



## 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	10 X 6	60	10 X 4	40	82	1 - 4
	Core Theory (5 hrs./ week)	1	1 X 5	5	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
	Electives	4	4 X 5	20	4 X 4	16		4
	Skill Enhancement Courses (SEC)	3	3 X 2	6	3 X 2	6		2 – 4
	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	20	02	02	30	22
III	30	23	-	02	30	25
IV	28	19	02	02	30	21
<b>Total</b>	<b>114</b>	<b>82</b>	<b>06</b>	<b>08</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>		
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/	III	Elective- I	Cost Accounting Methods /	5	3	25	75	100	4
24MCO1BE/			Contemporary Marketing/						
24MCO1CE			Organizational Behavior						
24QUA1AE	IV	AECC -I	Quantitative Aptitude	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							
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/	III	Elective - II	Goods and Services Tax/	5	3	25	75	100	4
24MCO2BE/			International Marketing/						
24MCO2CE			Consumer Psychology						
24MCO25P	III	SEC Lab – I	Current Affairs & E Filing of Income Tax (ITR & TDS)	2	2	40	60	100	2
24SOF2AE	IV	AECC - II	Soft Skills	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		
24MCO31C	III	Core – VIII	Tax Planning and Management	6	3	25	75	100	4
24MCO32C	III	Core – IX	Advanced Management Accounting	6	3	25	75	100	4
24MCO33P	III	Core Lab – II (Embedded)	Tools and Techniques for Research with Spreadsheets	7	3	40	60	100	5
24MCO34P	III	Core Lab - III	Computer Applications: Tally with GST	4	3	40	60	100	2
24MCO3AE/	III	Elective III	Wealth Management for Individuals/	5	3	25	75	100	4
24MCO3BE/			Logistics and Supply Chain Management/						
24MCO3CE			Organizational Change and Development						
24MCO35P	IV	SEC Lab - II	Stock Trading- Live	2	3	40	60	100	2
24MOO3AE	IV	AECC -III	Online Course - MOOC	-	-	50	-	50	2
24MCO36I	III	Internship	Institutional Training	-	-	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							
24MCO41C	III	Core - X	Indian Business Environment	6	3	25	75	100	4
24MCO42C	III	Core - XI	Advanced Financial Management	6	3	25	75	100	4
24MCO4AE/	III	Elective IV	Investment Analysis and Portfolio Management/	5	3	25	75	100	4
24MCO4BE/			E-Business and Logistics/						
24MCO4CE			Personnel Management						
24MCO43P	III	SEC Lab-III	<b>Lab:</b> Business Intelligence & Financial Dashboard Lab	2	3	40	60	100	2
24CCE4AE	IV	AECC –IV	Commerce for Competitive Examinations	2	2	-	50	50	2
24MCO4PR	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

Semester – 1									
Course Code	Part	Course Category	Course Name	Hours / Week	Examination			Credits	
					Duration in Hours	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/	III	Elective- I	Cost Accounting Methods /	5	3	25	75	100	4
24MCO1BE/			Contemporary Marketing/						
24MCO1CE			Organizational Behavior						
24QUA1AE	IV	AECC -I	Quantitative Aptitude	2	2	-	50	50	2
<b>Total</b>				<b>30</b>				<b>550</b>	<b>22</b>

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</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. (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.

#### Reference Books

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

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

### Text Books

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.

### Reference Books

1.	Maheswari, S. N. (2022). Advanced Financial Accounting. Vikas Publishing.
2.	Singh, D. K. (2017). 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
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</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	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 - 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 Hours</b>		<b>90</b>

#### Text Book

1	Jaspal (2022). Financial Technology (FinTech) and Digital Banking Kalyani Publisher.
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#### Reference Book

1	Tobias Endress (2020) "Digital Project Practice for Banking and FinTech "New Delhi, S.Chand and Sons.
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#### Web Resources (Swayam / NPTEL)

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
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.</b>		

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

#### Text Books

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.

#### Reference Books

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

#### 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>

## Part – IV : Ability Enhancement Compulsory Courses

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>

### Text Book

1.	R.S. Aggarwal , Quantitative Aptitude, S.Chand & Company Ltd.,
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### Reference Book

1.	Ashish Arora, Quantitative Aptitude.
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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 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

Semester – 2									
Course Code	Part	Course Category	Course Name	Hours / Week	Examination			Credits	
					Duration in Hours	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/	III	Elective - II	Goods and Services Tax/	5	3	25	75	100	4
24MCO2BE/			International Marketing/						
24MCO2CE			Consumer Psychology						
24MCO25P	III	SEC Lab – I	Current Affairs & E Filing of Income Tax (ITR & TDS)	2	2	40	60	100	2
24SOF2AE	IV	AECC - II	Soft Skills	2	2	-	50	50	2
<b>Total</b>				<b>30</b>				<b>650</b>	<b>22</b>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO21C	Block Chain for Finance	Core - V	6	4

## 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>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	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 - V - Blockchain for Finance

Unit	Content	No. of Hours
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 Hours</b>		<b>90</b>

### Text Book

1.	Chandramouli Subramanian, Asha A George, Abhilash K A. (2020). Blockchain Technology, Universities Press
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### Reference Book

1.	Daniel Drescher, (2017). Blockchain Basics: A Non-Technical Introduction in 25 Steps, Apress
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### Web Resources (Swayam / NPTEL)

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	Credits
24MCO22C	Accounting for Corporates	Core -VI	6	4

## 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	Revalue 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 XBLR.	18
<b>Total Hours</b>		<b>90</b>

### Problems – 60% and Theory – 40%

#### Text Books

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.

#### Reference Books

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.

#### 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>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO23C	Advanced Costing Techniques	Core-VII	6	4

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

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

### Problems 50% and Theory 50%

#### Text Books

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.

#### Reference Books

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.

#### Web Resources( Swayam / NPTEL)

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	Credits
24MCO24P	Computer Applications : 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</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply		

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

## 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

S.No.	Exercises	No. of Hours
8	Prepare a student mark statement Using <b>Logical IF/AND functions</b> in <b>Spreadsheet</b> Perform 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>

**Reference Books**

1. John Walkenbach. (2016). Excel in Excel – The Bible, SeventhEdition, EEE, Publications
2. K. Scott Proctor. (2017). Building Financial Models with Microsoft Excel

**Web Resources( Swayam / NPTEL)**

1. <https://iimskills.com/data-analytics-courses-at-nptel>
2. [https://onlinecourses.nptel.ac.in/noc24\\_cs55](https://onlinecourses.nptel.ac.in/noc24_cs55)

Course Code	Course Name	Category	Hours/Week	Credits
24MCO1AE	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 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
3 - Substantial(high)		2 - Moderate(medium)		1 - 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 (2015). “Advanced Cost Accounting(Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers.
2.	Madegowda.J. (2015). Cost Management. First Edition, Mumbai ,Himalaya Publishing House.

### Reference Books

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.

### 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
24MCO1BE	Contemporary Marketing	Elective-II	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-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 Hours</b>		<b>75</b>

### Text Books

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-

### Reference Books

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

### Web Resources( Swayam / NPTEL)

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	Credits
24MCO1CE	Organizational Behaviour	Elective-III	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 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>

#### Text Books

1	K. Aswathapa. (2018). Organizational Behavior . Eleventh Edition, Himalaya publishing house.
2	R. D. Agarwal (2021) Organization &Management First Edition, SBPD Publications.

