



**KG College of Arts and Science**  
 Autonomous Institution | Affiliated to Bharathiar University  
 ISO 9001-2015 Certified Institution  
 KGISL Campus, Saravanampatti, Coimbatore – 641 035



## Regulations 2024-25 for Postgraduate Programme

Learning Outcomes Based Curriculum Framework (LOCF) model with Choice Based Credit System (CBCS)

**Programme: Master of Commerce (M.Com.)**

**Programme Code: MCO**

**(Applicable for the Students admitted during the academic year 2024 - 25 onwards)**

### Eligibility

The student should have passed Undergraduate degree in Commerce stream with any specialization.

(As per the eligibility conditions given by Bharathiar University Ref.BU/R/B3-B4/Eligibility condition/2024/9206 dated 24.05.2024)

### Program Learning Outcomes (PLOs)

PLO1	To solve complex and real-time problems in Accounting, Taxation and Finance.
PLO2	To sensitize the methodologies for research and development in industries captivating professional networking.
PLO3	To hold up the positions as entrepreneurs to contribute as a good citizen to the local, national and global needs.
PLO4	To become certified consultants with professional ethics to exercise and ensure governments' policies and regulations.
PLO5	To be industry and technology ready for a prominent career with an attitude of Lifelong learning.

**M. Com.**  
**Distribution of Credits and Hours for all the Semesters**

Part	Course Category	No. of Courses	Hours		Credits		Total credits	Semester
III	Core Theory (6 hrs/week)	10	10x6	60	10x4	40	60	1-4
	Core Theory (5 hrs/week)	2	2x5	10	2x4	8		1&4
	Core Lab (3 hrs./ week)	2	2x3	6	2 x2	4		2-3
	Project	1	1x10	10	1x6	6		4
	Internship	1	-	-	1x2	2		3
	Discipline Specific Elective (DSE)	4	4x5	20	4 x4	16	16	1-4
	Skill Enhancement (SEC)	3	3x2	6	3x2	6	6	1-3
IV	Ability Enhancement Compulsory Course (AECC)	4	4x2	8	4 x2	8	8	1-4
	<b>Total</b>	<b>27</b>		<b>120</b>		<b>90</b>	<b>90</b>	

**Consolidated Semester wise and Component wise  
Hours and Credits Distribution**

Semester	Part III		Part IV		Total	
	Hrs.	Credits	Hrs.	Credits	Hrs.	Credits
1	28	20	02	02	30	22
2	26	18	04	04	30	22
3	26	20	04	04	30	24
4	26	18	04	04	30	22
<b>Total</b>	<b>106</b>	<b>76</b>	<b>14</b>	<b>14</b>	<b>120</b>	<b>90</b>

**Curriculum  
Master of Commerce**

<b>Semester - 1</b>									
Course Code	Part	Course Category	Course Name	Hrs. / week	Examination			Credits	
					Duration in hrs.	Max Marks			
						CIA	ESE		Total
24MCO11C	III	Core - I	Economics for Business	6	3	25	75	100	4
24MCO12C	III	Core - II	Advanced Financial Accounting	6	3	25	75	100	4
24MCO13C	III	Core - III	Fintech and Digital Banking	6	3	25	75	100	4
24MCO14C	III	Core - IV	Marketing Management	5	3	25	75	100	4
24MCO1AE/ 24MCO1BE/ 24MCO1CE	III	Elective-I	Cost Accounting Methods / Contemporary Marketing/Organizational Behavior	5	3	25	75	100	4
24QUA1AE	IV	AECC -I	Quantitative Aptitude	2	2	-	-	50	2
<b>Total</b>				<b>30</b>				<b>550</b>	<b>22</b>

Semester - 2									
Course Code	Part	Course Category	Course Name	Hrs. / week	Examination				Credits
					Duration in hrs.	Max Marks			
						CIA	ESE	Total	
24MCO21C	III	Core - V	Block Chain for Finance	6	3	25	75	100	4
24MCO22C	III	Core - VI	Accounting for Corporates	6	3	25	75	100	4
24MCO23C	III	Core - VII	Advanced Costing Techniques	6	3	25	75	100	4
24MCO24P	III	Core Lab - I	<b>Lab:</b> Computer Applications: Advanced Spreadsheet	3	3	40	60	100	2
24MCO2AE/ 24MCO2BE/ 24MCO2CE	III	Elective - II	Goods and Services Tax/ International Marketing/ Consumer Psychology	5	3	25	75	100	4
24MCO25S	III	SEC - I	Skill Enhancement – I – Current Affairs & E Filing of Income Tax (ITR & TDS)	2	2	40	60	100	2
24SOF2AE	IV	AECC - II	Ability Enhancement – II- Soft Skills	2	2	-	-	50	2
<b>Total</b>				<b>30</b>				<b>650</b>	<b>22</b>

# Semester - 1

Course Code	Course Name	Category	Hours/week	Credits
24MCO11C	Economics for Business	Core – I	6	4

### Course objectives

This course intends to cover

- The learners to understand the Nature, Scope and Significance of Managerial Economics, its relationship with other Disciplines.
- The concepts of demand and supply relevance to managerial economics.
- The concept of price and non-price competition used by the sellers.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Comprehend the fundamental concepts of managerial economics	K1 – K4
CLO2	Analyze demand and supply dynamics and apply it in real world	K2 - K3
CLO3	Apply production analysis principles, by understanding production functions, the laws of diminishing returns and variable proportions.	K3
CLO4	Differentiate between economic and accounting costs, and understand various cost concepts.	K4
CLO5	Capable of making pricing and output decisions in different market situations	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze</b>		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	1	1	-	2	2
CLO2	-	3	2	3	3
CLO3	1	3	3	1	2
CLO4	3	2	3	1	3
CLO5	3	3	3	2	1
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	

**Core – I - Economics for Business**

Unit	Content	No. of Hours
I	<b>Introduction</b> Economics for Business: Meaning-Nature-Scope- Role and Responsibilities of Business Economist – Goals of Corporate Enterprises: Profit maximization and Wealth maximization- Economic Optimization Process- Theory of the firm.	18
II	<b>Demand and Supply Analysis</b> Demand analysis - determinants – Demand curve - distinctions- Law of demand- Exceptions to law of demand– Budget Constraints – Managerial Application- Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting- Basis of Supply-Market supply function-Supply curve –Managerial Application.	18
III	<b>Production Analysis</b> Production Function- Laws of diminishing returns- Law of variable proportions- Assumptions and Significance - Limitations. -Total, Average and Marginal product.	18
IV	<b>Cost Analysis</b> Economic and accounting cost - Money, real, opportunity, fixed & variable cost. Short Run Cost Curves, Long Run Cost Curves- Firm and Plant Size – Learning Curves - Revenue curves-Average and Marginal revenue-Break Even Analysis– Economies of scale of production – Economies and Diseconomies of Scale - Economies of Scope.	18
V	<b>Pricing and output decisions - different market situations</b> Pricing and output decisions in different market situations – Monopoly and Monopsony - Duopoly competition - Oligopoly market- Meaning- Features- Price determination in short and long period. -Perfect and Imperfect - Pricing policies – Overt and Convert Agreements - Performance and Strategy in competitive markets - Price discrimination – Profit making and degrees of price discrimination.	18
<b>Total hrs.</b>		<b>90</b>
<b>Text Books</b>		
1	Maheswari. K.L and Varshney. R.L. (2014). Managerial Economics. [Twenty second Edition].Sultan & Chand Sons., New Delhi	
2	Gupta.G.S .(2009). Managerial Economics. [Fifth Edition]. Tata McGraw-Hill Education Pvt.Ltd., New Delhi.	
<b>Reference Books</b>		
1.	Cauvery.R.,Dr.Sudha Nayak. U.K., Girija.M. and Dr. Meenakshi.R.(2010). Managerial Economics. S.Chand Sons., New Delhi.	
2.	Mark Hirschey (2015), Managerial Economics”. CENGAGE learning, Delhi, Twelfth Edition	
<b>Web Resources( Swayam / NPTEL)</b>		
1.	<a href="https://archive.nptel.ac.in/courses/110/101/110101149">https://archive.nptel.ac.in/courses/110/101/110101149</a>	
2.	<a href="https://www.shiksha.com/online-courses/introduction-to-managerial-economics-by-nptel-course-nptel49">https://www.shiksha.com/online-courses/introduction-to-managerial-economics-by-nptel-course-nptel49</a>	

