



## Regulations 2025-26 for Postgraduate Programme

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

**Programme: M.Com.**

**Programme Code: MCO**

**(Applicable for the Students admitted during the Academic Year 2025 – 26 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/ P/ B3- B4/ Eligibility condition /2025/7960 dated 08.05.2025)

### **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	10 X 6	60	10 X 4	40	82	1 - 4
	Core Theory (5 hrs./ week)	1	1 X 5	10	1 X 4	4		1
	Core Lab (4 hrs./week)	1	1 X 4	4	1 X 2	2		3
	Core Lab (3 hrs. / week)	1	1 X 3	3	1 X 2	2		2
	Core Lab (Embedded) (7 hrs. / week)	1	1 X 7	7	1 X 5	5		3
	Elective Theory(6 hrs./ week)	1	1 X 6	6	1 X 4	4		4
	Elective Theory(5 hrs./ week)	3	3 X 5	15	3 X 4	12		1 - 3
	Skill Enhancement Courses (SEC)	3	3 X 2	6	3 X 2	6		2 - 4
	SEC : Internship	1	-	-	1 X 2	2		3
	Project	1	1 X 8	8	1 X 5	5		4
IV	Ability Enhancement Compulsory Course (AECC)	4	4 X 2	8	4 X 2	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	
	Hours	Credits	Hours	Credits	Hours	Credits
I	28	20	02	02	30	22
II	26	18	04	04	30	22
III	26	21	04	04	30	25
IV	26	17	04	04	30	21
<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>									
<b>Course Code</b>	<b>Part</b>	<b>Course Category</b>	<b>Course Name</b>	<b>Hours / Week</b>	<b>Examination</b>			<b>Credits</b>	
					<b>Duration in Hours</b>	<b>Max Marks</b>			
						<b>CIA</b>	<b>ESE</b>	<b>Total</b>	
25MCO11C	III	Core - I	Economics for Business	6	3	25	75	100	4
25MCO12C	III	Core - II	Advanced Financial Accounting	6	3	25	75	100	4
25MCO13C	III	Core - III	Legal and Regulatory Aspects of Business	6	3	25	75	100	4
25MCO14C	III	Core - IV	Marketing Management	5	3	25	75	100	4
25MCO1AE/	III	Electives	Cost Accounting Methods/	5	3	25	75	100	4
25MCO1BE/			Contemporary Marketing/						
25MCO1CE			Organizational Behavior						
25SOF1AE	IV	AECC -I	Soft Skills	2	2	-	50	50	2
<b>Total</b>				<b>30</b>				<b>550</b>	<b>22</b>

Semester-2									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination			Credits	
					Duration in Hours	Max Marks			
CIA	ESE	Total							
25MCO21C	III	Core – V	Tax Planning for Managerial Decisions	6	3	25	75	100	4
25MCO22C	III	Core – VI	Accounting for Corporates	6	3	25	75	100	4
25MCO23C	III	Core – VII	Cost Accounting and Techniques	6	3	25	75	100	4
25MCO24P	III	Core Lab – I	<b>Computer Applications</b> Advanced Spreadsheet-Lab	3	3	40	60	100	2
25MCO2AE/	III	Elective II	Wealth Management/	5	3	25	75	100	4
25MCO2BE/			International Marketing/						
25MCO2CE			Consumer Psychology						
25MCO25P	III	SEC Lab-I	<b>Practice Workshop -</b> Tax Filing and GST-Lab	2	3	40	60	100	2
25QUA2AE	IV	AECC – II	Quantitative Aptitude	2	2	-	50	50	2
<b>Total</b>				<b>30</b>				<b>650</b>	<b>22</b>

**Semester – 3**

Course Code	Part	Course Category	Course Name	Hours/ week	Examination			Credits	
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
	III	Core - VIII	Insurance Management	6	3	25	75	100	4
	III	Core - IX	Accounting for Managerial Decisions	6	3	25	75	100	4
	III	Core Lab – II (Embedded)	Tools and Techniques for Research with Spreadsheet.	7	3	40	60	100	5
	III	Core Lab - III	<b>Computer Applications-II:</b> Tally with GST-Lab	4	3	40	60	100	2
	III	Elective III	Financial Markets and Institution\\ Logistics and Supply Chain Management\\ Organizational Change and Development	5	3	25	75	100	4
	III	SEC Lab-II	Stock Trading - Live	2	2	40	60	100	2
	IV	AECC -III	MOOC	-	-	-	50	50	2
	III	Internship	Internship	-	-	-	50	50	2
<b>Total</b>				<b>30</b>			<b>700</b>	<b>25</b>	

Semester – 4									
Course Code	Part	Course Category	Course Name	Hours/ week	Examination			Credits	
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
	III	Core - X	Indian Business Environment	6	3	25	75	100	4
	III	Core - XI	Advanced Financial Management	6	3	25	75	100	4
	III	Elective IV	Investment Analysis and Portfolio Management/ E-business and Logistics/ Personnel Management	5	3	25	75	100	4
	III	SEC Lab- III	<b>Lab:</b> Business Intelligence & Financial Dashboard	2	3	40	60	100	2
	IV	AECC –IV	Commerce for Competitive Examinations	2	2	-	50	50	2
	III	Core	Project Work	9	3	40	60	100	5
<b>Total</b>				<b>30</b>				<b>550</b>	<b>21</b>
<b>Grand Total</b>				<b>120</b>				<b>2450</b>	<b>90</b>

# Semester 1

Course Code	Course Name	Category	Hours/Week	Credits
25MCO11C	Economics for Business	Core-I	6	4

## Course Objectives

This course intends to cover

- The Nature, Scope and Significance of Business Economics and its relationship with other Disciplines.
- The concepts of demand and supply relevance to Business 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 business 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	Make pricing and output decisions in different market Situations	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	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</b> -Substantial(high)		<b>2</b> -Moderate(medium)		<b>1</b> -Slight(low)	

## 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 Hours</b>		<b>90</b>

### Text Books

1	Maheswari.K.L and Varshney.R.L.(2022),Managerial Economics,27 <sup>th</sup> Edition, Sultan & Sons., New Delhi
2	Gupta.G.S.(2023),Managerial Economics, 10 <sup>th</sup> Edition,Tata McGraw-Hill Education Pvt.Ltd., New Delhi.