#### Reference Books

1.	Fred Luthans, Organizational Behavior, Seventh Edition, Academy of Management Journals 2016.
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>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO2AE	Goods And Services Tax	Elective - IV	5	4

## 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

Unit	Content	No. of Hours
<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	Credits
24MCO2BE	International Marketing	Elective - V	5	4

## 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

Unit	Content	No. of Hours
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>

### Text Books

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

### Reference Books

1	<u>Daniel W. Baack</u> , <u>Barbara Czarnecka</u> , <u>Donald Baack</u> . (2018). International Marketing, SAGE.
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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>

Course Code	Course Name	Category	Hours/ Week	Credits
24MCO2CE	Consumer Psychology	Elective -VI	5	5

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

## 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>

### Text Books

1	Hawkins,Mothersbaugh,Best. (2007). Consumer Behavior–Building Marketing Strategy, tenth edition. McGraw-Hill.ISBN-10: 0-07-310137-0
2	Curtis P. Haugvedt. (2023). Handbook of Consumer Psychology, Psychology Press

### Reference Books

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

### 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>

Course Code	Course Name	Category	Hours/ Week	Credits
24MCO25P	Current Affairs & E - Filing of Income Tax (ITR & TDS)	SEC - I	2	2

## Course Objective

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
K1 – Remember; K2 – Understand; K3 – Apply; K4 – 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
3 - Substantial(high)		2 - Moderate(medium)		1 - Slight(low)	

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

S. No.	Content	Total Hours	30
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.		

**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								Total
	CIA	ESE	Test – I		Test - II		Model		Observation		
100	40	60	Actual	Weightage	Actual	Weightage	Actual	Weightage	5	40	
			50	10	50	10	60	15			

**Examination Pattern**

	Duration in Hrs.	Marks			
		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	-

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



# Semester – 3

Semester – 3									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination			Credits	
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
24MCO31C	III	Core – VIII	Tax Planning and Management	6	3	25	75	100	4
24MCO32C	III	Core – IX	Advanced Management Accounting	6	3	25	75	100	4
24MCO33P	III	Core Lab – II (Embedded)	Tools and Techniques for Research with Spreadsheets	7	3	40	60	100	5
24MCO34P	III	Core Lab - III	Computer Applications: Tally with GST	4	3	40	60	100	2
24MCO3AE/	III	Elective III	Wealth Management for Individuals/	5	3	25	75	100	4
24MCO3BE/			Logistics and Supply Chain Management/						
24MCO3CE			Organizational Change and Development						
24MCO35P	IV	SEC Lab - II	Stock Trading- Live	2	3	40	60	100	2
24MOO3AE	IV	AECC -III	Online Course - MOOC	-	-	50	-	50	2
24MCO36I	III	Internship	Institutional Training	-	-	50	-	50	2
<b>Total</b>				<b>30</b>				<b>700</b>	<b>25</b>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO31C	Tax Planning and Management	Core-VIII	6	4

### Course Objectives

The Course intends to cover

- To Understand the Concept and Importance of Tax Planning and Management
- To Master the Assessment and Taxation of Companies.
- To Apply Tax Planning Strategies for Individuals and Managerial Decisions.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Articulate the meaning, features, and significance of tax planning and management.	K1- K2
CLO2	Assess the residential status of companies and compute their taxable income	K3- K4
CLO3	Effectively apply tax planning techniques for individuals across various income sources.	K3-K5
CLO4	Evaluate the impact of tax planning on critical managerial decisions.	K5
CLO5	Design and implement tax planning strategies tailored to specific business contexts.	K3- K5

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

### CLO-PLO Mapping

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

## Core-VIII- Tax Planning and Management

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>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
III	<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
IV	<b>Tax planning and 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>

**Problem 60% and Theory 40%**

### Text Books

1	Singhania V.K. & Kapil Singhania (2023) <i>Tax Planning and Management</i> - Taxmann Publications Pvt. Ltd. New Delhi.
2	Mehrotra H.C. & Goyal S.P (2023) <i>Direct Tax Law and Practice</i> - Taxmann Publications Pvt. Ltd. New Delhi.

### Reference Books

1	Verma K. K. (2023) <i>Advanced Taxation</i> -Taxmann Publications, New Delhi
2	Lakhotia R.N (2022) <i>Corporate Tax Planning and Business Tax Procedures</i> -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>
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Course Code	Course Name	Category	Hours/Week	Credits
24MCO32C	Advanced Management Accounting	Core-IX	6	4

## Course Objectives

This Course intends to cover:

- Equip learners with the analytical skills needed to interpret financial statements enabling them to make informed managerial decisions.
- Assist learners to apply accounting tools and techniques to optimize business performance.
- Teach learners to identify and manage costs effectively, fostering a deeper understanding of cost control measures and efficiency improvement

## Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Analyze and interpret key financial statements to assess a company's financial health and operational performance.	K1 – K4
CLO2	Demonstrate the ability to apply various costing techniques to determine the costs associated with products, services, and processes.	K2 - K3
CLO3	Create and manage budgets, use variance analysis, and perform financial forecasting	K3
CLO4	Evaluate potential investments, analyze cost-benefit scenarios, and assess financing options.	K4
CLO5	Learn to use accounting information for internal decision-making, focusing on improving operational efficiency.	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 –IX- Advanced Management Accounting

Unit	Content	No. of Hours
I	<b>Introduction:</b> Nature and Scope- Development of Accounting – Functions Classification – Utility– Limitations The Management Accountant: Functions Duties. Management Accounting Principles Management Accounting VS Financial Accounting and Cost Accounting. Financial Accounting Principles, Accounting Standards and International Accounting Standard Committee, Accounting Principles and the Institute of Chartered Accountant of India. Basic Cost Concepts	18
II	<b>Financial Statement – Analysis and Interpretation:</b> Meaning - Nature – Functions – Analysis and Interpretation: Objectives– Procedure– Types– Tools and Techniques – Limitations. Ratio Analysis: Meaning Classification – Profitability, Activity, and Coverage and Financial ratios –Reconstruction of Trading and Profit and Loss Account and Balance Sheet.	18
III	<b>Fund and Cash Flow Statements:</b> Meaning – Importance – Limitations – Preparation. Cash Flow Statement: Meaning Difference between cash flow statement and fund flow statement – Advantages – Limitations – Preparation, Accounting standard 3 (Revised).	18
IV	<b>Budgetary Control:</b> Meaning – Objectives – Advantages – Limitations – Classification– Preparation of Budgets. Standard Costing, Meaning – Budgetary control and Standard costing – Limitations – Variance analysis – Cost variances – Direct material variances – Direct labour variances – Overhead Variances	18
V	<b>Marginal Costing and Profit Planning:</b> Marginal Costing – Advantages and Limitations - Cost – Volume Profit Analysis – Break Even Analysis - Break Even Chart – Angle of Incident Decisions Involving alternative choices: Steps – Determination of Sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decision Equipment replacement Decision Expand or contract – Shutdown or continue.	18
<b>Total Hours</b>		<b>90</b>

**Problem 60% and Theory 40%****Text Books**

1	Maheswari SN (2022). Management Accounting: Principles and Practice .Sultan &Chand Sons, New Delhi
2	Reddy T.S & Hari Prasad Reddy Y.(2021), Management Accounting, Margham Publications, Chennai.

**Reference Books**

1.	Khan M.Y &. Jain P.K (2023) , Management Accounting: Text, Problems and Cases McGraw-Hill Education ,New Delhi.
2.	Jain S.P & Narang K.L (2020), Cost and Management Accounting". Kalyani Publishers, 15 <sup>th</sup> Edition, Ludhiana.