Course Code	Course Name	Category	Hours/Week	Credits
24MCO12C	Advanced Financial Accounting	Core-II	6	4

### Course Objectives

This course intends to cover

- The importance of accounting standards and develop the ability to account for the personal investments.
- The knowledge of accounting practices in Computer Software.
- The preparation of Government Accounting and to analyze it.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recollect the importance of accounting standards and possess the ability to account for the personal investments	K1
CLO2	Illustrate the accounting practices in Computer Software Accounting	K2- K4
CLO3	Locate the different accounting concepts in Investment Accounts.	K2 - K3
CLO4	Analyze the knowledge of accounting practices in Hire purchase.	K4
CLO5	Prepare and Analyze the Government Accounting	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze</b>		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	3	3
CLO2	3	1	2	3	2
CLO3	2	1	3	2	3
CLO4	2	2	3	3	3
CLO5	2	2	3	3	3
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	



### Core – II - Advanced Financial Accounting

Unit	Content	No. of Hours
I	<b>Accounting Standards:</b> Indian Accounting standards (Ind.AS), International Accounting standards (IAS) -Royalty Accounts-meaning-entries in the books of lessor and lessee- excluding sublease- Accounts of Cooperative societies – meaning – Accounting Provision of Tamil Nadu State Co-operative Societies Act and Rules Forms and Requirements of Final Accounts.	18
II	<b>Branch Accounts:</b> : Dependent branch; Debtors system, stock and debtor system; Final accounts system; Wholesale branch - Independent branch - Foreign Branch	18
III	<b>Investment Accounts:</b> Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend - Accounting for fixed interest earning securities and variable earning securities, Bonus shares and Right shares.	18
IV	<b>Hire Purchase:</b> Accounting entries for hire vendor and hire purchaser- Re-possession - Partial Re-possession and Complete Re-possession Hire Purchase stock and Debtors Method	18
V	<b>Government Accounting:</b> Meaning, features and Objectives of Government Accounting; difference between commercial accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India- Accounts Keeping of the Government - Classification of Accounts - Consolidated Fund, contingency fund and public accounts - Government Accounting Standards Advisory Board.	18
<b>Problems – 80% and Theory – 20%</b>		
<b>Total hrs.</b>		<b>90</b>
<b>Text Books</b>		
1	Jain, S.P., & Narang, K. L. (2020). Advanced Financial Accounting. Kalyani Publisher.	
2	Gupta S P. and Radhaswamy (2018)“Advanced Accounting ”New Delhi, S.Chand and Sons.	
<b>Reference Books</b>		
1.	Maheswari, S. N. (2022). Advanced Financial Accounting. Vikas Publishing.	
2.	Singh, D. K. (2017). Advanced Financial Accounting. SBPD Publications.	
<b>Web Resources( Swayam / NPTEL)</b>		
1	<a href="https://onlinecourses.nptel.ac.in/noc23_mg65">https://onlinecourses.nptel.ac.in/noc23_mg65</a>	
2	<a href="https://archive.nptel.ac.in/courses/110/101/110101131">https://archive.nptel.ac.in/courses/110/101/110101131</a>	
3	<a href="https://onlinecourses.nptel.ac.in/noc24_ec01">https://onlinecourses.nptel.ac.in/noc24_ec01</a>	

Course Code	Course Name	Category	Hours/Week	Credits
24MCO13C	Fintech and Digital Banking	Core-III	6	4

### Course Objectives

This course intends to cover

- The historical development, current trends, and future prospects of the Fintech.
- The various digital payment methods and block chain technology.
- The applications of AI and ML in finance. The insurtech and the latest innovations in insurance distribution, underwriting, claims management, and peer-to-peer insurance.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO statements	Knowledge Level
CLO1	Understand the evolution, landscape, and key drivers of Fintech and digital finance innovations.	K2
CLO2	Analyze the functionality and applications of digital payment systems.	K4
CLO3	Demonstrate knowledge of Blockchain technology and its financial applications.	K3
CLO4	Apply (AI) and (ML) techniques in various financial services	K3
CLO5	Evaluate the innovations and impact of insurtech on insurance distribution, underwriting, and claims management.	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze</b>		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	1	2	2
CLO2	3	3	2	3	3
CLO3	2	3	3	3	3
CLO4	2	3	3	3	3
CLO5	2	3	3	3	3
<b>3 - Substantial (high)</b>		<b>2 - Moderate (medium)</b>		<b>1 - Slight (low)</b>	

### Core – III - Fintech and Digital Banking

Unit	Content	No. of Hours
I	<b>Introduction to Fintech and Digital Finance:</b> Overview of Fintech Landscape – Evolution of Digital Finance – Key Drivers and Enablers of Fintech Innovation – Impact of Fintech on Traditional Financial Services	18
II	<b>Digital Payments and Transactions:</b> Mobile Payments and Wallets – Contactless Payments (NFC, QR Codes) – Peer-to-Peer (P2P) Payments – Cryptocurrency and Blockchain in Payments.	18
III	<b>Blockchain and Distributed Ledger Technology (DLT):</b> Introduction to Blockchain and DLT – How Blockchain Works – Smart Contracts – Blockchain Applications in Finance (Trade Finance, Clearing and Settlement, Identity Management) <b>Artificial Intelligence (AI) and Machine Learning (ML) in Finance:</b> Overview of AI and ML – Applications in Financial Services (Fraud Detection, Credit Scoring, Robo-Advisory, Algorithmic Trading) – Challenges and Ethical Considerations	18
IV	<b>Crowd funding and Alternative Lending:</b> Peer-to-Peer (P2P) Lending – Equity Crowd funding – Invoice Trading – Impact of Alternative Lending on Traditional Banking. <b>Insurtech and Digital Insurance:</b> Insurtech Landscape – Innovations in Insurance Distribution, Underwriting, and Claims Management – Usage-Based Insurance (UBI) – Peer-to-Peer (P2P) Insurance.	18
V	<b>Regtech and Suptech:</b> Regulatory Technology (Regtech) – Supervisory Technology (Suptech) – Applications in Compliance, Reporting, and Risk Management – KYC/AML and Fraud Prevention. <b>Open Banking and APIs:</b> Introduction to Open Banking – Application Programming Interfaces (APIs) – Open Banking Regulations (PSD2, GDPR) – Use Cases and Benefits for Consumers and Businesses.	18
<b>Total hrs.</b>		<b>90</b>
<b>Text Book</b>		
1	Jaspal (2022). Financial Technology (FinTech) and Digital Banking Kalyani Publisher.	
<b>Reference Book</b>		
1	Tobias Endress (2020)“Digital Project Practice for Banking and FinTech ”New Delhi, S.Chand and Sons.	
<b>Web Resources (Swayam / NPTEL)</b>		
1.	<a href="https://www.coursera.org/specializations/wharton-fintech">https://www.coursera.org/specializations/wharton-fintech</a>	
2.	<a href="https://www.coursera.org/learn/bcg-uva-darden-digital-transformation">https://www.coursera.org/learn/bcg-uva-darden-digital-transformation</a>	

Course Code	Course Name	Category	Hours/Week	Credits
24MCO14C	Marketing Management	Core - IV	6	4

### Course objectives

This course intends to cover

- Various factors influencing consumer and business buyers, and enhance practical applications on advertising media.
- The significance of supply chain and promotional mix.
- The agricultural marketing and clarify the difference between market research and marketing research.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recollect the marketing concepts, types, Segmentation and positioning strategy in marketing	K1
CLO2	Illustrate the factors influencing buying and theories in marketing	K2
CLO3	Locate the different types of products, product line, product mix and pricing decisions	K2 - K3
CLO4	Analyze the importance of channels of distribution and promotional mix	K4
CLO5	Examine the market agricultural produce and marketing research.	K4 – K5

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

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	-	1	2	2	2
CLO2	-	1	2	1	3
CLO3	1	1	1	1	3
CLO4	-	2	3	2	3
CLO5	-	3	3	2	3
<b>3 - Substantial(high)</b>	<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>		

