

# ST. XAVIER'S COLLEGE (AUTONOMOUS)

**PALAYAMKOTTAI - 627 002**

(Recognized as "College with Potential for Excellence" by UGC)  
(Accredited by NAAC at "A++" Grade with a CGPA of 3.66 out of 4 in IV Cycle)  
(Star College Programme by DBT, Govt. of India.)

**Affiliated to Manonmaniam Sundaranar University, Tirunelveli**

## **SYLLABUS**



Preserve this copy of the syllabus until you complete the course, as it is  
an important document of your present course of study.

Name \_\_\_\_\_

## **M.COM**

**Choice Based Credit System (CBCS)**

**(w.e.f. June 2023)**

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### PROGRAMME OUTCOMES (POS) FOR PG PROGRAMME

Students of all Postgraduate Degree Programmes at the time of graduation will be able to attend the following:

**PO 1: Critical thinking:** Acquire the knowledge in the respective field and take informed actions

**PO 2: Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

**PO 3: Individual and Teamwork:** Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.

**PO 4: Problem Analysis:** Identify, formulate, review research literature, and analyse complex problems reaching substantiated conclusions using the principles of all branches of science, commerce, economics, management studies, language and literature.

**PO 5: Design / Development of solutions:** Design solutions for problems and design system components or processes that meet the specified needs with appropriate consideration for the public, health and safety, and the cultural, societal, and environmental considerations.

**PO 6: Conduct investigations for complex problems:** Use research-based knowledge and research methods including design of experiments, analysis and interpretation of data, and synthesis on the information to provide valid conclusions.

**PO 7: Modern tool usage:** Create, select, and apply appropriate techniques, resources, and modern IT Tools including prediction and modelling to complex activities with an understanding of the limitations

**PO 8: Self directed and lifelong Learning:** Recognize the need for and have the preparation and ability to engage in independent and life-long learning in the broadest context of socio-technological changes

## PROGRAMME SPECIFIC OUTCOMES – M.COM

**Upon completion of the courses, the student would be able to**

**PSO 1:** Design financial statements for the business of self and others to arrive at exactly the financial position of the business at a particular date and to locate the movement of cash in business.

**PSO 2:** Identify the nature and the patterns of communication network in organizations to make the best use of such networks for successful business development.

**PSO 3:** Embark Demat account for online stock trading after development of understanding of the operational concepts and involve in trade based on floor rules and never on the basis of hope.

**PSO 4:** Apply the concept of corporate social responsibility in his business or suggest measures for the implementation of the concept in the business of others to ensure the contribution of business enterprise in the sustainable development of the nation.

**PSO 5:** Design graphical representation of possible solution to strategic, administrative and operational decisions based on certain conditions prevailing in business establishments.

**PSO 6:** Identify the sources and causes of the stress in personal and professional life and adopt the strategies of coping stress in order to being happy, healthy and more productive.

**PSO 7:** Analyse the role of innovative financial instruments in mobilising capital, measuring & managing risks and reducing exposure to price and rate fluctuations.

**PSO 8:** Explain the various state and central Government schemes for the promotion and development of entrepreneurship including the support extended by NABARD and small industries service institute.

**PSO 9:** Identify the crux of bench marking to improve performance, gain strategic advantages over competitors and grow industry averages.

**PSO 10:** Acquire knowledge in the process of preparing research reports on the issues pertaining to commerce and industry including in the effective use of libraries, archives and databases.

## NOTE FROM THE DEPARTMENT

The Post Graduate course in Commerce was started in the year 1988. The Commerce Department of St. Xavier's strives constantly to offer the course more professional and competent enough in the market.

In order to accelerate self-paced learning, the students are exposed to Self Study Courses titled "Current Issues and Recent Development in Business & Economics" and "Current Issues and Recent Developments in HRM & Marketing" in the first and second semesters respectively. They will be awarded two extra credits each for the successful completion of the Courses. Student should appear for semester examination in self study papers along with other papers stipulated for the course. The course material prescribed for the above courses will be the daily news paper 'Business Line' which is subject to change as per the decision of the department.

Industrial visits and educational tours are made as integral parts of the curriculum. The department will initiate necessary arrangements for the same.

Summer Internship Training for a period of one month is compulsory for every student to pass in the M.Com Programme. It is the responsibility of the students to find suitable business establishments to undergo this internship training. Student should maintain a work diary and prepare a report at the end of the training programme. The report will be evaluated under standard norms and 2 extra credits will be given for the completion of the training and submission of the report.

There will be a compulsory guided Project work as a part of the curriculum in the 4th semester. The students should complete a research project in consultation with the guide before the completion of the 4th semester and the same will be treated on par with other courses.

"Diploma in Computer Application in Business (DCAB)" is offered by the department to the M.Com students. It consists of theory & practical aspects and the classes for the course will be conducted in the afternoons. Students will be given separate course certificate and mark statement for the completion of this course.

The department takes the pleasure of making the academic life of the students in the campus more fruitful. The earnest cooperation of the students is essential to achieve the same and they should actively involve and participate in all the curricular and co-curricular activities organized by the department.

The students should keep a copy of this syllabus book in safe custody along with other certificates. This would be more useful when the students plan for higher studies especially to receive the eligibility certificate which becomes mandatory for admission to different programmes in Indian and foreign educational institutions.

### M.COM. PROGRAMME PATTERN

Sem	Part	Status	Sub. Code	Title of the Paper	Hours	Credits
I	A	Core-1	23PCOC11	Corporate Accounting	6	4
		Core-2	23PCOC12	Corporate and Economic Laws	6	4
		Core-3	23PCOC13	Digital Marketing	6	4
		EC-1 (Discipline Centric)	23PCOE11A / 23PCOE11B	Business Ethics and Corporate Sustainability/ Audit and Due Diligence	5	3
		EC-2 (Generic)	23PCOE12A / 23PCOE12B	Organizational Behaviour / Skills for Managerial Excellence	5	3
	B	SEC – 1	23PCOS11	Digital Banking	2	2
		Self Study	23PCOS12	Current Issues and Recent Developments in Business and Economics	-	3
					<b>30</b>	<b>23</b>
Sem	Part	Status	Sub. Code	Title of the Paper	Hours	Credits
II	A	Core-4	23PCOC21	Research Methodology	6	4
		Core-5	23PCOC22	Applied Costing	6	4
		Core-6	23PCOC23	Taxation	6	4
		EC-3 (Discipline Centric)	23PCOE21A / 23PCOE21B	Security Analysis and Portfolio Management/ Operations Research	5	4
		EC-4 (Generic)	23PCOE22A / 23PCOE22B	Strategic Management/ Labour Laws	5	4
	B	SEC – 2	23PCOS21	E - Filing of Tax Returns	2	2
		Self Study	23PCOS22	Current Issues and Recent Developments in HRM and Marketing	-	3
					<b>30</b>	<b>25</b>
Sem	Part	Status	Sub. Code	Title of the Paper	Hours	Credits
III	A	Core-7	23PCOC31	Business Finance	5	4
		Core-8	23PCOC32	Banking and Insurance	5	4
		Core-9	23PCOC33	International Business	5	4
		Core-10	23PCOC34	Strategic Human Resource Management	5	4
		Core -11 (Industry module)	23PCOC35	Setting up of Business Entities	4	3
		EC-5	23PCOE31A / 23PCOE31B	Accounting for Management / Insolvency Law and Practice	6	5
	B	Internship	23PCOI31	(Carried out in Summer Vacation at the end of Semester II) Report + Viva	-	2

					<b>30</b>	<b>26</b>
<b>Sem</b>	<b>Part</b>	<b>Status</b>	<b>Sub. Code</b>	<b>Title of the Paper</b>	<b>Hours</b>	<b>Credits</b>
IV	A	Core-12	23PCOC41	Human Resource Analytics	6	4
		Core-13	23PCOC42	International Financial Management	6	4
		Core-14	23PCOC43	Logistics and Supply Chain Management	6	4
		Project	23PCOC44	Project with Viva Voce	4	4
		EC-6	23PCOE41A / 23PCOE41B	Rural and Agricultural Marketing / Industrial Psychology	4	3
	B	SEC 3 ( <i>Professional Competency Skill</i> )	23PCOS41	Fundamentals of Teaching as Profession: (UGC NET Module of Commerce - Paper 1)	4	3
	C	Extension Activity	23PCO48	STAND (Student Training and Action for Neighbourhood Development)	-	1
					<b>30</b>	<b>23</b>
					<b>Total</b>	<b>97</b>
					<b>Value Added Course – SPSS</b>	<b>3</b>
					<b>Extra Credit Course - Retail Management</b>	<b>3</b>
					<b>Total Credits</b>	<b>103</b>

<b>CORPORATE ACCOUNTING</b>			
<b>23PCOC11</b>			
<b>SEMESTER: I</b>	<b>CORE 1</b>	<b>CREDIT: 4</b>	<b>HOURS:6</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the accounting treatment for issue of shares
- LO 2:** To determine profits for fire and marine insurance
- LO 3:** To prepare consolidated financial statements
- LO 4:** To prepare account for price level changes
- LO 5:** To adopt Indian Accounting Standards in financial reporting.
- LO 6:** To acquaint with key provisions of Indian Companies Act 2013.

### **Unit I - Issue of Shares and Final Accounts of Companies (15 Hours)**

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

### **Unit II - Insurance Company Accounts (15 Hours)**

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

### **Unit III - Consolidated Financial Statements (15 Hours)**

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

### **Unit IV - Contemporary Accounting Methods (15 Hours)**

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

### **Unit V - Financial Reporting (15 Hours)**

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

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Recall the terms and terminologies related to Corporate accounting (K1)
- CO 2:** Explain the logic behind new format of preparing Financial Statements of companies (K2)
- CO 3:** Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies. (K3)
- CO 4:** Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility. (K4)

**CO 5:** Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21. (K5)

**CO 6:** Evaluate the financial status of a company using financial reports (K6)

### **TEXT BOOK**

1. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

### **REFERENCE BOOKS:**

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

### **Web Resources:**

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>



<b>CORPORATE AND ECONOMIC LAWS</b>			
<b>23PCOC12</b>			
<b>SEMESTER: I</b>	<b>CORE 2</b>	<b>CREDIT: 4</b>	<b>HOURS: 6</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To analyse current and capital account transactions and dealings in foreign currency under FEMA
- LO 2:** To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
- LO 3:** To comprehend the concept and types of Intellectual Property Rights
- LO 4:** To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
- LO 5:** To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
- LO 6:** To explain the registration of real estate projects and related procedures under Real Estate Act

### **Unit I - Introduction to Foreign Exchange Management Act, 1999 (12 Hours)**

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

### **Unit II - Competition Act, 2002 and Consumer Protection Act, 2019 (12 Hours)**

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

### **Unit III - Law relating to Intellectual Property Rights (12 Hours)**

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

**Unit IV - Prevention of Money Laundering Act, 2002** (12 Hours)

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

**Unit V - Real Estate (Regulation and Development) Act, 2016** (12 Hours)

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

**COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Recall important provisions of FEMA 1999 (K1)

**CO 2:** Explain the process relating to obtaining copyrights and patents (K2)

**CO 3:** Interpret the provisions relating to regulation of real estate (K3)

**CO 4:** Examine the provisions of Money Laundering Act (K4)

**CO 5:** Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer (K5)

**CO 6:** Propose solutions to key social justice issues arising from legal rules and understand their wide-ranging relevance to modern society (K6)

**TEXT BOOKS**

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

**REFERENCE BOOKS**

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt. Ltd, New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

**WEB RESOURCES**

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

<b>DIGITAL MARKETING</b>			
<b>23PCOC13</b>			
<b>SEMESTER: I</b>	<b>CORE 3</b>	<b>CREDIT: 4</b>	<b>HOURS: 6</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To assess the evolution of digital marketing
- LO 2:** To appraise the dimensions of online marketing mix
- LO 3:** To comprehend the techniques of digital marketing
- LO 4:** To analyse online consumer behaviour
- LO 5:** To interpret data from social media and to evaluate game based marketing
- LO 6:** To Create a platform for digital campaigning.