**Web Resources( Swayam / NPTEL)**

1.	<a href="https://elearn.nptel.ac.in/shop/nptel/management-accounting/?v=c86ee0d9d7ed">https://elearn.nptel.ac.in/shop/nptel/management-accounting/?v=c86ee0d9d7ed</a>
2.	<a href="https://archive.nptel.ac.in/courses/110/106/110106135/">https://archive.nptel.ac.in/courses/110/106/110106135/</a>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO33P	Tools and Techniques for Research with Spreadsheets (Embedded)	Core Lab-II (Embedded)	Theory-3, Lab-4 Total - 7	5

## Course Objectives

This Course intends to cover:

- The objectives typically aim to equip students with the advanced knowledge and skills needed to conduct high-quality research
- Aims to prepare students for conducting independent research projects and critically engaging with academic literature in their chosen field of study

## Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Identify research questions to formulate suitable research design.	K2
CLO2	Apply different methods of research based on selected research problem.	K2 – K4
CLO3	Design research instruments for collecting required data.	K4
CLO4	Analyze statistical data to support fact-based decision making	K4
CLO5	Develop independent thinking for critically analyzing research reports.	K5

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

## CLO – PLO Mapping

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

## Core Lab– II(Embedded)- Tools and Techniques for Research with Spreadsheets

Unit	Content	No. of Hours
I	<p><b>Introduction to Business Research:</b></p> <p><b>Theoretical Component:</b></p> <p>Introduction to Business Research-Objectives of Business Research-Importance and Role of Research in Business Decision-Making-Types of Research: Basic and Applied Research Qualitative and Quantitative Research-Stages in the Research Process: Identifying a Research Problem-Setting Research Objectives-Formulating Hypotheses-Research Ethics in Business Research</p> <p><b>Practical Component:</b></p> <p>Identify a current and relevant business-related research problem (local/regional/national) -Conduct a basic literature review using academic platforms (Google Scholar, Research Gate, Chat GPT, Open AI, DeepSeek) (<i>Internet Lab</i>)-Draft a preliminary research design including: Title-Objectives-Scope-Hypotheses</p>	18
II	<p><b>Research Design &amp; Ethics</b></p> <p><b>Theoretical Component:</b></p> <p>Types of Research Design: Exploratory Research-Descriptive Research-Causal Research-Hypothesis Formulation- Variables: Dependent and Independent Variables-Sampling Methods: Probability Sampling: Simple Random, Stratified, Cluster-Non-Probability Sampling: Judgmental, Convenience, Quota</p> <p><b>Practical Component:</b></p> <p>Frame research hypotheses based on identified problem-Design a structured questionnaire for primary data collection (<i>Internet Lab</i>)-Conduct a pilot survey to test questionnaire clarity and reliability (<i>Internet Lab</i>)-Select an appropriate sampling method, justify the selection, and calculate the required sample size.</p>	18
III	<p><b>Data Analysis and Tools</b></p> <p><b>Theoretical Component:</b></p> <p>Data Collection Techniques in Business Research-Primary Data Collection Methods: Surveys-Interviews-Observation-Secondary Data Sources: Company Reports-Journals and Publications- Databases-Measurement and Scaling Techniques: Nominal Scale-Ordinal Scale-Interval Scale-Ratio Scale</p> <p><b>Practical Component:</b></p> <p>Collect primary data from at least 20 respondents using: Online tools (Google Forms) or Offline methods (<i>Lab/Field Work</i>)</p>	18

Unit	Content	No. of Hours
IV	<p><b>Practical Component:</b> Use Microsoft Excel and Chat GPT to analyze collected data-Perform Descriptive Statistical Analysis-Apply at least two Inferential Statistical Tests aligned with research objectives-Interpret the findings based on statistical results.</p>	
V	<p><b>Advanced Spread sheet Applications for Business Research – II - Theoretical Component:</b> Compiling and Presenting Research Findings-Structure and Format of a Formal Research Report: Abstract-Introduction-Methodology-Results and Discussion-References-Writing with Clarity and Academic Integrity-Citation Styles: APA, MLA</p> <p><b>Practical Component:</b> Prepare a mini research report based on the chosen topic using - Submit a written research report- tools Open AI Chat GPT Deliver an oral presentation using tools like PowerPoint, Canva, or Prezi, Presentation AI</p>	18
<b>Theory 80% and Problem 20%</b>		
<b>Total Hours</b>		<b>90</b>
<b>Text Books</b>		
1	Saunders, M., Lewis, P., & Thornhill, A. (2023), Research Methods for Business Students, Prentice Hall.	
2	Chawla, D., & Sodhi, N. (2021), Research methodology: Concepts and Cases, Vikas Publishing House.	
<b>Reference Books</b>		
1.	Cooper, D., & Schindler, P. (2022) ,Business Research Methods (4 <sup>th</sup> ed.). New Delhi: Tata McGraw Hill Publications	
2.	Bell, E., Bryman, A., & Harley, B. (2020) Business Research	
<b>Web Resources( Swayam / NPTEL)</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/cec25_mg04">https://onlinecourses.swayam2.ac.in/cec25_mg04</a>	
2	<a href="https://onlinecourses.swayam2.ac.in/nou24_hs38">https://onlinecourses.swayam2.ac.in/nou24_hs38</a>	

Course Code	Course Name	Category	Hours/Week	Credits
24MCO34P	Computer Applications : Tally with GST	Core Lab- III	4	2

## Course Objectives

This Course intends to cover:

- To equip learners with the fundamental knowledge of accounting practices and their application in Tally ERP and Tally Prime.
- To comprehensively understand the Goods and Services Tax (GST), including GST structure, rates, compliance, and tax filings.
- To familiarize learners with Tally software, enabling them to create and manage company accounts, ledgers, and vouchers effectively.

## Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Set up and configure a company in Tally, including GST registration details and statutory requirements.	K1 – K3
CLO2	Create ledgers; manage accounts, and record basic voucher entries such as payments, receipts, sales, and purchases.	K1 – K3
CLO3	Manage inventory in Tally, including stock items, stock groups, and stock adjustments with GST applications.	K1 – K3
CLO4	Generate key financial statements (Profit & Loss, Balance Sheet) and GST returns (GSTR-1, GSTR-3B) using Tally.	K1 – K3
CLO5	Understand the basics of TDS (Tax Deducted at Source) and TCS (Tax Collected at Source) and be able to record these transactions and generate reports.	K1 – K3

**K1** - Remember; **K2** - Understand; **K3** - Apply

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

### Core Lab– III: Computer Applications : Tally with GST

S.No.	Exercises	No. of Hours
1	<b>Introduction to Tally and GST:</b> Overview of Tally ERP 9 and Tally Prime - Importance of Tally in accounting and GST compliance - Basics of GST: types of taxes (CGST, SGST, IGST), GST registration, and GSTIN - Setting up Tally software. <b>Setting Up Company Details in Tally:</b> Creating a new company in Tally - Configuring GST details for the company - Defining financial year, contact details, and statutory information - Enabling tax settings and compliance features. <b>Basics of Accounting in Tally:</b> Understanding ledgers and groups in Tally - Creating, editing, and managing ledgers - Types of vouchers: payment, receipt, sales, and purchase vouchers - Basic voucher entries with and without GST.	3
2	<b>Inventory Management in Tally:</b> Introduction to inventory features in Tally - Creating stock groups, stock categories, and stock items - Units of measure and Godown creation - Basic inventory vouchers (e.g., stock in/out) and stock adjustment entries. <b>GST Configuration and Master Setup:</b> Enabling GST in Tally and configuring GST rates - Creating GST ledgers for CGST, SGST, IGST, and cess - Configuring stock items with HSN codes and GST rates - Understanding reverse charge mechanism and exempted goods. <b>Recording GST Transactions in Tally:</b> Recording sales and purchase transactions with GST - Creating GST-compliant invoices - Understanding Input Tax Credit (ITC) and its application - Recording GST on advances received and paid.	3
3	<b>Generating GST Returns and Reports:</b> Understanding different types of GST returns (GSTR-1, GSTR-2, GSTR-3B) - Generating GSTR-1 and GSTR-3B in Tally - Creating GST summary reports and tax computation reports - Exporting GST reports for filing. <b>Accounting for TDS and TCS in Tally:</b> Basics of TDS (Tax Deducted at Source) and TCS (Tax Collected at Source) - Configuring TDS and TCS in Tally - Recording TDS and TCS transactions - Generating TDS and TCS reports. <b>Payroll Management in Tally:</b> Introduction to payroll features - Creating employee groups, salary details, and pay heads - Processing payroll and generating pay slips - Statutory compliance in payroll: PF, ESI, and professional tax. <b>Final Reporting and Backup:</b> Generating financial reports: Profit & Loss, Balance Sheet, and Cash Flow - Reviewing GST, TDS, and inventory reports - Backup and restore company data in Tally - Exporting and printing reports for compliance and records.	3
4	<b>Introduction to Tally and Company Setup</b> Launching Tally ERP 9/Tally Prime and understanding the interface Creating a new company in Tally, Configuring basic company details, including financial year and contact information, Enabling GST and other statutory features	3
5	<b>Setting Up Ledgers and Groups</b> Creating basic ledgers for accounts like Sales, Purchases, Cash, and Bank Organizing ledgers into groups (e.g., Assets, Liabilities, Income, Expenses) Setting up GST-specific ledgers (CGST, SGST, IGST) Editing and deleting ledger entries	3
6	<b>Basic Voucher Entry in Tally</b> Creating and recording basic vouchers: Payment, Receipt, and Journal Recording sample transactions (e.g., cash purchase, sales on credit) Using contra vouchers for bank-to-cash transfers	3
	Practicing simple accounting entries without GST	