### Core – III- Marketing Management

Unit	Content	No. of Hours
I	<b>Introduction to Marketing:</b> Importance and Scope, Types, Core concepts - Company Orientations - analyzing the Marketing Environment, Components of Macro and micro environment, Market Segmentation, Targeting & Positioning, Levels of Segmentation - Bases for Segmenting Consumer and Business Markets - Developing and Communicating a Positioning Strategy.	18
II	<b>Consumer &amp; Business Markets:</b> Factors influencing Consumer Behavior - Buying Decision Process - Theories of Consumer Decision Making. Organizational Buying - Participants in the Business Buying Process - Stages in the Buying Process - Institutional and Government Markets - Managing Relationships.	18
III	<b>Product &amp; Pricing Strategy:</b> Product Levels: Classifying products - New product development, Product Line, Mix - Product Life cycles. Pricing Environment: Consumer Psychology & Pricing; Pricing methods - Setting Price - Price Adaptations - Initiating Price Changes - Responding to Competitors' Price Changes.	18
IV	<b>Promotional Mix:</b> Meaning-importance Advertising: Meaning-methods-media-advertising copy qualities of a good advertising copy – Evaluation of Advertisements. Personal Selling: Meaning- Importance – Duties - Qualities of an Effective Salesman. Sales promotion: Meaning & Importance.	18
V	<b>Distribution Decisions:</b> Role of Intermediaries, Channel Levels, Types and Nature of Marketing Communications: The Marketing Communication Process, Factors Influencing Distributing Decisions, Channel Conflict, E- Commerce Marketing Practices-Generative AI and Distribution decision making using GPT- Types and Functions of Wholesalers and Retailers. Public Relations and Major Tools - Events And Experiences - Personal Selling: Nature and Process, Direct Marketing.	18
<b>Total hrs.</b>		<b>90</b>
<b>Text Books</b>		
1.	Kotler, P., Keller, K. L., Koshy, A. & Jha, M. (2009); Marketing Management – A South Asian Perspective. 15thEd, Pearson, New Delhi.	
2.	Dr. Gupta C.B. and Dr. Rajan Nair N(2018) “Marketing Management” New Delhi, S.Chand and sons.	
<b>Reference Books</b>		
1.	Pillai R.S.N & Bagavathi. (2016). Modern Marketing, New Delhi, S Chand.	
2.	Ramaswamy, V.S. & Namakumari. (2013); Marketing Management. 5thEd, McGraw Hill, New Delhi	
<b>Web Resources( Swayam / NPTEL)</b>		
1.	<a href="https://onlinecourses.nptel.ac.in/noc24_mg41">https://onlinecourses.nptel.ac.in/noc24_mg41</a>	
2.	<a href="https://onlinecourses.nptel.ac.in/noc24_mg27">https://onlinecourses.nptel.ac.in/noc24_mg27</a>	

## Part – IV : Ability Enhancement Compulsory Courses

(All the Postgraduate Programmes)

Course Code	Course Name	Category	Hours/Week	Credits
24QUA1AE	Quantitative Aptitude	AECC - I	2	2

### Course Objectives

The course intends to cover

- Basic concepts of numbers, time and work, interests, data representation and graphs
- Concepts of permutation, probability, discounts, percentage & profit loss.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Remember and Understand the concepts of numbers and average	K1, K2
CLO2	Understand about percentage and apply profit & loss related processing.	K2, K3
CLO3	To understand the concepts of time and work and interest calculations.	K2
CLO4	To understand about the concepts of permutation, combination and probability.	K2
CLO5	Understand , Apply and analyze the concept of problem solving involved in graphs and age.	K2,,K3,K4
<b>K1 - Remember;      K2 - Understand; K3 - Apply; K4 -Analyze</b>		

**Ability Enhancement Compulsory Course - I: Quantitative Aptitude**

Unit	Content	No. of Hours
I	Numbers - Simplification - BODMAS rule - Algebraic formulas - Decimal fractions - Square root and cube roots - Surds and indices - Divisibility rules - HCF and LCM - same remainder - different remainder - application problems – average – equation - mistaken value – replacement - including/excluding.	6
II	Percentage - increase/decrease – net change – salary – election – marks – consumption - population / machine - profit and loss - profit and loss % - finding cp and sp - profit=loss - same product cp and sp with percentage – discount - ratio and proportion - divided into parts - based on numbers - increase/decrease/ income / expenditure – coins – partnership.	6
III	Time-and-work - individual/combined - alternative days - remaining work - efficiency based - amount split - chain rule - group of male and female or boys - pipes and cistern - finding time - efficiency based – alternative - remaining part - capacity of the tank - simple interest - finding principal - rate of interest – amount - time period - doubles or triples - compound interest - finding rate - finding time, principal - doubles or triples - difference between SI and CI.	6
IV	Permutation - finding value - vowels come together - vowel never comes together - some letters come together - no two vowels come together - vowels in odd/even places - based on repetition - circular permutation – application – combination - finding value and application – probability – coins - dice-cards - balls and miscellaneous problems - odd man out and number series.	6
V	Clock - finding angle - reflex angle - gain or loss – calendars - finding particular day - data interpretation - bar chart - line chart - pie chart – table – combined – ages ratio-twice or thrice - addition /subtraction - family based - problems on numbers - equations.	6
<b>Total Hours</b>		<b>30</b>
<b>Text Book</b>		
1.	R.S. Aggarwal , Quantitative Aptitude, S.Chand & Company Ltd.,	
<b>Reference Book</b>		
1.	Ashish Arora, Quantitative Aptitude.	
<b>Web Resources</b>		
1.	<a href="https://www.javatpoint.com/aptitude/quantitative">https://www.javatpoint.com/aptitude/quantitative</a>	
2.	<a href="https://www.indiabix.com/aptitude/questions-and-answers/">https://www.indiabix.com/aptitude/questions-and-answers/</a>	

**Components for and Distribution of Marks for ESE (Theory)****Ability Enhancement Compulsory Course(AECC)**

Duration in Hrs.	Mode of exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50



# Semester 2

Course Code	Course Name	Category	Hours/Week	Credit
24MCO21C	Block Chain for Finance	Core - V	06	04

### Course Objectives

This course intends to cover

- The principles and components of Blockchain technology, and the emergence and impact of crypto currencies in the financial sector,
- The Application Blockchain technology financial services
- The regulatory and ethical implications of Blockchain technology and cryptocurrencies, examining global case studies and assessing compliance and security challenges

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the foundational concepts of block chain technology,	K2
CLO2	Analyze the role and impact of crypto currencies in the financial sector, focusing on their functionality.	K4
CLO3	Demonstrate knowledge of smart contracts and their applications	K3
CLO4	Apply block chain technology to enhance financial services.	K3
CLO5	Evaluate the regulatory and ethical considerations of block chain and crypto currencies.	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze</b>		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	1	2	2
CLO2	3	3	2	3	3
CLO3	2	3	3	3	3
CLO4	2	3	3	3	3
CLO5	2	3	3	3	3
<b>3 - Substantial (high)</b>		<b>2 - Moderate (medium)</b>		<b>1 - Slight (low)</b>	

**Core - V - Blockchain for Finance**

<b>Unit</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Introduction to Blockchain Technology:</b> What is Blockchain?, History and Evolution of Blockchain, Key Concepts: Decentralization, Consensus Mechanisms, Cryptography; Case Study: Analysis of Bitcoin's Blockchain.	16
II	<b>Cryptocurrencies:</b> Introduction to Cryptocurrencies, Bitcoin: How it Works, Mining, Transactions, Other Cryptocurrencies: Ethereum, Litecoin, Ripple; Case Study: Impact of Bitcoin on the Financial Industry.	18
III	<b>Blockchain in Finance:</b> Blockchain Applications in Finance, Smart Contracts: Definition, How They Work, Decentralized Finance (DeFi): Opportunities and Risks; Case Study: Case Study on a DeFi Platform (e.g., Uniswap, Aave).	18
IV	<b>Technical Aspects of Blockchain:</b> Blockchain Architecture: Nodes, Ledgers, and Consensus, Understanding Different Consensus Algorithms (PoW, PoS, DPoS) Security in Blockchain: Attacks and Mitigation; Case Study: Analyzing a Security Breach in a Blockchain System Regulatory and Ethical Aspects: Regulatory Environment for Blockchain and Cryptocurrencies, Ethical Considerations in Blockchain Technology, Global Case Studies on Blockchain Regulation.	20
V	<b>Future of Blockchain in Finance:</b> Emerging Trends: NFTs, Tokenization of Assets, Blockchain and AI Integration, Future Prospects and Challenges; Case Study: Future Outlook: Block chain's Role in Shaping Financial Services.	18
<b>Total hrs.</b>		<b>90</b>
<b>Text Book</b>		
1.	Chandramouli Subramanian, Asha A George, Abhilash K A. (2020). Blockchain Technology, Universities Press	
<b>Reference Book</b>		
1.	Daniel Drescher, (2017). Blockchain Basics: A Non-Technical Introduction in 25 Steps, Apress	
<b>Web Resources (Swayam / NPTEL)</b>		
1.	<a href="https://www.coursera.org/learn/introduction-blockchain-technologies">https://www.coursera.org/learn/introduction-blockchain-technologies</a>	
2.	<a href="https://nptel.ac.in/courses/106104220">https://nptel.ac.in/courses/106104220</a>	