### **Unit I - Introduction to Digital Marketing (18 Hours)**

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

### **Unit II - Online marketing mix (18 Hours)**

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

### **Unit III - Digital media channels (18 Hours)**

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

### **Unit IV - Online Consumer Behaviour (18 Hours)**

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

### **Unit V - Analytics and Gamification (18 Hours)**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Face book, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits

- Components – Brand share dimensions – Brand audience dimensions – Market influence analytics
- Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits
- Consumer motivation for playing online games.

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Memorise the concepts of digital marketing, digital media and digital analytics. (K2)
- CO 2:** Describe the dynamics of digital marketing (K2)
- CO 3:** Compare digital media channels (K3)
- CO 4:** Interpret online consumer behaviour (K3)
- CO 5:** Evaluate online marketing mix of an organisation (K5)
- CO 6:** Create a platform for digital campaigning and working with digital relationship marketing (K6)

## **TEXT BOOKS**

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

## **REFERENCE BOOKS**

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

## **WEB RESOURCES**

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

## **BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

**23PCOE11A**

**SEMESTER: I**

**EC 1**

**CREDIT: 3**

**HOURS: 5**

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand the concept and importance of business ethics.

**LO 2:** To enable ethical decision making based on various theories.

**LO 3:** To gain knowledge on moral issues relating to business and their importance.

**LO 4:** To acquaint with the moral issues related with the functional areas of management.

**LO 5:** To understand the concepts and principles of corporate sustainability.

**LO 6:** To analyse sustainability information and prepare reports.

### **Unit I - Introduction to Business Ethics**

**(12 Hours)**

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

### **Unit II - Ethical Theories**

**(12 Hours)**

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

### **Unit III - Moral Issues in Business**

**(12 Hours)**

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising - Manipulation – Coercion - Trade Secrets - Corporate disclosure - Insider trading. Finance - Fairness' and efficiency in Financial Market – Greenmail - Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity - Preferential hiring. Environmental Protection - Safety and acceptable risk-Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

### **Unit IV - Corporate Sustainability**

**(12 Hours)**

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

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

## Unit V - Sustainability Reporting

(12 Hours)

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

### COURSE OUTCOMES

At the end of the course the student will be able to:

**CO 1:** Define concepts and principles of corporate sustainability and Business Ethics (K1)

**CO 2:** Discuss the concepts of corporate sustainability (K2)

**CO 3:** Demonstrate ethical decision making by applying various theories (K3)

**CO 4:** Analyse the moral issues relating to business, specifically marketing, advertising, finance, HR and environmental protection (K4)

**CO 5:** Evaluate the sustainability dimensions of a corporate enterprise. (K5)

**CO 6:** Construct reports disclosing sustainability information (K6)

### TEXT BOOKS

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

### REFERENCE BOOKS

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India

### WEB RESOURCES

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. [https://sdgs.un.org/sites/default/files/documents/1387bp\\_ccInNSDS.pdf](https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf)
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

<b>AUDIT AND DUE DILIGENCE</b>			
<b>23PCOE11B</b>			
<b>SEMESTER: I</b>	<b>EC 1</b>	<b>CREDIT: 3</b>	<b>HOURS: 5</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the meaning and different types of audit
- LO 2:** To gain knowledge on secretarial audit under Companies Act 2013.
- LO 3:** To understand the basics of due diligence
- LO 4:** To analyse different types of due diligence
- LO 5:** To understand due diligence for take overs.
- LO 6:** To comprehend the guidelines and format of diligence report

### **Unit I: Introduction to Audit (12 Hours)**

Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.

### **Unit II: Secretarial Audit (12 Hours)**

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

### **Unit III: Introduction to Due Diligence (12 Hours)**

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

### **Unit IV: Types of Due Diligence (12 Hours)**

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

### **Unit V: Due Diligence for Take Over and Due Diligence Report (12 Hours)**

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Remember the meaning and types of audit (K1)
- CO 2:** Compare different types of audit (K4)
- CO 3:** Describe the process of secretarial audit (K2)
- CO 4:** Illustrate the scheme of amalgamation. (K3)

- CO 5:** Identify and appraise the factors with conducting due diligence. (K2, K5)  
**CO 6:** Create a scheme of amalgamation and prepare due diligence report. (K6)

### **TEXT BOOK**

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

### **REFERENCE BOOK:**

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

### **WEB REFERENCES**

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. [https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP DD&CCM-PDF%20FILE.pdf](https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP%20DD&CCM-PDF%20FILE.pdf)
3. [https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-\\_61425.html](https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html)
4. <https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>



<b>ORGANISATIONAL BEHAVIOUR</b>			
<b>23PCOE12A</b>			
<b>SEMESTER: I</b>	<b>EC 2</b>	<b>CREDIT: 3</b>	<b>HOURS: 5</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the concept of organisational behaviour and dimensions of organisational management
- LO 2:** To comprehend the components of organisational behaviour such as personality, traits, attitude and behaviour.
- LO 3:** To understand and classify the different types of negotiation.
- LO 4:** To explain different modes of leadership.
- LO 5:** To comprehend the meaning and types of organisational culture.
- LO 6:** To appraise the forces responsible for change in organisations

#### **Unit I - Introduction (18 Hours)**

Introduction: Learning about Organisational Behaviour – Managing Self – Managing Communication – Managing Diversity – Managing Ethics – Managing across Culture – Managing Teams- Managing Change.

#### **Unit II - Organisational Commitment, Learning and Reinforcement (18 Hours)**

Personality Determinants – Traits – Attitude and Behaviour – Organisational Commitment – Outcomes – Guidance to enhance Organisational Commitment – Perception – Perceptual Selection – Person Perception – Perceptual Errors – Theories of Learning – Contingencies of Reinforcement – Schedule of Reinforcement.

#### **Unit III - Goal Setting, Negotiation and Leadership (18 Hours)**

Goal Setting – Locke and Latham’s Model – Fundamentals of Group – Types – Important Influences on Team Effectiveness – Negotiation – Types – Traits and Behavioural Models of Leadership – Charismatic and Transformational Leadership.

#### **Unit IV - Interpersonal Communication Network and Organisational Culture (18 Hours)**

Interpersonal Communication Network – Types – Interrelated Abilities and Behaviours that foster Dialogue – Foundations of Ethical Decision Making – Organisational Culture – Types - Layers – Forming and Sustaining a Culture.

#### **Unit V - Organisational Change and Development (18 Hours)**

Nature, Level, Need and Types of Change – Factors for Resistance to Change – Forces for Change in Organisations – Change Process – Nature and the Prerequisites of Organisational Development – Techniques of Organisational Development.

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Remember the concepts of organisational behaviour and its dimensions. (K1)
- CO 2:** Classify and explain the types of groups, negotiation, organisational culture and organisational change (K2)
- CO 3:** Interpret theories of leadership and models of leadership. (K3)
- CO 4:** Analyse the determinants of personality and factors of influence on team effectiveness and organisational change (K4)
- CO 5:** Appraise the interrelated abilities and behaviours that foster dialogue (K5)
- CO 6:** Create the schedule of reinforcement as per the nature of individual employee (K6)

## **TEXT BOOK**

1. Don Hellriegel and John W Slocum, Organizational Behavior, South Western, a Division of Thomas Learning, Inc.,

## **REFERENCE BOOKS**

1. Aswathappa, “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Himalaya Publication, Mumbai. (2021)
2. Subba Rao, “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai. (2021)
3. Fred Luthans, “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA). (2017)

## **WEB RESOURCES**

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. <https://thethrivingsmallbusiness.com/manager-competencies/>

<b>SKILLS FOR MANAGERIAL EXCELLENCE</b>			
<b>23PCOE12B</b>			
<b>SEMESTER: I</b>	<b>EC 2</b>	<b>CREDIT: 3</b>	<b>HOURS: 5</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To identify the essential skills required to become successful managers
- LO 2:** To understand and describe self-assessment and motivational techniques
- LO 3:** To illustrate SWOT analysis and JOHARI window and their benefits.
- LO 4:** To understand the process of habit formation and the ways to develop good habits.
- LO 5:** To identify the sources of stress and the different stress coping strategies.
- LO 6:** To acquaint with barriers to work life balance and work life balance strategies.

### **Unit I – Introduction to Managerial Skills (8 Hours)**

Concepts of Skills and Personal Skills –Importance of competent managers - Skills of effective managers: Conceptual Skills, Technical Skills, Human Skills, Professional Skills – Critical thinking and Problem solving.

### **Unit II – Self-Awareness and Self-Motivation (8 Hours)**

Concept of Self – Types of self concept –SWOT analysis – JOHARI window – Goal setting – SMART Principle – Logo Therapy – Transcendental Meditation.

### **Unit III - Interpersonal Skills and Emotional Intelligence (6 Hours)**

Importance of Interpersonal Relationship – Interpersonal Skills: negotiation skills, Social Skills, Empathetic Skills, Listening Skills, Assertive Skills, Multi-culture communication - Emotional Intelligence: Meaning – Importance – Aspects of Emotional Intelligence – Ways of Enhancing Emotional Intelligence.

### **Unit IV – Habit and Time Management (6 Hours)**

Meaning and Features of habits – Formation of Habits – Ways to Develop Good Habits - Meaning and Importance of Time management: Block to Time Management – Time Wasters – Time Management Techniques.

### **Unit V – Stress Management and Work-Life-Balance (6 Hours)**

Meaning of Stress – Types – Stages of Stress – Sources – Organisational Stress and Causes – Impact of Stress –Stress coping strategies: Reduction – Resilience – Recuperation – Techniques of Stress Management –Meaning of Work-Life-Balance – Barriers to Work-Life-Balance - Work-Life-Balance Strategies.