### Reference Books

1.	Cauvery.R., Dr.SudhaNayak.U.K., Girija.M. and Dr.Meenakshi.R. (2021),Managerial Economics, S.Chand Sons., New Delhi.
2.	Mark Hirschey(2022),Managerial Economics”, CENGAGE learning, Delhi, 17 <sup>th</sup> Edition

### Web Resources (Swayam/NPTEL)

1.	<a href="https://archive.nptel.ac.in/courses/110/101/110101149">https://archive.nptel.ac.in/courses/110/101/110101149</a>
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Course Code	Course Name	Category	Hours/Week	Credits
25MCO12C	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.
- 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	Comprehend the different accounting concepts in Investment Accounts.	K2-K3
CLO4	Analyze the accounting practices in Hire purchase.	K4
CLO5	Prepare and Analyze the Government Accounting	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	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</b> -Substantial(high)	<b>2</b> -Moderate(medium)			<b>1</b> -Slight(low)	

## Core-II-Advanced Financial Accounting

Unit	Content	No. of Hours
I	Accounting Standards: 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	Branch Accounts : Dependent branch : Debtors system, stock and debtor system, Final accounts system: Wholesale branch - Independent branch -Foreign Branch.	18
III	Investment Accounts: 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	Hire Purchase: 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	Government Accounting: 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 Hours</b>		<b>90</b>

### Text Books

1	Jain,S.P., & Narang, K.L.(2023),Advanced Financial Accounting, Kalyani Publisher.
2	Gupta S P.and Radhaswamy (2021),Advanced Accounting, New Delhi, S.Chand and Sons.

### Reference Books

1.	Maheswari,S.N. (2022),Advanced Financial Accounting, Vikas Publishing.
2.	Singh,D.K.(2024),Advanced Financial Accounting, SBPD Publications.

### Web Resources (Swayam/NPTEL)

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
25MCO13C	Legal and Regulatory Aspects of Business	Core-III	6	4

## Course Objectives

This course intends to cover

- The fundamental legal principles and frameworks governing business operations.
- The legal issues in business scenarios.
- The legal documentation and dispute resolution mechanisms.

## Course Learning Outcomes

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

CLO	CLO statements	Knowledge Level
CLO1	Explain and interpret the legal principles related to the transfer of property.	K2
CLO2	Demonstrate knowledge of the legal framework governing societies and trusts.	K4
CLO3	Analyze the scope and significance of intellectual property laws in India.	K4
CLO4	Evaluate the regulatory framework under the Competition Act, 2002 and the Consumer Protection Act,	K3
CLO5	Understand the provisions of the Right to Information Act, 2005	K2

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

## 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</b> -Substantial (high)	<b>2</b> -Moderate (medium)			<b>1</b> -Slight(low)	

### Core-III- Legal and Regulatory Aspects of Business

Unit	Content	No. of Hours
I	<b>Law relating to Transfer of Property:</b> Important definitions - types of properties - movable and immovable property - properties which cannot be transferred - rule against perpetuities - lis pendens - provisions relating to sale - mortgage, charge, lease, gift and actionable claim.	18
II	<b>Law relating to Societies and Trusts:</b> General concept relating to registration of societies - property of societies - suits by and against societies - enforcement of judgment against societies - dissolution of societies - general concept relating to Trusts - creation of a trust - duties and liabilities of trustees - rights and powers of trustees, disabilities of trustees - rights and liabilities of the beneficiary.	18
III	<b>Law relating to Intellectual Property:</b> Concept and development of intellectual property law in India - law and procedure relating to patents, trademarks and Copyrights - geographical indications - design act - overview of laws relating to other intellectual property rights - intellectual property appellate board.	18
IV	<b>Law relating to Competition and Consumer Protection:</b> Concept of competition; Competition Act, 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations, competition commission of India; compliance of competition law - Consumer protection in India - Consumer Protection Act, 1986 - rights of consumers - consumer disputes, Redressal agencies.	18
V	<b>Law Relating to Information:</b> Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability - central information commission - its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.	18
<b>Total Hours</b>		<b>90</b>

#### Text Book

1	Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
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#### Reference Book

1.	Sharma J. P., and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd, New Delhi.
2.	Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi

#### Web Resources (Swayam/NPTEL)

1.	<a href="https://onlinecourses.swayam2.ac.in/nou25_cm10/preview">https://onlinecourses.swayam2.ac.in/nou25_cm10/preview</a>
2.	<a href="https://onlinecourses.nptel.ac.in/noc24_mg11/preview">https://onlinecourses.nptel.ac.in/noc24_mg11/preview</a>

Course Code	Course Name	Category	Hours/Week	Credits
25MCO14C	Marketing Management	Core-IV	5	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	Comprehend 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</b> -Substantial(high)		<b>2</b> -Moderate(medium)		<b>1</b> -Slight(low)	

### 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 Hours</b>		<b>90</b>

#### Text Books

1.	Kotler,P., Keller,K.L., Koshy, A. & Jha,M. (2021),Marketing Management–A South Asian Perspective, 21 <sup>st</sup> Ed,Pearson, New Delhi.
2.	Dr.Gupta C.B.and Dr.Rajan Nair N(2022) ,Marketing Management,New Delhi, S. Chand and sons.

#### Reference Books

1.	Pillai R.S.N & Bagavathi (2021),Modern Marketing, New Delhi, S Chand.
2.	Ramaswamy, V.S.& Namakumari. (2023), Marketing Management, 9 <sup>th</sup> Ed, McGraw Hill, New Delhi

#### Web Resources (Swayam/NPTEL)

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>

Course Code	Course Name	Category	Hours/Week	Credits
25MCO1AE	Cost Accounting Methods	Elective-I	5	4

## 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 analyze variance.	K3, 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	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</b> - Substantial(high)	<b>2</b> - Moderate(medium)			<b>1</b> - Slight(low)	

## 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 Hours</b>		<b>75</b>

**Problems–60% and Theory–40%**

### Text Books

1.	Jain.S.P,Narang. K.L.and Agarwal.S (2022),Advanced Cost Accounting (Cost Management), 16 <sup>th</sup> Edition, Ludhiana, Kalyani Publishers.
2.	Madegowda.J.(2021). Cost Management. 4 <sup>th</sup> Edition, Mumbai, Himalaya Publishing House.