Course Code	Course Name	Category	Hours/Week	Credit
24MCO22C	Accounting for Corporates	Core -VI	06	04

### Course Objectives

This course intends to cover

- Preparation of P & L account and Balance sheet in accordance with the guidelines of the RBI.
- Accounting for Human resource and its analysis
- The preparation of a detailed report on the financial matters of a corporate.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Prepare P& L Account and Balance sheet according to the Guidelines of RBI	K1- K4
CLO2	Revaluate of assets and Liabilities and calculate the Dividend for Bonus share	K1- K4
CLO3	Prepare the Final Accounts of Insurance companies.	K1- K4
CLO4	Analyze and Valuate Human resources and account for it.	K1- K4
CLO5	Prepare a detail report on financial matters of Corporates	K1- K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4– Analyze</b>		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	2	1	3
CLO2	3	2	3	1	2
CLO3	3	1	1	3	3
CLO4	3	2	3	1	2
CLO5	3	3	2	2	3
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	

### Core – VI- Accounting for Corporates

Unit	Content	No. of Hours
I	<b>Accounting of Banking companies:</b> Meaning and Preparation of P& L Account and Balance sheet of Banking companies, Guidelines of RBI for the preparation of P&L Accounting and Balance sheet (including Non - Performing Asset), Items requiring special attention in preparation of Final Accounts.	18
II	<b>Holding Company Accounts:</b> Preparation of consolidated Balance sheet, Minority Interest, Pre-acquisition or Capital Profits, Cost of Control or goodwill, inter-Company Balances, Unrealized Inter Corporate profits, Revaluation of assets and Liabilities, Bonus share. Treatment of Dividend, Inter Company Holdings, Consolidated P & L Account and balance sheet.	18
III	<b>Insurance Company Accounts:</b> Life Insurance meaning – Accounting entries as per the guidelines of IRDA - General Insurance, Fire, Marine, Preparation of Final Accounts for Insurance Companies	18
IV	<b>Hotel / Hospitality Accounting:</b> Uniform system of Accounts for Hotel - Introduction to Uniform system of accounts - Content of the income statement (Consolidated)- Content of the Balance sheet under USAH (Vertical method) Departmental income statement and Expense statements (Schedules 1 to 16).	18
V	<b>Corporate Financial Reporting:</b> Meaning and Financial Institution Human Resource Accounting (HRA) Valuation, Recording and Disclosure of HRA- Social Cost Benefit Accounting-Concept and Measurement of Social Cost Benefit-Reporting of Social Cost Benefit Information - Concept of Value Added – Computation of Value Added –Value Added ratios -Concept of Economic Value Added -Concept of Market Value Added – Filing of accounts through XBRL.	18
<b>Total hrs.</b>		<b>90</b>
<b>Problems – 60% and Theory – 40%</b>		
<b>Text Books</b>		
1	Raj Kumar Sah (2019). Concepts Building Approach to Corporate Accounting - CENGAGE, New Delhi.	
2	Gupta, R.L.& Radhaswamy, (2023). M., Advanced Accounts, Sulthan Chand & Sons, New Delhi.	
<b>Reference Books</b>		
1.	Jain, S.P. & Narang K.L. (2021). Advanced Accounts – Kalyani Publishers.	
2.	Reddy. T.S & Murthy.A. (2021). Corporate Accounting, Margham Publications, Chennai.	
3.	Shukla, & Grewal, J.S. (2020). Advanced Accounts, S. Chand and Company, New Delhi.	
<b>Web Resources( Swayam / NPTEL)</b>		
1.	<a href="https://onlinecourses.swayam2.ac.in/cec24_mg11">https://onlinecourses.swayam2.ac.in/cec24_mg11</a>	
2.	<a href="https://onlinecourses.swayam2.ac.in/imb24_mg02">https://onlinecourses.swayam2.ac.in/imb24_mg02</a>	

Course Code	Course Name	Category	Hours/Week	Credit
24MCO23C	Advanced Costing Techniques	Core-VII	06	04

### Course Objectives

This course intends to cover

- The principles of cost management for quality control.
- The pricing method for the transfer of materials and solve real world problems.
- Construction of a cost structure for Agricultural and IT sector.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recall and apply strategic cost management principles and Quality Control measures	K1 – K3
CLO2	Select and relate the appropriate techniques for cost control	K2 – K3
CLO3	Make use of activity-based costing in practice	K3 - K4
CLO4	Choose transfer pricing methods to solve problems in the real world	K4
CLO5	Construct cost structure for Agriculture and IT sector	K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate</b>		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	2
CLO2	3	2	3	3	2
CLO3	3	2	2	2	3
CLO4	1	3	3	2	2
CLO5	1	2	3	2	2
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	

### Core VII - Advanced Costing Techniques

Unit	Content	No. of Hours
I	<b>Introduction to Cost Techniques :</b> Introduction – Need– Differences between SCM and TCM- Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	18
II	<b>Cost Control and Reduction:</b> Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications	18
III	<b>Activity based Costing:</b> Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.	18
IV	<b>Transfer pricing:</b> Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	18
V	<b>Costing in Agriculture and IT Sector</b> Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	18
<b>Total hrs.</b>		<b>90</b>
<b>Problems 50% and Theory 50%</b>		
<b>Text Books</b>		
1.	Ravi M Kishore. (2018). Strategic Cost Management, 5 <sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.	
2.	Bandgar P. K. (2017). Strategic Cost Management, 1 <sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
<b>Reference Books</b>		
1.	John K Shank and Vijay Govindarajan. (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK	
2.	Arora M. N. (2021). A Text Book of Cost and Management Accounting. 11 <sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.	
<b>Web Resources( Swayam / NPTEL)</b>		
1.	<a href="https://onlinecourses.nptel.ac.in/noc20_mg53">https://onlinecourses.nptel.ac.in/noc20_mg53</a>	
2.	<a href="https://www.coursera.org/specializations/costaccounting">https://www.coursera.org/specializations/costaccounting</a>	

Course Code	Course Name	Category	Hours / Week	Credit
24MCO24P	Advanced Spreadsheet	Core Lab - I	3	3

### Course Objectives

This Course intends to cover

- Organization of data in a spreadsheet
- Spreadsheet with Advanced concepts and techniques
- Training in data analytics using Spreadsheet.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Apply Spreadsheet’s math functional features for data analysis and interpretation.	K1 – K3
CLO2	Analyze data using complex functions and tools	K1 – K3
CLO3	Apply logical functions in the real world to solve problems	K1 – K3
CLO4	Apply skills on PMT functions and features for data analysis and interpretation.	K1 – K3
CLO5	Apply skills on Pivot table for tabulating and analyzing	K1 – K3
<b>K1 - Remember; K2 - Understand; K3 - Apply</b>		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	-	1	2
CLO2	1	2	1	-	1
CLO3	2	1	3	2	1
CLO4	2	-	1	2	2
CLO5	1	1	2	1	-
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	



