledge about wide range of financial derivatives having pivotal role in enhancing shareholders' value by ensuring access to the cheapest source of funds.

Course Outcomes (CO)

The learners will be able to

1. Gain knowledge of the basics of derivatives and instruments involved in the same
2. Acquire knowledge of the different types of contracts and its role in foreign exchange
3. Become acquainted with the various models related to derivatives and different markets
4. Apply the theories in real life situations
5. To decide when an investment has to be made

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	M	H	M	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	H
3	H	M	M	M	M	M
4	H	M	M	H	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction (15 hours)

- 1.1 Derivative – Definition – Meaning (K1, K2)
- 1.2 Characteristics of derivatives (K1, K2)
- 1.3 Objectives of derivatives (K1, K2)
- 1.4 Types of derivatives (K1, K2)
- 1.5 Instruments of derivatives (K1, K2)
- 1.6 Policies in financial risk (K1, K2)

Unit II: Future Contracts (15 hours)

- 2.1 Forward contract structure (K1, K2, K3)
- 2.2 Features, forward spread agreement (K1, K2)
- 2.3 Exchange rate agreement (K1, K2)
- 2.4 Forward exchange rates in India, value of forward contract (K1, K2)
- 2.5 Forward rates computation, forward contract (K1, K2, K3)
- 2.6 Delivery cancellation, extension, terms & conditions (K1, K2, K3)

Unit III: Forward Contracts (15 hours)

- 3.1 Forward contract structure & features specifications (K1, K2, K3)
- 3.2 Mechanism of trading, types of trading, determining gains & issues (K1, K2)
- 3.3 Daily settlement, stock exchange of future contracts (CBOT & CME) (K1, K2)
- 3.4 Principle of forward & future contract, option on future (K1, K2)
- 3.5 Hedging in future & regulations of future contract (K1, K2, K3)
- 3.6 Difference: forward & future contract (K1, K2, K3)

Unit IV: Option Contracts (15 hours)

- 4.1 Options structure & features (K1, K2, K3)
- 4.2 Options terminology, market margin requirement (K1, K2)
- 4.3 Taxation of option pricing, option pricing model (K1, K2)

4.4 Principles of option pricing, option pricing model (K1, K2)

4.5 Binomial model, Black Schole model (K1, K2, K3)

4.6 Stock option, determining option premium, option pricing strategies (K1,K2,K3, K4)

Unit V: Hedging

(15 hours)

5.1 Hedging of foreign exchange and its exposure (K1, K2, K3)

5.2 Hedging with the money market (K1, K2)

5.3 Current options (K1, K2)

5.4 Currency future (K1, K2)

5.5 Internal Hedging strategy (K1, K2, K3)

5.6 Speculation in foreign exchange & money market (K1,K2,K3, K4)

Textbook:

Apte P G – International Financial Management – Tata McGraw Hill Publication, New Delhi, 2012

Books for Reference:

1. Robert W.Kolb – Financial Derivatives: Pricing and Risk Management, John Wiley & Sons, Mumbai, 2008
2. Dom M Chance – Introduction to Derivatives and Risk Managemnt – South Western Cengage Learning, Mumbai, 2012
3. Satyajit Deas – Derivatives Products and Pricing – John Wiley and Sons, Mumbai, 2011
4. Satyajit Das – Risk Management and Financial Derivative – McGraw Hill, New Delhi, 2012

Web Resources:

1. <https://www.investopedia.com/terms/d/derivative.asp>
2. <https://economictimes.indiatimes.com/definition/futures-contract>
3. <https://www.investopedia.com/ask/answers/06/forwardsandfutures.asp>
4. <https://www.contractsounsel.com/t/us/options-contract>
5. <https://corporatefinanceinstitute.com/resources/derivatives/hedging/>

SEMESTER – II
PICOB20: Independent Elective II A: Managerial Economics

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PICOB20	Managerial Economics	Theory	Elective	-	2	100

Course Objectives

To teach the students the basics of Managerial Economics and its application in various fields

Course Outcomes (CO)

The learners will be able to

1. To analyse the demand situation in the market and the factors affecting demand for a product
2. To forecast the costs involved in a business and understand the theories of production
3. To assess the different types of markets prevalent in the economy and the pricing policies used
4. Compute national income of a country with knowledge about its components
5. Assess the validity of Foreign Direct Investments in the macro economic environment

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	M
3	H	M	M	M	M	M
4	M	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: General Foundations and Demand Analysis

- 1.1 General Foundations of Managerial Economics - Economic Approach (K1, K2, K3)
- 1.2 Circular Flow of Activity (K1, K2, K3)
- 1.3 Firm - Nature of the Firm - Objectives of Firms (K1, K2, K3)
- 1.4 Demand Analysis and Estimation - Individual, Market and Firm demand -Determinants of demand (K1, K2, K3, K4, K5)
- 1.5 Elasticity measures and Business Decision Making (K2, K3, K4)
- 1.6 Demand Forecasting (K2, K3, K4)

Unit II: Law of Proportions and Cost functions

- 2.1 Law of Variable Proportions (K1, K2, K3, K4, K5, K6)
- 2.2 Theory of the Firm (K1, K2, K3)
- 2.3 Production Functions in the Short and Long Run (K1, K2, K3, K4)
- 2.4 Cost Functions – Determinants of Costs – Cost Forecasting - Short Run and Long Run Costs
- 2.5 Type of Costs (K1, K2, K3)
- 2.6 Analysis of Risk and Uncertainty (K1, K2, K4)

Unit III: Markets and Competition

- 3.1 Product Markets -Determination Under Different Markets – Market Structure (K1, K2, K3)
- 3.2 Perfect Competition – Monopoly (K1, K2, K3, K4)
- 3.3 Monopolistic Competition (K1, K2, K3, K4)
- 3.4 Duopoly – Oligopoly (K1, K2, K3, K4)
- 3.5 Pricing and Employment of Inputs Under Different Market Structures (K1, K2, K3, K4)
- 3.6 Price Discrimination - Degrees of Price Discrimination (K1, K2, K3, K4)

Unit IV: National Income, Business Cycles, Fiscal and Monetary Policies

- 4.1 Introduction to National Income – National Income Concepts (K1, K2, K3)
- 4.2 Models of National Income Determination (K1, K2, K3, K4)
- 4.3 Economic Indicators (K1, K2, K3)

4.4 Technology and Employment - Issues and Challenges (K1, K2)

4.5 Business Cycles – Phases– Management of Cyclical Fluctuations (K1, K2, K3)

4.6 Fiscal and Monetary Policies (K1, K2, K3)

Unit-V Macro Economics

5.1 Macro Economic Environment (K1, K2, K3)

5.2 Economic Transition in India (K1, K2, K3, K4)

5.3 Liberalization, Privatization and Globalization (K1, K2, K3)

5.4 Business and Government (K1, K2, K3)

5.5 Public-Private Participation (PPP) (K1, K2, K3)

5.6 Industrial Finance - Foreign Direct Investment(FDIs) (K1, K2, K3)

Textbook:

Yogesh Maheswari- Managerial Economics- PHI learning Pvt. Ltd.,New Delhi, 2nd Ed.

Book for Reference:

1. Debabrata Datta - Managerial Economics- PHI learning Pvt. Ltd., New Delhi, 2017
2. Donald N. Stengel - Managerial Economics Concept and Principles - Business Expert Press LLC,New York, 2011
3. Gupta G.S.- Managerial Economics- Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012
4. Ahuja H.L.- Managerial Economics-S. Chand Publications, New Delhi, 9th edition, 2017

Web Resources:

1. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/10953-demand-analysis.html>
2. <https://www.britannica.com/science/law-of-definite-proportions>
3. <https://www.povertycure.org/learn/issues/market-competition>
4. <https://corporatefinanceinstitute.com/resources/economics/monetary-policy/>
5. <https://www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Micro-and-Macro>

SEMESTER – III
PCCOI20 – Advanced Cost and Management Accounting

Year: II	Course Code: PCCOI20	Title of the Course: Advanced Cost and Management Accounting	Course Type: Theory	Course Category: Core	H/W 6	Credits 4	Marks 100
Sem: III							

Course Objectives

To teach the students the advanced techniques in Cost and Management Accounting, enabling corporate reporting and decision making

Course Outcomes (CO)

The learners will be able to

1. To teach the students the advanced techniques in Cost and Management Accounting, enabling corporate reporting and decision making
2. Compute profits or losses of processes through equivalent production units
3. Analyse the profitability of contracts by preparing Contract Accounts
4. Ascertain and assess variances in material, labour, overheads and sales using Variance Analysis
5. Prepare Funds flow statement and find out the increase or decrease in working capital

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	H	M	M	M
4	H	M	H	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Costing Concepts, Process and Contract Costing (15 hours)

- 1.1. Uniform Costing- Inter-firm Comparison (K1, K2, K3)
- 1.2. Cost Reduction and Cost Control - Activity Based Costing (K1, K2, K3)
- 1.3. Process Costing - Ascertainment of Equivalent Production Units (K1, K2, K3)
- 1.4. Process Costing - Inter Process Profits (K1, K2, K3)
- 1.5. Contract Costing - Cost Plus Contract (K1, K2, K3)
- 1.6. Contract Costing – Escalation Clause (K1, K2, K3)

Unit II: Managerial Decision Making (15 hours)