S. No	Exercises	No. of Hours
7	<b>Inventory Setup and Management</b> Creating stock groups, categories, and stock items Defining units of measure (e.g., pieces, kilograms, liters) Recording opening stock and stock adjustments Configuring stock items with GST rates and HSN codes	3
8	<b>Configuring GST in Tally</b> Enabling GST and setting up GST details in company settings Configuring GST rates for items and ledgers Practicing GST registration details and GSTIN entry Exploring GST rate setup for different tax slabs	4
9	<b>Recording Sales and Purchase Transactions with GST</b> Recording sales transactions with GST: creating GST-compliant sales invoices Recording purchase transactions with GST and applying Input Tax Credit (ITC) Handling reverse charge transactions in sales/purchase vouchers Practicing GST adjustments in voucher entries	4
10	<b>Generating GST Reports and Returns</b> Generating GSTR-1 (outward supplies) and GSTR-3B reports in Tally Exploring GSTR-2 (inward supplies) and reconciliation reports Analyzing GST summaries and tax computation reports Exporting and printing GST reports for compliance	4
11	<b>TDS and TCS in Tally</b> Setting up TDS and TCS configurations in Tally Recording transactions with TDS/TCS deductions Generating TDS and TCS reports Practicing TDS return filing preparation	4
12	<b>Payroll Management Basics</b> Setting up payroll in Tally: creating employee records and pay heads Recording attendance and processing payroll Calculating payroll with statutory deductions (PF, ESI) Generating pay slips and payroll reports	4
13	<b>Generating Financial Statements and Data Backup</b> Generating Profit & Loss Account, Balance Sheet, and Cash Flow Statement Reviewing inventory reports and stock summaries Practicing data backup and restoration in Tally Exporting reports to PDF and Excel formats for records	4
		<b>Total Hours</b> 45

**Reference Books**

1.	Tally Education Pvt. Ltd. (2017). GST using Tally.ERP 9. Bangalore, India: Tally Solutions. Available at <a href="#">Tally Official Books</a>
2.	Sharma, N. (2018). Tally.ERP 9 with GST in simple steps. New Delhi, India: Wiley India. Available at <a href="#">Wiley India</a>

**Web Resources( Swayam / NPTEL)**

1.	<a href="https://onlinecourses.nptel.ac.in/noc24_mg138/preview">https://onlinecourses.nptel.ac.in/noc24_mg138/preview</a>
2.	<a href="https://nptel.ac.in/domains/discipline/114?course=114_6">https://nptel.ac.in/domains/discipline/114?course=114_6</a>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO3AE	Wealth Management for Individuals	Elective - III	5	4

## Course Objectives

This Course intends to cover

- To provide students with a thorough understanding of the wealth management process, including goal setting, risk assessment, and client profiling.
- To enable students to analyze and evaluate various asset classes for effective portfolio construction and financial decision-making.
- To train students in retirement and estate planning strategies while emphasizing ethical practices and the role of professional wealth managers.

## Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand and explain the stages of the wealth management process and identify client goals, constraints, and risk profiles.	K1 , K2
CLO2	Evaluate different classes of assets such as equity, debt, mutual funds, and real estate, and assess their suitability in wealth portfolios.	K2 - K3
CLO3	Analyze and apply investment strategies based on risk-return trade-offs, diversification principles, and client objectives.	K3
CLO4	Design retirement and insurance plans tailored to individual needs, considering inflation, income sources, and financial security.	K4
CLO5	Demonstrate knowledge of estate planning tools such as wills, trusts, and powers of attorney, and apply them in real-life financial scenarios.	K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - 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
3 - Substantial(high)		2 - Moderate(medium)		1 - Slight(low)	

### Elective –III - Wealth Management for Individuals

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 Unwealthy 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>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO3BE	Logistics and Supply Chain Management	Elective- III	5	4

## Course Objectives

This Course intends to cover:

- To provide students with an understanding of the key concepts and principles of logistics and supply chain management, including their role in modern business operations.
- To equip students with the ability to analyze and optimize supply chain processes for improved efficiency, cost management, and customer satisfaction.

## Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Perform the activities of Warehousing and distribution centers in the real-life situation	K1- K3
CLO2	Enhance the logistics skills and abilities, tailored to the company's available facilities.	K3
CLO3	Apply strategies for efficient operations and management in real-world scenarios.	K3
CLO4	Comprehensive skill development even if deficiencies exist in a single Division	K4
CLO5	Understand and apply sustainable and green logistics practices such as eco-friendly warehousing, transportation, and reverse logistics.	K1- K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze</b>		

## CLO – PLO Mapping

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

### Elective III – Logistics and Supply Chain Management

Unit	Details	No. of Hours
I	<b>Supply Chain Concepts:</b> Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM.	15
II	<b>Technological Advancements and Their Impact on Business and Logistics:</b> Overview of Technological Innovations - E-commerce and Digital Economy - Technological Innovations in Logistics- Technology Driven Business Transformation - Impact of Blockchain on supply chain transparency- Role of AI in optimizing logistics operations.	15
III	<b>Logistics Operations and Supply Chain Management:</b> Introduction to Logistics and Supply Chain - Inbound and Outbound Logistics - Inventory and Warehousing Management-Transportation and Distribution Management.	15
IV	<b>Global Logistics and Trade Practices:</b> International Trade and Global Logistics- Global Supply Chain Strategies - Customs Regulations and Trade Compliance.	15
V	<b>Sustainable and Green Logistics Practices:</b> Introduction to Green Logistics - Green Supply Chain Management - Sustainable Warehousing and Transportation - Green warehousing practices: Energy-efficient facilities, automation- Sustainable transportation methods: Electric vehicles, alternative fuels, route optimization- Reverse logistics and Waste Management - Reducing returns and recycling products- Corporate Social Responsibility (CSR) in Logistics.	15
<b>Total Hours</b>		<b>75</b>

#### Text Books

1	David E. Mulchy & Joachim Sidon (2008) , A Supply Chain Logistics Program for Warehouse Management. Auerbachian Publications
2	Bowersox, Closs,(2023) Cooper, Supply Chain Logistics Management, McGraw Hill.

#### Reference Books

1	Hult, M.G.,Closs, D, Frayer, D.Global(2021),Supply Chain Management Leveraging Processes, Measurements and Tools for Strategic Corporate Advantage Mc Graw Hill Ltd
2	Bozarth, C.C. & Handfield, R. B. (2021) ,Introduction to Operations and Supply Chain Management. Pearson Education.