### Core Lab – I : Advanced Spreadsheet

S. No.	Exercises	No. of Hours
1	Create a Programme with the following details to perform Simple Math functions in Spreadsheet S.NO, Employee code, Name of the employee, Basic Pay, DA @ 15%, on basic pay, HRA @10% on Basic pay, CCA @ 5% on basic pay, TA @ 2% on gross pay, PF @ 5% on basic pay and other deductions if any. Calculate the net salary of an employee and also calculate average salary. <b>Use math functions of addition, subtraction, multiplication, division, percentage, sum, and average.</b>	6
2	<b>Create a Programme to perform Math Functions in Spreadsheet [4 Hours]</b> S.NO, Employee code, Name of the employee, Basic Pay, DA @ 14%, HRA @ 9%, CCA @ 4%, TA @ 1%, PF @ 8.5%, on basic pay other deductions and calculate net salary. Calculate using MIN, MAX, AVERAGE, COUNT, COUNT IF SUM, SUMIF functions	5
3	<b>Create a Programme to perform Advanced Math Functions in Spreadsheet</b> <b>STDEV, BAR, ABS, EXP, VAR, INT, log 10, log, MOD, ROUND, SQRT and Auto sum.</b>	4
4	Create Customers details of a Bank, perform Sort and Filter <b>in Spreadsheet</b> Sorting Alphabet & Numerical data Filtering Alphabet & Numerical data <b>10</b> Monthly payments of a loan Rs. 50,000 to be paid in full over 5 years in the rate of 5% per year. Assume payment made at the end of each month. Calculate monthly payments to be made using <b>PMT function in Spreadsheet.</b>	5
5	A company offering installment sale, the installments are preferred over 50 installments, the monthly repayment amount 15,000, price of the product is 10,00,000. What rate of interest the seller can offer per month and per year. Calculate using <b>RATE function in Spreadsheet.</b>	4
6	<b>Calculate NPER in Spreadsheet.</b> How many payment you must pay to reach a value of Rs. 10 lakhs for investment at an annual interest rate of 10%, monthly payments in the amount of Rs.1000. The initial payment already paid amounted to Rs. 1,50,000. the payment should be paid at the end of each month	5
7	Create an Spreadsheet with the available data of price list of any ten stationery items. With S.No; Item Code: Item name : Rate and perform the following: a) Add the columns total cost per item, VAT and Cost + VAT b) Fill in the V.A.T value (2%) in one of the cells say G1 so as to not to affect the other calculations. c) Multiply quantity*cost per item to obtain the total cost ( <b>Using Math Function</b> )	5
8	Prepare a student mark statement Using <b>Logical IF/AND functions in Spreadsheet Perform Logical IF/OR/NOT functions.</b>	5

S.No.	Exercises	No. of Hours
9	Using PIVOT table perform the sales volume and Percentage by store, month and Product type a) Calculate percentage of sales occurs at each store b) Calculate percentage of sales occurs at each month c) How much revenue does each product generate?	6
<b>Total hrs.</b>		<b>45</b>
<b>Reference Books</b>		
1.	John Walkenbach. (2016). Excel in Excel – The Bible, Seventh Edition, EEE, Publications	
2.	K. Scott Proctor. (2017). Building Financial Models with Microsoft Excel	
<b>Web Resources( Swayam / NPTEL)</b>		
1.	<a href="https://iimskills.com/data-analytics-courses-at-nptel">https://iimskills.com/data-analytics-courses-at-nptel</a>	
2.	<a href="https://onlinecourses.nptel.ac.in/noc24_cs55">https://onlinecourses.nptel.ac.in/noc24_cs55</a>	

Course Code	Course Name	Category	Hours/Week	Credits
24MCO1AE	Cost Accounting Methods	Elective - I	05	04

### Course Objectives

This Course intends to cover

- The aspects of cost accounting, beginning with an exploration of its definition, scope, and classification.
- The role of costing as a management tool and explore different types and methods of cost determination.
- The key elements of cost, including materials, labor, and overhead, and how these elements impact a company's financial performance.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recollect the concepts, classification and elements of cost.	K1
CLO2	Evaluate cost of Jobs and Contracts	K2 – K5
CLO3	Analyze batch costing and its cost reduction techniques	K2 – K4
CLO4	Solve process costing real time problems	K4
CLO5	Determine and Prepare Standard costing and analyse variance.	K3, K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze</b>		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	3	2
CLO2	2	1	3	2	3
CLO3	2	2	3	2	3
CLO4	2	1	2	2	2
CLO5	2	3	3	3	2
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	

**Elective - I - Cost Accounting Methods**

Unit	Content	No. of Hours
I	<b>Introduction to Cost Accounting :</b> Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost - Life Cycle Costing - Target costing - Just-in-time Approach- Cost Accounting Standards.	15
II	<b>Job and Contract Costing:</b> Job costing - Features, objectives, essential prerequisites for introduction, merits and limitations - Cost estimation - Contract costing - Profits on incomplete contracts, escalation clause, cost plus contract and work in progress.	15
III	<b>Batch Costing:</b> Determination of Economic Lot Size - Operating costing - Meaning, cost unit, characteristics, transport costing, power house costing, cinema house costing, hospital costing and canteen costing.	15
IV	<b>Process Costing:</b> Features, advantages, disadvantages, costing procedure, normal and abnormal loss, abnormal gain, scrap, and defective - Concept of equivalent production - Joint and by product accounting - Inter process profits.	15
V	<b>Standard Costing and Variance Analysis:</b> Meaning, advantages and limitations of standard cost - Determination of standard cost, Revision of standards; Meaning and uses of variance analysis - Material variances - Labour variances - Overhead variances and Sales variances.	15
<b>Total hrs.</b>		<b>75</b>
<b>Problems – 60% and Theory – 40%</b>		
<b>Text Books</b>		
1.	Jain. S.P, Narang. K.L. and Agarwal. S (2015). “Advanced Cost Accounting(Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers.	
2.	Madegowda.J. (2015). Cost Management. First Edition, Mumbai ,Himalaya Publishing House.	
<b>Reference Books</b>		
1.	Pillai. R.S.N. and Bagavathi V. (2016). Cost Accounting, Seventh Edition, New Delhi, Sultan Chandand Sons.	
2.	Reddy T.S. and Reddy Y. H. P. (2017). Cost and Management Accounting. Fourth Edition, Chennai, Margham Publishers.	
<b>Web Resources( Swayam / NPTEL)</b>		
1.	<a href="https://onlinecourses.nptel.ac.in/noc19_mg38">https://onlinecourses.nptel.ac.in/noc19_mg38</a>	
2.	<a href="https://elearn.nptel.ac.in/shop/nptel/cost-accounting/?v=c86ee0d9d7ed">https://elearn.nptel.ac.in/shop/nptel/cost-accounting/?v=c86ee0d9d7ed</a>	

Course Code	Course Name	Category	Hours/Week	Credit
24MCO1BE	Contemporary Marketing	Elective-II	05	04

### Course Objectives

This course intends to cover

- The various aspects of marketing, starting from its fundamental concepts to advanced techniques and emerging trends.
- The meaning and importance of marketing, its role in understanding customer needs,
- The development of customer-driven marketing strategies.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Recollect the marketing concepts, product concept, relationship marketing and internal marketing.	K1
CLO2	Illustrate the successful business models in direct marketing	K2 – K4
CLO3	Locate the role of digital marketing in Market share.	K3, K4
CLO4	Analyze the importance of green marketing and co-operative marketing in India.	K4
CLO5	Examine the impact of Artificial intelligence in current marketing Era.	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze</b>		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	-	2	2	1	3
CLO2	1	2	3	2	3
CLO3	-	3	2	2	3
CLO4	-	3	2	2	3
CLO5	-	2	1	3	3
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	