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Remember the concepts of Critical Thinking, SWOT analysis, Logo therapy, Interpersonal Skills, Emotional Intelligence, Stress and Work life balance. (K1)
- CO 2:** Identify the skills for a successful manager (K2)
- CO 3:** Employ Good Habits for his/her personal growth (K3)

- CO 4:** Analyse the time wasters and adopt Time Management techniques (K4)  
**CO 5:** Assess his/her interpersonal relationship and enhance emotional intelligence (K5)  
**CO 6:** Develop strategies and techniques of improving the skills for managerial excellence. (K6)

### **TEXT BOOKS**

1. Time Management, Shankar Digambar Bagade
2. The 7 Habits of Highly effective people, Stephen R. Covey.
3. Soft Skills, Hariharan, MJP Publishers
4. Personality Development, John Aurthen, Lotus Prentice, New Delhi

### **REFERENCE BOOKS**

1. Management Skills, by David Rohlander, Publisher(s): Alpha, December 2014
2. The Effective Manager: Management skills for high performance Soft skills for IT professionals, Author Sarah Cook, PublisherIT Governance Ltd

### **WEB RESOURCES**

1. <https://www.risely.me/the-top-10-crucial-soft-skills-for-managers/>
2. [https://www.happi.com/issues/2014-09-01/view\\_human-capital-management/how-to-achieve-management-excellence/](https://www.happi.com/issues/2014-09-01/view_human-capital-management/how-to-achieve-management-excellence/)
3. <https://www.betterup.com/blog/soft-management-skills>

<b>DIGITAL BANKING</b>			
<b>23PCOS11</b>			
<b>SEMESTER: I</b>	<b>SEC 1</b>	<b>CREDIT: 2</b>	<b>HOURS: 2</b>

## LEARNING OBJECTIVES

The following are the learning objectives of the course:

**LO 1:** To understand the concept of digital banking and various digital banking products.

**LO 2:** To assimilate knowledge of various digital products in Banking Sector

**LO 3:** To understand and explain the internet banking technology

**LO 4:** To understand the mobile banking product features and latest technologies in mobile banking.

**LO 5:** To comprehend structured financial messaging system.

**LO 6:** To understand the marketing dimensions of Digital banking products.

### **Unit I - Digital Banking Products – Introduction (9 Hours)**

Introduction to Digital Banking and its various products - Cards, ATMs, CDM, Cash Re-cyclers, POS Terminals. Use of bio-metrics and micro ATMs. Power of Digitization. Cyber Security, Cyber Crimes, threats and preventive vigilance to be observed thereof.

### **Unit II - Internet Banking (9 Hours)**

Internet Banking – Introduction – World Wide Web – Net banking account opening – Username and Password – secrecy of maintaining One Time Password – Net Banking Services – Fund Transfer – Make Payment.

### **Unit III - Mobile Banking (9 Hours)**

Mobile Banking- Product features and diversity, UPI, IMPS, Profitability through Mobile Banking, Risk Management and Frauds - Latest Technologies in Mobile Banking.

### **Unit IV - Structured Financial Messaging System (9 Hours)**

Security features SFMS: formats of SFMS – SFMS transaction – security aspects – RAS: requirements of RAS – application – security features of RAS – IT Act: legal status – electronic records - Cyber crime and law.

### **Unit V - Marketing of Digital Banking Products (9 Hours)**

Marketing of Digital Banking Products - Product Planning, Sales delivery to customers, concept of e-lounges, use of social media platforms - Overview to use of analytics and AI for marketing and business growth.

## COURSE OUTCOMES

At the end of the course the student will be able to:

**CO 1:** Remember and list out the various digital products in Banking Sector. (K1)

**CO 2:** Describe the security features of Structured Financial Messaging System.(K2)

- CO 3:** Interpret the merits and demerits of digital banking. (K3)  
**CO 4:** Differentiate digital banking and traditional banking. (K4)  
**CO 5:** Assess the threats in digital banking services. (K5)  
**CO 6:** Formulate precautionary measures for overcoming security issues in digital banking. (K6)

**TEXT BOOK:**

Indian Institute of Banking & Finance, Digital Banking, Taxmann Publications P Ltd, Edition 2019

**REFERENCE BOOKS:**

1. Sarika R. Lohana, Digital Banking and Cyber Security, New Century Publication, 2020
2. John Henderson, Retail and Digital Banking: Principles and Practices, Kogan Page Ltd.

**WEB RESOURCES**

1. <https://www.amazon.in/Digital-Banking-Indian-Institute-Finance/dp/9389546346?asin=B082XB2SCX&revisionId=&format=4&depth=1>
2. [https://en.wikipedia.org/wiki/Structured\\_Financial\\_Messaging\\_System](https://en.wikipedia.org/wiki/Structured_Financial_Messaging_System)
3. <https://www.taxmann.com/bookstore/product/4703-digital-banking>

**CURRENT ISSUES AND RECENT DEVELOPMENTS IN  
BUSINESS AND ECONOMICS**

**23PCOS12**

**SEMESTER: I**

**SELF STUDY**

**CREDIT: 2**

**HOURS: -**

It is a guided self study course. The student will continuously read the daily 'Business Line' and take notes of current issues and developments in business and economics. His/her level of comprehension and ability of analysis and interpretation of the issues and developments and relating the knowledge acquired to their course of classroom study will be evaluated through Continuous Internal Assessment and external examination at the end of the semester.

**COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Recall new developments in the fields of economics and business. (K1)

**CO 2:** Describe the present status of economy and current developments in business. (K2)

**CO 3:** Employ the knowledge acquired and relate it to the courses of classroom study. (K3)

**CO 4:** Examine the current issues and trends in economics and business. (K4)

**CO 5:** Appraise the ethical and sustainability issues of economic and business in contemporary situation. (K5)

**CO 6:** Identify and develop skills to assess economic conditions and business environment. (K2, K6)

<b>RESEARCH METHODOLOGY</b>			
<b>23PCOC21</b>			
<b>SEMESTER: II</b>	<b>CORE 4</b>	<b>CREDIT: 4</b>	<b>HOURS: 6</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the fundamentals of research and ways of maintaining objectivity.  
**LO 2:** To comprehend the process of formulation of research problem and importance of review of literature.  
**LO 3:** To gain knowledge on construction of research design and formulation of hypothesis.  
**LO 4:** To understand and evaluate the primary data collection techniques and sources of secondary data  
**LO 5:** To understand and apply various statistical tools for data analysis.  
**LO 6:** To enhance report writing skills and enhance ethical conduct of research

### **Unit I - Introduction to Research Methodology (15 Hours)**

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

### **Unit II - Hypothesis Testing and Research Design (15 Hours)**

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

### **Unit III - Data Collection (15 Hours)**

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

### **Unit IV - Data Analysis (15 Hours)**

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.



## **Unit V - Preparation of Research Report**

**(15 Hours)**

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Recall the research concepts and remember the types of research. (K1)
- CO 2:** Describe hypothesis testing procedure and construction of research design. (K2)
- CO 3:** Employ different methods of sampling and reliability and validity tests. (K3)
- CO 4:** Analyse data using different statistical tools. (K4)
- CO 5:** Evaluate the quality of a research based on quality criteria for good research. (K5)
- CO 6:** Write a research report adopting the essential steps, mechanics and lay out. (K6)

### **TEXT BOOKS**

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

### **REFERENCE BOOKS**

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

### **WEB RESOURCES**

1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/ln\\_research\\_method\\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf)
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf)
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

<b>APPLIED COSTING</b>			
<b>23PCOC22</b>			
<b>SEMESTER: II</b>	<b>CORE 5</b>	<b>CREDIT: 4</b>	<b>HOURS: 6</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To be familiarised with the various cost concepts, and elements of cost.

**LO 2:** To acquaint with cost accounting and different methods of costing.

**LO 3:** To know the different methods of computing labour cost and overhead costing.

**LO 4:** To comprehend the procedure for process costing and various related concepts.

**LO 5:** To acquaint with the application of Marginal costing for Business decision making.

**LO 6:** To understand the concept of cost management and different methods of accounting for cost management.

### **Unit I – Introduction (15 Hours)**

Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

### **Unit II - Labour Costing (15 Hours)**

Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – - Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

### **Unit III - Process Costing (15 Hours)**

Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

### **Unit IV - Marginal Costing (15 Hours)**

Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making ---Determination of sales mix- Exploring new markets- Make or buy decisions- Change

versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

### **Unit V - Cost Management**

**(15 Hours)**

Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Recall the various cost concepts, and elements of cost (K1)

**CO 2:** Explain different methods of payment of wages and incentives (K2)

**CO 3:** Apply different methods of wage payment and overhead allocation and apportionment (K3)

**CO 4:** Differentiate between joint costing and Process costing, Normal loss and Abnormal loss and Cost control and cost reduction. (K4)

**CO 5:** Evaluate alternate proposals and choosing the profitable one by application of marginal costing (K5)

**CO 6:** Prepare cost sheets and write up various accounts for cost management. (K6)

### **TEXT BOOKS**

1. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Jain S.P & Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
3. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

### **REFERENCE BOOKS**

1. Jain. S.P and Narang.K.L :Advanced Cost Accounting
2. Prasad.N.K:Advanced Cost Accounting
3. Khan.M.Y and Jain.P.K:Advanced Cost Accounting
4. Thulsian P.C:Practical Costing

### **WEB RESOURCES**

1. <https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml>
2. <https://www.wallstreetmojo.com/marginal-costing/>
3. <https://www.shiksha.com/online-courses/articles/marginal-costing-meaning-and-advantages/>

<b>TAXATION</b>			
<b>23PCOC23</b>			
<b>SEMESTER: II</b>	<b>CORE 6</b>	<b>CREDIT: 4</b>	<b>HOURS: 6</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To remember the basic concepts of taxation.

**LO 2:** To identify deductions from gross total income for computation of income of different classes of assesses

**LO 3:** To understand the procedure for filing of tax returns and tax planning

**LO 4:** To acquaint with international business taxation.

**LO 5:** To gain knowledge on different provisions of Goods and Services Tax and filing GST returns

**LO 6:** To compute customs duty as per Customs Act 1962.

### **Unit I - Assessment of Persons (15 Hours)**

Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

### **Unit II - Tax Returns and Tax planning (15 Hours)**

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

### **Unit III - International business Taxation (15 Hours)**

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

### **Unit IV - Goods and Services Tax (15 Hours)**

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

### **Unit V - Customs Act, 1962 (15 Hours)**

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Restate the important sections and remember laws related with taxation (K1)

**CO 2:** Understand the nuances of international business taxation. (K2)

**CO 3:** Apply the provisions of GST Act and Compute GST. (K3)

**CO 4:** Analyse the possible routs of tax exemptions from income. (K4)

**CO 5:** Appraise the value of goods for customs duty. (K5)

**CO 6:** Formulate tax plans and prepare tax returns for filing. (K6)

## **TEXT BOOKS**

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

## **REFERENCE BOOKS**

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

## **WEB RESOURCES**

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

<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>			
<b>23PCOE21A</b>			
<b>SEMESTER: II</b>	<b>EC 3</b>	<b>CREDIT: 4</b>	<b>HOURS: 5</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To become familiar with various Investment avenues and Portfolio Construction.