#### Web Resources( Swayam / NPTEL)

1.	<a href="https://onlinecourses.nptel.ac.in/noc21_mg79/preview">https://onlinecourses.nptel.ac.in/noc21_mg79/preview</a>
2.	<a href="https://swayam.gov.in/nc_details/IIMB">https://swayam.gov.in/nc_details/IIMB</a>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO3CE	Organizational Change and Development	Elective - III	5	4

## Course Objectives

This Course intends to cover

- Equip learners with the knowledge to analyze and assess organizational structures, cultures, and dynamics to identify areas for improvement.
- Develop skills to design, implement, and evaluate change initiatives, focusing on stakeholder engagement and minimizing resistance.
- Foster the ability to apply organizational development theories, models, and tools to drive sustainable growth and adaptability.

## Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Demonstrate an understanding of the meaning, nature, and drivers of Organizational change.	K1 – K4
CLO2	Apply key change management models to design and implement effective change programs.	K2 - K3
CLO3	Analyze the roles and characteristics of change agents and develop leadership.	K3
CLO4	Evaluate and apply organizational development interventions, focusing on structural design, employee involvement.	K4
CLO5	Design and implement work design strategies that balance technical and personal needs.	K4

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

## CLO – PLO Mapping

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

### Elective - III - Organizational Change and Development

Unit	Content	No. of Hours
I	<b>Organizational Change:</b> Introduction, Meaning & Nature of Change, Features of Organizational Change, Why Do Organizations Have to Change, Forces for Change; External Forces, Internal Forces, Change Programmes: Individual Level Change, Group Level Change, Organizational Level Change, Types of Organizational Change, Planning for Change, Assessing Change Forces.	15
II	<b>Planned Change:</b> Introduction, Objectives, Characteristics of Effective Change Programmes, Models of Change, Systems Model of Change, Lewin's Force Field Analysis Model, General Model of Planned Change: Entering, Contracting and Diagnosis, Managing the Process, Problem Identification and Diagnosis, Planning Strategy for Change, Intervening in the System.	15
III	<b>The Evolution of Organizational Development:</b> Meaning of Change Agents, Types of Change Agents, Characteristics of Successful Change Agents, Levels of Change Leadership Skills, Advantages and Disadvantages of Internal and External Change Agents, Steps in organizational development process, Process Consultation.	15
IV	<b>Organizational Development Intervention:</b> Meaning & Definitions of organizational Development, Objectives of organizational Development, Assumptions & Values of organizational Development, Process of organizational Development, Effectiveness of organizational Development, Organization Development Intervention, Characteristics of Organization Development Interventions, Classification of OD Interventions, Structural Intervention, Designing organizational Structures.	15
V	<b>Work Design:</b> Redesigning Organization & Work Design Intervention - Structural Design Interventions - Re-engineering, - Employee Involvement - Motivational approach; - Socio-technical approach - Designing work for technical and personal needs-Managing Work force diversity-Workforce diversity interventions - Employee Stress and wellness interventions - Skill variety, task identity, task significance, autonomy and feedback from the job.	15
<b>Total Hours</b>		<b>75</b>

#### Text Books

1	Mukherjee, S. (2022) Organizational change and development: Perspectives and practices. New Delhi: Sage Publications.
2	Ramnarayan, S., & Rao, T. V. (2022) Organization development: Accelerating learning and transformation. Thousand Oaks, CA: Sage Publications.

#### Reference Books

1.	Pareek, U., & Rao, T. V. (2023). Designing and managing human resource systems. New Delhi: Oxford & IBH Publishing Co.
2.	Srinivasan, R. (2020). Strategic management: The Indian context. New Delhi: Prentice Hall India.

#### Web Resources( Swayam / NPTEL)

1.	<a href="https://onlinecourses.nptel.ac.in/noc24_mg74/preview">https://onlinecourses.nptel.ac.in/noc24_mg74/preview</a>
2.	<a href="https://onlinecourses.nptel.ac.in/noc22_mg06/preview">https://onlinecourses.nptel.ac.in/noc22_mg06/preview</a>

**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 (Core & Embedded Lab)**

Max Marks	Marks for		Components for CIA							
	CIA	ESE	Test		Model		Experiments / Programs		Observation	Total
			Actual	Weightage	Actual	Weightage	Marks			
100	40	60	50	10	60	15	10		5	40

**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	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 4

Semester – 4									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination			Credits	
					Duration in Hours	Max Marks			
CIA	ESE	Total							
24MCO41C	III	Core - X	Indian Business Environment	6	3	25	75	100	4
24MCO42C	III	Core - XI	Advanced Financial Management	6	3	25	75	100	4
24MCO4AE/	III	Elective IV	Investment Analysis and Portfolio Management/	5	3	25	75	100	4
24MCO4BE/			E-Business and Logistics/						
24MCO4CE			Personnel Management						
24MCO43P	III	SEC Lab-III	<b>Lab:</b> Business Intelligence & Financial Dashboard Lab	2	3	40	60	100	2
24CCE4AE	IV	AECC –IV	Commerce for Competitive Examinations	2	2	-	50	50	2
24MCO4PR	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>

## Core-X: Indian Business Environment

Course Code	Course Name	Category	Hours/Week	Credits
24MCO41C	Indian Business Environment	Core-X	6	4

### Course Objectives

The course intends to cover

- The functioning of the business environment and the variables that affects it.
- Economic policies and reforms that impact businesses.
- IKS in the business environment, globalization, global issues and companies' social obligations.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the Micro and Macro dimensions of the business environment.	K1-K2
CLO2	Understand India's economic, political and regulatory environment and its influence on business.	K2
CLO3	Analyze major economic reforms and policies and their impact on business.	K3-K4
CLO4	Evaluate the social, ethical and legal responsibilities of businesses and their impact on stakeholders and society.	K5
CLO5	Examine IKS, ethical sustainability, community development, globalization, trade bodies and emerging economies.	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	2	2	3	3	2
CLO2	2	3	3	3	2
CLO3	2	3	3	2	2
CLO4	1	2	3	3	2
CLO5	2	2	3	3	1
<b>3</b> -Substantial (high)		<b>2</b> -Moderate (medium)		<b>1</b> -Slight (low)	

## Core-X: Indian Business Environment

Unit	Content	No. of Hours
I	<b>Business Environment:</b> Meaning, Characteristics and Scope- Internal and External Environment - Macro and Micro Dimensions of Business Environment-Demographic, Social, Cultural and Technological Environment. Environmental Analysis (SWOT & PESTLE Analysis).	17
II	<b>Economic Environment:</b> Nature and Structure of the Economy- Economic Policies and Planning-Economic Condition, NITI Aayog and National Development Council. Political and Regulatory Environment: Competitions Act 2002, FEMA Act 1999, Consumer Protection Act 2019 and Patents (Amendment) Act 2005.	17
III	<b>Economic Policies:</b> Economic Reforms and New Economic Policy 1991 (Liberalization, Privatization, and Globalization). New Industrial Policy- Competition Law. Fiscal Policy: Objectives, Limitations and Reforms. Monetary Policy and RBI: Objectives, Limitations, Reforms, Demonetization, GST and their Impact. Case studies on GST.	17
IV	<b>Social Responsibilities and Ethics:</b> Social Responsibility of Business: Stakeholders- Ethical, Legal and Economic responsibility- Case Studies on Contemporary Issues: CSR initiatives, Sustainability and Green Business Practices. Foreign Corrupt Practice Act 1977. Sustainable development Goals and Role of SDGs in India.	17
V	<b>Local to Global Business Environment:</b> <b>IKS in Business Environment:</b> Ethical and sustainable Business – Innovation and Entrepreneurship – Human resource and leadership development – Economics and community development. <b>Globalization:</b> WTO: Role and Functions. IBRD (World Bank). Emerging Economics and Regional Groups: BRICS, SAARC, ASEAN and SAPTA. Global Challenges- Opportunities for India; Export competitiveness, FDI inflows, IT and Service sector growth, Make in India and Start-up Ecosystem.	22
<b>Total Hours</b>		<b>90</b>

### Text Books

1.	Cherunilam, F. (2023). “Business Environment” (26th ed.). Himalaya Publishing House. New Delhi.
2.	Paul, J. (2018). “Business environment”: Text and cases (4th ed.). McGraw-Hill Education India. New Delhi, India.