**Elective-II - Contemporary Marketing**

Unit	Content	No. of Hours
I	<b>Introduction to Marketing:</b> Meaning and Importance, process, - understanding the market place and customer needs. Designing the customer driven marketing strategy, Market orientation- product selling marketing, societal marketing, Holistic marketing concept. Relationship marketing, Integrated marketing, Internal marketing, - performance marketing.	15
II	<b>Direct Marketing:</b> Nature scope and advantages-requisites for the success of direct marketing. Forms of direct marketing - database marketing- Tele marketing- Tele shopping - Multi level marketing. (Relevance and significance).	15
III	<b>Digital Marketing:</b> Online and Digital marketing: Introduction and meaning. Benefits to sellers and consumers. Limitations of online marketing. Problems of online marketing in India. Digital marketing-concept -role of digital marketing - Terminology used in Digital Marketing, PPC and online marketing through social media, Social Media Marketing, SEO techniques, Keyword advertising, Google web-master and analytics overview, Affiliate, Email and Mobile Marketing	15
IV	<b>Green and Co-operative Marketing:</b> Green-marketing: Meaning – importance – Fundamental requirements – problems of green marketing - Co-operative Marketing Objectives-Characteristics of Agricultural Cooperative Marketing Society-Necessary Conditions for the success of a Marketing Co-operative- Organizational Structure- Advantages of Co-operative Marketing- Problems of Co-operative Marketing – Progress of Co-operative Marketing in India	15
V	<b>Artificial Intelligence in Marketing:</b> Artificial Intelligence (AI), Augmented Reality Marketing (AR), Experiential Marketing, Sense of Mission Marketing- Content Marketing - Influencer Marketing - Video Marketing – Metaverse - Inclusive marketing- Local search optimization - Live streaming – Chatbots – ChatGpt and its influence on marketing - Social Commerce - Mobile optimization.	15
<b>Total hrs.</b>		<b>75</b>
<b>Text Books</b>		
1.	Kotler, P., Keller, K. L., Koshy, A. & Jha, M. (2009), Marketing Management – A South Asian Perspective. 15thEd, Pearson, New Delhi	
2.	Dr.Gupta C .B.and Dr. RajanNairN (2018),“Marketing Management” New Delhi, S.Chand and sons-	
<b>Reference Books</b>		
1.	Dr. Louis E & Dr. Boone’s (2009). Contemporary Marketing Cengage Learning.	
2.	M O Willan (2021). The essential of Contemporary Marketing. Bloomsbury Business	
3.	Kurtz &David.L (2013). Principles of Contemporary Marketing. Delhi publication	
<b>Web Resources( Swayam / NPTEL)</b>		
1.	<a href="https://www.coursera.org/specializations/digital-marketing">https://www.coursera.org/specializations/digital-marketing</a>	
2.	<a href="https://nptel.ac.in/courses/110104055">https://nptel.ac.in/courses/110104055</a>	

Course Code	Course Name	Category	Hours/Week	Credit
24MCO1CE	Organizational Behaviour	Elective-III	05	04

### Course Objectives

This course intends to cover

- The comprehensive understanding of organizational behavior (OB) and its significance in contemporary workplaces.
- The fundamental concepts and theories of Personality Development.
- The dynamics of individual and group behavior within organizations.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Evoke the focus and purpose of OB by way of exhibiting Organizational behavior modification.	K2 – K4
CLO2	Gauge a learning process and formation of characteristics to know the perceptions of persons at work place.	K2 – K4
CLO3	Analyze Organization structure and the formation of groups in organizations	K2 – K4
CLO4	Exhibit Leadership traits and understand the organizational power stations.	K2 – K4
CLO5	Apply and Analyze the dynamics of Organizational Behavior.	K2 – K4
K2 - Understand; K3 - Apply; K4 - Analyze		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	-	3	3	3	2
CLO2	-	3	2	3	3
CLO3	1	3	3	2	3
CLO4	-	2	2	3	3
CLO5	1	3	2	3	2
3 - Substantial(high)		2 - Moderate(medium)		1 - Slight(low)	

**Elective-III - Organizational Behaviour**

Unit	Content	No. of Hours
I	<b>Focus and Purpose of OB:</b> Definition, need and importance of Organizational Behaviour – Nature and scope – Frame work – Organizational behavior models, Organization and the environmental factors. Organizational Theory, Organizational Behavior Modification. Misbehavior –Types.	15
II	<b>Individual Behavior:</b> Personality – Types – Factors influencing personality – Theories. Learning – Types of Learners – The learning process – Learning theories. Attitudes – Characteristics – Components – Formation – Measurement - Values. Perceptions – Importance – Factors influencing perception – Interpersonal perception Impression Management. Emotions and Moods in workplace.	15
III	<b>Group Behavior:</b> Organization Structure – Formation – Groups in organizations – Influence – Group dynamics – Interpersonal Communication Team building - Interpersonal relations – Group decision making techniques. Meaning of conflict and its types, Conflict Redressal Process.	15
IV	<b>Leadership and Power:</b> Leadership – Meaning – importance – traits - styles and Theories. Leaders Vs. Managers - Sources of power – Power centers – Power and Politics. Motivation at work – Importance - Need, Types and its effects on work behavior. Motivation Theories: Maslow’s, Herzberg.	15
V	<b>Dynamics of Organizational Behavior-</b> Factors affecting organizational climate – Importance - Organizational change – Importance – Stability Vs. Change – Proactive versus Reaction change – the change process – Resistance to change – Managing change - Stress – Work Stressors – Prevention and Management of stress Balancing work and Life - Organizational Development – Characteristics & objectives - Organizational effectiveness - Benchmarking- TQM and Six Sigma.	15
<b>Total Hours</b>		<b>75</b>
<b>Text Books</b>		
1	K. Aswathapa. (2018). Organizational Behavior . Eleventh Edition, Himalaya publishing house.	
2	R. D. Agarwal (2021) Organization &Management First Edition, SBPD Publications.	
<b>Reference Books</b>		
1.	Fred Luthans, Organizational Behavior, Seventh Edition, Academy of Management Journals 2016.	
2.	Stephen Robbin. (2023). Organizational Behavior, Eighteenth Edition, Pearson Publications	
<b>Web Resources (Swayam/ NPTEL)</b>		
1.	<a href="https://archive.nptel.ac.in/courses/110/106/110106145">https://archive.nptel.ac.in/courses/110/106/110106145</a>	
2.	<a href="https://onlinecourses.nptel.ac.in/noc24_mg45">https://onlinecourses.nptel.ac.in/noc24_mg45</a>	



Course Code	Course Name	Category	Hours/Week	Credit
24MCO2AE	Goods And Services Tax	Elective - IV	05	04

### Course Objectives

This course intends to cover

- The working knowledge of the principles and provisions of GST.
- The GST system, historical context, conceptual framework, and operational mechanisms.
- The constitutional framework of indirect taxes pre- GST

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concept of Goods and Services Tax and describe the administrative structure of GST Council and GSTN	K1, K2
CLO2	Apply the Dual model of taxation in State / Union Territory	K2, K3
CLO3	Critically examine the provisions of levy and collection of GST	K3, K4
CLO4	Demonstrate the importance and benefits of Input Tax Credit	K4
CLO5	Outline the provisions concerned with payment of Tax and returns	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze</b>		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	-	2	2	3	3
CLO2	2	3	3	3	3
CLO3	2	3	3	3	3
CLO4	1	2	3	3	3
CLO5	3	2	3	3	3
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	

**Elective - IV Goods and Services Tax**

<b>Unit</b>	<b>Content</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction:</b> Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government) - Concept of VAT: Meaning, Variants and Methods - Major Defects in the structure of Indirect Taxes prior to GST - Rationale for GST - Structure of GST (SGST, CGST, UTGST & IGST) - GST Council, GST Network, State Compensation Mechanism, Registration.	<b>15</b>
<b>II</b>	<b>Introduction to Goods and Services Tax (GST):</b> Objectives and basic scheme of GST- Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure- Powers and Functions- Provisions for amendments.	<b>15</b>
<b>III</b>	<b>Levy and Collection of GST:</b> Taxable event- “Supply” of Goods and Services - Place of Supply: Within state, Interstate, Import and Export - Time of supply - Valuation for GST- Valuation rules, taxability of reimbursement of expenses - Exemption from GST: Small supplies and Composition Scheme - Classification of Goods and Services: Composite and Mixed Supplies.	<b>15</b>
<b>IV</b>	<b>Input Tax Credit:</b> Eligible and Ineligible Input Tax Credit - Apportionments of Credit and Blocked Credits - Tax Credit in respect of Capital Goods - Recovery of Excess Tax Credit - Availability of Tax Credit in special circumstances - Transfer of Input Credit (Input Service Distribution) - Payment of Taxes – Refund - Doctrine of unjust enrichment - TDS, TCS. Reverse Charge Mechanism, Job work	<b>15</b>
<b>V</b>	<b>Procedures:</b> Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.	<b>15</b>
<b>Total Hours</b>		<b>75</b>

**Text Books**

1. Gupta D.G.(2022). Systematic Approach to GST. Commercial Law Publishers (Ind) Pvt Ltd.
2. Singhania, D.V. (2022). Students Guide to Income Tax Including GST. TAXMANN.