- 2.1. Decision Making – Marginal Costing (K2, K3, K4)
- 2.2. Limiting or Key Factor – Selling Price Decision (K2, K3, K4)
- 2.3. Pricing of Export Sales (K2, K3, K4)
- 2.4. Sales Mix Decision - Plant shut down Decision (K2, K3, K4)
- 2.5. Differential Cost Analysis (K3, K4, K5)
- 2.6. Practical Applications of Differential Cost Analysis (K3, K4, K5)

Unit III: Standard Costing and Variance Analysis (15 hours)

- 3.1. Standard Costing and Variance Analysis- Material (K2, K3, K4)
- 3.2. Standard Costing and Variance Analysis- Labour (K2, K3, K4)
- 3.3. Standard Costing and Variance Analysis- Overheads (K2, K3, K4)
- 3.4. Standard Costing and Variance Analysis- Sales (K2, K3, K4)
- 3.5. Standard Costing and Variance Analysis- Profit (K2, K3, K4)
- 3.6. Problems on Material and Labour Variances together (K3, K4, K5)

Unit IV: Funds Flow Analysis (15 hours)

- 4.1. Funds Flow Statement - Calculation of changes in Working Capital (K2, K3, K4)
- 4.2. Calculation of Funds from operations (K2, K3, K4)

4.3. Preparation of Funds Flow Statement without adjustments (K2, K3, K4)

4.4. Preparation of Fund Flow Statement with adjustments (K2, K3, K4)

Unit V: Cash Flow Analysis

(15 hours)

5.1 Calculation of Cash from operations (K2, K3, K4)

5.2. Calculation of Cash from Operating activities (K2, K3, K4)

5.3. Calculation of Cash from Investing activities (K2, K3, K4)

5.4. Calculation of Cash from Financing activities (K2, K3, K4)

5.5. Preparation of Cash Flow Statement (K2, K3, K4)

Theory: Problems – 20: 80

Textbook:

Arora M. N. – A Textbook of Cost and Management Accounting – Vikas Publishing House, Chennai, 10th Edition, 2017

Books for Reference:

1. Maheswari S.N. – Cost and Management Accounting – Sultan Chand & Sons, New Delhi, Reprint 2017
2. Pillai R.S.N and Bhagavathi – Management Accounting – S. Chand & Company Pvt. Ltd., New Delhi, Reprint 2017
3. Ravi M. Kishore – Cost and Management Accounting – Taxmann Publications, New Delhi, Reprint 2018
4. Tulsian P.C. – Cost Accounting – S.Chand & Company Pvt.Ltd., New Delhi, Reprint 2016
5. Jain S.P and Narang K.L – Advanced Cost Accounting – Kalyani Publications, New Delhi, Reprint 2015

Web Resources:

1. <https://www.vedantu.com/commerce/concept-of-costs>
2. <https://www.simplilearn.com/management-decision-making-article>
3. <https://in.indeed.com/career-advice/career-development/what-is-standard-costing>
4. <https://www.5paisa.com/stock-market-guide/generic/fund-flow-statement>
5. <https://www.netsuite.com/portal/resource/articles/financial-management/cash-flow-analysis.shtml>

SEMESTER – III
PCCOJ20 – Services Marketing

Year: II	Course Code: PCCOJ20	Title of the Course: Services Marketing	Course Type: Theory	Course Category: Core	H/W 5	Credits 4	Marks 100
Sem: III							

Course Objectives

To make the students aware of the basic concepts of various Services and their Marketing aspects

Course Outcomes (CO)

The learners will be able to

1. To understand the concept of services marketing and services sectors in India
2. To analyse and forecast demand situations and patterns in service sectors
3. To develop skills on producing products to meet out the needs of target market
4. To segment market into different groups based on various factors
5. To get insight knowledge on consumer behaviour and need for customer relationship management

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	H
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction

(15 hours)

- 1.1 Introduction to services marketing - Meaning and Definition (K1, K2, K3)
- 1.2 Differentiating goods from services - characteristics of services (K2, K3, K4)
- 1.3 Reasons for the growth of service sector (K2, K3, K4)
- 1.4 Career opportunities in service sector (K1, K2, K6)
- 1.5 The service sector in Indian Economy - Reasons for the growth of service sector in India (K1, K2, K3)
- 1.6 Key service businesses in India (K2, K3, K4, K6)

Unit II: Product Mix

(15 hours)

- 2.1 Service demand management - Demand situation - Demand patterns - Demand variations (K2, K3, K4, K5)
- 2.2 Demand forecasting methods - Demand management - Waiting line management (K2, K3, K4)
- 2.3 Basic service package - Customer value hierarchy - Flower of service (K3, K4, K5)
- 2.4 Development of new service - Service product mix, Service Life cycle Management (K2, K3, K4)
- 2.5 Pricing of a service - objectives, approaches & strategies (K2, K3, K4, K5)
- 2.6 Service: transaction, location, provider - Distribution - Flow of service - Channels of Distribution (K2, K3, K4, K5, K6)

Unit III: Market Segmentation

(15 hours)

- 3.1 Market Segmentation - Approaches to Market Segmentation - Bases for Market Segmentation - Technographic segmentation (K1, K2, K3, K4)
- 3.2 Criteria for Market Segmentation - Stages in Market Segmentation (K1, K2, K3, K4)
- 3.3 Competitive threats: from industry perspective, market perspective (K1, K2, K3)
- 3.4 Competition analysis - Competitive strategies - Achieving competitive analysis (K1, K2, K3)

3.5 Perception of Service Quality - Determinants of Service Quality - Process of service Quality Management (K1,K2,K3, K4)

3.6 The GAP Model of service quality – SERVQUAL - Research on service quality (K2,K3,K4,K5, K6)

Unit IV: Consumer Behaviour (15 hours)

4.1 Consumer Behavior - Introduction - buyers, consumers, customers (K1, K2, K3)

4.2 Factors influencing Consumer Behaviour – Development of consumer expectations (K1, K2, K5, K6)

4.3 Service Perception - Consumer purchase decision process (K2, K3, K4)

4.4 Process of Strategies Planning - Steps in strategic planning (K2, K3, K4)

4.5 Market oriented service strategy - Service triangle (K2, K3, K4)

4.6 Service marketing mix - Strategy implementation, evaluation & control (K2, K3, K4)

Unit V: Customer Relationship Management in different areas (15 hours)

5.1 CRM - benefits, successful drives and frame work (K2, K3, K4)

5.2 Goals of CRM - Organizational system for CRM – ERM -Interaction process (K2, K3, K4)

5.3 CRM budget, the interaction process, e-CRM & its types (K2, K3, K5)

5.4 The marketing of banking services (K1, K2)

5.5 Consumer expectations from industries & business (K1,K2,K3)

5.6 Consumer movement in India, legal & administrative mechanism for consumer protection in India (K2,K3,K5,K6)

Textbook:

Rama Mohana Rao K. – Services Marketing – Pearson Education, Chennai, Second Edition 2017

Books for Reference:

1. Srinivasan R. – Services Marketing – PHI Learning Pvt. Ltd., New Delhi, Reprint 2015
2. Rajendra Nargondkar – Services Marketing – Tata McGraw Hill, Chennai, Reprint 2015
3. Govind Apte – Services Marketing – Tata McGraw Hill, Chennai, Reprint 2012.
4. Balaji B. – Services Marketing and Management – Sage Publications, Chennai, Reprint 2012.

Web Resources:

1. <https://www.pixel506.com/insights/services-marketing-characteristics-innovations>
2. <https://corporatefinanceinstitute.com/resources/management/product-mix/>
3. <https://www.surveymonkey.com/market-research/resources/market-segmentation/>
4. <https://www.omniconvert.com/blog/consumer-behavior-in-marketing-patterns-types-segmentation/>
5. https://www.softwaresuggest.com/crm-software?utm_source=goad&utm_medium=crm-ppc-dsearch-india&utm_term=&campaign_id=15374076883&gclid=eaiaiqobchmihdwsolgmgamvaznmah0etw7aeaayasaegk-m_d_bwe

SEMESTER – III
PCCOK20 – Advanced Business Statistics

Year: II	Course Code: PCCOK20	Title of the Course: Advanced Business Statistics	Course Type: Theory	Course Category: Core	H/W 6	Credits 4	Marks 100
Sem: III							

Course Objectives

To teach the students the application of statistical techniques for interpreting and drawing conclusion for business problems.