### Reference Books

1.	Pillai. R.S.N. and BagavathiV. (2023), Cost Accounting, 13 <sup>th</sup> Edition, New Delhi, Sultan Chand and Sons.
2.	Reddy T.S.and ReddyY.H.P.(2022), Cost and Management Accounting, 6 <sup>th</sup> Edition, Chennai, Margham Publishers.

### Web Resources (Swayam/NPTEL)

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	Credits
25MCO1BE	Contemporary Marketing	Elective-I	5	4

## 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
K1-Remember; K2-Understand;K3 -Apply; K4 -Analyze		

## 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
3-Substantial(high)		2 -Moderate(medium)		1 -Slight(low)	

## Elective-I- 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, Key word advertising, Google web - master and analytics over view, 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 – Meta verse – Inclusive marketing- Local search optimization- Live streaming– Chat bots– Chat GPT and its influence on marketing- Social Commerce- Mobile optimization.	15
<b>Total Hours</b>		<b>75</b>

### Text Books

1. Kotler,P., Keller,K.L., Koshy, A.&Jha,M. (2021), Marketing Management – A South Asian Perspective.24<sup>th</sup> Ed, Pearson, New Delhi.
2. Dr.Gupta C.B. and Dr.RajanNair N(2020), Marketing Management" New Delhi, S. Chand and sons.

### Reference Books

1. Dr.LouisE & Dr.Boone's (2009), Contemporary Marketing , Cengage Learning.
2. MOWillan(2021),The essential of Contemporary Marketing, Bloomsbury Business
3. Kurtz & David.L (2013),Principles of Contemporary Marketing, Delhi Publication.

### Web Resources (Swayam/NPTEL)

1. <https://nptel.ac.in/courses/110104055>

Course Code	Course Name	Category	Hours/Week	Credits
25MCO1CE	Organizational Behaviour	Elective-I	5	4

## 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 workplace.	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
<b>K2-Understand;K3 -Apply;K4 -Analyze</b>		

## 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
<b>3-Substantial(high)</b>	<b>2 -Moderate(medium)</b>			<b>1 -Slight(low)</b>	

## Elective- I - 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 Redress 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>

### Text Books

1	K.Aswathapa.(2021). Organizational Behavior. 14 <sup>th</sup> Edition, Himalaya publishing house.
2	R.D. Agarwal (2021) Organization & Management First Edition, SBPD Publications.

### Reference Books

1.	Fred Luthans, Organizational Behavior, 10 <sup>th</sup> Edition, Academy of Management Journals 2021
2.	Stephen Robbin.(2023). Organizational Behavior, Eighteenth Edition, Pearson Publications

### Web Resources (Swayam/NPTEL)

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>

## Part – IV : Ability Enhancement Compulsory Courses(AECC)

Course Code	Course Name	Category	Hours / Week	Credits
25SOF1AE	Soft Skills	AECC - I	2	2

### Course Objective

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</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply;		

## Ability Enhancement Compulsory Course - I : Soft Skills

Module	Unit	Details	No. of Hours
		<b>Presentation Skills</b>	
I	1	<b>Getting to Know You:</b> Grammar: Introduction to Tenses, Everyday English, Role-Play. Reading Activity: Different ways of communication. <i>Activities:</i> Fill in the blanks (Listening), Self Introduction (Speaking).	6
	2	<b>My Day:</b> Grammar: Present simple positive & negative/Adverbs of Frequency, Vocabulary & Speaking about Daily Activities. Listening: Observe and Answer/ Telling the time. <i>Activities:</i> Reading & Writing: Describe where you live.	
	3	<b>Your World:</b> Grammar: Possessive determiners. Listening: Positive & negative contractions. Reading & Writing: Personal profile. <i>Activities:</i> Talk about countries, nationalities (Vocabulary & Speaking).	
	4	<b>The World of Work:</b> Grammar: Yes/No & Wh Questions. Vocabulary & Speaking: Jobs. Listening: Recognize the schwa sound. <i>Activities:</i> Opening and closing an email (Reading & Writing).	
	5	<b>Places and Things:</b> Grammar: There is / there are, articles. Vocabulary & Speaking: Talk about rooms & furniture. Listening: Directions. Reading & Writing: Imperatives.	
	6	<b>24 Hours:</b> Grammar: Likes & Dislikes. Vocabulary & Speaking: Speak about hobbies and interests. Reading: Match the photos with descriptions. Writing: Write complete sentence using prompt. <i>Activities:</i> Observe & answer (Listening).	
		<b>Practice:</b> Listening & Speaking Presentations - Talking about how you learn – Understanding key information in a presentation Writing sentences about you.	
II		<b>Confidence</b>	
	1	<b>Clothes and Shopping:</b> Grammar: Modal verbs/Adverbs of Frequency/Adjectives and Adverbs. Vocabulary & Speaking: Shopping. Reading & Writing: Product Review. <i>Activities:</i> Observe & answer (Listening).	6
	2	<b>Travel &amp; Transport:</b> Grammar: Past simple questions. Vocabulary & Speaking: Talk about holidays. Listening: At the train station. <i>Activities:</i> Email - A perfect holiday (Reading & Writing).	
	3	<b>Health &amp; Fitness:</b> Grammar: Past simple irregular verbs; Listening: Listen & Answer; Reading & Writing: Time sequencers; <i>Activities:</i> Talk about a healthy lifestyle (Vocabulary & Speaking)	
	4	<b>Music:</b> Grammar: Present perfect simple; Vocabulary & Speaking: Survey about music; Listening: Listen two people talk about music; <i>Activities:</i> Use adjectives and create sentences (Reading)	
	5	<b>Let's go shopping:</b> Vocabulary & Speaking: Town Survey; Listening: Listen and answer; Reading & Writing: Read and match; <i>Activities:</i> Countable & Uncountable (Grammar)	
		<b>Practice:</b> Writing a personal statement.	