### Reference Books

1.	Mishra, P., & Puri, V. (2022). “Economic Environment of Business” (23rd ed.). Himalaya Publishing House. New Delhi.
2.	Aswathappa, K. (2020). “Essentials of business environment” (10th ed.). Himalaya Publishing House. New Delhi.

### Web Resources (Swayam/NPTEL)

1.	<a href="https://onlinecourses.nptel.ac.in/noc21_mg94/preview?utm">https://onlinecourses.nptel.ac.in/noc21_mg94/preview?utm</a>
2.	<a href="https://onlinecourses.nptel.ac.in/noc25_ec16/preview?utm">https://onlinecourses.nptel.ac.in/noc25_ec16/preview?utm</a> .

## Core-XI: Advanced Financial Management

Course Code	Course Name	Category	Hours/Week	Credits
24MCO42C	Advanced Financial Management	Core-XI	6	4

### Course Objectives

The course intends to cover

- The purpose, importance and core elements of financial management
- The sources of funding, techniques for calculating the cost of capital, and kinds of leverage used by businesses.
- The dividend policy and its role in financial decision-making.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the concept and significance of financial management in business decision-making.	K1-K2
CLO2	Compute the cost of capital and apply capital budgeting techniques.	K3
CLO3	Examine the various types of leverages used by organizations.	K3-K4
CLO4	Evaluate dividend theories, dividend models, and determinants of dividend policy.	K5
CLO5	Apply working capital concepts and compute working capital requirements.	K3

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

### CLO-PLO Mapping

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

## Core-XI: Advanced Financial Management

Unit	Content	No. of Hours
I	<b>Introduction:</b> Financial Management-Meaning, Nature, Scope and Objectives–Role and functions of Financial Management–Financial decisions–Relationship between Risk and Return–Sources of finance– Short term(Trade credit, Bank Overdraft, Cash Credit, Short-term Loans Commercial Paper, Bills of Exchange, Factoring, Customer advance, Accrued expenses) and Long-term finance.	18
II	<b>Cost of Capital and Capital Budgeting:</b> <b>Cost of Capital:</b> Definition, Meaning and importance. Types (Explicit, Implicit, Pre-tax, After-tax and Explicit vs. Implicit Long-term vs. Short-term Cost of Debt). Components: Cost of Debt, Preference, Equity, Retained Earnings and Weighted Average Cost of capital. <b>Capital budgeting:</b> Definition, Meaning and Significance. Techniques: Return on Investment, Payback period and Discounted cash flow (Net Present Value and Internal Rate of Return).	18
III	<b>Leverages and Capital Structures:</b> <b>Leverages-</b> Definition, Meaning and Importance- Types: Financial Leverage–Operating leverage–Combined Leverage. <b>Capital Structure:</b> Meaning, Importance-Merits and Demerits - Theories of Capital Structure: Net income approach, Net operating income Approach and Modigliani-Miller (MM) Hypothesis– Determinants of capital structure- Capitalization: Over and Under Capitalization.	18
IV	<b>Dividend Theories:</b> Meaning and Importance- Models: Walter's Model, Gordon's Model and Modigliani-Miller (MM) Model –Dividend Policy: Forms of Dividend (Cash Dividend, Stock Dividend / Bonus Shares and Property Dividend) – Determinants of dividend policy.	18
V	<b>Working Capital Management:</b> Meaning, Importance and Objectives. Components of Working Capital Management: Cash Management, Receivables Management and Inventory Management – Determinants and Computation of Working Capital- Fin-Tech and Digital Transformation in Finance.	18
<b>Total Hours</b>		<b>90</b>

**Note: Overall, 60% Problems 40% Theory**

### Text Books

1. Chandra, Prasanna (2019), “Financial Management”: Theory and Practice, 10<sup>th</sup> ed, McGraw Hill Education (India) Pvt. Ltd., Chennai.
2. Khan, M.Y. & Jain, P.K. (2017), “Financial Management”: Text, Problems and Cases, 7th ed, McGraw Hill Education (India) Pvt. Ltd., Chennai.

### Reference Books

1. Maheshwari, S.N. (2019), “Financial Management”, 16th ed, Sultan Chand & Sons, New Delhi.
2. Sharma, R.K. & Gupta, K. Shashi (2019), “Financial Management”, (9th Revised ed), Kalyani Publishers, New Delhi.

### Web Resources (Swayam/NPTEL)

1. [https://onlinecourses.nptel.ac.in/noc21\\_mg06/preview](https://onlinecourses.nptel.ac.in/noc21_mg06/preview)
2. [https://onlinecourses.swayam2.ac.in/cec20\\_mg05/preview](https://onlinecourses.swayam2.ac.in/cec20_mg05/preview)

## Elective -IV: Investment Analysis and Portfolio Management

Course Code	Course Name	Category	Hours/Week	Credits
24MCO4AE	Investment Analysis and Portfolio Management	Elective -IV	5	4

### Course Objectives

The course intends to cover.

- Financial markets, instruments, investment regulations, and the investment environment.
- Fundamental and technical analysis tools for sound investment decision-making.
- Strategies for building, managing and revising portfolios, including the use of risk management and derivative instruments.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the basics of investment, financial market operations and regulatory institutions.	K1-K2
CLO2	Analyze securities using fundamental, technical tools and interpret market signals.	K2
CLO3	Analyze risk–return, optimize portfolios and interpret valuation using CAPM.	K2 - K3
CLO4	Apply practical methods for constructing, managing and revising investment portfolios under risk constraints.	K3
CLO5	Evaluate portfolio performance, understand investor behavior and analyze modern trends in investment management.	K4- K5

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

### CLO-PLO Mapping

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

## Elective -IV: Investment Analysis and Portfolio Management

Unit	Content	No. of Hours
I	<b>Investment Environment and Financial Markets:</b> Nature and scope of investment - Objectives and process of investment - Investment vs speculation vs gambling - Types of investors and investment avenues (Equity, Bonds, Mutual Funds, Derivatives, Real Estate and Gold) - Risk and Return concepts – Measurement of risk and return - Overview of Indian Financial System and Regulatory Framework (SEBI, RBI, Stock Exchanges and Depositories) - Primary and Secondary Markets – Functions and Mechanisms.	15
II	<b>Security Analysis (Fundamental and Technical):</b> Fundamental Analysis: Economy, Industry and Company (EIC) framework - Financial statement analysis and forecasting - Valuation models: Dividend Discount Model (DDM), Price-Earnings (P/E) and Book Value models - Technical Analysis: Dow Theory, Chart patterns, Moving averages and Indicators (RSI and MACD) - Market Efficiency and Efficient Market Hypothesis (EMH) - Behavioral aspects influencing investment decisions.	15
III	<b>Risk, Return and Portfolio Theory:</b> Concept of portfolio and diversification - Expected return, risk of individual and portfolio securities - Covariance, correlation, and portfolio risk - Modern Portfolio Theory (Harry Markowitz Model) - Efficient Frontier and Optimal Portfolio - Capital Market Line (CML) and Security Market Line (SML) - CAPM – Assumptions, limitations and applications.	15
IV	<b>Portfolio Management and Strategies:</b> Investment Policy Statement (IPS) – Objectives and Constraints - Active and Passive Portfolio Strategies - Portfolio Construction and Selection Techniques - Bond Portfolio Management: Duration, Convexity and Immunization - Portfolio Revision and Rebalancing - Risk Management Techniques - Role of Derivatives (Futures, Options) in Portfolio Management.	15
V	<b>Portfolio Evaluation and Emerging Trends:</b> Performance Evaluation – Sharpe Ratio, Treynor Ratio, Jensen's Alpha and Information Ratio- Benchmarking and Performance Attribution - Portfolio performance reporting - Behavioral Finance- Investor psychology, biases and heuristics - ESG (Environmental, Social, Governance) and Sustainable Investing - Fintech in Investments – Robo-Advisory, Algorithmic Trading, Artificial Intelligence in Portfolio Management- Mutual Funds and Exchange-Traded Funds (ETFs) – Evaluation and Performance.	15
	<b>Total Hours</b>	<b>75</b>
<b>Text Books</b>		
1.	Reilly, F. K., Brown, K. C., & Leeds, S. J. (2022). "Investment analysis and portfolio management" 12 <sup>th</sup> ed. Cengage Learning.	
2.	Avadhani, V. A. (2022). "Investment and securities markets in India" 8 <sup>th</sup> ed. Himalaya Publishing House. New Delhi.	
<b>Reference Books</b>		
1.	Chandra, P. (2023). "Investment analysis and portfolio management" 6 <sup>th</sup> ed. Tata McGraw-Hill Education.	
2.	Bhatt, S. (2022). "Security analysis and portfolio management" 2 <sup>nd</sup> ed. Excel Books.	
<b>Web Resources (Swayam / NPTEL)</b>		
1	<a href="https://onlinecourses.swayam2.ac.in/ini25_cm06">https://onlinecourses.swayam2.ac.in/ini25_cm06</a>	
2	<a href="https://onlinecourses.nptel.ac.in/noc25_mg97">https://onlinecourses.nptel.ac.in/noc25_mg97</a>	