Course Outcomes (CO)

The learners will be able to

1. Determine and use partial and multiple correlation and regression.
2. Create awareness on non-parametric tests and their application in research real life situation.
3. Frame and test a hypothesis and ability to determine statistical significance between two variables.
4. Apply and compute chi-square and test a hypothesis on specific value of population variance.
5. Apply, compute and interpret f-distribution and ANOVA.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	M
3	H	M	M	M	M	M
4	H	H	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Partial and Multiple Correlations and Regressions (15 hours)

1.1 Correlation – Meaning – Importance – Zero order, first order and second order Correlation – Properties of correlation – significance of Correlation coefficient (K1,K2,K3)

1.2 Partial Correlation (K3,K4, K5, K6)

1.3 Part Correlation (K3,K4, K5, K6)

1.4 Multiple Correlation (K3,K4, K5, K6)

1.5 Multiple Regression- least Square regression model (K3,K4, K5, K6)

1.6 Multiple regression- alternative model for least square regression (K3,K4, K5, K6)

Unit II: Non – Parametric Tests (15 hours)

2.1 Non- Parametric test – meaning – characteristic - Merits and limitation (K1 & K2)

2.2 Sign test – one sample sign test – paired sample sign test – sign test for large sample (K3,K4, K5, K6)

2.3 Mann- Whitney U- test (K3,K4, K5, K6)

2.4 One Sample Run Test (K3,K4, K5, K6)

2.5 Kruskal-Wallis test (H Test) (K3,K4, K5, K6)

2.6 Spearman's Rank Correlation (K3,K4, K5, K6)

Unit III: Testing of Hypotheses (Z and T- Test) (15 hours)

3.1 Hypothesis testing – Procedure of testing Hypothesis – Types of error in testing hypothesis (K1,K2,K3)

3.2 Hypothesis testing for Population parameter with Large samples (z- test) – Test for specified mean – Test for equality of 2 mean – test for specified standard deviation – Test for equality of 2 standard deviation (K3,K4, K5, K6)

3.3 Hypothesis testing for Population parameter with Large samples (z- test) – Test for specified Proportion - Test for equality of 2 Proportion- Test for observed small Correlation coefficient – Test for observed high Correlation coefficient –Test for difference between 2 observed high correlation coefficient (K3,K4, K5, K6)

3.4 Hypothesis testing for population mean With Small Samples- Properties –Uses of t-distribution (K1,K2,K3)

3.5 T- test: significance of the mean of a random sample- testing difference between mean of two sample (independent sample) (K3,K4, K5, K6)

3.6 T- test: hypothesis testing for difference between mean of two sample (Dependent / Paired observation) – testing significance of observed correlation coefficient (K3,K4, K5, K6)

Unit IV: Chi-square Distribution (15 hours)

4.1 Chi square Distribution – properties of χ^2 distribution condition for application on Chi-square distribution (K1,K2,K3)

4.2 Test of Independency (K3,K4, K5, K6)

4.3 Test of goodness of fit (I) (K3,K4, K5, K6)

4.4 Test of goodness of fit (II) (K3,K4, K5, K6)

4.5 Test of Population variance (K3,K4, K5, K6)

4.6 Test for homogeneity (K3,K4, K5, K6)

Unit V: F-Distribution and Analysis of Variance (15 hours)

5.1 F- test – Assumptions – Applications (K1,K2)

5.2 F-test Or the Variance Ratio Test (K1, K3, K4, K5, K6)

5.3 Analysis of Variance – One Way Classification (I) (K3,K4, K5, K6)

5.4 Analysis of Variance – One Way Classification (II) (K3,K4, K5, K6)

5.5 Analysis of Variance – Two Way Classification (I) (K3,K4, K5, K6)

5.6 Analysis of Variance – Two Way Classification (II) (K3,K4, K5, K6)

Theory: Problems – 20: 80

Textbook:

Gupta S.P. - Statistical Methods - Sultan Chand & Sons, New Delhi, Revised Edition 2013

Books for Reference:

1. Sancheti D.C. and Kapoor V. K., Business Statistics, Sultan Chand and Sons, New Delhi, 7th Edition, 2015
2. Sharma J.K – Business Statistics – Pearson Education, New Delhi, 2nd Edition 2016
3. Richard I Levin and David S. Rubit, Statistics for Management – Pearson education, New Delhi, Edition 2015
4. Dr. Joseph Anbarasu D. - Business Statistics and Operations Research –Learntech Press, Trichy, 2015

Web Resources:

1. <http://faculty.cas.usf.edu/mbrannick/regression/Partial.html>
2. <https://corporatefinanceinstitute.com/resources/data-science/nonparametric-tests>
3. <https://www.analyticsvidhya.com/blog/2020/06/statistics-analytics-hypothesis-testing-z-test-t-test>
4. <https://www.scribbr.com/statistics/chi-square-distributions/>
5. <https://www.analyticsvidhya.com/blog/2018/01/anova-analysis-of-variance/>

SEMESTER – III
PCCOL20 – Human Resource Management

Year: II	Course Code: PCCOL20	Title of the Course: Human Resource Management	Course Type: Theory	Course Category: Core	H/W 6	Credits 4	Marks 100
Sem: III							

Course Objectives

To provide knowledge to the students regarding the management of Human Resources in organizations

Course Outcomes (CO)

The learners will be able to

1. Imbibe the knowledge on human resources management and its functions.
2. Design and analyse a job in organisation.
3. Evaluate a job in organisational structure.
4. Assimilate the knowledge on career development and to develop career path to employees of an organisation.
5. Identify and appraise performance of employees of an organisation.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	M	H	H	M	M
2	H	H	M	H	H	H
3	H	M	H	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Human Resource Management (15 hours)

- 1.1. Human Resource Management – Evolution (K1, K2, K3)
- 1.2. Objectives – Responsibilities (K2, K3)
- 1.3. Man Power Planning – Objectives (K2, K3)
- 1.4. Man Power Planning – Elements (K2, K3)
- 1.5. Process of Man Power Planning (K2, K3)

Unit II: Job Analysis and Design (15 hours)

- 2.1. Job Satisfaction – Concept – Determinants and measurements (K2, K3, K4)
- 2.2. Job Analysis – Methods of Job Analysis (K2, K3, K4)
- 2.3. Job Design – Job Description – Job Specification (K2, K3, K4)
- 2.4. Job Evaluation – Job Enrichment (K2, K3, K4)
- 2.5. Recruitment and Selection – Sources of Recruiting Human Resource (K2, K3, K4)
- 2.6. Selection process – Testing and Interviewing (K2, K3, K4)

Unit III: Career Planning Development and Evaluation (15 hours)

- 3.1. Career Planning and Development – Stages and Process of Career Development(K3,K4)
- 3.2. Training, Placement and Development – Training Needs (K3,K4)
- 3.3. Training Programmes (K3, K4, K5)
- 3.4. Executive Development – Importance (K2, K3, K4)
- 3.5. Evaluation Process (K2, K3, K4)
- 3.6. Internal Mobility and Separation – Promotion, Transfer, Lay-off and Discharge (K2, K3, K4)

Unit IV: Performance Appraisal of Employee (15 hours)

- 4.1. Appraising Employee Performance – Basic considerations (K1, K2, K3)
- 4.2. Methods of Performance Appraisal (K3, K4, K5)

4.3. Requisites of a Sound Performance Appraisal System (K2, K3, K4)

4.4. Employee Incentives and Benefits (K3, K4, K5)

4.5. Effective Measures of Incentives and Benefits (K3, K4, K5)

Unit V: Grievances and Work life balance

(15 hours)

5.1. Employee Grievances – Causes (K1, K2, K3)

5.2. Essentials of Sound Grievance Procedure - Redressal of Grievances (K2, K3, K4)

5.3. Employee Discipline – Objectives – Types – Enforcement of Discipline (K1, K2, K3)

5.4. Causes of Indiscipline – Procedure – Disciplinary actions (K2, K3)

5.5. Quality of Work Life – Concept and Determinants of Quality of Work Life (K2, K3, K4)

5.6. Recent Trends in HRM – Talent Management (K2, K3, K4)

Textbook:

Khanka S.S – Human Resource Management – S. Chand and Co., New Delhi, Reprint 2015

Books for Reference:

1. Shashi K. Gupta and Rosi Joshi – Human Resource Management –Kalyani Publishers, New Delhi, Edition 2014
2. Jaya Sankar J. – Human Resource Management – Kalyani Publishers, New Delhi, Edition 2018
3. Lalitha Balakrishnan and Srividhya S. – Human Resource Development – Himalaya Publishing House, Chennai, Edition 2016
4. Aquains P. G. – Human Resource Management – Vikas Publising House Pvt. Ltd., New Delhi, Revised Edition 2012

Web Resources:

1. https://www.tutorialspoint.com/human_resource_management/human_resource_management_introduction.htm
2. <https://www.iedunote.com/job-analysis>
3. <https://www.indeed.com/career-advice/career-development/steps-to-create-a-career-development-plan>
4. <https://kissflow.com/hr/performance-management/employee-performance-appraisal-method/>
5. <https://jpt.spe.org/twa/worklife-balance-21st-century>

SEMESTER – III
PCCOM20 – Internship Training Programme

Year: II	Course Code: PCCOM20	Title of the Course: Internship Training Programme	Course Type: Practical	Course Category: Core	H/W 2	Credits 2	Marks 100
Sem: III							

Course Objectives

To give practical training to students in the areas of accounts, taxation, human resource management, etc.