<b>Creativity</b>		6
III	1 <b>Cooking &amp; Eating:</b> Grammar: Some & Any, Quantifiers. Vocabulary & Speaking about Food & Drink. <i>Activities</i> Kitchen conversation (Listening). Reading an article & answering.	
	2 <b>Survival:</b> Grammar: Comparison of adjectives. <i>Activities</i> Describing people (Speaking and Vocabulary). Listening to an audio & Answering. Reading & Writing: Read and Answer.	
	3 <b>Working Together:</b> Grammar: Verb + Noun phrases. <i>Activities</i> Technology (Vocabulary & Speaking). Listening: Listen & Answer. Reading & Writing: Notice.	
	4 <b>Music:</b> Grammar: Present perfect simple. <i>Activities</i> Survey about music (Vocabulary & Speaking). Listen to two people talking about music (Listening). Reading: Use adjectives and create sentences.	
	5 <b>Culture and Arts:</b> Grammar: Present perfect. Vocabulary & Speaking activity: Speak on the phone. <i>Activities:</i> Listen and answer. Reading & Writing activity: Review.	
	<b>Practice:</b> Writing comparison sentences & paragraphs.	
<b>Problem-Solving</b>		6
IV	1 <b>Do's and Don'ts:</b> Grammar, Modal Verbs. <i>Activities</i> Roleplay (Speaking). Holidays in January (Listening). Reading an article & answering.	
	2 <b>Body:</b> Grammar: First conditional. Vocabulary & Speaking about Personality & Appearance. <i>Activities</i> Conversations about personality (Listening), Reading & Writing: Read and Answer about your skills.	
	3 <b>Speed:</b> Grammar: Present simple passive. Vocabulary & Speaking about relationships. Listening: Listen & Answer. Reading and Error spotting.	
	4 <b>Work:</b> Grammar: Adverbs of manner. Vocabulary & Speaking about work advice. Listening: Observe & Answer; Reading: Read & check your ideas.	
	<b>Practice:</b> Writing argumentative and descriptive essays.	
<b>Critical Thinking</b>		6
V	1 <b>Influence:</b> Grammar: would / past habits. Listening: Sentence Correction. <i>Activities</i> Your inspiration (Speaking). Picture description (Reading). Rewrite the sentences (Writing).	
	2 <b>Money:</b> Grammar: Second conditional. <i>Activities:</i> Radio programme (Listening). Talk about games (Speaking). Reading & Writing: Fill in the blanks.	
	3 <b>Things that changed the world:</b> Grammar: articles. <i>Activities</i> :Talk about chewing gum (Speaking & Listening). Reading & Writing: Read and write a book review.	
	<b>Practice:</b> Writing Emails, reports and proposals.	
	<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		Model		Attendance	Active Engagement	Total
			Actual	Weightage	Actual	Weightage			
100	25	75	50	5	75	10	5	5	25

**Question Paper Pattern**

Component	Duration in Hours	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	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							Total
	CIA	ESE	Test		Model		Experiments / Programs	Observation	Total	
	40	60	Actual	Weightage	Actual	Weightage	Marks	5	40	
100			50	10	60	15	10			

**Examination Pattern**

Component	Duration in Hours	Marks			Total Marks
		Practical Exam	Record	Weightage	
Test	2	50	-	10	50
Model	3	60	-	15	60
Experiments	-	-	-	10	10
Observation	-	-	-	05	05
Total Marks - CIA					40
ESE	3	50	10	-	60

**Components for and Distribution of Marks for ESE (Theory)  
Ability Enhancement Compulsory Courses (AECC)  
& Question Paper Pattern**

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



# Semester 2

Semester-2										
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination			Credits		
					Duration in Hours	Max Marks				
CIA	ESE	Total								
25MCO21C	III	Core – V	Tax Planning for Managerial Decisions	6	3	25	75	100	4	
25MCO22C	III	Core – VI	Accounting for Corporates	6	3	25	75	100	4	
25MCO23C	III	Core – VII	Cost Accounting and Techniques	6	3	25	75	100	4	
25MCO24P	III	Core Lab – I	Computer Applications Advanced Spreadsheet-Lab	3	3	40	60	100	2	
25MCO2AE/	III	Elective II	Wealth Management/	5	3	25	75	100	4	
25MCO2BE/			International Marketing/							
25MCO2CE			Consumer Psychology							
25MCO25P	III	SEC Lab-I	Practice Workshop - Tax Filing and GST-Lab	2	3	40	60	100	2	
25QUA2AE	IV	AECC – II	Quantitative Aptitude	2	2	-	50	50	2	
<b>Total</b>				<b>30</b>				<b>650</b>	<b>22</b>	

## Core -V: Tax Planning for Managerial Decisions

Course Code	Course Name	Category	Hours/Week	Credits
25MCO21C	<b>Tax Planning for Managerial Decisions</b>	Core-V	6	4

### Course Objectives

This Course intends to cover:

- The idea of tax planning and its significance.
- The Assessment and Taxation of Companies.
- Individual tax planning techniques and managerial choices.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the meaning, features and significance of tax Planning.	K1- K2
CLO2	Apply tax planning techniques for individuals across various income sources.	K3-K5
CLO3	Analyse the residential status of companies and compute their taxable income.	K3- K4
CLO4	Evaluate the impact of tax planning on critical managerial decisions.	K5
CLO5	Evaluate tax planning options for suitability in specific business contexts.	K3- K5
<b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> – Analyze; <b>K5</b> -Evaluate.		