## Elective - IV: E-Business and Logistics

Course Code	Course Name	Category	Hours/Week	Credits
24MCO4BE	E-Business and Logistics	Elective -IV	5	4

### Course Objectives

The course intends to cover.

- E-business and e-commerce concepts, models, and strategies.
- An understanding of digital supply chains, e-logistics, and associated technologies.
- The ethical, security and legal concerns with online commerce and logistics.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Demonstrate the concepts, models and types of e-business.	K1–K2
CLO2	Analyze e-commerce strategies and digital business models.	K3-K4
CLO3	Evaluate the role of information technology in online business operations.	K5
CLO4	Examine the e-logistics and digital supply chain processes.	K2
CLO5	Develop solutions for optimizing e-logistics operations using technology.	K6

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

### CLO-PLO Mapping

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

## Elective - IV: E-Business and Logistics

Unit	Content	No. of Hours
I	<b>Introduction to E-Business:</b> Meaning, scope, importance and evolution of E-business - Types of E-business: B2B, B2C, C2C, C2B and B2G -E-business models and revenue models-Advantages and limitations of e-business.	15
II	<b>E-Commerce and Digital Strategies:</b> E-commerce infrastructure: Internet, web technologies and mobile commerce-Digital business strategies and competitive advantages-Customer relationship management in E-business- E-marketing and social media strategies.	15
III	<b>E-Business Technology and Security:</b> Electronic payment systems: Digital wallets, UPI, block chain and crypto currencies-IT infrastructure for e-business: ERP, CRM, SCM software-Security, privacy and ethical issues in online business-Legal and regulatory framework for e-commerce.	15
IV	<b>E-Logistics and Supply Chain Management:</b> Introduction to logistics, supply chain, and e-logistics-Components of digital supply chain: inventory management, transportation and warehousing-Role of -technology in logistics: RFID, GPS, IoT, AI and Big Data analytics-Case studies of e-logistics and supply chain operations.	15
V	<b>Applications and Emerging Trends:</b> Digital platforms for logistics and delivery management-Cloud computing and SaaS applications in e-logistics- Green logistics and sustainable supply chain practices-Future trends: AI-driven logistics, blockchain in supply chain and autonomous delivery systems.	15
	<b>Total Hours</b>	<b>75</b>

### Text Books

1.	Kalakota, R., & Whinston, A. B. (1997), "E-Business: A Management Perspective", Addison-Wesley, Boston.
2.	Christopher, M. (2016). "Logistics and supply chain management" (6th ed). Pearson Education.

### Reference Books

1.	Kamariotou, M., Kitsios, F., & Madas, M. (2021). "E-business strategy for logistics companies": Achieving success through information systems planning. Logistics,
2.	Burak, M. F. (2025). "E-logistics": The future of shipping. ResearchGate.

### Web Resources (Swayam / NPTEL)

1.	<a href="https://nptel.ac.in/courses/110105083?utm_source">https://nptel.ac.in/courses/110105083?utm_source</a>
2.	<a href="https://nptel.ac.in/courses/109105494?utm_source">https://nptel.ac.in/courses/109105494?utm_source</a>

## Elective- IV: Personnel Management

Course Code	Course Name	Category	Hours/week	Credits
24MCO4CE	Personnel Management	Elective -IV	5	4

### Course objectives

The Course intends to cover:

- The principles, functions and strategic role of Personnel Management and Human Resource Management.
- The HRM planning, recruitment, training, performance, compensation and labor relations in India.
- HR trends encompass on Career planning and Development, Trade Union, Industrial Relation.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the strategic role and key functions of HRM.	K1-K2
CLO2	Apply HR planning, job analysis, recruitment and selection practices.	K3
CLO3	Analyze training and development, career planning and career development.	K4
CLO4	Evaluate compensation, welfare, social security, HR strategies and performance appraisal systems..	K5
CLO5	Analyze industrial relations, labour laws and recent trends.	K4
<b>K1-Remember; K2-Understand; K3 -Apply; K4- Analyze; K5- Evaluate.</b>		

### CLO – PLO Mapping

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

## Elective- IV: Personnel Management

Unit	Details	No. of Hours
I	<b>Introduction to Management and HRM:</b> Meaning, Definition, Concept, nature, scope, functions and principles of Management - <b>HRM:</b> Basic Concept- Evolution of HRM and difference from personnel management and HRM- HR policies, HR audit and role of HR manager.	15
II	<b>Human Resource Planning:</b> Importance, Process, forecasting and succession planning - Job analysis, job description, job specification and job design - <b>Recruitment:</b> Sources and Methods. <b>Selection :</b> Process, tests, interviews and assessment centers- <b>Induction and orientation programs.</b>	15
III	<b>Training and Development:</b> <b>Training:</b> need assessment, methods (on- the-job, off-the-job) – Strategies for employee training and development - Training evaluation (Kirkpatrick model) - <b>Career planning and Development:</b> Objectives, need and process-Importance of career development, stages of career development.	13
IV	<b>Performance and Compensation:</b> Wage and salary administration- job evaluation-Incentive schemes, fringe benefits and executive compensation. Employee welfare programs (statutory and non-statutory). Social security measures: ESI, EPF, gratuity and pension. Employee engagement -HR strategy and policy framework. <b>Performance appraisal:</b> Methods, 360-degree feedback and counselling.	17
V	<b>Managing Industrial Relations:</b> Meaning, objectives and approaches. <b>Trade unions:</b> Objectives, functions, types and government policies regarding trade unionism- <b>Collective bargaining:</b> Process and approaches- <b>Labour legislations:</b> Industrial Disputes Act, Factories Act and Wages Act. Recent trends in Indian Labour Legislation.	15
<b>Total Hours</b>		<b>75</b>

### Text Books

1.	Memoria C.B, Rao V S P (2024). “Personnel Management – HR Principles Concepts and Trends” (31st ed). Himalaya Publications, New Delhi.
2.	Subba Rao. (2024). “Personnel and Human Resource Management”: Text and Cases (6th ed). Himalaya Publications, New Delhi.

### Reference Books

1.	Sarma A.M. (2024). “Personnel and Human Resource Management” (9th ed). Himalaya Publications, New Delhi
2.	Syed J and Karmar R (2023) “Human Resource Management- A global and critical perspective” (2 <sup>nd</sup> ed) Bloomsbury Publishing House, USA.