**Reference Books**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017

**Web Resources( Swayam / NPTEL)**

1. [https://onlinecourses.swayam2.ac.in/ugc19\\_hs34](https://onlinecourses.swayam2.ac.in/ugc19_hs34)
2. [https://onlinecourses.swayam2.ac.in/nou19\\_cm05](https://onlinecourses.swayam2.ac.in/nou19_cm05)

Course Code	Course Name	Category	Hours/Week	Credit	Total instruction hrs.
24MCO2BE	International Marketing	Elective - V	05	04	75

### Course Objectives

The course intends to cover

- The foreign market environment and international marketing strategies.
- The conceptual framework of international marketing.
- The complexities of navigating the international marketing environment.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Develop an understanding of major issues related to international marketing	K1, K2
CLO2	Develop skills in researching and analyzing trends in global markets and in modern marketing practice	K2- K5
CLO3	Assess an organization's ability to enter and compete in international markets.	K3, K4
CLO4	Cultivate an understanding of International marketing information system and marketing research.	K3
CLO5	Comprehend Trade Liberalization and Export Procedure	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze</b>		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	-	2	3	1	3
CLO2	1	3	3	2	3
CLO3	2	2	3	2	3
CLO4	-	3	1	1	3
CLO5	1	2	3	2	3
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	

**Elective - V- International Marketing**

<b>Unit</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Framework of International Marketing:</b> Concept, scope its growing importance, factors affecting International Marketing; Controllable and uncontrollable factors; International Marketing environment: cultural, political, geographical economic and legal requisitions trade clearance (tariff and non-tariff behaviours).	15
II	<b>Market Strategies and Export Finance:</b> Market Selection - Market profiling - Market Segment Selection - Market Entry Strategies: MNCs and World Markets - Market Agreements in Force - Free Trade Zones - Export Finance - EXIM Bank - Institutional Finance for Import; IDBI ECGC and Export Credit Insurance.	15
III	<b>Direct Trading and Indirect Trading:</b> Meaning - Difference between Direct and Indirect Trading - Advantages and Disadvantages of Trading - Methods of Payment in International Marketing – Letter of Credit – Consignment and Trade Finance – Open account – Documentary collection.	15
IV	<b>Organization and Planning:</b> Organization and Planning International Marketing - New perspectives on organization - corporate networking; dimensions of international planning and Strategy - International Marketing Information System and Marketing Research.	15
V	<b>Trade Liberalization and Export Procedure:</b> WTO and Trade Liberalization International Marketing Institutions; Central Advisory Council; Export Development Councils - Commodity Boards - Export Promotion Council - Trade Development Authority; Trade Fair Authority – STC – MMTC - India's Foreign Trade and Balance of Payment position. Export Procedure - Export Incentives and Subsidies	15
<b>Total Hours</b>		<b>75</b>
<b>Text Books</b>		
1	R. Bruce Money, Mary C. Gilly. (2020. )International Marketing, John L. Graham McGraw-Hill Education.	
2	Pervez N. Ghauri, Philip R. Cateora. (2022). International Marketing, McGraw Hill	
<b>Reference Books</b>		
1	<u>Daniel W. Baack</u> , <u>Barbara Czarnecka</u> , <u>Donald Baack</u> . (2018). International Marketing,SAGE.	
<b>Web Resources (Swayam / NPTEL)</b>		
1	<a href="https://archive.nptel.ac.in/courses/110/105/110105157">https://archive.nptel.ac.in/courses/110/105/110105157</a>	
2	<a href="https://www.shiksha.com/online-courses/marketing-courses-certification-training-by">https://www.shiksha.com/online-courses/marketing-courses-certification-training-by</a>	

Course Code	Course Name	Category	Hours/ Week	Credit
24MCO2CE	Consumer Psychology	Elective -VI	05	04

### Course Objectives

This course intends to cover

- The intricate factors that influence consumer behavior and decision-making processes.
- The consumer and industrial buying processes and their determinants as relevant for marketing decision making.
- The fundamental concepts and significance of studying consumer behavior, comprehend the diverse motivations, preferences and perceptions

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Apply the concept of Consumer Psychology	K1- K3
CLO2	Relate the consumer modeling and for the day today activities	K2 - K4
CLO3	Perceive without distortion and apply in consumer handling	K3, K4
CLO4	Apply Consumer Decision Process and influence the consumer behavior	K3, K4
CLO5	Effectively communicate to the consumer in the mass media.	K4
<b>K1 - Remember;K2 - Understand; K3 - Apply; K4 – Analyze</b>		

### CLO - PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	-	2	3	2	3
CLO2	1	3	2	3	3
CLO3	-	3	2	2	3
CLO4	1	3	2	3	2
CLO5	-	2	2	3	2
<b>3 - Substantial(high)</b>		<b>2 - Moderate(medium)</b>		<b>1 - Slight(low)</b>	

**Elective – VI - Consumer Psychology**

Unit	Content	No. of Hours
I	<b>Introduction of Consumer Psychology:</b> Concept and need for studying consumer behavior-Understanding the Diversity of consumer behavior-The value of consumer research Application: consumer behavior and marketing management.	15
II	<b>Consumer Modeling:</b> Learning Methods: Classical conditioning - Operant conditioning - Latent Conditioning - Learning through insight - Social learning – Learning Models - Psychoanalytic model –The sociological model – Application - Webster and wind model of organizational buying Behaviour.	15
III	<b>Perception and Consumer Behaviour :</b> Meaning of perception & related terms-External and internal factors – The perceptual process & factors responsible for perceptual distortion – Application : consumer imagery	15
IV	<b>Consumer Decision Process:</b> Situational Influences Consumer Decision Process and Problem Recognition Information Search - Alternative Evaluation and Purchase Social influence on consumer behavior.	15
V	<b>Marketing Communications, Decision Making Models, Consumer Rights:</b> Marketing Communication Process, Types of Communication systems – Interpersonal – Impersonal - Persuasive Communication - Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model - Consumer Protection Act 1986 - Rights of Consumers.	15
<b>Total Hours</b>		<b>75</b>
<b>Text Books</b>		
1	Hawkins, Mothersbaugh, Best. (2007). Consumer Behavior–Building Marketing Strategy, tenth edition. McGraw-Hill. ISBN-10: 0-07-310137-0	
2	Curtis P. Haugtvedt. (2023). Handbook of Consumer Psychology, Psychology Press	
<b>Reference Books</b>		
1	Barrie Gunter. (2022). The Psychology of Consumer Profiling in a Digital Age. Routledge	
2	Fred Luthans. (2020). Organizational Behavior Seventh Edition, Academy of Management Journals	
3	Stephen Robbins. (2023). Organizational Behavior Eighteenth Edition Pearson Publications	
<b>Web Resources( Swayam / NPTEL)</b>		
1	<a href="https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-hs57">https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-hs57</a>	
2	<a href="https://archive.nptel.ac.in/noc/courses/noc17/SEM1/noc17-mg05">https://archive.nptel.ac.in/noc/courses/noc17/SEM1/noc17-mg05</a>	

Course Code	Course Name	Category	Hours/ Week	Credit
24MCO25S	E - Filing of Income Tax (ITR & TDS)	SEC - I	2	02

### Course Objectives

This course intends to cover

- Practical aspects of filing Income Tax returns and TDS.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	File IT return on individual basis	K1-K4
CLO2	Compute total income and define tax compliances and structure online.	K1-K4
CLO3	Understand amendments made from time to time in Finance Act	K1-K3
CLO4	File GST returns for SSB and LSB	K4
CLO5	Submit road permit online	K4
<b>K1</b> – Remember; <b>K2</b> – Understand; <b>K3</b> – Apply; <b>K4</b> – Analyze		

### CLO – PLO Mapping

CLOs/PLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	1	2	3
CLO2	3	1	2	3	1
CLO3	2	2	2	3	1
CLO4	-	1	2	2	3
CLO5	-	2	1	2	3
<b>3</b> - Substantial(high)		<b>2</b> - Moderate(medium)		<b>1</b> - Slight(low)	