### CLO - PLO Mapping

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

## Core -V: Tax Planning for Managerial Decisions

Unit	Content	No. of Hours
I	<b>Introduction to Tax Planning And Management:</b> Concept of tax planning and management: Meaning, Features, Scope, Importance and Objectives of Tax Planning management. Tax Evasions and Tax avoidance- Difference Between Tax Planning and Tax Evasion- Tax Planning in respect of residential status.	18
II	<b>Tax Planning for Individuals:</b> Tax Planning with reference to all five heads of income for individuals- Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources- Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives(Problems focused on tax planning).	18
III	<b>Assessment of Companies:</b> Residential status and incidence of tax for Companies- Special provisions applicable to assessment of total income of companies – Deductions available to corporate assesses- Computation of taxable income of companies and determination of corporate tax liability- Minimum Alternate Tax- Tax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax-Tonnage Tax.	18
IV	<b>Tax planning for Managerial Decisions:</b> Tax planning in respect of make or buy, own or lease, Repair or replace, export or domestic sales, shut down or continue Expand or contract, amalgamate or demerger, invest or disinvest- Financial Management decisions, Capital Structure, dividend policy and bonus shares.	18
V	<b>Tax planning under various Zones:</b> Tax planning while setting up of a business- with reference to location, nature and form of organizations- Tax planning related to Special Economic Zones(SEZ), Export Processing Zones(EPZ) and Export Oriented Units(EOUs) – Infrastructure sector and background areas-Tax incentives for exporters.	18
<b>Total hours</b>		<b>90</b>
<b>Note- Problems – 60% And Theory – 40%</b>		

### Text Books

1.	Singhania V.K. & Kapil Singhania (2025), Tax Planning and Management(73 <sup>rd</sup> ed)- Taxmann Publications Pvt. Ltd, New Delhi.
2.	Mehrotra H.C. & Goyal S.P(2025), Direct Tax Law and Practice(66 <sup>th</sup> ed) - Taxmann Publications Pvt. Ltd., New Delhi.

### Reference Books

1.	Verma K. K (2023) ,Advanced Taxation, Taxmann Publications, New-Delhi.
2.	Lakhota R.N (2022) , Corporate Tax planning and Business Tax procedures, Vision Book Pvt. Ltd., New Delhi.

### Web Resources( Swayam / NPTEL)

1.	<a href="https://onlinecourses.swayam2.ac.in/cec21_cm02/preview">https://onlinecourses.swayam2.ac.in/cec21_cm02/preview</a>
2.	<a href="https://onlinecourses.swayam2.ac.in/cec21_cm02/preview">https://onlinecourses.swayam2.ac.in/cec21_cm02/preview</a>

## Core -VI: Accounting for Corporates

Course Code	Course Name	Category	Hours / Week	Credits
25MCO22C	Accounting for Corporates	Core - VI	6	4

### Course Objectives

This Course intends to cover:

- Being proficient in creating balance sheets and profit and loss accounts in accordance with RBI regulations.
- A thorough comprehension of the analytical methods and concepts of human resource accounting.
- Expertise in creating comprehensive financial reports on business-related topics.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Apply RBI guidelines to prepare bank Profit & Loss Accounts and Balance Sheets.	K1-K3
CLO2	Analyze consolidation data to determine Minority Interest and Goodwill adjustments.	K3- K4
CLO3	Apply IRDAI guidelines to prepare the final accounts of Life and General Insurance companies.	K3
CLO4	Apply Inflation Accounting and Human Resource Accounting methods in financial statements.	K2-K3
CLO5	Evaluate corporate reports using SCBA, Value Added, and XBRL for decision-making.	K4-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	2	3	2	3
CLO2	3	2	2	3	2
CLO3	3	2	3	2	3
CLO4	3	2	2	2	3
CLO5	3	2	2	1	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 Profit and Loss Account and Balance sheet of Banking companies, Guidelines of RBI for the preparation of P&L Accounting and Balance Sheet of Banking Companies (including Non - Performing Asset) and Items requiring special attention in preparation of final accounts.	15
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 and Bonus shares. Treatment of Dividend, Inter Company Holdings, Consolidated P & L Account and balance sheet.	20
III	<b>Insurance Company Accounts: Life Insurance:</b> Meaning and Accounting Entries as per IRDAI guidelines - <b>General Insurance-</b> Fire, Marine and Preparation of Final Accounts for Insurance Companies.	19
IV	<b>Inflation Accounting and Human Resource Accounting:</b> <b>Inflation Accounting</b> -Methods, Inflation accounting at International and National Level. <b>Human Resource Accounting:</b> Meaning and importance-Valuation of Human Resources - Methods: Cost-based and Value-based-Recording and presentation in financial statements.	16
V	<b>Corporate Financial Reporting:</b> Meaning and objectives of corporate financial reporting-Disclosure of HRA in corporate reports - <b>Social Cost Benefit Accounting</b> -Concept, Measurement and Reporting. <b>Value Added Concepts:</b> Computation of Value Added and Value-Added Ratios. Economic Value Added (EVA) and Market Value Added (MVA). Filing of accounts through <b>XBRL</b> .	20
<b>Total Hours.</b>		<b>90</b>

**Note- Problems – 80% And Theory – 20%**

### Text Books

1	Sah, R. K. (2022). Concepts building approach to corporate accounting, (1 <sup>st</sup> ed.), Cengage, New Delhi.
2	Gupta, R. L., & Radhaswamy, M. (2022). Advanced Accounts, (Vol. II, 20 <sup>th</sup> ed.), Sultan Chand & Sons, New Delhi.

### Reference Books

1.	Jain, S. P., & Narang, K. L. (2025). Advanced Accountancy: Corporate Accounting, Vol. II (24 <sup>th</sup> ed.), Kalyani Publishers, New Delhi.
2.	Reddy, T. S., & Murthy, A. (2012), Corporate Accounting (1 <sup>st</sup> ed.). Margham Publications. Chennai, India.