Course Outcomes (CO)

The learners will be able to

1. Handle the accounts of any type of concern
2. File Income tax returns of individuals, firms and other type of organisations
3. File GST returns of individuals, firms and other type of organisations
4. Conversant with the procedures for claiming Insurance claims on various occasions
5. Manage the human resource of organisations

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	H
3	M	M	M	M	M	M
4	M	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Design of Internship Training Programme (ITP)

- **Period:** The Internship Training Programme (ITP) is for a period of 45 working days only, from December of the previous year to June of the next year (5 days in December, 4 days in April and balance days in May and June), with a minimum of 5 hours and a maximum of 8 hours per day. The ITP shall be during the day only (8 a.m. to 6 p.m.)
- **Attendance:** The attendance of the trainee shall be strictly monitored by the Supervisor. If the trainee does not commence the training on the specified date or if the trainee is irregular during the programme, the same shall be immediately intimated to the Coordinator
- **Assignment:** The trainee shall be assigned work related to Audit / Finance and Accounts / H.R. / Stores or any other Commerce related areas.
- **Fortnightly Report:** To ensure proper utilisation of time by the trainee, a fortnightly report duly attested by the Supervisor after checking its authenticity shall be maintained and this report shall be finally submitted by the trainee to the Coordinator at the end of the training period.
- **Final Report by the trainee:** The trainee shall write a detailed report of the Training Programme, get it authenticated by the Supervisor and submit the same to the Coordinator of the Programme, based on which a *Viva voce* Examination shall be conducted.
- **Supervisor's Final Report:** After the completion of the programme the Supervisor shall fill up the 'Supervisor's Final Report' in the given format and send the same to the Coordinator within a week of completion of the Programme.
- **Viva voce Examination:** The trainee shall undergo a *Viva voce* Examination based on the Final report submitted by her. The *Viva voce* shall be conducted by an External Examiner.
- The allotment of marks for the Internship Training Programme is as follows:

Criteria	Marks
Internal Examiner (ITP Report)	40
External Examiner (ITP Report)	40
<i>Viva voce</i>	20

SEMESTER – III
PECOE20 – Elective III A: Principles Of Insurance

Year: II	Course Code: PECOE20	Title of the Course: Principles of Insurance	Course Type: Theory	Course Category: Elective	H/W 5	Credits 4	Marks 100
Sem: III							

Course Objectives

To provide students the basic knowledge of the Principles of Insurance and the methods of risk management

Course Outcomes (CO)

The learners will be able to

1. To understand the basic principles of insurance.
2. To elaborate the principles of life, fire, marine, motor vehicle, health and miscellaneous insurances
3. To assess various policies and to illustrate settlement of claims
4. To file claims in case of happening of the event or on maturity of the policy
5. To comprehend the laws of insurance according to the IRDA Act.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	M	H	H
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction

(15 hours)

- 1.1 Introduction to Insurance - Characteristics of Insurance - Purpose and Needs (K1, K2, K3)
- 1.2 Benefits of Insurance - Functions of Insurance – Importance of Insurance (K1, K2, K3)
- 1.3 Principles of Insurance – Nature of Insurance Contract - Types of Insurance Contracts - Fundamentals of Insurability (K2, K3, K4)
- 1.4 Insurance Contract Vs. Wagering Agreement (K2, K3, K4)
- 1.5 Assurance Vs Insurance - Gambling Vs Insurance (K2, K3, K4)
- 1.6 Classification of Insurance (K2, K3, K4)

Unit II: Life Insurance

(15 hours)

- 2.1 Life Insurance – Essential features of Life Assurance – Advantages of Life Assurance (K1, K2, K3)
- 2.2 Types of life Insurance Plans – Reinsurance (K1, K2, K3)
- 2.3 Channels of Distribution (K1, K2, K3)
- 2.4 Surrender Value and Paid-up Value (K1, K2, K3)
- 2.5 Issue of Duplicate Policy - Lost policies (K1, K2, K3)
- 2.6 Settlement of Claims in Life Insurance (K1, K2, K3)

Unit III: Fire and Marine Insurances

(15 hours)

- 3.1 Fire Insurance – Scope of Fire insurance – Fire Insurance Principles (K2, K3, K4)
- 3.2 Types of Fire policies – Assignment of Fire policies (K2, K3, K4)
- 3.3 Settlement of Claims under Fire policies (K2, K3, K4)
- 3.4 Marine Insurance- Scope of Marine Insurance (K2, K3, K4)
- 3.5 Marine Insurance Contracts – Fundamental Principles (K2, K3, K4)
- 3.6 Marine Insurance Policy (K2, K3, K4)

Unit IV: Motor Vehicle and Health Insurances

(15 hours)

- 4.1 Motor Vehicle Insurance – Taxonomy of Motor vehicle (K2, K3, K4)
- 4.2 Kinds of Motor Vehicle Insurance Policies- Procedure for Motor Vehicle Insurance (K2, K3, K4)
- 4.3 Procedure for Motor Vehicle Insurance (K2, K3, K4)
- 4.4 Claims settlement under Motor Vehicle Insurance (K2, K3, K4)
- 4.5 Health Insurance – Types of Health Insurance Policies (K2, K3, K4)
- 4.6 Health Insurance Schemes in India (K2, K3, K4)

Unit V: Miscellaneous Insurances

(15 hours)

- 5.1 Fidelity Guarantee Insurance- Property Insurance (K2, K3, K4)
- 5.2 Building Insurance – Earthquake Insurance – Flood Insurance (K2, K3, K4)
- 5.3 Burglary Insurance - Cattle Insurance (K2, K3, K4)
- 5.4 Engineering Insurance - Liability Insurance (K2, K3, K4)
- 5.5 Crop Insurance - Insurance Pricing (K2, K3, K4)
- 5.6 Underwriting (K2, K3, K4)

Textbook:

Jyotsna Sethi and Niswan Bhatia – Principles of Insurance - PHL Learning Pvt. Ltd. New Delhi, Revised Edition 2015

Books for Reference:

1. Dr. Periasamy P. – Fundamentals of Insurance – Vijay Nicole Imprints Pvt. Ltd., Chennai, Edition 2016
2. Gupta P. K. – Legal Aspects of Insurance – Himalaya Publishing House Pvt. Ltd., Mumbai Revised Edition 2015
3. Inderpal Singh – Insurance: Principles and Practice – Kalyani Publishers, New Delhi, Edition 2017
4. Mishra M N. – Modern Concepts of Insurance – S. Chand & Co. New Delhi, Edition 2010
5. Premavathy S. - Principles of Insurance – S. Chand & Co., New Delhi, Edition 2016

Web Resources:

1. <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2020/07/ifrs17-first-impressions-2020.pdf>
2. <https://ptgmedia.pearsoncmg.com/images/9780789732606/samplepages/0789732602.pdf>
3. https://elearning.londonschoolofinsurance.com/pdf/en/Introduction_to_Reinsurance.pdf
4. <https://www.owlgen.in/what-is-miscellaneous-insurance-or-non-life-insurance-discuss-its-types>
5. <https://corpbiz.io/learning/double-insurance-and-how-it-works/>

SEMESTER – III
PECOF20 – Elective III B: Principles of Event Management

Year: II	Course Code: PECOF20	Title of the Course: Principles of Event Management	Course Type: Theory	Course Category: Elective	H/W 5	Credits 4	Marks 100
Sem: III							

Course Objectives

To provide students with a conceptual knowledge of Event Management, Event Services, Conducting Events and Managing Public Relations

Course Outcomes (CO)

The learners will be able to

1. Become aware of the basics of Event Management and duties of an Event Manager
2. Hold events of various Government and Local authorities
3. Acquire knowledge about planning for conducting events
4. Familiarise with the importance of media for organising events
5. Prepare oneself as a Master of Ceremony

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	M	H	H	M	M
2	H	H	M	H	H	M
3	M	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Event Management (15 hours)

- 1.1 Event - Meaning – Need for Event Management (K1, K2, K3)
- 1.2 Analysis of Event - Scope of Event (K1, K2, K3)
- 1.3 Decision Makers - Event Manager and Technical Staff (K1, K2, K3)
- 1.4 Establishing of Policies and Procedures (K1, K2, K3)
- 1.5 Developing Record Keeping Systems (K1, K2, K3)

Unit II: Event Management Procedure (15 hours)

- 2.1 Principles for holding an Event - General Details (K1, K2, K3)
- 2.2 Policies - Permissions - Government and Local Authorities (K1, K2, K3)
- 2.3 Phonographic Performance License – Utilities (K1, K2, K3)
- 2.4 Five Bridge Ambulance (K1, K2, K3)
- 2.5 Catering, Electricity (K1, K2, K3)
- 2.6 Water Taxes Applicable (K1, K2, K3)

Unit III: Conduct of an Event (15 hours)

- 3.1 Preparing a Planning Schedule – Organizing Tables (K2, K3, K4)
- 3.2 Assigning Responsibility (K2, K3, K4)
- 3.3 Communication and Budget of Event – Checklist (K2, K3, K4)
- 3.4 Computer-Aided Event Management (K2, K3, K4)
- 3.5 Roles and Responsibilities of Event Managers for Different Events (K2, K3, K4)
- 3.6 Master of Ceremonies (K2, K3, K4)

Unit IV: Public Relations (15 hours)

- 4.1 Introduction to Public Relations – Concept – Nature (K2, K3, K4)
- 4.2 Public Relations - Importance – Limitations (K2, K3, K4)
- 4.3 Media - Types of Media (K2, K3, K4)
- 4.4 Media Management - Public Relation Strategy and Planning (K2, K3, K4)
- 4.5 Brain Storming Sessions (K2, K3, K4)
- 4.6 Writings for Public Relations (K2, K3, K4)

Unit V: Corporate Events (15 hours)

- 5.1 Planning of Corporate Events - Job Responsibility of Corporate Event Organizer (K3, K4, K5)
- 5.2 Arrangements – Budgeting (K3, K4, K5)
- 5.3 Safety of Guests and Participants (K3, K4, K5)
- 5.4 Creating Blue Print (K3, K4, K5)

5.5 Need for Entertainment in Corporate Events (K3, K4, K5)

5.6 Reporting of Corporate events (K3, K4, K5)

Students will be asked to take up Case studies of Event Management Firms

Textbook

Sita Ram Singh – Event Management - APH Publishing House Corporation New Delhi, Edition 2009