**LO 2:** To identify the factors to be taken into account when making investment decisions.

**LO 3:** To understand the Equity Shares, Preference Shares and Bonds valuation models

**LO 4:** To learn about long-term and short-term investment analysis tools.

**LO 5:** To comprehend with Portfolio theories and critically evaluate them.

**LO 6:** To gain knowledge on methods of portfolio performance evaluation.

### **Unit I - Investment and Portfolio Management (15 Hours)**

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

### **Unit II - Valuation of Securities (15 Hours)**

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds – Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

### **Unit III - Fundamental Analysis and Technical Analysis (15 Hours)**

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

### **Unit IV - Efficient Market Hypothesis (15 Hours)**

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

## **Unit V - Portfolio Performance Evaluation**

**(15 Hours)**

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Define Investment, Portfolio management and to identify different investment options. (K1, K2)
- CO 2:** Understand and Describe the various Portfolio Theories. (K2)
- CO 3:** Apply the appropriate method for prediction of price movement of securities (K3)
- CO 4:** Analyze the stock performance through fundamental and technical analysis. (K4)
- CO 5:** Evaluate the portfolio performance applying methods of calculating portfolio return. (K5)
- CO 6:** Construct a portfolio taking into account of good investment principles. (K6)

### **TEXT BOOKS**

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand & Co. Ltd., New Delhi

### **REFERENCE BOOKS**

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

### **WEB RESOURCES**

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

<b>OPERATIONS RESEARCH</b>			
<b>23PCOE21B</b>			
<b>SEMESTER: II</b>	<b>EC 3</b>	<b>CREDIT: 4</b>	<b>HOURS: 5</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand the fundamentals of Operations Research

**LO 2:** To use OR models for problem solving

**LO 3:** To comprehend the role of sequencing and game theory

**LO 4:** To understand Replacement and to design and apply Network analysis

**LO 5:** To understand Decision Tree analysis and to apply it.

**LO 6:** To comprehend Queuing theory and applications of Queuing models.

### **UNIT I Introduction and Linear Programming Problem (12 Hours)**

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

### **UNIT II Transportation and Assignment Problems (12 Hours)**

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

### **UNIT III Sequencing and Game Theory (12 Hours)**

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

### **UNIT IV Replacement and Network Analysis (12 Hours)**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.



## **UNIT V Decision Tree Analysis and Queuing Theory**

**(12 Hours)**

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Remember the fundamentals of Operations Research. (K1)
- CO 2:** Describe the theories of sequencing, gaming and queuing. (K2)
- CO 3:** Identify and apply models for problem solving. (K2, K3)
- CO 4:** Apply sequencing and game theory and experiment with problems (K3, K4)
- CO 5:** Evaluate different options of way to move goods and choose the best one using theory and problems. (K5)
- CO 6:** Design PERT and CPM for a project for its effective management. (K6)

### **TEXT BOOKS**

1. Gupta P. Kand Hira D.S., (2022) “Operations Research”, 7th Edition, S. Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) “An Introduction to Operational Research”, 3rd Edition, S. Chand, Noida (UP)

### **REFERENCE BOOKS**

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

### **WEB REFERENCES**

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

<b>STRATEGIC MANAGEMENT</b>			
<b>23PCOE22A</b>			
<b>SEMESTER: II</b>	<b>EC 4</b>	<b>CREDIT: 4</b>	<b>HOURS: 5</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand strategic management and its levels and phases

**LO 2:** To analyse the dynamics of competitive strategic management techniques

**LO 3:** To understand the process of strategic management

**LO 4:** To familiarize with the business and functional level strategies

**LO 5:** To gain knowledge on organisational and strategic leadership

**LO 6:** To apply latest concepts in strategy implementation and control

### **UNIT I - Introduction to Strategic Management (12 Hours)**

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

### **UNIT II- Techniques for Strategic Management (12 Hours)**

Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis- SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level- Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

### **UNIT III- Different Levels of Strategies (12 Hours)**

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.

### **UNIT IV- Organisation and Strategic Leadership (12 Hours)**

Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

## **UNIT V- Strategy Implementation and Control**

**(12 Hours)**

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Memorise the concept, features and framework for strategic management. (K1)
- CO 2:** Discuss strategic levels in organisation and phases in strategic management. (K2)
- CO 3:** Illustrate competitive strategic management techniques. (K3)
- CO 4:** Critically examine business and functional level strategies (K4)
- CO 5:** Evaluate strategic leadership in an organisation. (K5)
- CO 6:** Formulate plan for strategy implementation and control in an organisation. (K6)

### **TEXT BOOKS:**

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

### **REFERENCE BOOKS:**

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

**WEB REFERENCES:**

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

<b>LABOUR LAWS</b>			
<b>23PCOE22B</b>			
<b>SEMESTER: II</b>	<b>EC 4</b>	<b>CREDIT: 4</b>	<b>HOURS: 5</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To remember the various enactments in India with regards to labour laws.
- LO 2:** To Understand the important provisions of Trade Unions Act 1926.
- LO 3:** To gain knowledge on various measures and provisions relating to employees as per the Factories Act 1948 and Equal Remuneration Act 1976.
- LO 4:** To be familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act 1948.
- LO 5:** To acquaint with the provisions relating to payment of wages and minimum wages to employees.
- LO 6:** To understand the provisions of labour laws with respect to provident fund, gratuity and bonus

#### **UNIT I: Introduction and The Trade Unions Act, 1926 (12 Hours)**

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

#### **UNIT II: The Factories Act, 1948 and Equal Remuneration Act, 1976 (12 Hours)**

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

#### **UNIT III: The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948 (12 Hours)**

The Workmen’s Compensation Act, 1923: Definitions – Objectives – Disablement – Employer’s liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees’ State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.

#### **UNIT IV: The Payment of Wages Act,1936 & The Minimum Wages Act, 1948 (12 Hours)**

The Payment of Wages Act, 1936: Object and Scope –Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

**UNIT V: The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965 (12 Hours)**

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

**COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Remember the important labour legislations to protect labour in India (K1)
- CO 2:** Explain various provisions of the Factories Act and Equal Remuneration Act (K2)
- CO 3:** Apply the provisions relating to the workmen’s compensation and calculate the remuneration. (K3)
- CO 4:** Examine the provisions of laws relating to payment of wages and minimum wages (K4)
- CO 5:** Explain and evaluate the provisions of laws with regard to provident fund, gratuity and bonus schemes (K2, K5)
- CO 6:** Formulate HR policies for an organisation adopting the provision of labour laws. (K6)

**TEXT BOOKS**

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29<sup>th</sup> Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8<sup>th</sup> Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6<sup>th</sup> Edition., Sultan Chand & Sons, New Delhi

**REFERENCE BOOKS**

1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3<sup>rd</sup> Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1<sup>st</sup> Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5<sup>th</sup> Edition., Bharat LawHouse Pvt. Ltd.

**WEB REFERENCES**

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

<b>E-FILING OF TAX RETURNS</b>			
<b>23PCOS21</b>			
<b>SEMESTER: II</b>	<b>SEC 2</b>	<b>CREDIT: 2</b>	<b>HOURS: 2</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the concept of E-Filing
- LO 2:** To assimilate knowledge on different types of assessees.
- LO 3:** To be familiar with different Income Tax return forms.
- LO 4:** To know the concept of TDS and the provision of the act regarding it.
- LO 5:** To know the importance of PAN and Statement of Financial Transactions.
- LO 6:** To create and file income tax returns through e-filing.

#### **Unit I - Introduction, Nature and Scope (6 Hours)**

Introduction- Definition - importance and scope of returns--Types of Assesses - under Income Tax.

#### **Unit II - Returns filing under Income Tax (6 Hours)**

Income tax Return forms – ITR 1, ITR 2, ITR 3, ITR 4 and ITR 5 – E-payment of tax – Challan forms - ITNS 280, 281.

#### **Unit III - Tax Deducted at Source (TDS) (6 Hours)**

TDS – Sec.192 (Salary), Sec.194 (Bank Interest), Sec.194 H (Commission and Brokerage), 194 I (Rent), 194 J (Professional fees)

#### **Unit IV - E-Filing of TDS (6 Hours)**

E-Filing of TDS forms – 24Q, 26Q.

#### **Unit V - PAN and SFT (6 Hours)**

Importance of PAN – Statement of Financial Transaction (SFT) – E-Filing of forms 61A, 61B

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Remember the concepts of E-filing, Assessee, TDS and PAN. (K1)
- CO 2:** Understand and describe the importance and scope of income tax returns. (K2)
- CO 3:** Interpret the sections of Income Tax Act related to TDS. (K3)
- CO 4:** Compare and contrast different forms of Income tax Returns. (K4)
- CO 5:** Value the various deductions from the income tax. (K5)
- CO 6:** Create and file income tax returns through e-filing (K6)

**TEXT BOOK**

1. Varun Panwar, Jyothi Mahajan, Introduction to efilng returns, MKM Publishers, New Delhi

**REFERENCE BOOKS**

1. Hemachandjain and H.N.Tiwari , Computer Application in Business ,Taxman's publication

**WEB RESOURCES:**

1. [www.incometaxindiafiling.gov.in](http://www.incometaxindiafiling.gov.in)
2. [www.taxguru.in](http://www.taxguru.in)
3. [www.bharatlaws.com](http://www.bharatlaws.com)
4. [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in)
5. [www.taxmann.com](http://www.taxmann.com)



**CURRENT ISSUES AND RECENT DEVELOPMENTS IN HRM AND MARKETING****23PCOS22****SEMESTER: II****SELF STUDY****CREDIT: 3****HOURS: -**

It is a guided self study course. The student will continuously read the daily 'Business Line' and take notes of current issues and developments in Human Resource Management and Marketing. His/her level of comprehension and ability of analysis and interpretation of the issues and developments and relating the knowledge acquired to their course of classroom study will be evaluated through Continuous Internal Assessment and external examination at the end of the semester.

**COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Recall the new ideas, methods and strategies in current fields of HRM and marketing (K1)

**CO 2:** Describe the current scenario of the fields of HRM and marketing. (K2)

**CO 3:** Employ the knowledge acquired and relate it to the course of classroom study. (K3)

**CO 4:** Examine the current issues, trends practices and processes in HRM and Marketing. (K4)

**CO 5:** Appraise the ethical and sustainability issues in the current fields of HRM and Marketing. (K5)

**CO 6:** Identify and develop employability skills and managerial competencies in the fields of HRM and Marketing. (K2, K6)

<b>BUSINESS FINANCE</b>			
<b>23PCOC31</b>			
<b>SEMESTER: III</b>	<b>CORE 7</b>	<b>CREDIT: 4</b>	<b>HOURS: 5</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the fundamental concepts of business finance.
- LO 2:** To comprehend the meaning and sources of risk management.
- LO 3:** To understand the meaning, components and computation of cost of capital.
- LO 4:** To understand and explain cash and inventory management techniques
- LO 5:** To understand the meaning and steps included in multinational capital budgeting.
- LO 6:** To acquaint with the techniques to evaluate multinational capital expenditure proposals.

### **Unit I - Introduction to Business Finance and Time value of money (15 Hours)**

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

### **Unit II - Risk Management (15 Hours)**

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

### **Unit III – Cost of Capital (15 Hours)**

Introduction – Significance of Cost of Capital in financial decisions – determining components of cost of capital: Cost of Debt, Cost of Preference Share, Cost of Equity Cost of Retained Capital – Computation of composite cost of capital.

### **Unit IV - Cash, Receivable and Inventory Management (15 Hours)**

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

### **Unit V - Multi National Capital Budgeting (15 Hours)**

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

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Memorise the important concepts of Business Finance. (K1)

**CO 2:** Explain the value of money and its causes. (K2)

**CO 3:** Illustrate computation of cost of capital. (K3)

**CO 4:** Analyse cash, inventory and receivables position of a business enterprise. (K4)

**CO 5:** Appraise risk and determine its impact on return. (K5)

**CO 6:** Ability to create a system of capital budgeting. (K6)

## **TEXT BOOKS**

1. Dr. A. Murthy, (2013), “Financial Management”, 1<sup>st</sup> Edition, Margham Publications, Chennai.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.