**SEC - 1**  
**E - Filing of Income Tax (ITR & TDS)**

S. No.	Content
1	Introduction of spreadsheet.
2	Introduction to Income Tax, Brief about Various Sources of Income (with Illustration).
3	Introduction of E - Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S(SUGAM), ITR 05 and ITR 06.
4	How to Register PAN, TAN, TIN, DIN and GSTIN online or manual?
5	Practical Exposure to <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> portal. How to file Return Electronically on portal with or without Digital Signature Certificate?
6	How to Pay Tax online through Net Banking? How to Generate Challans online and Manual?
7	Form 16 B, how to view Tax Credit through 26AS, E Filing TDS Salary Return form 24Q and Challan?
8	Introduction to GST, Schedule of GST rate, Input/output Provisions.
9	E Filing of GST, GST-DVAT/ HVAT/CST Applicability, Tax Invoice generation & Bilty Challan.
10	GST return, Online Payment (DVAT), Quarterly Return (DVAT), Online submission of road permit.
<b>Total Hours</b>	
<b>30</b>	



**Components for Internal Assessment and  
Distribution of Marks for CIA and ESE (Theory)**

Max Marks	Marks for		Components for CIA									
	CIA	ESE	CIA – I		CIA – II		Best of CIA-I & CIA-II	Model		Attendance	Active Engagement	Total
100	25	75	Actual	Weightage	Actual	Weightage	Weightage	Actual	Weightage	5	5	25
			50	5	50	5	5	75	10			

**Question Paper Pattern**

Component	Duration in Hrs.	Section A			Section B			Section C			Total
		Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	Type of question	No. of questions	Marks	
CIA – I & II	2	MCQ	8	8x1=8	Either or	3	3x6=18	Either or	3	3x8=24	50
Model Exam /ESE	3	MCQ	10	10x1=10	Either or	5	5x5=25	Either or	5	5x8=40	75

**Components for Internal Assessment and Distribution of Marks  
for CIA (Lab)**

Max Marks	Marks for		Components for CIA							
	CIA	ESE	Test – I		Test - II		Model		Observation	Total
100	40	60	Actual	Weightage	Actual	Weightage	Actual	Weightage	5	40
			50	10	50	10	60	15		

**Examination Pattern**

Component	Duration in Hrs.	Marks			Weightage
		Practical	Record	Total Marks	
Test – I	2	50	-	50	10
Test – II	2	50	-	50	10
Model	3	60	-	60	15
ESE	3	50	10	60	-

## Part – IV : Ability Enhancement Compulsory Courses

(All the Postgraduate Programmes)

Course Code	Course Name	Category	Hours / Week	Credits
24SOF2AE	Soft Skills	AECC - II	2	2

### Course Objectives

The course intends to cover

- The essential soft skills that is crucial for success in today's dynamic and interconnected workplace.

### Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO	CLO Statements	Knowledge Level
CLO1	Understand the comprehensive skills to participate actively in conversation, writing short texts with expression	K1, K2, K3
CLO2	Infer the cohesive devices to describe and discuss any objects, pictures using compound, complex sentence forms.	K2, K3
CLO3	Comprehend the logic in the given situation to organize the ideas to write formal and informal letters.	K2, K3
CLO4	Understand the given material to organize it in a logical sequence to present a paragraph with main and supporting ideas with concluding sentences.	K3
CLO5	Present valuable ideas in conversation to emulate the main ideas and key points in short essays.	K3
<b>K1 - Remember; K2 - Understand; K3 - Apply;</b>		

### Ability Enhancement Compulsory Course - II : Soft Skills

Unit	Details	No. of Hours
I	<p><b>Presentation Skills : Getting to Know You:</b> Grammar: Introduction to Tenses; Listening: Fill in the blanks; Speaking: Self Introduction, Everyday English, Role-Play; Reading: Different ways of communication. <b>My Day:</b> Grammar: Present simple positive &amp; negative / Adverbs of Frequency; Vocabulary &amp; Speaking: Daily Activities; Listening: Observe and Answer / Telling the time; Reading &amp; Writing: Describe where you live. <b>Your World:</b> Grammar: Possessive determiners; Vocabulary &amp; Speaking: Talk about countries, nationalities; Listening: Positive &amp; negative contractions; Reading &amp; Writing: Personal profile. <b>The World Of Work:</b> Grammar: Yes/No &amp; Wh Questions; Vocabulary &amp; Speaking: Jobs; Listening: Recognize the schwa sound; Reading &amp; Writing: Opening and closing an email. <b>Places And Things:</b> Grammar: There is / there are, articles; Vocabulary &amp; Speaking: Talk about rooms &amp; furniture; Listening: Directions; Reading &amp; Writing: Imperatives. <b>24 Hours:</b> Grammar: Likes &amp; Dislikes; Vocabulary &amp; Speaking: Speak about hobbies and interests; Listening: Observe &amp; answer; Reading: Match the photos with descriptions; Writing: Write complete sentence using prompts;</p>	6
II	<p><b>Confidence : Clothes and Shopping:</b> Grammar: Modal verbs / Adverbs of Frequency / Adjectives and Adverbs; Vocabulary &amp; Speaking: Shopping; Listening: Observe and Answer; Reading &amp; Writing: Product Review. <b>Travel &amp; Transport:</b> Grammar: Past simple questions; Vocabulary &amp; Speaking: Talk about holidays; Listening: At the train station; Reading &amp; Writing: Email - A perfect holiday. <b>Health &amp; Fitness:</b> Grammar: Past simple irregular verbs; Vocabulary &amp; Speaking: Talk about a healthy lifestyle; Listening: Listen &amp; Answer; Reading &amp; Writing: Time sequencers. <b>Music:</b> Grammar: Present perfect simple; Vocabulary &amp; Speaking: Survey about music; Listening: Listen two people talk about music; Reading: Use adjectives and create sentences. <b>Let's go shopping:</b> Grammar: Countable &amp; Uncountable; Vocabulary &amp; Speaking: Town Survey; Listening: Listen and answer; Reading &amp; Writing: Read and match</p>	6
III	<p><b>Creativity :Cooking &amp; Eating:</b> Grammar: Some &amp; Any, Quantifiers; Vocabulary &amp; Speaking: Food &amp; Drink; Listening: Kitchen conversation; Reading &amp; Writing: Article reading &amp; answering. <b>Survival:</b> Grammar: Comparison of adjectives; Vocabulary &amp; Speaking: Describing people; Listening: Listen &amp; Answer; Reading &amp; Writing: Read and Answer. <b>Working Together:</b> Grammar: Verb + Noun phrases; Vocabulary &amp; Speaking: Talk about technology; Listening: Listen &amp; Answer; Reading &amp; Writing: Notice. <b>Music:</b> Grammar: Present perfect simple; Vocabulary &amp; Speaking: Survey about music; Listening: Listen two people talk about music; Reading: Use adjectives and create sentences. <b>Culture and Arts:</b> Grammar: Present perfect; Vocabulary &amp; Speaking: Speak on the phone; Listening: Listen and answer; Reading &amp; Writing: Review</p>	6

Unit	Content	No. of Hours
IV	<b>Problem-Solving :Do's and Don'ts:</b> Grammar: Modal verbs; Vocabulary & Speaking: Role play; Listening: Holidays in January; Reading & Writing: Article reading & answering. <b>Body:</b> Grammar: First conditional; Vocabulary & Speaking: Personality & Appearance; Listening: Listen to conversations about personality; Reading & Writing: Read and Answer about your skills. <b>Speed:</b> Grammar: Present simple passive; Vocabulary & Speaking: Talk about relationships; Listening: Listen & Answer; Reading & Writing: Error spotting. <b>Work:</b> Grammar: Adverbs of manner; Vocabulary & Speaking: Talk about work advice; Listening: Observe & Answer; Reading: Read & check your ideas	6
V	<b>Critical Thinking : Influence:</b> Grammar: would / past habits; Listening: Sentence Correction; Speaking & Vocabulary: Your inspiration; Reading: Picture description; Writing: Rewrite the sentences. <b>Money:</b> Grammar: Second conditional; Listening: radio programme; Speaking & Vocabulary: Talk about games; Reading & Writing: Fill in the blanks. <b>Things that changed the world:</b> Grammar: articles; Speaking & Listening: Talk about chewing gum; Reading & Writing: Read and write a book review	6
<b>Total Hours</b>		<b>30</b>

### Components for and Distribution of Marks for ESE (Theory)

#### Ability Enhancement Compulsory Course(AECC)

Duration in Hrs.	Mode of Exam	Type of Questions	No. of Questions	Marks
2	Online	MCQ	50	50x1=50