### Web Resources (Swayam / NPTEL)

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>

## Core -VII: Cost Accounting and Techniques

Course Code	Course Name	Category	Hours/Week	Credits
25MCO23C	Cost Accounting and Techniques	Core-VII	6	4

### Course Objectives

This Course intends to cover

- The understanding of cost classification, cost accounting systems, and labor, material, and overhead control.
- The costing methods and contemporary approaches to cost management, such as Lean Systems, TCM, and SCM.
- The methods used in managerial decisions for cost control, cost reduction, and performance evaluation.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Apply principles of cost accounting to prepare cost sheets and classify costs accurately.	K3
CLO2	Apply material, labour and overhead control systems, including EOQ, ABC analysis and wage systems.	K3
CLO3	Evaluate the role of absorption and marginal costing in managerial decision-making and performance analysis.	K5
CLO4	Understand the meaning and importance of key cost management techniques	K1-K2
CLO5	Analyze different cost management techniques.	K4
<b>K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate</b>		

### CLO – PLO Mapping

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

## Core- VII: Cost Accounting and Techniques

Unit	Content	No. of Hours
I	<b>Cost Accounting:</b> Definition, Meaning and Scope – Concept and Classification – Costing an-aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet -Treatment of stock of raw materials and Work-in-Progress.	18
II	<b>Stores Material control: Material Control:</b> Levels of material Control – Need for Material Control Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials–Procedure and documentation involved in purchasing–Requisition for stores–Stores Control–Methods of valuing material issue (FIFO, LIFO, Simple Average and Weighted Average Cost).	18
III	<b>Labour Overheads:</b> System of wage payment –Idle time–Control over idle time–Labour turnover. Overhead–Classification of overhead –allocation and absorption of overhead. Absorption and Marginal costing - Meaning, Needs and limitations.	18
IV	<b>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
V	<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
<b>Total Hours</b>		<b>90</b>

**Note-Problems 60% and Theory 40%**

### Text Books

1. Jain S.P. and Narang K.L., (2025), Cost Accounting and Management Accounting, Revised edition, Kalyani Publication, New Delhi.
2. Bandgar P. K., (2017), Strategic Cost Management, (1<sup>st</sup> ed), Himalaya Publishing House Pvt Ltd, Mumbai.

### Reference Books

1. Arora M. N. (2021). A Text Book of Cost and Management Accounting" (11<sup>th</sup> ed), Vikas Publishing House Pvt. Ltd., New Delhi.
2. Jawaharlal, (2015), Strategic Cost Management, (1<sup>st</sup> ed), Himalaya Publishing House Pvt Ltd, Mumbai.
3. Reddy T.S. and Hari Prasad Reddy Y, (2025), Cost Accounting (6<sup>th</sup> ed), Margham Publication, Chennai.

### Web Resources (Swayam / NPTEL)

1. [https://onlinecourses.nptel.ac.in/noc20\\_mg53](https://onlinecourses.nptel.ac.in/noc20_mg53)

Course Code	Course Name	Category	Hours/Week	Credits
25MCO24P	Advanced Spreadsheet-Lab	Core Lab I	3	2

### Core Lab -I: Advanced Spreadsheet- Lab

S.No.	Exercises	No. of Hours
1	Create a Programme with the following details to perform Simple Math functions in Excel 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 Excel</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 Excel</b> STDEV, BAR, ABS, EXP, VAR, INT, log 10, log, MOD, ROUND, SQRT and Auto sum.	4
4	Create Customers details of a Bank, perform Sort and Filter <b>in Excel</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 Excel</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 Excel</b> .	4
6	<b>Calculate NPER in Excel.</b> How many payments 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 excel sheet with the available data of price list of any ten stationery items. With Sl.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 Excel</b> <b>Perform</b> Logical IF/OR/NOT functions.	5
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 Hours</b>		<b>45</b>

<b>Text Books</b>	
1.	Winston, W. L. (2016). Microsoft Excel 2016: Data Analysis and Business Modeling (5 <sup>th</sup> ed.). Redmond, WA: Microsoft Press.
2.	Alexander, M., Jelen, B. M., & Kusleika, D. (2019). Microsoft Excel 2019 Bible: The comprehensive tutorial resource. Hoboken, NJ: Wiley.
<b>Reference Books</b>	
1.	Walkenbach, J. (2016). <i>Excel 2016 Bible</i> (7th ed.). EEE Publications.
2.	Proctor, K. S. (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>

## Elective – II: Wealth Management

Course Code	Course Name	Category	Hours / Week	Credits
25MCO2AE	Wealth Management	Elective - II	5	4

### Course Objectives

This Course intends to cover

- The process of wealth management, which includes goal setting, risk assessment and client profiling.
- Asset classes for sound financial decision-making and portfolio construction.
- The ethical standards and strategies for estate and retirement planning.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand and describe the stages of the wealth management process.	K1-K2
CLO2	Evaluate different classes of assets and access their suitability in wealth portfolios.	K5
CLO3	Analyse retirement and insurance plans based on individual needs.	K3-K4
CLO4	Apply estate planning tools in relevant financial contexts.	K4
CLO5	Understand wealth-hindering habits and basic wealth management strategies.	K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze; K5-Evaluate</b>		

### CLO - PLO Mapping

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

## Elective – II: Wealth Management

Unit	Content	No. of Hours
I	<b>Introduction:</b> Definition of Wealth – Wealth Management Process – Stages in Wealth Management Process – Client Goals and Constraints – Goal setting – Types of Goals: Hidden goals – Time bound goals – Intermediate goals – Life time goals – Consumption oriented goals. Goal Prioritization – Time Horizon – Liquidity – Marketability – Risk – Risk profile - Client Education – Investment process – Risk – return on investment – Diversification.	15
II	<b>Classes of Assets:</b> Debt as an asset class: Bank deposits – Fixed Income securities – Debt funds –Small saving schemes - Role of Debt in Wealth Management – Risk in Debt Securities. Equity as an Asset class: Investing in Equity – Rewards associated with equity – Risk associated with equity. Factors affecting Purchase of a stock - Derivatives and structured Products –Real Estate as an Asset classes– Investment in Mutual Funds and Hedge Funds–Taxation and Different Asset Classes.	15
III	<b>Retirement Financial Planning:</b> Meaning – Objectives – Timing – Inflation - Asset Selection – Sources of retirement Income - Future financial needs - Role of Insurance in Wealth Management – Types of Insurance – Uses of life Insurance- Insurance products: Term Insurance – Whole life insurance – Universal life insurance - Insurance for Retirement Planning. Avoidable mistakes in Retirement Planning	15
IV	<b>Estate Planning:</b> Concept - Need for Estate Planning – Tools for Estate Planning – Will – Trusts – Power of attorney -Living Will and durable power of attorney for health care - Considerations in Estate Planning – Title of Assets and Beneficiary Designations – Power of Attorneys for Asset Management – Considerations for Personal Property and Collectibles.	15
V	<b>Wealth Management Strategy:</b> Concept – The unhealthy habits – Looking down upon oneself- Being greedy – Doing things You do not like – Measuring happiness with money –Being extravagant – Preferring instant gratification – Complaining about things – Comparison with others – measuring wealth in monetary terms – Isolating Oneself From Once Family - Philosophy of Wealth Creation and Management – Long term perspective in Wealth Management – Principles of Winning – Role and services of Professional Wealth Manager.	15
<b>Total Hours</b>		<b>75</b>