## **REFERENCE BOOKS**

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

## **WEB RESOURCES**

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

<b>BANKING AND INSURANCE</b>			
<b>23PCOC32</b>			
<b>SEMESTER: III</b>	<b>CORE 8</b>	<b>CREDIT: 4</b>	<b>HOURS: 5</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To Comprehend the evolution, transformation and revolutions of banking.

**LO 2:** To explore the contemporary developments in banking.

**LO 3:** To gain knowledge on the history and reform and intermediaries in insurance sector.

**LO 4:** To evaluate the mechanism of customer service in insurance and the relevant regulations.

**LO 5:** To understand the grievance redressal system in Insurance sector.

**LO 6:** To acquaint with risk management methods in banking and Insurance industry.

### **Unit I - Introduction to Banking (15 Hours)**

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

### **Unit II - Contemporary Developments in Banking (15 Hours)**

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

### **Unit III - Indian Insurance Market (15 Hours)**

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

### **Unit IV - Customer Services in Insurance (15 Hours)**

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

## Unit V - Risk Management

(15 Hours)

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

### COURSE OUTCOMES

At the end of the course the student will be able to:

**CO 1:** Recall the evolution and development in banking and Insurance sector. (K1)

**CO 2:** To describe Block Chain technology and crypto currency and discuss the application of AI in banking.

**CO 3:** Interpret the implications of applications of AI in banking. (K3)

**CO 4:** Compare and contrast different Insurance Intermediaries. (K4)

**CO 5:** Evaluate the grievance redressal system of an insurance company. (K5)

**CO 6:** Create an action plan for risk management by individuals and companies. (K6)

### TEXT BOOKS

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

### REFERENCE BOOKS

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

### WEB RESOURCES

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

INTERNATIONAL BUSINESS			
23PCOC33			
<b>SEMESTER: III</b>	<b>CORE 9</b>	<b>CREDIT: 4</b>	<b>HOURS: 5</b>

## LEARNING OBJECTIVES

The following are the learning objectives of the course:

**LO 1:** To understand the concepts of International Business and International Business Environment

**LO 2:** To acquaint with the methods of entry into foreign markets.

**LO 3:** To understand and analyse the different theories of International Business.

**LO 4:** To understand the legal framework for International Business.

**LO 5:** To be aware of the multilateral agreements and institutions concerned with International Trade.

**LO 6:** To understand the meaning and characteristics of MNCs.

### **Unit I - Introduction to International business (15 Hours)**

International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

### **Unit II - Theoretical Foundations of International business (15 Hours)**

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach - Dunning's Eclectic Theory of International Production.

### **Unit III - Legal framework of International Business (15 Hours)**

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.

### **Unit IV Multi-Lateral Agreements and Institutions (15 Hours)**

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

## **Unit V - Multinational Companies (MNCs) and Host Countries**

**(15 Hours)**

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics - Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Recall and define the concepts of International Business, International Business Environment, Multilateral agreement and MNC. (K1)
- CO 2:** Identify different methods of entry into foreign markets. (K2)
- CO 3:** Explain the different types of economic integrations (K3)
- CO 4:** Examine the legal framework for international business. (K4)
- CO 5:** Appraise international business environment. (K5)
- CO 6:** Formulate strategies for overcoming challenges posed by MNCs. (K6)

### **TEXT BOOKS**

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

### **REFERENCE BOOKS**

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

### **WEB RESOURCES**

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

<b>STRATEGIC HUMAN RESOURCE MANAGEMENT</b>			
<b>23PCOC34</b>			
<b>SEMESTER: III</b>	<b>CORE 10</b>	<b>CREDIT: 4</b>	<b>HOURS: 5</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand and memorise the concepts of strategic HRM.
- LO 2:** To differentiate traditional and Strategic HRM.
- LO 3:** To Comprehend important models of strategic HRM.
- LO 4:** To understand the concepts and important of Strategic HR planning and recruitment, Strategic human resource development and competencies.
- LO 5:** To gain knowledge about the requisites of sound HR policies and barriers to effective implementation of HR planning.
- LO 6:** To comprehend the latest trends in Strategic HRM

### **UNIT I Introduction to SHRM (12 Hours)**

SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.

### **UNIT II Models of SHRM (12 Hours)**

Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.

### **UNIT III Strategic Planning and Compensation (12 Hours)**

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

### **UNIT IV : Human Resource Policies (12 Hours)**

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.



## **UNIT V Latest trends in Strategic HRM**

**(12 Hours)**

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Recall the meaning, objectives and features of Strategic Human Resource Management (K1)

**CO 2:** Differentiate traditional HRM and strategic HRM. (K4)

**CO 3:** Understand and interpret different models of SHRM. (K2, K3)

**CO 4:** Appraise the HR policies of an organisation (K5)

**CO 5:** Analyse the latest trends in the Strategic Human Resource Management. (K4)

**CO 6:** Develop strategic recruitment procedure and compensation methods. (K6)

### **TEXT BOOKS**

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

### **REFERENCE BOOKS**

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge

### **WEB REFERENCES**

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

<b>SETTING UP OF BUSINESS ENTITIES</b>			
<b>23PCOC35</b>			
<b>SEMESTER: III</b>	<b>CORE 11</b>	<b>CREDIT: 3</b>	<b>HOURS: 4</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand the start-up landscape and its funding supports in India.

**LO 2:** To comprehend the formation and registration NGOs of Section 8 company and Trust.

**LO 3:** To gain knowledge on meaning, functions and formulation of LLP, Business collaboration and Joint ventures.

**LO 4:** To understand the procedure for obtaining registration and license for business entities.

**LO 5:** To have a overall perspective of environmental legislations in India.

**LO 6:** To understand the powers and functions of various boards for environmental protection.

### **Unit I - Start-ups in India**

**(12 Hours)**

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

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

**(12 Hours)**

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

### **Unit III - Limited Liability Partnership and Joint Venture**

**(12 Hours)**

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

### **Unit IV - Registration and Licenses**

**(12 Hours)**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN

– Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

## **Unit V - Environmental Legislations in India**

**(12 Hours)**

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

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Recall the definitions for different of business entities. (K1)
- CO 2:** Differentiate between different types of business entities. (K4)
- CO 3:** Sketch out the registration and licensing procedure for business entities. (K3)
- CO 4:** Identify the various avenues of acquiring finance to setup a business entity. (K2)
- CO 5:** Evaluate the environmental legislation impacting business entities in India. (K5)
- CO 6:** Develop a route map for successful startup. (K6)

### **TEXT BOOKS**

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

### **REFERENCE BOOKS**

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

## **WEB RESOURCES**

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

<b>ACCOUNTING FOR MANAGEMENT</b>			
<b>23PCOE31A</b>			
<b>SEMESTER: III</b>	<b>EC 5</b>	<b>CREDIT: 5</b>	<b>HOURS: 6</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand the concepts, principles and types of accounting.

**LO 2:** To differentiate management accounting from other types of accounting.

**LO 3:** To acquaint with the analysis of financial statements for decision making.

**LO 4:** To understand the mechanics of preparation of cash flow and funds flow statements

**LO 5:** To understand standard costing and variance analysis

**LO 6:** To develop the skills for preparation, analysis and interpretation of financial statements

### **Unit I - Introduction (15 Hours)**

Introduction to Financial, Cost and Management Accounting- Generally accepted accounting principles, Conventions and Concepts-Preparation of Trading, Profit and Loss account and Balance sheet with adjustment entries – Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management.

### **Unit II - Analysis of financial Statements (15 Hours)**

Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements — Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios - DUPont analysis –Financial Reporting & analysis.

### **Unit III - Funds Flow Statement and Cash Flow Statement (15 Hours)**

Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow.

### **Unit IV - Standard Costing and Variance Analysis (15 Hours)**

Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis – Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances.

## **Unit V - Budget and Budgetary Control**

**(15 Hours)**

Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget, selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets – Master budget - Zero base budgeting.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Memorise the concepts of different types of accounting, financial statements for analysis and cost control methods. (K1)
- CO 2:** Understand the applicability of financial statements for decision making (K2)
- CO 3:** Illustrate preparation of fund flow and cash flow statements and budgets (K3)
- CO 4:** Analyse and interpret various cost variances (K4, K3)
- CO 5:** Evaluate the financial status of a company using various analytical tools. (K5)
- CO 6:** Formulate budgetary and cost control policies.

### **TEXT BOOKS**

1. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai
2. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai

### **REFERENCE BOOKS**

1. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Reddy, T.S. & Dr.Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.

### **WEB RESOURCES**

1. <https://www.investopedia.com/terms/f/financial-statement-analysis.asp>
2. <https://www.aafmindia.co.in/financial-statement-analysis-tools-limitation-uses-process>
3. <https://gargicollege.in/wp-content/uploads/2020/03/Standard-Costing-Variance-Analysis-2.pdf>
4. <http://umeschandracollege.ac.in/pdf/study-material/busness-law/STANDARD-COSTING.pdf>

<b>INSOLVENCY LAW AND PRACTICE</b>			
<b>23PCOE31B</b>			
<b>SEMESTER: III</b>	<b>EC 5</b>	<b>CREDIT: 5</b>	<b>HOURS: 6</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To gain knowledge and remember the concepts of Insolvency and Bankruptcy Code

**LO 2:** To understand the legal, procedural and practical aspects of Insolvency and its resolution

**LO 3:** To comprehend the process of liquidation of corporate persons and its types.

**LO 4:** To understand adjudication and appeal process in case of liquidation.

**LO 5:** To comprehend cross border insolvency law.

**LO 6:** To understand professional and ethical practices and code of conduct for insolvency practitioners.

### **UNIT I - Introduction to Insolvency and Bankruptcy Code (12 Hours)**

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions

### **UNIT II - Corporate Insolvency Resolution Process (12 Hours)**

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan –Resolution Strategies: Restructuring of Equity and Debt-Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

### **UNIT III - Liquidation and Adjudication of Corporate Persons (12 Hours)**

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders

### **UNIT IV - Cross Border Insolvency (12 Hours)**

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

## **UNIT V - Professional and Ethical Practices for Insolvency Practitioners (12 Hours)**

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Recall the concepts, of Insolvency and Bankruptcy Code 2016, Liquidation, Adjudication, cross border insolvency and Code of Conduct. (K1)
- CO 2:** List out and explain Bankruptcy code 2016 and code of conduct for Insolvency Practitioners. (K4)
- CO 3:** Interpret the professional and ethical practices for insolvency practitioners. (K3)
- CO 4:** Examine global developments in cross border insolvency. (K4)
- CO 5:** Evaluate the insolvency resolution process of a company (K5)
- CO 6:** Create a code of conduct for Insolvency Practitioners. (K6)

### **TEXT BOOKS**

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4<sup>th</sup> Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3<sup>rd</sup> Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1<sup>st</sup> Edition, Eastern Book Company, Bangalore.

### **REFERENCE BOOKS**

1. Vats R.P., ApoorvSarvaria, YashikaSarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

### **WEB REFERENCES**

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>  
[https://www.indiacode.nic.in/handle/123456789/2154?sam\\_handle=123456789/1362](https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362)



<b>HUMAN RESOURCE ANALYTICS</b>			
<b>23PCOC41</b>			
<b>SEMESTER: IV</b>	<b>CORE 12</b>	<b>CREDIT: 4</b>	<b>HOURS: 6</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand the concept and framework of Human Resource Analytics

**LO 2:** To comprehend the process of human resource analytics and the relevant research tools

**LO 3:** To illustrate the evolution, types and design of HR metrics

**LO 4:** To comprehend the process of data collection for HR analytics.

**LO 5:** To transform the data into HR information used for HR reporting.

**LO 6:** To understand and adopt tools and techniques for predictive modelling.

### **UNIT I - Introduction to Human Resource Analytics (18 hours)**

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

### **UNIT II - Business Process and HR Analytics (18 hours)**

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modeling for HR Research.