Book for Reference:

1. Wagen – Event Management – Pearson Education, New Delhi Edition 2005
2. Sharma D. – Event Planning and Management – Deep and Deep Publishing Pvt. Ltd., New Delhi, Edition 2005

Web Resources:

1. <https://www.eventeducation.com/introduction.php>
2. <https://socio.events/blog/event-management-process>
3. <https://www.in.gov/idem/nps/watershed-education/how-to-conduct-a-successful-event/>
4. <https://www.indeed.com/career-advice/career-development/pr-event-planning>
5. <https://www.socialtables.com/blog/event-planning/types-of-corporate-events/>

SEMESTER – III
PICOC20 – Independent Elective III A: Total Quality Management

Year: II	Course Code: PICOC20	Title of the Course: Total Quality Management	Course Type: Theory	Course Category: Elective	H/W	Credits 2	Marks 100
Sem: III							

Course Objectives

To introduce to the students the concept of Quality and Total Quality Management in Organisations and teach about the various quality standards to be adopted in various businesses

Course Outcomes (CO)

The learners will be able to

1. Understand the concept of Quality Control and the procedures for implementing quality
2. Gain knowledge about customer satisfaction and customer relations management and the dimensions of service quality
3. Associate the importance of quality standards for human resource management
4. Frame quality standards for all aspects of the organisation
5. Practice the quality parameters as required by government regulations

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Concept of Total Quality Management

- 1.1 Quality – Definition – Dimensions - Total Quality Management – Definition – Core Concepts of TQM – Basics (K1, K2, K3)
- 1.2 Principles of TQM – Quality Planning – Statements - Strategic Planning – Basic Concepts of TQM (K1, K2, K3)
- 1.3 Leadership – Role of Senior Manager – Quality Control – Quality Objective – Team Building (K1, K2, K3)
- 1.4 Barriers to Implementation of TQM – Factors Influencing Quality Cost (K1, K2, K3)
- 1.5 Cost of Quality – Analysis Techniques of Quality Cost (K1, K2, K3)
- 1.6 Economics of Quality – Quality Assurance (K1, K2, K3)

Unit II: Customer Satisfaction

- 2.1 Customer Focus – Customer Satisfaction – Customer Perception of Quality – Customer Relations Management (K1, K2, K3)
- 2.2 Customer Complaints – Service Quality – Customer Retention (K1, K2, K3)
- 2.3 Customer Feedback – Supplier Relationship (K1, K2, K3)
- 2.4 Partnering, Sourcing, Supplier Selection (K1, K2, K3)
- 2.5 Rating, Certification (K1, K2, K3)
- 2.6 Relationship Development (K1, K2, K3)

Unit III: Continuous Process Improvement

- 3.1 Continuous Process Improvement – PDSA cycle – Kaizen – Gemba Kaizen (K1, K2, K3)
- 3.2 5s of Continuous Process Improvement – Quality Circles (K1, K2, K3)
- 3.3 Re-engineering – Employee Involvement – Motivation – Empowerment (K1, K2, K3)
- 3.4 Teams – Recognition and Reward – Performance Appraisal (K1, K2, K3)
- 3.5 Benefits of Employee Involvement – Performance Measures (K1, K2, K3)
- 3.6 Basic Concept - Balanced Score Card – Performance Measure Presentation (K1, K2, K3)

Unit IV: Seven tools of Quality and Bench Marking

- 4.1 Seven tools of quality – Check Sheet – Pareto Diagram (K3, K4, K5)
- 4.2 Histograms – Flow chart – Causes and Effect diagrams (K3, K4, K5)
- 4.3 Control Charts – Scatter Diagrams - Bench Marking – Types (K3, K4, K5)
- 4.4 Bench Marking - Process – Shortcomings (K3, K4, K5)
- 4.5 Total Productive Maintenance – Concept (K3, K4, K5)
- 4.6 Improvement Needs (K3, K4, K5)

Unit V: Quality Function Deployment

- 5.1 Quality Function Deployment – Process – Benefits (K2, K3, K4)
- 5.2 House of Quality – Quality Management Systems – Need (K2, K3, K4)
- 5.3 Quality Management Systems - Principles – Revision of Standards – Documentation (K2, K3, K4)
- 5.4 Implementation – Auditing (K2, K3, K4)
- 5.5 Certification – ISO 9000: 2000 Quality system – ISO 14000 – Concepts (K1, K2, K3)
- 5.6 Certification – ISO 9000: 2000 Quality system – ISO 14000 – Requirement and Benefits (K1, K2, K3)

Textbook:

Ramakrishnan R. – Total Quality Management – Eswar Press, Chennai, Reprint 2017

Books for Reference:

1. Srinivasa Gupta N. and Valarmathi B. – Total Quality Management – Vijay Nicole Imprints, Chennai, Reprint 2017
2. Shridhara Bhat K. – Total quality Management – Himalaya Publishing House, Mumbai , Edition 2018
3. Pike, John and Barnes, Richard – TQM in Action – London, Chapman & Hill, Edition 2016
4. Spenley Paul – World Class Performance through TQ – Chapman & Hall, London, Revised Edition 2017
5. Senthil Arasu B. and Praveen Paul J. – Total Quality Management – Scitech Publications (India) Pvt. Ltd., Hyderabad 2017

Web Resources:

1. <https://assignmentpoint.com/basic-concepts-of-tqm/>
2. https://www.slideshare.net/rehan_ehsan/customer-satisfactiontotal-quality-management-tqm
3. <https://www.solvexia.com/blog/what-is-continuous-process-improvement>
4. <https://www.mddionline.com/design-engineering/7-basic-tools-can-improve-quality>
5. <https://www.sciencedirect.com/topics/engineering/quality-function-deployment>

SEMESTER – IV
PCCON20 – Financial Management

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: IV	PCCON20	Financial Management	Theory	Core	6	4	100

Course Objectives

To provide knowledge to students about the tools and techniques applicable for efficient management of finance in an organisation

Course Outcomes (CO)

The learners will be able to

1. Comprehend financial management and financial planning
2. Apply general management principles to financial resources of a business
3. Identify and use various financial instruments to increase the potential return of investments
4. Determine capital and working capital requirement of a business
5. Analyse the cost of capital through various theories

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	H	M	H	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Financial Management and Financial Planning (15 hours)

- 1.1 Financial Management – Meaning – Definition – Nature of Financial Management - Objectives – Scope and Functions – Role of Financial Manager (K1, K2, K3)
- 1.2 Financial Planning – Meaning – Definition – Scope – Characteristics – Essentials of Sound (K1, K2, K3)
- 1.3 Financial Planning (K1, K2, K3)
- 1.4 Theories of Capitalisation (K1, K2, K3)
- 1.5 Sources of Long Term Finance: Equity, Preference, Debentures, Term Loans, Public Deposits (K1, K2, K3)
- 1.6 Short Term Finance: Trade Credit, Bank Credit, Customer Advances, Instalment Credit, Commercial Credit etc. - Fixed Capital – Working Capital

Unit II: Leverages (15 hours)

- 2.1 Leverage – Meaning - Types and Significance of Leverages (K1, K2, K3)
- 2.2 Calculation of Leverages – Degree of Leverages (K2, K3, K4)
- 2.3 Capital structure – Meaning - Features of appropriate Capital Structure (K2, K3, K4)
- 2.4 Factors affecting Capital structure (K1, K2, K3)
- 2.5 Theories of Capital structure – Net Income Approach, Net Operating Income Approach (Problems included) (K2, K3, K4)
- 2.6 Theories of Capital structure – Traditional Approach and Modigliani and Miller Approach (Problems included) (K2, K3, K4)

Unit III: Cost of Capital (15 hours)

- 3.1 Cost of Capital – Meaning - Importance – Computation of Cost of Capital (K1, K2, K3)
- 3.2 Cost of Debt before and after tax (K1, K2, K3)
- 3.3 Cost of Preference Share Capital (K1, K2, K3)
- 3.4 Cost of Equity Share capital (K1, K2, K3)
- 3.5 Cost of Retained Earnings (K1, K2, K3)
- 3.6 Weighted Average Cost of Capital (K1, K2, K3)

Unit IV: Working Capital Management (15 hours)

- 4.1 Working Capital Management – Meaning – Definition (K1, K2, K3)
- 4.2 Types of Working Capital – Advantages – Factors Determining Working Capital (K1, K2, K3)
- 4.3 Need for Working Capital – Working Capital Cycle (K1, K2, K3)
- 4.4 Factors affecting Working Capital Requirements (K1, K2, K3)
- 4.5 Forecasting Working Capital Requirements (K1, K2, K3)

4.6 Funding of Working Capital Requirement (K1, K2, K3)

Unit V: Investment and Dividend Decision

(15 hours)

5.1 Capital Budgeting – Meaning – Definition (K2, K3, K4)

5.2 Project Evaluation Techniques - Payback Period, Accounting Rate of Return, Net Present Value (K2, K3, K4)

5.3 Internal Rate of Return - Profitability Index (K2, K3, K4)

5.4 Decision Tree, PERT and CPM (K2, K3, K4)

5.5 Dividend Policy Consideration – Dividend Payout Methods (K2, K3, K4)

5.6 Dividend Theories – Walter and M.M. Theories (K2, K3, K4)

Theory: Problem – 60: 40

Textbook:

Dr Murthy A. – Financial Management – Margham Publications, Chennai, Reprint 2018

Books for Reference:

1. Khan M. Y, Jain P.K. – Financial Management – Tata McGraw Hill, New Delhi, 6th Edition 2019
2. Pandey I.M. – Financial Management – Vikas Publishing House Pvt. Ltd., New Delhi, Reprint 2018
3. Sudharsana Reddy G. – Financial Management: Principles and Practice – Himalaya Publishing House, Chennai, Edition 2018
4. Periasamy P. – Financial Management – Tata McGraw Hill, New Delhi, Edition 2018
5. Dr. Palanivelu V.R. – Financial Management – S. Chand and Co., New Delhi,

Web Resources:

1. <https://www.csun.edu/~zz1802/Finance%20303/Web-Stuff/Lecture-Notes-Mid1.pdf>
2. https://business.baylor.edu/steve_rich/fin3310/Ch12PLN-3310.pdf
3. <https://www.wallstreetprep.com/knowledge/capital-structure/>
4. <https://khatabook.com/blog/fund-flow-statement-with-examples/>
5. https://thalis.math.upatras.gr/~tsantas/DownloadFiles/Hillier&Lieberman_7th-edition_Chapter10.pdf

SEMESTER – IV
PCCOO20 – Industrial Relations and Labour Laws

Year: II	Course Code: PCCOO20	Title of the Course: Industrial Relations and Labour Laws	Course Type: Theory	Course Category: Core	H/W 6	Credits 4	Marks 100
Sem: IV							

Course Objectives

To teach the students the laws prevalent for the protection of the welfare of employees in industries

Course Outcomes (CO)

The learners will be able to

1. Understand the significance of Industrial relations in organizations
2. Gain knowledge on the process and procedures to handle industrial disputes
3. Good base of labour laws and computation methods of compensation
4. Acquainted with the concept, principles and functions of trade union, collective bargaining and workers' participation in management
5. In-depth knowledge of laws relating to Payment of Wages Act and Factories Act and its judicial set up

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	M	H	H	M	H
2	H	H	M	H	H	M
3	M	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Industrial Relations (15 hours)

- 1.1 Industrial Relations – Meaning - Nature of Industrial Relations (K1, K2, K3)
- 1.2 Significance - Factors pertaining to Good Industrial Relations (K1, K2, K3)
- 1.3 Causes and effects of poor Industrial Relations (K1, K2, K3)
- 1.4 Industrial Disputes – Forms and causes (K1, K2, K3)
- 1.5 Methods of Settlement of Industrial Disputes (K1, K2, K3)

Unit II: Industrial and Labour Laws (15 hours)

- 2.1 Industrial Laws and Labour Law – Need for Labour Legislation (K1, K2, K3)
- 2.2 Principles of Labour Legislation (K1, K2, K3)
- 2.3 History of Labour Legislation (K1, K2, K3)
- 2.4 Workmen’s Compensation – Determination (K1, K2, K3)
- 2.5 Time for payment of Compensation (K1, K2, K3)

Unit III: Trade Union (15 hours)

- 3.1 Trade Union - Definition – Need (K1, K2, K3)
- 3.2 Trade Union- Objectives – Structure (K1, K2, K3)
- 3.3 Trade Union Theories (K1, K2, K3)
- 3.4 Functions of Trade Union (K1, K2, K3)
- 3.5 Trade Unions Act, 1926 – Concept and benefits of Collective bargaining (K1, K2, K3)
- 3.6 Workers’ Participation in Management (K1, K2, K3)

Unit IV: Payment of Wages Act, 1936 and Factories Act, 1948 (15 hours)

- 4.1 Payment of Wages, Act 1936 – Objectives – Scope (K1, K2, K3)
- 4.2 Rules for payment of wages (K1, K2, K3)
- 4.3 Authorised deductions from Wages (K1, K2, K3)
- 4.4 Factories Act, 1948 – Objectives (K1, K2, K3)
- 4.5 Provisions relating to Health, Safety and Welfare of Employees (K1, K2, K3)

Unit V: Employees State Insurance Act, 1948 (15 hours)

- 5.1 Employees State Insurance Act, 1948 – Objectives (K1, K2, K3)
- 5.2 Employees State Insurance Corporation – Constitution, Powers (K1, K2, K3)
- 5.3 Duties of Standing Committee (K1, K2, K3)
- 5.4 Benefits to the Employees – Sickness, Maternity, Disablement (K1, K2, K3)
- 5.5 Benefits to the Employees – Dependents, Medical and Funeral Benefits (K1, K2, K3)

Textbook:

Saravanavel P. – Labour Legislations – Eswar Press, Chennai, Reprint 2015

Books for Reference:

1. Srivastava S. C. – Industrial Relations and Labour Laws – Vikas Publishing House Pvt. Ltd., New Delhi, Edition 2015
2. Tripathi P.C. and Gupta C.B. – Industrial Relations and Labour Laws – Sultan Chand & Sons, New Delhi, Edition 2018
3. Venkata Ratnam C. S. – Industrial Relations and Labour Laws – Oxford University Press, New Delhi, Reprint 2017
4. Nair N. G. and Latha Nair – Personnel Management and Industrial Relations – Sultan Chand & Sons, New Delhi, Reprint 2016

Web Resources:

1. <https://labour.gov.in/industrial-relations>
2. <https://www.britannica.com/topic/labour-law>
3. <https://www.britannica.com/money/trade-union>
4. <https://www.whatishumanresource.com/the-payment-of-wages-act-1936>
5. <https://incometaxindia.gov.in/pages/acts/factories-act.aspx>
6. <https://www.esic.in/web/esic/esi-act>

SEMESTER – IV
PCCOP20 – Enterprise Resource Planning And Tally

Year: II	Course Code: PCCOP20	Title of the Course: Enterprise Resource Planning and Tally	Course Type: Theory	Course Category: Core	H/W 4	Credits 3	Marks 100
Sem: IV							

Course Objectives

To provide an introduction to the operation of Enterprise Resource Planning and the related technologies

Course Outcomes (CO)

The learners will be able to

1. Gain knowledge about the various Enterprise Resource Planning soft wares
2. Understand the technologies associated with ERP
3. Decide about a software suitable for the type of business of their choice
4. Understand the theoretical aspects of Tally Software and its application in various areas of a business
5. Prepare financial statements and extracts reports in existing ERP model

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	H
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction (12 hours)

- 1.1 Enterprise Resource Planning (ERP) – Introduction – History (K1, K2, K3)
- 1.2 Common Myths about ERP – Reasons for growth of ERP Market – Advantage of ERP (K1, K2, K3)
- 1.3 Roadmap for successful implementation of ERP packages – Importance of ERP to a Company (K1, K2, K3)
- 1.4 Values created by ERP – Benefits of ERP system (K1, K2, K3)
- 1.5 Risks of ERP – Implementation of ERP – Challenges (K1, K2, K3)
- 1.6 Strategies and Process – Future directions and trends in ERP (K1, K2, K3)

Unit II: ERP and related technologies (12 hours)

- 2.1 ERP and Related Technologies – Business Process Reengineering – Data Warehousing – Data Mining (K1, K2, K3)
- 2.2 Online Analytical Processing (OLAP) – Supply Chain Management (SCM) (K1, K2, K3)
- 2.3 Customer Relationship Management (CRM) – Business Process Reengineering – Evolution – Phases – Success in BPR (K1, K2, K3)
- 2.4 Data Warehousing – Related Terms – Data Warehousing System – System (K1, K2, K3)
- 2.5 Structure of Data Warehouse – Advantages (K1, K2, K3)
- 2.6 Obstacles and Uses of Data Warehouse (K1, K2, K3)

Unit III: Data Mining (12 hours)

- 3.1 Data Mining – Meaning – Process – Advantages (K1, K2, K3)
- 3.2 Technologies used (K1, K2, K3)
- 3.3 OLAP – Meaning – Relationship with Data Warehousing (K1, K2, K3)
- 3.4 OLAP - Uses – Features – Styles (K1, K2, K3)
- 3.5 Product Life Cycle Management – Meaning – Benefits (K1, K2, K3)
- 3.6 Phases of Product Life Cycle – Product Life Cycle Management's support to product Life Cycle (K1, K2, K3)

Unit IV: Supply Chain Management and Security in ERP (12 hours)

- 4.1 Supply chain Management – Evolution – Advantages – Business Benefits (K1, K2, K3)
- 4.2 Customer Relationship Management – Meaning – Function – Components – Uses – Features and Forms of CRM system – Benefits (K1, K2, K3)
- 4.3 Advanced Technology and ERP security – ERP Bolt –ons – Middleware – Computer crimes – Types (K1, K2, K3)
- 4.4 Security and ERP – Physical Access – Restrictions – Passwords – Firewalls – Backup (K1, K2, K3)
- 4.5 Emerging Security solutions – Human security concerns (K1, K2, K3)
- 4.6 Preventing employee crimes – Tips for defending hackers (K1, K2, K3)

Unit V: Tally Software

(12 hours)

- 5.1 Tally Software – History – Features (K1, K2, K3)
- 5.2 General and Accounting – Group and Ledgers (K1, K2, K3)
- 5.3 Inventory in Tally – Stock Group and Items – Vouchers – Accounting and Inventory (K3, K4, K5)
- 5.4 Cost Centers and Categories – Budgets and Control (K3, K4, K5)
- 5.5 Bill wise details – Interest Calculation – Security control (K3, K4, K5)
- 5.6 GST in Tally – Additional Features in Tally 9 Release 13 (K3, K4, K5)