### Text Books

1.	Singh, P. (2023). Investment Management: Security Analysis and Portfolio Management.Himalaya Publishing House.
2.	Agarwal, B & Jain S (2021). Wealth Management: Indian perspective Taxmann Publications.

### Reference Books

1.	Hallman, G. V., & Rosenbloom, J. S. (2022). Private wealth management: The complete reference for the personal financial planner (8 <sup>th</sup> ed.). McGraw-Hill.
2.	Chhabra, A(2020).The Wealth Management Edge: Unlocking The Mystery Of Wealth Management for Affluent Families. Bloomberg Press.

### Web Resources( Swayam / NPTEL)

1.	<a href="https://onlinecourses.nptel.ac.in/noc24_mg101/preview">https://onlinecourses.nptel.ac.in/noc24_mg101/preview</a>
2.	<a href="https://onlinecourses.nptel.ac.in/noc21_mg40/preview">https://onlinecourses.nptel.ac.in/noc21_mg40/preview</a>

## Elective – II: International Marketing

Course Code	Course Name	Category	Hours / Week	Credits
25MCO2BE	International Marketing	Elective-II	5	4

### Course Objectives

The course intends to cover:

- International marketing tactics and the foreign market environment.
- The conceptual framework of international marketing, which covers its importance, scope, and determinants.
- The challenges of negotiating the global marketing landscape.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concept, scope, importance and key factors influencing international marketing.	K1-K2
CLO2	Apply market selection, entry strategies and export finance mechanisms in international marketing decisions.	K3
CLO3	Identify and compare direct and indirect trading methods and international payment modes.	K2
CLO4	Analyze international marketing planning, strategies and information systems.	K4
CLO5	Examine trade liberalization, international marketing institutions and export procedures.	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	2	2	3	2	2
CLO2	3	2	2	3	3
CLO3	2	2	3	2	2
CLO4	2	3	2	2	3
CLO5	3	3	3	2	2
<b>3 – Substantial (high)</b>		<b>2 – Moderate (medium)</b>		<b>1 – Slight (low)</b>	

## Elective – II: International Marketing

Unit	Details	No. of Hours
I	<b>Framework of International Marketing:</b> Concept, Scope and 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 Barriers).	15
II	<b>Market Strategies and Export Finance:</b> Market Selection: Market Profiling and Market Segment Selection – Market Entry Strategies: MNCs and World Markets – Market Agreements in Force: Free Trade Zones – Export Finance: EXIM Bank, Institutional Finance for Imports, IDBI, ECGC and Export Credit Insurance.	15
III	<b>Direct Trading:</b> Meaning and Methods – Indirect Trading: Meaning and Methods – Methods of Payment in International Marketing: Advance Payment, Letter of Credit (LC), Documentary Collection, Open Account and Consignment Sales.	15
IV	<b>International Marketing planning and Strategy:</b> Organization and Planning in 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 Payments – Export Procedure, Incentives and Subsidies.	15
<b>Total Hours</b>		75

### Text Books

1.	Money, R. B., & Gilly, M. C. (2020). International Marketing (7 <sup>th</sup> ed.). McGraw-Hill Education, New York.
2.	Ghauri, P. N., & Cateora, P. R. (2022). International Marketing (5 <sup>th</sup> ed.). McGraw-Hill Education. New York.

### Reference Books

1.	Baack, D. W., Czarnecka, B., & Baack, D. E. (2018). International Marketing (2 <sup>nd</sup> ed.). CA: SAGE Publications. Thousand Oaks.
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### Web Resources (Swayam / NPTEL)

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>

## Elective – II: Consumer Psychology

Course Code	Course Name	Category	Hours/Week	Credits
25MCO2CE	Consumer Psychology	Elective-II	5	4

### Course Objectives

This course intends to cover:

- The elements affecting the choices and actions of consumers.
- The factors that influence the purchasing processes of consumers and businesses.
- The main ideas and importance of consumer behavior, with an emphasis on perceptions, preferences, and motivations.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the foundations of consumer psychology and its role in marketing strategy.	K1- K2
CLO2	Understand individual determinants of buyer behavior.	K2
CLO3	Analyze social, cultural and digital influences on consumer behavior.	K3-K4
CLO4	Examine the stages of consumer decision making and factors affecting post-purchase behavior.	K4
CLO5	Evaluate contemporary trends in consumer behaviour.	K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze; K5-Evaluate.</b>		