### **UNIT III - Introduction to HR Metrics (18 hours)**

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

### **UNIT IV - HR Analytics and Data (18 hours)**

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

### **UNIT V - HR Analytics and Predictive Modeling (18 hours)**

HR Analytics and Predictive Modeling: Introduction – HR Predictive Modeling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

## **COURSE OUTCOMES**

At the end of the course the student will be able to

- CO 1:** Remember the concept, importance and types of HR analytics. (K1)
- CO 2:** Classify and discuss the types of HR analytics (K2)
- CO 3:** Apply the HR research tools and techniques in decision making (K3)
- CO 4:** Examine the different types of HR metrics and their relative merits (K4)
- CO 5:** Evaluate validity and reliability of data for HR decision making (K5)
- CO 6:** Construct models for predictive analysis for HR (K6)

## **TEXT BOOKS**

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1<sup>st</sup> Edition, Sage Publications India Private Limited, New Delhi

## **REFERENCE BOOKS**

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7<sup>th</sup> Edition, Vibrant publishers, Mumbai.

## **WEB REFERENCES**

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

## INTERNATIONAL FINANCIAL MANAGEMENT

23PCOC42

SEMESTER: IV

CORE 13

CREDIT: 4

HOURS: 6

### LEARNING OBJECTIVES

The following are the learning objectives of the course:

**LO 1:** To understand the importance and nature of international flow of funds

**LO 2:** To gain knowledge on the various features and transactions in the foreign exchange market

**LO 3:** To acquaint with the elements of international investment decisions.

**LO 4:** To comprehend the channel for flow of funds in the international banks

**LO 5:** To be familiar with various international financial market instruments.

**LO 6:** To understand the salient features of FEMA.

#### **Unit I - International Financial Management (15 Hours)**

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

#### **Unit II - Foreign Exchange Market (15 Hours)**

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

#### **Unit III - International Investment Decision (15 Hours)**

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

#### **Unit IV - International Financial Decisions (15 Hours)**

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

#### **Unit V - International Financial Market Instruments (15 Hours)**

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

### COURSE OUTCOMES

At the end of the course the student will be able to:

**CO 1:** Remember the meaning of the various international financial market instruments (K1)

**CO 2:** Explain the importance and nature of international flow of funds.(K2)

**CO 3:** Relate the fluctuations in exchange rate and interpret the impact on exchange markets (K3)

**CO 4:** Analyse the techniques of international investment decisions. (K4)

**CO 5:** Appraise the factors behind the international debt crisis. (K5)

**CO 6:** Create yardstick for evaluating Industrial Financial Market Instruments (K6)

### **TEXT BOOKS**

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

### **REFERENCE BOOKS**

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

### **WEB RESOURCES**

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>

LOGISTICS AND SUPPLY CHAIN MANAGEMENT			
23PCOC43			
<b>SEMESTER: IV</b>	<b>CORE 14</b>	<b>CREDIT: 4</b>	<b>HOURS: 6</b>

## LEARNING OBJECTIVES

The following are the learning objectives of the course:

- LO 1:** To understand the concept, process and barriers of supply chain management.
- LO 2:** To identify the primary differences between logistics and supply chain management
- LO 3:** To understand the global perspective of measuring and analysing the value and efficiency of global supply network
- LO 4:** To understand the frame work of logistics.
- LO 5:** To comprehend concept, type and functions of warehousing in the context of global supply chain.
- LO 6:** To gain knowledge on different aspects of supply chain management planning and application of information to logistics and supply chain management.

### UNIT I - Supply Chain Management (12 hours)

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

### UNIT II - Global perspectives (12 hours)

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

### UNIT III - Framework of Logistics (12 hours)

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

### UNIT IV - SCM-Warehousing (12 hours)

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing–

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

## **UNIT V - SCM-Plan**

**(12 hours)**

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

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Recall the concepts and features of SCM (K1)

**CO 2:** Differentiate global and Indian perspectives of SCM (K2)

**CO 3:** Interpret changing logistics environment pertaining to materials management, warehousing and distribution (K3)

**CO 4:** Explain strategic warehousing for SCM (K2)

**CO 5:** Appraise the role of internet in SCM (K5)

**CO 6:** Design a supply chain management chart for a company. (K6)

### **TEXT BOOKS**

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5<sup>th</sup> Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

### **REFERENCE BOOKS**

1. Sahay, B.S., Supply Chain Management, 2<sup>nd</sup> Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J.,Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9<sup>th</sup> Edition, McGraw-Hill Higher Education, Noida

### **WEB REFERENCES**

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcbo.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

<b>RURAL AND AGRICULTURAL MARKETING</b>			
<b>23PCOE41A</b>			
<b>SEMESTER: IV</b>	<b>EC 6</b>	<b>CREDIT: 3</b>	<b>HOURS: 4</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the concepts of rural marketing and its environments
- LO 2:** To understand the buying behaviour of rural consumers
- LO 3:** To gain knowledge on strategies relating to rural product, branding, packaging, etc.
- LO 4:** To analyse the functioning of food processing industry including distribution and promotion in the rural market
- LO 5:** To understand the principles and functioning of Cooperative marketing.
- LO 6:** To acquaint with the organisations for promotion of agricultural business.

### **UNIT I - Introduction to Rural marketing (12 hours)**

Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer

### **UNIT II - Rural buyer behaviour (12 hours)**

Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments

### **UNIT III - Rural product strategy and pricing (12 hours)**

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP

### **UNIT IV - Food processing industry infrastructure in India (12 hours)**

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets

## UNIT V - Cooperative marketing

(12 hours)

Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

### COURSE OUTCOMES

At the end of the course the student will be able to:

**CO 1:** Recall the concepts of rural marketing (K1)

**CO 2:** Analyse the buying behaviour of rural consumers (K4)

**CO 3:** Understand and describe rural consumer decision making process. (K2, K3)

**CO 4:** Develop the strategies relating to rural product, branding, packaging, etc. (K6)

**CO 5:** Identify and evaluate various environmental factors affecting rural consumer behaviour and decision making process. (K2, K5)

**CO 6:** Construct Promotional mix for the rural market relating to food processing industry (K6)

### TEXT BOOKS

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

### REFERENCE BOOKS

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

### WEB REFERENCES

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



<b>INDUSTRIAL PSYCHOLOGY</b>			
<b>23PCOE41B</b>			
<b>SEMESTER: IV</b>	<b>EC 6</b>	<b>CREDIT: 3</b>	<b>HOURS: 4</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To comprehend the basics of Industrial psychology and Job behaviour of the people.

**LO 2:** To understand the concept of job analysis and acquaint with different behavioural measurement tools.

**LO 3:** To be familiar with rating system and methods of measuring different abilities.

**LO 4:** To acquire knowledge on different dimensions and measurements of job satisfaction.

**LO 5:** To recognise the importance of human factor in job design and comprehend the approaches to job design.

**LO 6:** To understand the concept of job enlargement and implications of work environment.

### **UNIT I – Introduction to Industrial Psychology**

Industrial Psychology Premises Modus operandi - Two phases of industrial psychology - Bases of job related behaviour - Factors associated with difference in behaviour - individual and situational variable in job related behaviour.

### **UNIT II - Job analysis and Behavioural measurement**

Job and job analysis - Job analysis - Types and forms of job analysis information criteria - selection of criteria - Position analysis questionnaire - Job dimension - Behavioural measurement- Types of

### **UNIT III – Personnel evaluation**

Personnel evaluation and as - Types of rating systems - Human abilities and their measurements - Human basic abilities - Mechanical ability - Psychomotor abilities - Job specific - Personality and interest factor - Types of personality test.

### **UNIT IV – Measurement of Job Satisfaction**

Dimensions and measurements of Job satisfaction - Attitudes and opinion for evaluating human factor measurement - Human factors in job design - Major approaches to job design - Criteria

### **UNIT V – Job enlargement and Work Environment**

Job enlargement - Qualifying conditions -for job enlargement - Working conditions - Atmospheric conditions - Noise - Work schedule - Shift work

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Remember the basics of Industrial Psychology and job behaviour of people. (K1)

**CO 2:** Describe the process of job analysis and discuss the different behavioural measurement tools. (K2)

- CO 3:** Illustrate and interpret different rating systems and methods of measurement of human abilities. (K3)
- CO 4:** Differentiate and critically analyse different measurements of job satisfaction. (K4)
- CO 5:** Appraise the work environment of people and suggest measures for improvement. (K5)
- CO 6:** Design tools for job analysis, behavioural ability measurement of satisfaction and appraisal of work environment. (K6)

### **REFERENCE BOOKS**

1. Industrial Psychology, Ernest J. McCormick and Daniel ilgen, Prentice Hall of India, New Delhi.
2. Industrial Psychology; M. L.Bium and .I.C.Naylor, CBS Publishers and Distributors, New Delhi.

**FUNDAMENTALS OF TEACHING AS PROFESSION:  
(UGC NET MODULE OF COMMERCE - PAPER 1)**

**23PCOS41**

**Semester: IV**

**SEC 3**

**Credit: 3**

**Hours: 4**

**LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand the methods of teaching and acquaint with aptitude for teaching.

**LO 2:** To know the different types of research and research process.

**LO 3:** To develop comprehension and communication skills

**LO 4:** To gain an insight into types of reasoning

**LO 5:** To familiarise with the concept of data interpretation and developments in ICT and Governance

**LO 6:** To comprehend environmental issues and sustainable development.

**Unit I - Teaching and Research Aptitude (12 Hours)**

Concept, Objectives - Characteristics and basic requirements - Methods of teaching in Institutions of higher learning: Teacher centred vs. Learner centred methods; Off-line vs. On-line methods (Swayam, Swayamprabha, MOOCs etc.)

Research: Meaning, Types, and Characteristics - Methods of Research: Experimental, Descriptive, Historical, Qualitative and Quantitative methods - Steps of Research.

**Unit II - Comprehension & Communication (10 Hours)**

A passage will be given and students should answer the Questions asked after the Given Passage.

Communication: Meaning, types and characteristics of communication - Effective communication: Verbal and Non-verbal, Inter-Cultural and group - communications, Classroom communication.

**Unit III – Mathematical and Logical Reasoning (14 Hours)**

Types of reasoning - Mathematical Aptitude (Fraction, Time & Distance, Ratio, Proportion and Percentage, Profit and Loss)

Evaluating and distinguishing deductive and inductive reasoning – Analogies - Venn diagram: Simple and multiple use for establishing validity of arguments

**Unit IV - Data Interpretation and Information and Communication Technology (12 Hours)**

Sources, acquisition and classification of Data - Quantitative and Qualitative Data - Graphical representation (Bar-chart, Histograms, Pie-chart, Table-chart and Line-chart) and mapping of Data - Data Interpretation

ICT: General abbreviations and terminology - Basics of Internet, Intranet, E-mail, Audio and Video-conferencing - Digital initiatives in higher education-ICT and Governance.