Textbook: Study Material will be provided

References:

1. Alexis Leon – Enterprise Resource Management – Tata McGraw Hill Publications, New Delhi, Second Edition, 2008
2. Marianne Bradford - Modern ERP: Select, Implement, and Use Today's Advanced Business Systems (E-book)
3. Veena Bansal – Enterprise Resource Planning – Pearson Education , New Delhi, 2012
4. Tally Education Pvt. Ltd. – GST using Tally – Sahaj Enterprises, Bengaluru, 2018
5. Ashok K.Nandhini – Tally ERP 9 – Training Guide – BPB Publications, Chennai, 2016
6. Kogent Learning Solutions – TALLY ERP 9 in simple steps (E-Book)

Web Resources:

1. <https://www.geeksforgeeks.org/introduction-to-erp/>
2. <https://dynamics.microsoft.com/en-in/erp/erp-software>
3. <https://www.investopedia.com/terms/d/datamining.asp>
4. <https://www.oracle.com/in/scm/what-is-supply-chain-management>
5. <https://www.antraweb.com/blog/2022-Tally-tips-and-tricks-blog-by-antraweb>

SEMESTER – IV
PCCOQ20 – TALLY (PRACTICALS)

Year: II	Course Code: PCCOP20	Title of the Course: Tally	Course Type: Practical	Course Category: Core	H/W 3	Credits 2	Marks 100
Sem: IV							

Course Objectives

To provide knowledge of the advanced operations of Tally ERP 9 and its practical application

Course Outcomes (CO)

The learners will be able to

1. Post transactions in Tally Software and generate required reports and financial statements
2. Calculate GST for various purchase and sales transactions
3. Compute and ascertain outstanding interests, bills receivable and payable using Tally Software

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	H
2	M	H	M	H	H	M
3	H	M	M	M	M	M
4	M	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Practical Exercises:

1. Profit and Loss Account and Balance Sheet
2. Inventory – Stock Summary and P&L Account
3. Cost Centres and Cost Categories
4. Bill-Wise Details
5. Interest Calculation – Simple and advanced mode
6. Application of GST

SEMESTER – IV
PCCOR20 - PROJECT

Year: II	Course Code: PECOH20	Title of the Course: Project	Course Type: Practical	Course Category: Core	H/W 5	Credits 2	Marks 100
Sem: IV							

Course Objectives

To develop an interest for research among students and expose them to the practical aspects in Business, Trade and Industry

Course Outcomes (CO)

The learners will be able to

1. Conduct a survey about a topic on Commerce, Marketing, Finance or Social Sciences
2. Prepare a Research Report on the study and its findings using relevant data analysis
3. Suggest to organizations and the society regarding various research problems

COs consistency with POs

CO	PO									
	1	2	3	4	5	6	7	8	9	10
CO1	H	H	H	H	M	M	M	H	M	H
CO2	H	H	H	H	H	H	M	H	H	H
CO3	H	H	H	H	H	H	M	H	H	H

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	H	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High – H

Course structure

Period	Student's Activity	Staff Supervisor's Activity	Department's Activity
II Semester	The student selects a topic related to Business/ Finance/Trade/ Marketing for study.	The student is introduced to the Methodology and Techniques of research through the Paper Research Methodology	Each student is assigned to a staff supervisor with the help of who she is made to select a topic related to Business/ Finance/ Trade/ Marketing for Study.
Summer Holidays after II Semester	The student prepares the first draft of the Questionnaire.	The student is made to review and collect literature related to her topic. The first draft of the Questionnaire	
III Semester	The student finalises the Questionnaire The student selects the sample (Sample size is 100) and collect data. The Student prepares the rough draft of the Dissertation.	The first draft of the Questionnaire is checked.	A workshop is conducted on 'SPSS and its application in Research', with special reference to the topics selected.
IV Semester	The student prepare the final draft of the Dissertation after two reviews by the staff supervisor. The student submits the Dissertation in two copies.	The final draft of the Dissertation is reviewed.	A Viva Voce is conducted before the End-Semester Examination during late February/early March by an external Examiner.

SEMESTER – IV
PECOG20 – Elective IV A: Business Environment

Year: II	Course Code: PECOG20	Title of the Course: Business Environment	Course Type: Theory	Course Category: Elective	H/W 6	Credits 4	Marks 100
Sem: IV							

Course Objectives

To teach the students about the various micro and macro environmental factors, forces and policies that influence business operations

Course Outcomes (CO)

The learners will be able to

1. Familiarize with business environment and financial system
2. Cognise on economic and non-economic environment
3. To understand the constitutional and legal environment in India
4. To facilitate the knowledge on socio-cultural environment
5. To be aware on technical and global environment

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	M	H	H	M	H
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	M	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Overview of Business Environment and Financial System (15 hours)

- 1.1 Introduction to Business Environment – Nature and Scope – Characteristics (K1, K2, K3)
- 1.2 Changing concepts of business – Demographic factors (K1, K2, K3)
- 1.3 Environmental Analysis (K1, K2, K3)
- 1.4 Ecological environment – Water, Air and Noise Pollution (K1, K2, K3)
- 1.5 Financial system - Financial Institutions – Importance – Role (K1, K2, K3)

- 1.6 Banking functions – Financial Markets (K2, K3, K4)

Unit II: Economic and Non-Economic Environment (15 hours)

- 2.1 Economic - Basic aspects of Business – Economic Environment of business - Monetary Policy and business – Fiscal Policy (K2, K3, K4)
- 2.2 Physical Controls – Foreign Trade Policy - Economic system and Business - Economic planning (K2, K3, K4)
- 2.3 Resource Endowment (K2, K3, K4)
- 2.4 Non- Economic - Sociological Factors – Educational – Cultural Factors (K2, K3, K4)
- 2.5 Historical – Political – Legal – More classifications of Business Environment – Static and Dynamic Environment (K2, K3, K4)
- 2.6 Business Cycle – Inflation – Control of Business Cycle (K2, K3, K4)

- 2.7 Characteristics of Inflation – Degree of Inflation (K2, K3, K4)

Unit III: Constitutional and Legal Environment (15 hours)

- 3.1 Constitutional Environment in India – Preamble to the Constitution – Fundamental Rights – Directive Principles of State Policy (K2, K3, K4)
- 3.2 Directives shaping the policy of the States – Non-justifiable rights – Criticisms of the Directive Principles (K2, K3, K4)
- 3.3 Legal environment - Introduction – History (K2, K3, K4)
- 3.4 Objectives of the Companies Act, 1956 – Definition, Meaning & Features of a Company (K2, K3, K4)
- 3.5 Kinds and classifications of Company (K2, K3, K4)
- 3.6 Holdings and Subsidiary Companies – Investment Company (K2, K3, K4)

Unit IV: Socio - Cultural Environment (15 hours)

- 4.1 Business and Culture – Family – Monistic Society – Social stratification in India – Social Transformation (K2, K3, K4)
- 4.2 Culture – Applied to Business – Culture – Applied to Business – Culture lag (K2, K3, K4)
- 4.3 Social responsibilities - Sole Proprietorship – Features (K2, K3, K4)

4.4 Social responsibilities - Merits – Demerits (K2, K3, K4)

4.5 Partnership –Features (K2, K3, K4)

4.6 Limits to Social Responsibility (K2, K3, K4)

Unit V: Technological and Global Environment

(15 hours)

5.1 Technological Environment – Features – Impact of Technology (K2, K3, K4)

5.2 Business operations – Expenditure on Research and Development (K2, K3, K4)

5.3 Social Technology – Globalisation (K2, K3, K4)

5.4 Foreign Trade Direct Investment (K2, K3, K4)

5.5 Multinational Corporations (K2, K3, K4)

5.6 World Trade Organization (K2, K3, K4)

Text Book:

Dr. S. Sankaran – Business Environment- Margham Publications, Chennai, Reprint 2018

Books for Reference:

1. Gupta C.B. – Business Environment - Himalaya Publishing House, Mumbai, Reprint 2017
2. Francis Cherunilam R. – Business Environment – APH Publishing Corporation, New Delhi Reprint 2013
3. Vivek Mittal – Business Environment - Excel Books, New Delhi Revised Edition 2012
4. Dr. Sankaran S. - International and Business Environment – Margham Publications, Chennai, Reprint 2018

Web Resources:

1. <https://www.investopedia.com/terms/f/financial-system>.
2. <https://www.yourarticlelibrary.com/business-environment/economic-and-non-economic-environment-of-business/62816>
3. <https://businesslaw.uslegal.com/the-constitutional-environment-of-business/>
4. <https://gyankovandar.com/2021/05/socio-cultural-environment-concept-and-components-socio-cultural-environment.html>
5. <https://timesofindia.indiatimes.com/readersblog/taneesha-ahuja/impact-of-technology-on-environment-43973/>

SEMESTER – IV
PECOH20 – Elective IVB: Legal Aspects of Business

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: IV	PECOH20	Legal Aspects of Business	Theory	Elective	6	4	100

Course Objectives

To make the students understand the concept of administration in corporate and to create awareness about other laws available for citizens of India.