### Web Resources( Swayam / NPTEL)

1.	<a href="https://onlinecourses.nptel.ac.in/noc20_mg15/preview?utm">https://onlinecourses.nptel.ac.in/noc20_mg15/preview?utm</a>
2.	<a href="https://onlinecourses.swayam2.ac.in/ini25_hs12/preview?utm">https://onlinecourses.swayam2.ac.in/ini25_hs12/preview?utm</a>

Course Code	Course Name	Category	Hours/Week	Credits
24MCO43P	<b>Lab: Business Intelligence &amp; Financial Dashboard</b>	SEC-III	2	2

S. No.	List of Programs	No. of Hours
1.	<b>Introduction &amp; Setup</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Overview of Looker Studio, interface and connectors.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Connect to a Google Sheet (sample sales dataset).</li> <li>Create a simple table and bar chart.</li> </ul> </li> </ul>	2
2.	<b>Working with Data Sources</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Importing from Google Sheets, Big Query and CSV.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Connect two data sources (e.g., Sales &amp; Customer).</li> <li>Generate summary tables and simple charts.</li> </ul> </li> </ul>	2
3.	<b>Data Blending &amp; Joins</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Combine multiple sources, primary key-based joins.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Blend Sales &amp; Region datasets.</li> <li>Create a combined dashboard showing sales by region.</li> </ul> </li> </ul>	4
4.	<b>Basic Visualizations</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Bar, line, pie, area charts.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Create a “<b>Monthly Sales Dashboard</b>” with at least 3 Chart types.</li> </ul> </li> </ul>	2
5.	<b>Advanced Visualizations</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Geo maps, scatter plots, combo charts and heat maps.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Build a “<b>Regional Sales Dashboard</b>” with maps and heat indicators.</li> </ul> </li> </ul>	4
6.	<b>Filters &amp; Interactivity</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Date filters, drop-down filters, sliders and drill-downs.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Create an “<b>Interactive Attendance Dashboard</b>” with filters (class, department, date).</li> </ul> </li> </ul>	4
7.	<b>Calculated Fields &amp; Metrics</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Create calculated fields, CASE statements.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Add fields like <b>Profit = Sales – Cost</b>.</li> <li>Categorize customers into <b>High/Medium/Low</b> groups using CASE.</li> </ul> </li> </ul>	2

S. No.	List of Programs	No. of Hours
8.	<b>Dashboard Design Principles</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Layout, colors, branding, adding logos/images.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Redesign an existing dashboard with a <b>consistent theme &amp; style</b>.</li> </ul> </li> </ul>	4
9.	<b>Collaboration &amp; Sharing</b> <ul style="list-style-type: none"> <li><b>Concepts:</b> Sharing dashboards, embedding in websites and permissions.</li> <li><b>Lab Program:</b> <ul style="list-style-type: none"> <li>Publish a “<b>Student Performance Dashboard</b>” and share with peers.</li> </ul> </li> </ul>	2
10.	<b>Capstone Project</b> Students choose <b>one real dataset</b> and build a <b>complete dashboard</b> : <ol style="list-style-type: none"> <li><b>E-Commerce Dashboard</b> – Orders, top products, revenue trends.</li> <li><b>Financial Dashboard</b> – Income vs Expenses with KPIs.</li> <li><b>Marketing Dashboard</b> – Social media engagement + campaign performance.</li> <li><b>Institution Dashboard</b> – Student performance, placements and attendance.</li> </ol>	4
<b>Total Hours</b>		<b>30</b>

**Text Books**

1.	McDaniel, M., & McDaniel, M. (2021). Google Data Studio for beginners: A step-by-step guide to learn Google Data Studio and data visualization. Independently Published.
2.	Proctor, R. (2020). Learning Google Data Studio: Harness the power of data visualization to improve your business performance. Packet Publishing, Birmingham, UK.

**Reference Books**

1.	Sharda, R., Delen, D., & Turban, E. (2023). Business intelligence, analytics, and data science: A managerial perspective (5th ed.). Pearson, New Delhi, India.
2.	Marr, B. (2016). Big data in practice: How 45 successful companies used big data analytics to deliver extraordinary results. Wiley, Hoboken, NJ, USA.

## AECC-IV-Commerce for Competitive Examinations

Course Code	Course Name	Category	Hours/week	Credits
24CCE4AE	Commerce for Competitive Examinations	AECC-IV	2	2

### Course Objectives

The Course intends to cover

- The fundamental concepts and functional domains of commerce, such as finance, accounting, management and economics.
- Practice-based learning that develops analytical, reasoning and problem-solving abilities.
- Competitive assessments that emphasize exam patterns and self-learning, including UGC-NET, SET, TNPSC, UPSC and Banking Services.

### Course Learning Outcomes

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

CLO	CLO Statements	Knowledge Level
CLO1	Understand the fundamental concepts, scope and emerging trends of commerce and business environment.	K1-K2
CLO2	Applies accounting and financial management principles for analysis of business situations and decision-making.	K3
CLO3	Analyze management principles and marketing concepts in the context of competitive exams.	K3-K4
CLO4	Evaluate business and market data using economic and statistical tools to support decisions.	K4
CLO5	Analyzes current business and economic affairs, aptitude and reasoning patterns essential for competitive examinations.	K4
<b>K1</b> -Remember; <b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze.		

## AECC-IV-Commerce for Competitive Examinations

Unit	Content	No. of Hours
I	<b>Fundamentals of Commerce</b> <ul style="list-style-type: none"> <li>• Evolution and scope of Commerce</li> <li>• Forms of Business Organizations</li> <li>• Business Environment – Internal and External</li> <li>• Emerging trends in business – E-commerce, M-commerce, and Digital economy</li> <li>• Government policies and business reforms</li> </ul>	6
II	<b>Accounting and Finance</b> <ul style="list-style-type: none"> <li>• Basic principles and conventions of accounting</li> <li>• Final accounts and financial statements analysis</li> <li>• Cost accounting and marginal costing concepts</li> <li>• Financial management – Time value of money, Capital budgeting, Working capital</li> <li>• Banking and Insurance – Functions, services, and recent developments.</li> </ul>	6
III	<b>Business Management and Marketing</b> <ul style="list-style-type: none"> <li>• Principles and functions of management</li> <li>• Motivation, leadership and communication</li> <li>• Organizational behavior and group dynamics</li> <li>• Marketing concepts, mix and strategies</li> <li>• Consumer behavior and marketing research</li> </ul>	6
IV	<b>Business Economics and Statistics</b> <ul style="list-style-type: none"> <li>• Demand and supply analysis</li> <li>• Market structures and pricing</li> <li>• National income and economic policies</li> <li>• Statistical tools – Mean, Median, Mode, Correlation, Regression</li> <li>• Probability and hypothesis testing – Basics for competitive exams</li> </ul>	6
V	<b>General Awareness and Aptitude for Competitive Exams</b> <ul style="list-style-type: none"> <li>• Current affairs in business and economy</li> <li>• Basic quantitative aptitude: ratio, percentage, profit &amp; loss, simple and compound interest</li> <li>• Logical reasoning and data interpretation</li> <li>• Business and financial abbreviations, terminology</li> <li>• Overview of UGC-NET/SET and Banking exam patterns and preparation strategies.</li> </ul>	6
<b>Total Hours</b>		<b>30</b>

### Text Books

1. Ramanathan, S. (2014). "Accounting for management: A basic text in financial and management accounting" (1st ed.). Oxford University Press.
2. Subburaj, N. (2020). Commerce Paper II & III – UGC/CBSE-NET/SET (JRF & LS) TRB/UPSC/IBPS/TNPSC/SSC (2nd ed.). Shanlax Publications.

### Reference Books

- 1 Arora, M. N. (2022). Objective Commerce for Civil Services Examination, UGC-NET & Other Competitive Examinations MJP Publisher, New Delhi.

### Web Resources

- 1 <https://www.upsc.gov.in>
- 2 <https://www.tnpsc.gov.in>

**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	Total
	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	
			CIA	ESE	Test		Model		Experiments / Programs	
	100	40	60	Actual	Weightage	Actual	Weightage	Marks	5	40
				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	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