## **Unit V - People, Development and Environment and Higher Education System (12 Hours)**

Development and Environment: Millennium development and Sustainable development goals - Environmental issues: Local, Regional and Global; Air pollution, Water pollution, Soil pollution, Noise pollution, Waste (solid, liquid, biomedical, hazardous, electronic), Climate change.

Institutions of higher learning and Education in Ancient India - Evolution of higher learning and research in Post Independence India - Oriental, Conventional and Non-conventional learning programmes in India

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** State and define the basic aptitudes for Teaching profession (K1)

**CO 2:** Discuss the uniqueness of the various Methods of Teaching (K2)

**CO 3:** Apply digital initiatives in Higher education (K3)

**CO 4:** Analyse the Higher Education System and its issues. (K4)

**CO 5:** Develop analytical skill by acquiring reasoning ability. (K6)

**CO 6:** Appraise environmental issues and develop sustainable development strategies. (K6)

### **TEXT BOOKS**

1. Trueman's UGC NET/SET General Paper I, by M Gagan and Sajit Kumar
2. NTA UGC NET/SET/JRF Paper I: Teaching and Research Aptitude by Pearson, KVS Madaan
3. General Paper-1 UGC NET/JRF/SLET – Teaching & Research Aptitude by Arihant Experts

### **REFERENCE BOOKS**

1. NTA UGC Paper 1 for NET/SET/JRF by Oxford
2. U.G.C.-NET/JRF/SET Teaching & Research Aptitude (General Paper-I)
3. By Dr. Lal, Jain, Dr. K. C. Vashistha

## **EXTRA CREDIT COURSE**

### **COURSE PATTERN**

The student can choose any one of the ECC paper offered by any department from the respective semester and it has an additional 3 credits. The department of commerce offers the following Extra Credit Courses at PG level.

<b>Sem.</b>	<b>Part</b>	<b>Sub. Code</b>	<b>Title of the paper</b>	<b>Credits</b>
I	V	23PCOEC1	Financial Markets	3
II	V	23PCOEC2	Organisational Stress Management	3
III	V	23PCOEC3	Retail Management	3
IV	V	23PCOEC4	Intellectual Property Rights	3

### **VALUE ADDED COURSE**

<b>Statistical Package for Social Sciences (SPSS)</b>
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<b>FINANCIAL MARKETS</b>		
<b>23PCOEC1</b>		
<b>SEMESTER: I</b>	<b>ECC</b>	<b>CREDITS: 3</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand the meaning of financial market and its functions and types.

**LO 2:** To gain knowledge about various financial instruments.

**LO 3:** To comprehend the different methods and process of issue of financial instruments

**LO 4:** To comprehend various functions and workings of stock exchange.

**LO 5:** To understand about the commodity markets and its functioning mechanism.

**LO 6:** To get awareness on the different form of foreign capital and international financial instruments

### **Unit I - An Overview of Financial Markets**

Financial Markets – Nature – Functions – Money market – Capital market (Primary market and secondary market) – Markets for derivatives.

### **Unit II - Financial instruments**

Money market instrument – Commercial paper, Certificate of deposit, Commercial bill and Treasury bill. Capital Market instrument –Equity, Debenture, Derivatives, Exchange traded instruments – various innovative financial instruments. Methods of issue of financial instruments – Primary issue, book building process, private placement, offer for sale, buy back of shares.

### **Unit III – Stock Exchange**

Meaning – working of stock exchange in India – NSE and BSE – Role of SEBI – Players involved in stock exchange.

### **Unit IV Commodity markets**

MCX, NCDEX and ICEX – Functions, administration, regulations and general mechanism – International commodity markets.

### **Unit V – International Finance**

Foreign capital flows: forms of foreign capital – FDI and FPI – FIIs – International financial instruments – ADR, GDR, IDR and Euro bonds.

**COURSE OUTCOMES:**

At the end of the course the student will be able to:

**CO 1:** Memorise the meaning of financial market, financial instruments and their types. (K1)

**CO 2:** Describe the functions of capital and money markets and methods of issue of financial instruments. (K2)

**CO 3:** Interpret the features, merits and demerits of various types of financial instruments. (K4)

**CO 4:** Analyse the function of commodity markets and differentiate it from financial market (K4)

**CO 5:** Evaluate various financial market instruments and judge their merits (K5)

**CO 6:** Design a diagrammatic presentation of structure and functioning mechanism of Financial Markets (K6)

**REFERENCE BOOKS**

1. Gordon, E., and Natarajan, K., Financial Markets and Services
2. Guruswamy, S., Financial Services and Markets

<b>ORGANISATIONAL STRESS MANAGEMENT</b>		
<b>23PCOEC2</b>		
<b>SEMESTER: II</b>	<b>ECC</b>	<b>CREDITS: 3</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To understand the nature and consequences of stress
- LO 2:** To understand the sources and effects of organizational stress.
- LO 3:** To recognize the Role Conflict as a source organisational Stress and strategies for its resolution.
- LO 4:** To gain knowledge on stress coping strategies
- LO 5:** To be aware of the different perspectives of organizational system in India
- LO 6:** To develop strategies to cope with organisational stress.

### **Unit I Introduction to Stress**

Meaning –Characteristic of stress–Causes of stress and physical symptoms- Stages of stress- talking stress–Stress cycle or stress chain model- Transaction model–Integrated Transaction Process Model.

### **Unit II Organisational Stress**

Concept of organizational stress–Sources of organizational stress–Effects of organizational stress–Importance of stress management in an organization

### **Unit III Role Conflict and Organisational Stress**

Concept and characteristics of role- Role as a source of stress–Concept and nature of role conflict–Organisational factors and role conflict–Individual factors–Consequence of role conflict–Strategies of conflict resolution

### **Unit IV Strategies to Cope with Stress**

Concept of coping mechanism- Individual stress coping strategies and organizational stress coping strategies–Stress resilience and stress recuperation

### **Unit V Perspective of Organisational Stress in India**

Organisational stress factors in India- Causes of stress of Indian Managers- Organisational stress and job performance–Stress and women executives- Stress perceptions in public sector and private sector Organisation–Stress coping strategies.



## **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Remember the concepts of stress, stress coping and organisational stress. (K1)
- CO 2:** Understand and explain the stages and causes for stress. (K2)
- CO 3:** Apply stress relief strategies in work place and personal life for better future by reducing the stress (K3)
- CO 4:** Analyse the relationships between stress, physical and mental health, and job performance (K4)
- CO 5:** Evaluate the root cause for work-related stress and take prompt actions (K5)
- CO 6:** Develop strategies for coping with organisational stress. (K6)

## **TEXT BOOK**

1. Managing organization stress, Uma Gulati, New Century Publication, New Delhi

## **REFERENCE BOOKS**

1. Executives under stress, Shaliendrasingh, Classical Publishing Company, New Delhi
2. Organisational Stress- A Study of Role Conflict, K.Harigopal, University Press, Hyderabad.

<b>RETAIL MANAGEMENT</b>		
<b>23PCOEC3</b>		
<b>SEMESTER: III</b>	<b>ECC</b>	<b>CREDITS: 3</b>

## **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

- LO 1:** To comprehend the characteristics of retail industry and functions and categories of retailers.
- LO 2:** To understand consumer behaviour and decision making and process in retail market.
- LO 3:** To aware of the importance and criteria of market segmentation in retail market.
- LO 4:** To interpret the Retail Location strategies and understand location assessment procedures.
- LO 5:** To gain knowledge on Idea of Product and Merchandise Management
- LO 6:** To identify different types of suppliers and criteria for selection of suppliers.

### **Unit I: Role and Relevance of Retailing**

Retail industry in India-Characteristic- Functions-Categories of retailers-Channels of retailing in India- Franchise-Multi level Marketing-Retailing in Recent Years

### **Unit II: Retail Customer**

Consumer behaviour-Factors affecting consumer decision making-influence of situational variable on shopping behavior of Indian Shoppers.

### **Unit III: Retail Market Segmentation**

Meaning-Uses-segmenting- targeting and positioning- Criteria for effective segmentation- Classification of consumer goods-bases for segmentation-Profile of customers-Market segmentation of Retail Market in India

### **Unit IV: Retail Location Strategy**

Meaning-Importance of location decision- Factors determining location- types of retail location – Site selection analysis- Estimate of store sales- Theories of Retail location – Location Assessment procedures.

### **Unit V: Product and Merchandise Management**

Product management – Brand management- Merchandise management- Model stock plan-Factors offering product management-Types of suppliers-criteria for selection of suppliers.

## **COURSE OUTCOMES**

At the end of the course the student will be able to:

- CO 1:** Define retailing, retail consumers, market segmentation and product and merchandise management (K1)

**CO 2:** Describe market segmentation and location strategies for retailing. (K2)

**CO 3:** Interpret consumer behaviour in retail market. (K3)

**CO 4:** Examine the merits and demerits of a location for retail store. (K4)

**CO 5:** Appraise the factors influencing shopping behaviour of retail customers. (K5)

**CO 6:** Design product management and, brand management strategies for a retail enterprise. (K6)

### **TEXT BOOKS**

1. Modern Retail management Principles and Terchniques, Jain J.N and Singh, Regal Publication, New Delhi
2. Retail Management, Chetan Bajaj, Rajinish Tuli, Nidhi V.Srivastava, Oxford University, New Delhi

### **REFERENCE BOOKS**

1. Retail Marketing, Meenal Dhotre, Himalaya Publications New Delhi
2. Retail Management, A Strategic Approach, Barry Bermann and Joel R.Evans, MacMillen Publishing Company, New York.

<b>INTELLECTUAL PROPERTY RIGHTS</b>		
<b>23PCOEC4</b>		
<b>SEMESTER: IV</b>	<b>ECC</b>	<b>CREDITS: 3</b>

### **LEARNING OBJECTIVES**

The following are the learning objectives of the course:

**LO 1:** To understand the concepts, kinds and importance of IPR

**LO 2:** To understand the procedures and working of patents and rights and duties of patentees.

**LO 3:** To comprehend copyright and its transfer and infringements.

**LO 4:** To know the procedures and effects of trademarks registration.

**LO 5:** To understand about meaning and importance of Geographical Indicators and registration.

**LO 6:** To gain awareness and inputs for protection of Intellectual Property Rights.

### **Unit I: Introduction to Intellectual Property Rights (IPR)**

Concept and kinds - Economic importance - IPR in India and world - IPR and WTO

### **Unit II: Law of Patents**

Patent Acts 1970 – Objectives – Rights – amendments - Procedure of obtaining patents - working of patent – Infringement - Industrial Application: Non-Patentable Subject Matter, Registration Procedure, Rights and duties of Patentees.

### **Unit III: Law of Copyrights**

Introduction to Copyrights Act 1957 - works protected under copyright law – Rights - Transfer of Copyrights – Infringement - Remedies and Penalties.

### **Unit IV: Law of Trademarks**

Meaning and Types – Trade Marks Act 1999 – Conditions for registration – Procedure – Effects of Registration – Infringement

### **Unit V: Geographical Identification**

Geographical Indication of Goods (Protection & Registration) Act, 1999 – Need – Importance – Objectives – Registration – Effect of Registration.