### CLO - PLO Mapping

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

## Elective – II: Consumer Psychology

Unit	Content	No. of Hours
I	<b>Introduction to Consumer Psychology:</b> Meaning, Nature, Scope and evolution of Consumer Psychology. Consumer Behavior: Role of Consumer Behavior in marketing strategy- The consumer research process and ethics in consumer studies- Customer value, satisfaction, Trust and retention- Consumer behavior in a world of economic instability.	15
II	<b>Individual Determinants of Buyer Behavior:</b> Personality theories - Learning theories (classical, Instrumental, Cognitive learning) - Attitude formation and change models (ABC model, Multi- attitude models) - Perception and information processing. Motivation: Theories and applications (Maslow, McClelland and Herzberg).	15
III	<b>Social and Cultural Influences:</b> Family and household decision making roles - Reference groups and opinion leadership – social class and lifestyle influences - Cultural, subcultural and cross-cultural variations- Emerging trends: Online communities and digital influence.	15
IV	<b>Consumer Decision-Making Process:</b> Stages of Consumer decision making- Problem recognition and information search – Alternative evaluation and choice - post purchase behavior: satisfaction, dissatisfaction and cognitive dissonance – impulse buying and brand loyalty – Consumer involvement and risk perception.	15
V	<b>Contemporary Issues and Applications:</b> Consumerism and consumer rights- Ethical and sustainable consumption behavior – Neuro marketing and consumer neuroscience – Digital consumer behavior and e-commerce psychology – Application of consumer insights in marketing strategy – Global perspectives on consumer psychology.	15
<b>Total Hours</b>		<b>75</b>

### Text Books

1.	Hawkins, D. I., Mothersbaugh, D. L., & Best, R. J. (2007). Consumer behavior: Building marketing strategy (10th ed.). McGraw-Hill, New York, NY.
2.	Haugtvedt, C. P. (Ed.). (2008). Handbook of consumer psychology, Psychology Press, New York, NY.

### Reference Books

1.	Gunter, B. (2017). The psychology of consumer profiling in a digital age, Routledge, New York, NY.
2.	Luthans, F. (2016). Organizational Behavior (7 <sup>th</sup> ed.). Academy of Management Journals, Lincoln, NE.

### Web Resources (Swayam / NPTEL)

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>

## Skill Enhancement Course: I Practice Workshop – Tax filing and GST-Lab

Course Code	Course Name	Category	Hours/Week	Credits
<b>25MCO25P</b>	<b>Practice Workshop – Tax filing and GST-Lab</b>	<b>SEC Lab - I</b>	<b>2</b>	<b>2</b>

S. No	Module	Duration (Hours)	Key Learning Outcomes
01.	MS Excel – Basic & Advanced	2	Data handling, formulas, pivot tables, charts, and financial modeling.
02.	Introduction to Income Tax	2	Understanding sources of income, tax structure, and basic calculations.
03.	Income Tax E-Filing	4	Practical filing of all types of ITRs (ITR 1 to ITR 7), including SAHAJ, SUGAM, and corporate returns.
04.	Registration of Tax IDs	2	Online/manual registration of PAN, TAN, TIN, DIN, GSTIN.
05.	TDS & TCS E-Filing	4	E-filing of TDS/TCS returns, Form 26Q, 24Q, 27Q, Form 16/16A, and reconciliation with Form 26AS.
06.	Practical Exposure to Income Tax Portal	2	Navigating <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> filing returns with/without Digital Signature Certificate (DSC).
07.	Online Tax Payment & Challans	4	Paying taxes online, generating challans (IT, TDS, advance tax) and offline payment procedures.
08.	Introduction to GST	2	GST rates, input/output provisions, applicability rules.
09.	GST E-Filing and Compliance	4	Filing GST returns (GSTR-1, GSTR-3B, GSTR-9, DVAT/HVAT/CST), tax invoice and bilty challan generation.
10.	Other E-Filing and Compliance	4	Filing professional tax, ESIC/EPF returns (if applicable), and online submission of statutory forms.

## Ability Enhancement Compulsory Course - II

Course code	Course Name	Category	Hours	Credits
25QUA2AE	Quantitative Aptitude	AECC-II	2	2

### Course Objectives

The Course intends to cover

- Basic concepts of average
- Concepts of HCF and LCM
- Concepts of percentage
- Concepts of profit loss, discounts
- The concepts of simple and compound interest

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand and apply the concepts of average and evaluate the Problems.	K2,K3,K5
CLO2	To enhance the basic knowledge and understanding about HCF and LCM.	K1,K2,K3
CLO3	To understand the concepts of Percentage and its calculations.	K2,K3,K4,K5
CLO4	To understand about the concepts of Profit or Loss and discount.	K2,K3,K5
CLO5	To understand the concepts of Simple and Compound Interest and its calculations.	K2,K3,K4,K5
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate</b>		

## AECC - II: Quantitative Aptitude

<b>Unit</b>	<b>Details</b>	<b>No. of Hours</b>
I	Average - Basic concepts - Equation - Mistaken value - Replacement - Including/Excluding.	6
II	HCF and LCM - Basic Problems - fraction - decimal - Same Remainder-Different Remainder - largest and smallest 3 or 4 digits - Ratio based - Application problems	6
III	Percentage - Increase/decrease - net change - salary - election - marks - consumption - population/machine.	6
IV	Profit and loss - Profit and loss% - finding cp and sp - profit=loss - same product cp and sp with percentage – Discount	6
V	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 simple and compound interest	6
<b>Total Hours</b>		<b>30</b>

### Text Books

1.	Quantitative Aptitude(2024), R.S.Agarwal.,S.Chand & Company Ltd., Ghaziabad, U.P
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### Reference Books

1.	Quantitative Aptitude(2022) , Aashish Arora, Kiran Institute of Career Excellence Pvt Ltd.
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### Web Resources

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

Max Marks	Marks for		Components for CIA						
			CIA		Model		Attendance		Active Engagement
	CIA	ESE	Actual	Weightage	Actual	Weightage	5	5	25
100	25	75	50	5	75	10			

**Question Paper Pattern**

Component	Duration in Hours	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	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							Total
			Test		Model		Experiments / Programs	Observation	Total	
	Actual	Weightage	Actual	Weightage	Marks	5	40			
100	40	60	50	10	60	15	10			

**Examination Pattern**

Component	Duration in Hours	Marks			Total Marks
		Practical Exam	Record	Weightage	
Test	2	50	-	10	50
Model	3	60	-	15	60
Experiments	-	-	-	10	10
Observation	-	-	-	05	05
<b>Total Marks - CIA</b>				<b>40</b>	<b>40</b>
ESE	3	50	10	-	60

**Components for and Distribution of Marks for ESE (Theory)  
Ability Enhancement Compulsory Courses (AECC)  
& Question Paper Pattern**

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