Course Outcomes (CO)

The learners will be able to

1. To familiarize with the role of various personnel in governing corporate entities
2. To file a complaint in case of any injustice happening to a consumer
3. To understand the importance of patents, copyrights, etc. and also the mode of safeguarding one's intellectual property right
4. To facilitate the knowledge on laws governing cyber activity and information technology
5. To comprehend any insurance policy or scheme

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit - I: Corporate Governance (15 hours)

- 1.1 Corporate Governance – Principles – Objectives – Needs (K1, K2, K3)
- 1.2 The role of ownership structure and group affiliation – The Corporate Governance of Banks (K1, K2, K3)
- 1.3 The role of Institutional Investors – State owned firm – Family owned firm (K1, K2, K3)
- 1.4 Listing Agreement – CEO/CEO certificate – Report on Corporate Governance (K1, K2)
- 1.5 Compliance – Government Manual – Role of Auditor in Corporate Governance (K1, K2)
- 1.6 Requirements to strengthen Corporate Governance (K1, K2, K3)

Unit - II: Consumer Protection Act, 1986 15 hours

- 2.1 Introduction – Significance of Consumer Protection Act – Rights of Consumer – Definition (K1, K2, K3)
- 2.2 Compliant Related Provisions – Consumer Protection Councils - Central Consumer Protection Councils – State Consumer Protection Councils (K1, K2, K3)
- 2.3 Redressal Machinery under the Act – District Forum – State Commission National Commission – complaints before District Forum and State Commission (K1, K2, K3)
- 2.4 Limitation period for filing of Complaints – Administrative Control (K1, K2, K3)
- 2.5 Nature and Scope of Remedies under the Act (K1, K2, K3)
- 2.6 Appeals – Penalties – Judicial Decisions (K1, K2, K3)

Unit - III: Intellectual Property Rights 15 hours

- 3.1 Intellectual Property – Meaning – Characteristic of Intellectual Property – Need for Intellectual Property Laws – Types of Intellectual Property (K1, K2, K3)
- 3.2 Design – Trade Mark: meaning - Trade Marks Act, 1999 - Classification of Goods and Services - Protection of Trade Marks - Registration of Trade Mark (K1, K2, K3)
- 3.3 Terms of Trade Marks - Renewal of Trade Mark - Infringement and Defences in

Infringement – Copyright: Meaning - Terms – Ownership - Procedure for Registration of Copyrights - Rights of the Author - Rights of Owner - Appeals (K2, K3, K4)

3.4 Geographical Indications of Goods: Geographical Indications - Goods - Indications – Prohibition of Registration - Registration of Geographical Indications (K2, K3, K4)

3.5 Rights Bestowed on the registered Proprietor- Action for Infringement – Trade Secrets (K2, K3, K4)

3.6 Patents Act, 1970 – Semiconductor Integrated Circuits Layout Design Act, 2000 (K2, K3, K4)

Unit – IV: Cyber Law and Information Technology Act (15 hours)

4.1 Introduction – Key definition used in the Act (K1, K2, K3)

4.2 Digital signature (K1, K2, K3)

4.3 Electronic governance (K1, K2, K3)

4.4 Security Procedure (K1, K2, K3)

4.5 Appointment of Control and other officers (K1, K2, K3)

4.6 Cyber Appellate Tribunal (K1, K2, K3)

Unit – V: Insurance Law (15 hours)

5.1 Introduction – Frame work of Law – The Insurance Act, 1938 (K1, K2, K3)

5.2 Life Insurance Corporation Act, 1956 – General Insurance Business Act, 1972 (K1, K2, K3)

5.3 Insurance Regulatory and Development Authority Act, 1999 (K1, K2, K3)

5.4 Insurance – Definition – Duties and Rights of Insurers (K1, K2, K3)

5.5 Principles of Insurance (K1, K2, K3)

5.6 Types of Insurance (K1, K2, K3)

Textbook:

Balachandran V. and Thotadri S. – Legal Aspects of Business – Vijay Nicole Imprints Pvt Ltd., Chennai

Books for Reference:

1. Ravi T.S. – Legal Aspects of Business – Margham Publicatio, Chennai, 2017
2. Akhileshwar Pathak - Legal Aspects of Business – Tata McGraw Hill Publishing Company ltd., New Delhi, 7th Edition.
3. Ravinder Kumar- Legal Aspects of Business – Cengage learning India Pvt Ltd., New Delhi , 4th Edition, 2016

Web Resources:

1. <https://www.techtarget.com/searchsecurity/definition/corporate-governance>
2. <https://unacademy.com/content/upsc/study-material/law/consumer-protection-act-1986/>
3. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3217699/>
4. <https://www.geeksforgeeks.org/information-technology-act-2000-india/>
5. <https://www.investopedia.com/terms/i/insurance.asp>

SEMESTER – IV
PICOD20 – Independent Elective IV B: Entrepreneurial Development

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: IV	PICOD20	Entrepreneurial Development	Theory	Elective		2	100

Course Objectives

To introduce and inculcate the knowledge of Entrepreneurship among the students so that they can be self-employed and become successful entrepreneurs

Course Outcomes (CO)

The learners will be able to

1. To develop entrepreneurial skills and start up a new business.
2. To understand and acquire knowledge on support services provided to entrepreneurs by different agencies for entrepreneurial development.
3. To identify and formulate business proposals.
4. To understand the role of government in entrepreneurial development.
5. To understand the position and problems faced by women entrepreneurs.

COs consistency with POs

CO	PLO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction

- 1.1 Entrepreneur – Meaning - Entrepreneurship – Meaning – Definition – Characteristics (K1, K2, K3)
- 1.2 Qualities of an Entrepreneur – Theories on Entrepreneurs (All) (K1, K2, K3)
- 1.3 Functions – Classification of Entrepreneurs (K1, K2, K3)
- 1.4 Factors influencing Entrepreneurship (K1, K2, K3)
- 1.5 Role of Entrepreneurs in the Economic development (K1, K2, K3)
- 1.6 Successful entrepreneurs in Vellore, Thirupathur and Ranipet districts (K1, K2, K3)

Unit II: Supporting Services to Entrepreneurs

- 2.1 Entrepreneurial Development Agencies: Commercial Banks (K2, K3, K4)
- 2.2 District Industries Centre (K2, K3, K4)
- 2.3 National Small Scale Industries Corporation (K2, K3, K4)
- 2.4 Small Industries Development Organisation (K2, K3, K4)
- 2.5 Small Industries Services Institutes (K2, K3, K4)
- 2.6 The Khadi and Village Industries Commission (K2, K3, K4)

Unit III: Idea Generation

- 3.1 Micro and Macro Enterprises - Project Identification and Selection (K2, K3, K4)
- 3.2 Project Formulation – Project Appraisal (K2, K3, K4)
- 3.3 Financing of Enterprises - Ownership Structures (K2, K3, K4)
- 3.4 Small Scale Entrepreneurs – Role of Small Scale Industries in the Indian Economy (K2, K3, K4)
- 3.5 Incentives and Subsidies for small scale industries (K2, K3, K4)
- 3.6 Policy measures to strength small, tiny and village enterprises (K2, K3, K4)

Unit IV: Entrepreneurial Development Programme

- 4.1 Entrepreneurial Development Programmes – Need (K1, K2, K3)
- 4.2 Entrepreneurial Development Programmes– Objectives – Curriculum (K2, K3, K4)
- 4.3 Phases of EDP (K1, K2, K3)
- 4.4 Critical Evaluation of EDPs (K1, K2, K3)
- 4.5 Problems of EDPs (K2, K3, K4)
- 4.6 Role of Government in organizing EDP (K2, K3, K4)

Unit V: Women Entrepreneurship and Micro Finance

- 5.1 Women Entrepreneur - Concept, Functions and Problems (K1, K2, K3)

- 5.2 Recent trends in the development of Women entrepreneurship (K2, K3, K4)
- 5.3 Self Help Groups – Objectives, Features and Achievements of SHGs (K2, K3, K4)
- 5.4 Growth in SHG – Concept and Features of Micro Finance (K2, K3, K4)
- 5.5 Distribution channels of Micro Finance – Bank Linkage through Micro credit (K2, K3, K4)
- 5.6 Subsidies and Incentives to Women Entrepreneurs (K2, K3, K4)

Textbook:

Khanka S. S – Entrepreneurial Development – Sultan Chand and Sons, New Delhi, Reprint 2014

Books for Reference:

- 1. Sangeeta Sharma- Entrepreneurial development –Asoke K.Ghosh Publishers, Reprint 2016.
- 2. David H. Holt – Entrepreneurship: New Venture Creation – Prentice Hall of India, New Delhi, Reprint 2017
- 3. Dr. Sanjay R. Ajmeri- Entrepreneurship Development- Pearson Education, Delhi, Reprint 2017
- 4. Poornima M. – Entrepreneurship Development, Small Business Enterprise – Pearson Education, Delhi, Revised Edition 2012

Web Resources:

- 1. <https://fredericodeigah.wordpress.com/2012/10/12/introduction-to-entrepreneurship-development/>
- 2. <https://callforhumanity.org/breaking-the-cycle-of-poverty-with-micro-entrepreneurship/>
- 3. <https://www.viima.com/blog/idea-generation>
- 4. <https://www.eshipsimplified.com/entrepreneurship-development-course>
- 5. <https://www.mba.com/business-school-and-careers/career-possibilities/30-most-successful-women-entrepreneurs-in-india-part-1>