### **COURSE OUTCOMES**

At the end of the course the student will be able to:

**CO 1:** Recall the concepts of IPR, patent, copyright, trademark and GI. (K1)

**CO 2:** Understand the procedure and rights under patent law. (K2)

**CO 3:** Interpret the effects of registration and infringement of IPR (K3)

**CO 4:** Compare and contrast different kinds of IPR (K4)

**CO 5:** Identify and assess the features of goods on the basis of the eligibility criteria for Geographical Indicators. (K5)

**CO 6:** Develop check lists for registration process of various IPR (K6)

## **REFERENCE BOOKS**

1. Nithyananda, K.V. 2019. Intellectual Property Rights: Protection and Management. India, In: Cengage Learning India Private Limited.
2. Neeraj, P. and Khusdeep, D. 2014. Intellectual Property Rights. India, In: PHI learning Private Limited.
3. Ahuja, V.K. 2017. Law relating to Intellectual Property Rights. India, In: Lexis Nexis

## VALUE ADDED COURSE

### STATISTICAL PACKAGE FOR SOCIAL SCIENCES (SPSS)

#### LEARNING OBJECTIVES

**LO 1:** To acquaint with the features of SPSS.

**LO 2:** To know the processing of creating data file and entering data in SPSS.

**LO 3:** To understand the concepts of descriptive statistics and choose the right one for analysis.

**LO 4:** To apply statistical techniques for exploring relationship among variables.

**LO 5:** To apply statistical techniques for compare means

**LO 6:** To conduct multivariate analysis with the help of SPSS.

#### Unit – I Introduction

Type of Scale of Measurements - Choosing appropriate scale and measurement to the data - Getting to Know SPSS: Starting SPSS, Working with data file - SPSS windows – Menus - Dialogue boxes- Preparing the Data file: Creating data file and entering data - Defining the variables, Entering data, modifying data file - import file - Screening and cleaning data Manipulation of data

#### Unit – II Descriptive Statistics

Measures of Central Tendency and Dispersions - Categorical variables, continuous variables, checking normality, outliers checking - Choosing the right statistics: Overview of different statistical techniques, Decision making process

#### Unit – III Statistical techniques for explore relationship among variables

Parametric Tests for Exploring Relationship: Correlation: Pearson correlation - Partial correlation - Simple linear regression - Non - Parametric Tests for Exploring Relationship: Chi-Square: Chi-Square Test for goodness of fit – Chi-square test of Independence.

#### Unit - IV Statistical Techniques for Compare Means

Parametric Test: Student t test (One Sample) - Independent sample t test - Paired sample t test - One way Analysis of variance - Two way ANOVA - Non Parametric Test: Mann Whitney U Test – Will Coxon Signed Rank Test – Krushkal Wallis Test

#### Unit - V Multi Variate Analysis

Multiple Correlation – Multiple Regression – Factor Analysis - Friedman Test

#### COURSE OUTCOMES

At the end of the course the student will be able to:

**CO 1:** Remember the features of SPSS and the concepts of various statistical techniques. (K1)

**CO 2:** Describe the process of creating data file and entering data in SPSS. (K2)

**CO 3:** Demonstrate application of various statistical techniques in SPSS. (K3)

**CO 4:** Experiment for compare means and exploring the relationship tests in SPSS. (K4)

**CO 5:** Compare, judge and select the suitable statistical techniques for analysis. (K5).

**CO 6:** Formulate data in required format for data entry in SPSS. (K6)

### **Text Book**

1. HOW TO USE SPSS ® A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by

Routledge.

### **Reference Book**

1. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc.

2. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.

### **Web References**

1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016,

2. <https://www.ibm.com/support/knowledgecenter/SSLVMB/welcome/>

### DCAB - Course Pattern for 2023-2024

<b>Sem</b>	<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Hrs.</b>	<b>Credits</b>
I	23DCBT11	Data Visualisation in Excel (Theory)	2	2
	23DCBP12	Data Visualisation in Excel (Practical)	2	2
II	23DCBT21	Desktop Publishing (Theory)	2	2
	23DCBP22	Desktop Publishing (Practical)	2	2



## DATA VISUALISATION IN EXCEL (THEORY)

(SUBJECT CODE: 23 DCBT 11)

**SEMESTER: I**

**HOURS: 2**

**CREDITS: 2**

### COURSE OUTCOMES

At the end of the course the student will be able to:

**CO 1:** Recall the MS Excel interface and built-in functions (K1)

**CO 2:** Describe MS Excel features like Scenario Manager, Solver (K2)

**CO 3:** Use Scenario Manager for Sensitivity Analysis (K3)

**CO 4:** Integrate Charts, Pivot tables for data analysis (K4)

**CO 5:** Appraise the financial functions in MS Excel (K5)

**CO 6:** Construct Excel formulas using different functions to solve the given problem (K6).

### UNIT I: Excel Interface, Formatting Worksheets and Data

**(6 Hours)**

The Excel Interface - Workbook and Worksheets - Cell and Range Selection - Entering Data - Editing Data - Reorganizing a worksheet - Filling Cell - Importing Data – Finding/Replacing Data - Sorting Data - Naming cells and Ranges — Password Protecting Workbooks. Formatting Worksheets and Data: Setting column width and Row height - Character and Paragraph Formatting - Fitting Text within a Cell - Number Formatting - Conditional Formatting - Adding cell Backgrounds and Borders - Removing, Replacing and Reusing Formats

### UNIT II: Formulas, Tables and Charts

**(6 Hours)**

Cell References - Formula Essentials - Creating Formulas - Editing Formulas. Working with Tables: Creating a Table — Formatting a Table — Creating Calculated Columns — Adding a Total Row— Sorting and Filtering. Creating Charts: Chart Elements - Creating charts - Adding and Formatting Text - Changing Layout and Style – Displaying the Data Set - Working with Gridlines - Working with the legend- Modifying the Axes - Changing the Chart Data.

### UNIT III: Lookup and Statistical Functions

**(6 Hours)**

Lookup Functions: LOOKUP - HLOOKUP – VLOOKUP – CHOOSE – MATCH – INDIRECT. Financial Ratios, Financial shenanigans – chart preparation. Statistical features of excel Application of MS-Excel, MS-Excel as Audit tool. Useful Functions for Auditing Formula- Trace Dependents, Error Checking, Evaluate Formula and Watch Window, Analyzing Data with Pivot Tables.

### UNIT IV: Data Validation and Filters

**(6 Hours)**

Data Validation, Custom Input Messages and error Messages, circle Invalid Data, Remove Validation. Slicers in a Table. Filters- Adding Filter, Date and Text Filters. Advanced Filter.

**UNIT V: Other Features of EXCEL:**

**(6 Hours)**

Goal Seek Command — Scenario Manager — Optimization with Excel Solver - Consolidating Data — Creating Subtotals – Dashboards – Prepare the Data for Excel Dashboard – Select the Dashboard Components – Build the Dashboard

## DATA VISUALISATION IN EXCEL (PRACTICAL)

(SUBJECT CODE: 23 DCBP 12)

**SEMESTER: I**

**HOURS: 2**

**CREDITS: 2**

**(30 Hours)**

1. Preparing Invoice Bill
2. Using Financial Functions
3. Using Goal seek Command
4. Using Scenario Manager
5. Slicing the Table and Making Subtotal
6. Creating the Pivot table
7. Consolidating Data sheets
8. Creating Charts.
9. Data validation in Student Mark sheet
10. Using Solver for Optimization
11. Preparing a Sample Executive Dashboard

### **TEXT BOOKS:**

1. Michael Alexander, Richard Kusleika, John Walkenbach, 'Excel 2019 Bible', Wiley,2018
2. Greg Harvey, 'Excel 2019 All-in-One for Dummies, John Wiley & Sons,2018
3. Steve Schwartz, "Microsoft Office 2010", Dorling Kindersley (India) Pvt. Ltd, 2012.
4. Wayne L. Winston, "Microsoft Office Excel 2010 Data Analysis and Business Modeling". PHI Learning Private Limited, 2011

### **Website Reference**

1. [www.chandoo.org](http://www.chandoo.org)

### **REFERENCE BOOK(S)**

1. Michael Price, "Office 2010", Tata McGraw Hill Education Private Limited, 2011

**DESKTOP PUBLISHING (THEORY)**  
**(SUBJECT CODE: 23 DCBT 21)**

**SEMESTER - II**

**HOURS-2**

**CREDITS-2**

**Course outcomes:**

At the end of the course the students will be able to

**CO 1:** List the tools to create publications and to edit images (K1)

**CO 2:** Identify the tools for formatting text and selecting images (K2)

**CO 3:** Carry out text editing and image editing (K3)

**CO 4:** Select the appropriate tools for text and image editing (K4)

**CO 5:** Verify the effects of different settings (K5)

**CO 6:** Produce documents with text and images (K6)

**UNIT I: PageMaker Basics**

**(6 Hours)**

The PageMaker Window – Working with Text and Text Blocks –Editing Text - Correcting Mistakes – Formatting Text – Style Sheets – Working with Columns

**UNIT II: Master Pages, Working with Graphics, Managing and Printing a Publication**

**(6 Hours)**

Creating, Applying, Removing and Editing Master Pages – Creating Simple Graphics – Adding Text and Caption to a Graphic – Wrapping Text Around a Graphic – Resizing, Moving and Cropping a Graphic – Grouping and Ungrouping Elements – Creating a Table of Contents – Managing Books – Printing a Publication

**UNIT III: CorelDRAW Basics**

**(6 Hours)**

The CorelDRAW Screen – Getting Familiar with the Toolbox - Drawing Geometric Figures – Selecting, Resizing, Moving, Skewing, Rotating and Grouping Objects – Combining, Welding and Blending Objects – Artistic Media Tool

**UNIT IV: Working with Text, Images, Page Layout and Background**

**(6 Hours)**

Entering Artistic and Paragraph Text – Formatting Text – Text Editor - Importing, Resizing, Rotating, Moving, Skewing and Cropping Images – Adding Special Effects to Bitmaps - Changing Page Size, Page Layout and Page Background.

**UNIT V: Photoshop**

**(6 Hours)**

Photoshop Program Window - Toolbox - Selection Tools – Editing Selections - Painting Tools – Drawing Tools – Editing Tools - Toning Tools – Retouching Tools - Eraser Tools - Working with Layers - Working with Type

**DESKTOP PUBLISHING (PRACTICAL)**  
**(SUBJECT CODE: 23 DCBP 22)**

<b>SEMESTER - II</b>	<b>HOURS-2</b>	<b>CREDITS-2</b>
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**a) Page Maker** **(10 Hours)**

1. Creating a Simple Publication.
2. Creating Publication with Shapes and Colors.
3. Working with Columns
4. Importing Graphic Objects.
5. Creating Table of Contents.

**b) Corel DRAW** **(10 Hours)**

1. Working with Basic Geometric Figures.
2. Working with Objects.
3. Working with Text.
4. Working with Images

**c) Photoshop** **(10 Hours)**

1. Editing Images – Rotating and cropping images.
2. Working with selection tools.
3. Filling a selection with colors or patterns.
4. Working with Clone stamp and Pattern stamp tools
5. Creating passport size photos
6. Working with Layers.

**TEXT BOOK**

1. Vikas Gupta, “Comdex Desktop Publishing Course kit”, Dreamtech Press, 2005.

**REFERENCE BOOKS**

1. Ramona Pruitt, Joshua Pruitt, “Photoshop 6 – Visual Insight”, Dreamtech Press
2. Carolyn M. Connally, PageMaker.